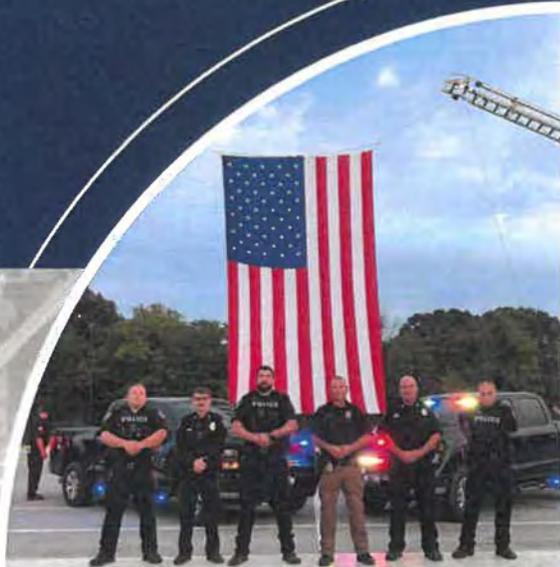


CITY OF
MARSHFIELD
2025 BUDGET



February 3rd, 2025

Board of Aldermen
Appointed Officials
Citizens of Marshfield

Subject: City of Marshfield FY2025 Budget

On behalf of the City of Marshfield City Staff, we are proud to present the City of Marshfield's FY2025 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 2021-2024 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 2025 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.

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 construction was not feasible with the funds that were set aside for the project. The City of Marshfield was able to purchase a new facility for the purpose of a meeting space for all the boards and committees, as well as provide space for the Parks Department to be moved outside of the current City Hall located at 798 S. Marshall. The new facility is located at 915 S. Marshall, formerly known as the old Shelia's Restaurant Building. This building was purchased in 2024, and renovations started immediately. The new facility is anticipated to be open and operational within the first quarter of 2025. The City of Marshfield also selected a contractor for a design build type of improvement to the Current City Hall. There are funds set aside for the renovation/remodel of the building in 2025. City Staff will continue to work with the selected contractor to bring a project to the Board of Aldermen that can hopefully be completed in 2025 or early 2026. There is sufficient room in the 915 S. Marshall facility to house all of the city employees from the current City Hall during the renovations.

The City of Marshfield elected officials made the decision in 2024 to turn the Marshfield Municipal Court over to the Missouri State Court system. This was a lengthy process in which we worked closely with the State Courts System (OSCA) to get all of the cases, records and the financials in order so that we could transfer the Municipal Court over to the State Court. This was a six-month process that wrapped up just prior to the year end. The 2025 budget and future budgets will still show revenues and expenditures for the court. The City of Marshfield is still required to provide a prosecuting attorney, so we

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Aldermen Stacy Lee, JC Cunningham, Robbie Poggi, John Quinn

will continue to see expenditures in perpetuity. We will also continue to receive restitution and paid fines so it will reflect revenue as well.

There was additional revenue approved to the General fund in 2023 through an additional ½ cent sales tax for public safety. The police department was able to expand its police force by 3 additional officers and are still looking for the last anticipated officer. New and replacement vehicles have been ordered, and we were able to supply our law enforcement officers with body cameras, radar units for each of the patrol cars, and bullet proof vests. Due to the City handing the Municipal Court over to the state court system, we were able to renovate the old municipal court space in the Police Department Building and turn it into a patrol room for all of our patrolmen. This allowed personal workspace for each employee and were also able to provide office space for our 2 sergeants in 2024. Plans are in the works to renovate the rest of the first floor of the PD to allow for two additional detective offices, a new interview room, an arms and supply room, and additional storage desperately needed to store supplies and tactical gear.

The General Fund Budget also includes monies appropriated for a community communications sign, computer replacements and upgrades from Windows 10 to Windows 11, storm water improvements for both W. Washington and N. Marshall as two separate projects.

ENTERPRISE FUNDS

Throughout 2025 it is anticipated that the city will replace portions of water line on S. Vine, W. Bedford, and provide potable water at the Wastewater treatment plant along with other opportunities that might arise. 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 Wastewater, funding for a new fence around the water tower located along George Street, 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 all of the improvements related to the state appropriated funding will be completed in 2025 or early 2026. The bore under I-44 was completed in late 2024, and the bidding of the remainder of the project is scheduled to go out in early March of 2025. 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 replacing a portion of the sewer main running directly to the WWTP in the Hubble/Banning Round-a-bout area, N. Elm near Hubble Drive, some I&I improvements at Marshfield Mill, 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 City of Marshfield will complete a TEAP (Traffic Engineering Program) study on the Marshall Street/Jackson Street possible RR Crossing improvement in 2025. This will give us more information about what can be done to improve traffic flow at what is widely known as "the four-way stop". The City and the County have also partnered on some engineering to come up with possible improvements at DD and Elm. This is a MoDOT intersection, however, it will take a partnership from the City to ever move that project forward. The City has started to budget for such improvements should the opportunity present itself to make a major improvement.

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Mayor Natalie McNish

Aldermen Stacy Lee, JC Cunningham, (Councilwoman) & John Quinn

Noteworthy projects and funding for 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 are currently working on acquiring the last piece of R-O-W for that project.

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. There are funds appropriated in the budget for pickleball courts, permanent parks signage, repainting the pool, the laying out of Patriot Park for future purposes. 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 2025 Budget

- ❖ The city's reserve fund currently has a cash balance of \$678,000 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.

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Aldermen Stacy Lee, H. Cunningham, Scott Smith, Mandy & John Quinn

Future Projects and Continued Projects from 2024 include the following:

- Improvements to the Drinking Water System including tower improvements, and water line replacement and expansion.

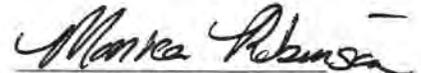
- Niche structure and layout for cremations within the Cemetery

- Sewer Manhole and sewer line cast in place lining

In conclusion, the City of Marshfield's FY2025 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, Jill Cunningham, Joseph 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, 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 50.5% of the total general fund revenue of the City in FY 2025. 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 24.2% of the total general fund revenue of the City in FY 2025.

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

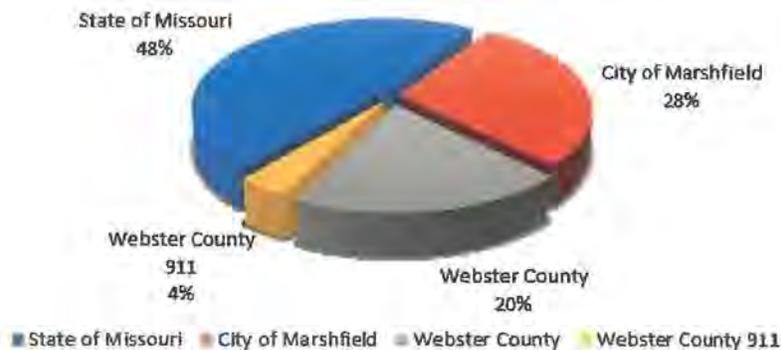
State of Missouri (Total Rate 4.225%)

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, 2024 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, 2025). 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 Maintenance Operations and Cemetery Maintenance Operations)

The City's property tax levy for Parks and Recreation maintenance operations and for Cemetery maintenance operations for fiscal year ended December 31, 2024 was \$0.1074 per \$100 assessed valuation and \$0.1270 per \$100 assessed valuation, respectively (the City has not yet determined its Parks and Recreation maintenance operations property tax levy or its Cemetery maintenance operations property tax levy for the current fiscal year ending December 31, 2025).

Any property taxes levied by the City for operations such as the City's parks and recreation and cemetery 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 (2024 Levy – collected in 2025)

Rate	Use	Estimated Revenue
.3700/100	Debt Service	\$ 419,936
.1074/100	Parks	\$ 122,173
.1270/100	Cemetery	\$ 144,413

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

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.

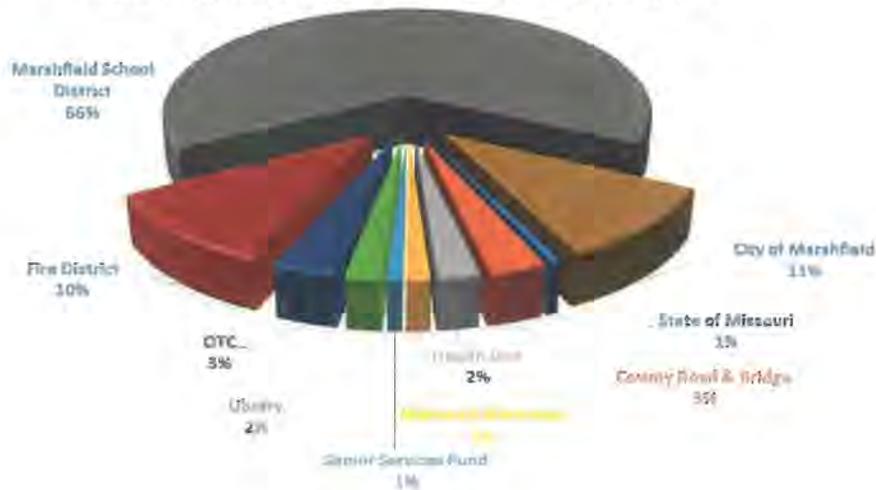
Residential

State of Missouri	0.0300	5.70
County Road & Bridge	0.1746	33.17
Health Unit	0.1286	24.43
Sheltered Workshop	0.0736	13.98
Senior Services Fund	0.0464	8.82
Library	0.1100	20.90
OTC	0.1871	35.55
Fire District	0.6000	114.00
Marshfield School District	3.8400	729.60
City of Marshfield	0.6044	114.84
Total	5.7947	1,100.99

Commercial

State of Missouri	0.0300	9.60
Commercial Surcharge	0.3700	118.40
County Road & Bridge	0.1746	55.87
Health Unit	0.1286	41.15
Sheltered Workshop	0.0736	23.55
Senior Services Fund	0.0464	14.85
Library	0.1100	35.20
OTC	0.1871	59.87
Fire District	0.6000	192.00
Marshfield School District	3.8400	1,228.80
City of Marshfield	0.6044	193.41
Total	6.1647	1,972.70

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 8.5% of the total general fund revenue of the City in FY 2025.

Payment in Lieu of Taxes

Payment in lieu of taxes (PILOTs) are assessed on gross water municipal sales (3.9%) and gross sewer charges (2.4%) 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 2025 represent 2.5% of the total general fund revenue.

Tourism Tax

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

Licenses and Permits

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

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

Fines and Forfeitures

The various fines for municipal code violations are set by the Municipal Judge. Most fines and forfeitures are attributed to municipal court fines and represent 0.6% of the total general fund revenue for FY 2025.

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 8.4% of the total general fund revenue for FY 2025.

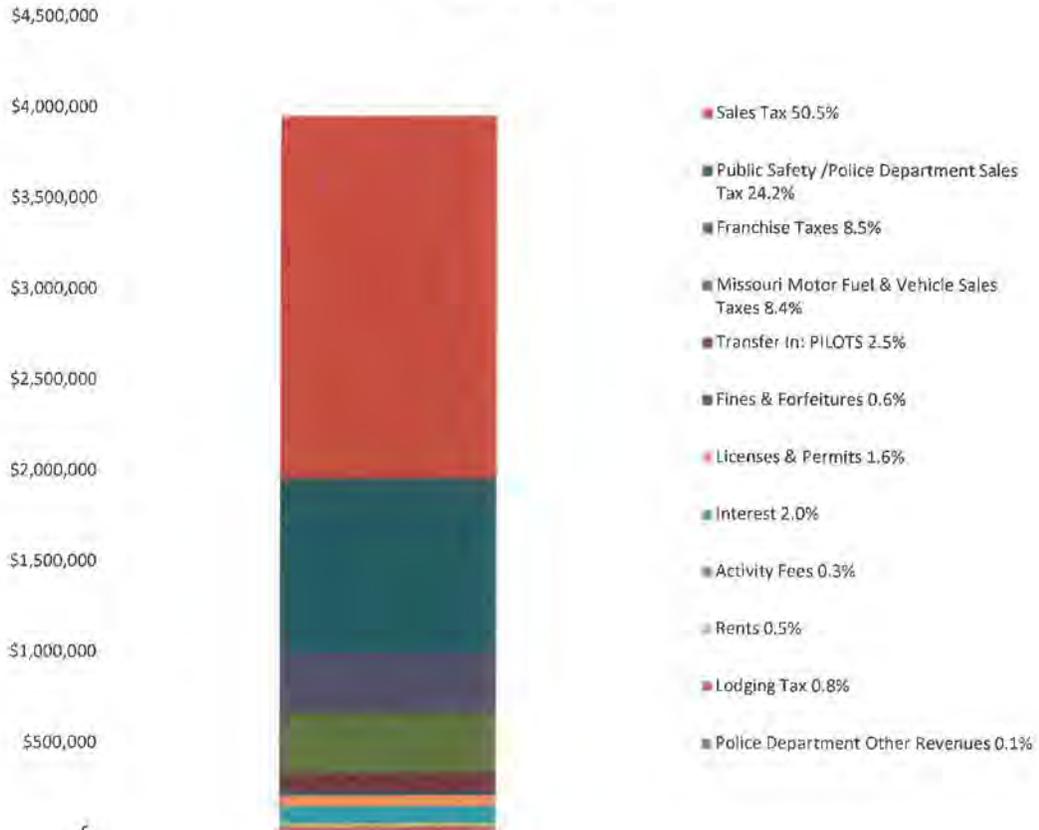
Rent

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.

2025 Budget Operating Revenues

REVENUES	General Fund	Police Department	Transportation Fund	Parks Fund	Cemetery Fund	Total Governmental Funds
Taxes						
Property Taxes				\$ 122,173	\$ 144,413	\$ 266,586
Franchise taxes	\$ 337,000					\$ 337,000
Sales taxes	\$ 1,999,176	\$ 955,603	\$ 942,346	\$ 942,429		\$ 4,839,554
Lodging tax	\$ 30,000					\$ 30,000
Intergovernmental:						\$ -
Missouri motor fuel & vehicle sales taxes	\$ 331,000					\$ 331,000
User charges:						\$ -
Activity fees	\$ 12,200	\$ 300		\$ 263,805		\$ 276,305
Cemetery sale of plots & grave openings					\$ 39,500	\$ 39,500
Licenses & permits	\$ 61,750					\$ 61,750
Fines & forfeitures	\$ 24,000	\$ 1,200				\$ 25,200
Interest	\$ 75,240	\$ 4,941	\$ 53,500	\$ 47,266	\$ 12,304	\$ 193,251
Rents	\$ 19,848				\$ 1,000	\$ 20,848
PILOTS (Transferred In)	\$ 98,205					\$ 98,205
Grants			\$ 360,758			\$ 360,758
Miscellaneous		\$ 3,000				\$ 3,000
Total Revenues	\$ 2,988,419	\$ 965,044	\$ 1,356,604	\$ 1,375,673	\$ 197,217	\$ 6,882,957

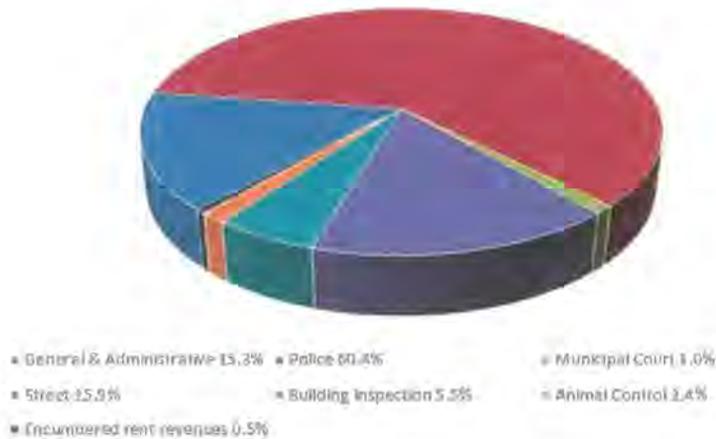
2025 Budget General Fund Revenues
Total \$3,953,463



2025 Budget Operating Expenditures

EXPENDITURES	General Fund	Transportation Fund	Parks Fund	Cemetery Fund	Total Governmental Funds
General & Administrative	\$ 575,857				\$ 575,857
Law and public safety:					\$ -
Police	\$2,277,525				\$ 2,277,525
Municipal Court	\$ 40,051				\$ 40,051
Street	\$ 600,390	\$ 1,022,775			\$ 1,623,165
Building Inspection	\$ 205,929				\$ 205,929
Animal Control	\$ 52,872				\$ 52,872
Cemetery				\$ 196,861	\$ 196,861
Parks			\$ 955,986		\$ 955,986
Debt Service		\$ 380,000	\$ 190,134		\$ 570,134
Encumbered	\$ 19,848		\$ 225,000		\$ 244,848
Total Expenditures	\$3,772,472	\$ 1,402,775	\$1,371,120	\$ 196,861	\$ 6,743,227

2025 Budget General Fund Expenditures



2025 Budget General Fund Departments' Personnel Expenses

	Total Expenditures	Personnel Expenses *	Percent of Total by Department
General & Administrative	\$ 575,857	\$ 210,621	36.6%
Police	\$ 2,277,525	\$ 1,676,363	73.6%
Municipal Court	\$ 40,051	\$ 14,491	36.2%
Street	\$ 600,390	\$ 372,682	62.1%
Building Inspection	\$ 205,929	\$ 106,805	51.9%
Animal Control	\$ 52,872	\$ 28,366	53.7%
Cemetery	\$ 196,861	\$ 149,701	76.0%
Parks	\$ 955,986	\$ 579,908	60.7%
Total	\$ 4,905,471	\$ 3,138,939	64.0%

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

Growth Areas

Summary

Allocations

City of Marshfield Budget - 2025

REVENUES	Actual 2022	Budget 2023 Operating	Budget 2023 Growth Areas	Budget 2023 Total	Actual 2023	Budget 2024 Operating	Budget 2024 Growth Areas	Budget 2024 Total	Actual 2024	Budget 2025 Operating	Budget 2025 Growth Areas	Budget 2025 Total
General/Administrative	\$ 2,453,461	\$ 2,193,557	\$ -	\$ 2,193,557	\$ 2,574,730	\$ 2,309,296	\$ -	\$ 2,309,296	\$ 2,615,641	\$ 2,477,564	\$ 40,000	\$ 2,517,564
Police	\$ 11,391	\$ 4,850	\$ -	\$ 4,850	\$ 89,629	\$ 994,011	\$ -	\$ 994,011	\$ 1,075,395	\$ 965,044	\$ -	\$ 965,044
Street	\$ 331,027	\$ 275,000	\$ -	\$ 275,000	\$ 388,129	\$ 303,000	\$ -	\$ 303,000	\$ 415,573	\$ 331,000	\$ -	\$ 331,000
Building Regulations	\$ 34,008	\$ 36,000	\$ -	\$ 36,000	\$ 51,011	\$ 36,000	\$ -	\$ 36,000	\$ 58,263	\$ 55,850	\$ -	\$ 55,850
Municipal Court	\$ 88,669	\$ 70,000	\$ -	\$ 70,000	\$ 68,031	\$ 58,000	\$ -	\$ 58,000	\$ 43,994	\$ 24,000	\$ -	\$ 24,000
Animal Control	\$ 1,825	\$ 1,350	\$ -	\$ 1,350	\$ 2,301	\$ 1,600	\$ -	\$ 1,600	\$ 3,489	\$ 1,800	\$ -	\$ 1,800
Industrial Park	\$ 61	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
American Rescue Plan Act Funds	\$ 782,755	\$ 3,840	\$ -	\$ 3,840	\$ 32,802	\$ 36,000	\$ -	\$ 36,000	\$ 55,264	\$ 1,000	\$ -	\$ 1,000
Cemetery	\$ 176,058	\$ 179,165	\$ -	\$ 179,165	\$ 206,952	\$ 195,861	\$ -	\$ 195,861	\$ 229,154	\$ 197,217	\$ -	\$ 197,217
Parks Fund	\$ 1,324,008	\$ 1,228,462	\$ -	\$ 1,228,462	\$ 1,403,482	\$ 1,647,421	\$ -	\$ 1,647,421	\$ 2,102,596	\$ 1,375,673	\$ -	\$ 1,375,673
Transportation Fund	\$ 946,215	\$ 876,240	\$ -	\$ 876,240	\$ 1,034,759	\$ 1,340,826	\$ 110,000	\$ 1,450,826	\$ 1,284,168	\$ 1,356,604	\$ -	\$ 1,356,604
Transportation Capital Projects	\$ 991	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
G.O. Bond Debt Service	\$ 872,543	\$ 837,647	\$ -	\$ 837,647	\$ 858,124	\$ 817,941	\$ -	\$ 817,941	\$ 837,806	\$ 805,116	\$ -	\$ 805,116
Water Rev Bond Debt Service	\$ 349,690	\$ 395,800	\$ -	\$ 395,800	\$ 347,533	\$ 398,453	\$ -	\$ 398,453	\$ 336,643	\$ 397,102	\$ -	\$ 397,102
Water & Sewer Capital Projects	\$ 4,384	\$ 1,800	\$ -	\$ 1,800	\$ 17,283	\$ 1,800	\$ -	\$ 1,800	\$ 39,272	\$ 3,000	\$ -	\$ 3,000
WWTP	\$ 1,255,103	\$ 1,477,133	\$ -	\$ 1,477,133	\$ 1,565,188	\$ 1,603,870	\$ -	\$ 1,603,870	\$ 1,744,410	\$ 1,728,750	\$ -	\$ 1,728,750
WWTP Capacity Fees	\$ 57,510	\$ 18,661	\$ -	\$ 18,661	\$ 29,512	\$ 12,000	\$ -	\$ 12,000	\$ 15,155	\$ 27,000	\$ -	\$ 27,000
WWTP CIP	\$ 308,852	\$ 304,980	\$ -	\$ 304,980	\$ 332,184	\$ 325,700	\$ -	\$ 325,700	\$ 364,155	\$ 5,333,447	\$ -	\$ 5,333,447
Water CIP	\$ 197,092	\$ 195,720	\$ -	\$ 195,720	\$ 207,012	\$ 203,900	\$ -	\$ 203,900	\$ 221,206	\$ 207,823	\$ -	\$ 207,823
Water	\$ 1,135,737	\$ 1,220,880	\$ -	\$ 1,220,880	\$ 1,304,162	\$ 1,335,480	\$ -	\$ 1,335,480	\$ 1,376,153	\$ 1,409,455	\$ -	\$ 1,409,455
Water Capacity Fees	\$ 6,384	\$ 7,000	\$ -	\$ 7,000	\$ 15,589	\$ 7,000	\$ -	\$ 7,000	\$ 8,211	\$ 14,500	\$ -	\$ 14,500
TOTAL	\$ 10,337,763	\$ 9,328,085	\$ -	\$ 9,328,085	\$ 10,528,434	\$ 11,628,158	\$ 110,000	\$ 11,738,158	\$ 12,826,648	\$ 16,711,943	\$ 40,000	\$ 16,751,943

EXPENDITURES	Actual 2022	Budget 2023 Operating	Budget 2023 Growth Areas	Budget 2023 Total	Actual 2023	Budget 2024 Operating	Budget 2024 Growth Areas	Budget 2024 Total	Actual 2024	Budget 2025 Operating	Budget 2025 Growth Areas	Budget 2025 Total
General/Administrative	\$ 362,134	\$ 393,771	\$ 915,350	\$ 1,109,121	\$ 622,120	\$ 524,723	\$ 1,010,350	\$ 1,535,073	\$ 534,952	\$ 575,857	\$ 903,010	\$ 1,478,868
Police	\$ 1,192,580	\$ 1,325,095	\$ 103,035	\$ 1,593,100	\$ 1,511,720	\$ 2,330,779	\$ 11,275	\$ 2,342,054	\$ 1,923,063	\$ 2,177,525	\$ 325,367	\$ 2,602,892
Street	\$ 545,851	\$ 548,655	\$ 139,275	\$ 687,930	\$ 565,445	\$ 563,325	\$ 161,396	\$ 724,721	\$ 679,832	\$ 600,390	\$ 273,842	\$ 874,232
Building Regulations	\$ 133,058	\$ 182,989	\$ 4,000	\$ 186,989	\$ 129,668	\$ 187,177	\$ 70,954	\$ 258,131	\$ 211,297	\$ 205,929	\$ 34,815	\$ 240,743
Municipal Court	\$ 116,630	\$ 133,808	\$ 11,275	\$ 145,083	\$ 132,047	\$ 155,467	\$ 11,275	\$ 166,742	\$ 139,780	\$ 40,051	\$ 117	\$ 40,168
Animal Control	\$ 38,926	\$ 48,319	\$ -	\$ 48,319	\$ 40,652	\$ 46,601	\$ 66,454	\$ 113,055	\$ 101,431	\$ 52,872	\$ 32,760	\$ 85,632
Industrial Park	\$ -	\$ 11,031	\$ -	\$ 11,031	\$ 11,032	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
American Rescue Plan Act Funds	\$ -	\$ 500,000	\$ -	\$ 500,000	\$ -	\$ 1,615,958	\$ -	\$ 1,615,958	\$ 1,299,740	\$ 304,433	\$ -	\$ 304,433
Cemetery	\$ 160,442	\$ 173,557	\$ 101,796	\$ 275,353	\$ 184,450	\$ 182,459	\$ 155,454	\$ 337,913	\$ 236,569	\$ 196,861	\$ 327,887	\$ 524,748
Parks Fund	\$ 1,197,490	\$ 1,224,537	\$ 552,193	\$ 1,776,730	\$ 1,249,826	\$ 1,262,663	\$ 1,066,725	\$ 2,329,388	\$ 1,986,630	\$ 1,371,120	\$ 233,304	\$ 1,604,424
Transportation Fund	\$ 737,962	\$ 986,700	\$ 300,000	\$ 1,286,700	\$ 514,304	\$ 1,699,300	\$ 283,000	\$ 1,982,300	\$ 941,329	\$ 1,402,775	\$ -	\$ 1,402,775
Transportation Capital Projects	\$ 383,284	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
G.O. Bond Debt Service	\$ 823,888	\$ 826,635	\$ -	\$ 826,635	\$ 823,588	\$ 821,703	\$ -	\$ 821,703	\$ 821,688	\$ 824,093	\$ -	\$ 824,093
Water Rev Bond Debt Service	\$ 349,624	\$ 395,485	\$ -	\$ 395,485	\$ 347,451	\$ 397,523	\$ -	\$ 397,523	\$ 336,643	\$ 397,054	\$ -	\$ 397,054
SRF Water Capital Projects	\$ 88,500	\$ 282,106	\$ -	\$ 282,106	\$ 131,805	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Water & Sewer Capital Projects	\$ 220,221	\$ 1,622,342	\$ -	\$ 1,622,342	\$ 600,997	\$ 984,416	\$ -	\$ 984,416	\$ 633,773	\$ 409,059	\$ -	\$ 409,059
WWTP	\$ 1,192,954	\$ 1,462,043	\$ 355,593	\$ 1,793,636	\$ 1,527,674	\$ 1,599,055	\$ 181,260	\$ 1,780,315	\$ 1,575,006	\$ 1,694,844	\$ 124,812	\$ 1,819,656
WWTP Capacity Fees	\$ 21,161	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 150,000	\$ 150,000
WWTP CIP	\$ 180,423	\$ 213,950	\$ 382,000	\$ 595,950	\$ 259,240	\$ 514,154	\$ -	\$ 514,154	\$ 157,154	\$ 6,069,710	\$ -	\$ 6,069,710
Water CIP	\$ 156,831	\$ 174,208	\$ -	\$ 174,208	\$ 156,208	\$ 229,414	\$ -	\$ 229,414	\$ 150,686	\$ 172,414	\$ -	\$ 172,414
Water	\$ 1,127,426	\$ 1,216,102	\$ 410,593	\$ 1,626,695	\$ 1,343,523	\$ 1,331,622	\$ 257,260	\$ 1,588,881	\$ 1,425,096	\$ 1,408,610	\$ 181,541	\$ 1,590,151
Water Capacity Fees	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL	\$ 9,029,384	\$ 11,721,334	\$ 3,275,110	\$ 15,137,414	\$ 10,151,749	\$ 14,446,338	\$ 3,275,402	\$ 17,721,740	\$ 13,154,671	\$ 18,003,596	\$ 2,587,454	\$ 20,591,050

Adopted
12/12/2024

2025 Growth Areas and Capital Expenditures:		General Fund	Police Department	Cemetery Fund	Parks Fund	Transportation Fund	Water Fund	Water OP	Wastewater Fund	WWTP CIP	
Operating Cash Balances Budgeted 12/31/2025		\$ 3,156,641	\$ 567,300	\$ 527,319	\$ 1,995,282	\$ 2,646,359	\$ 993,043	\$ 635,053	\$ 1,102,067	\$ 738,545	
2024 Approved Growth Areas Expected to be Expended 2025	Amount										
Washington St. Ditch Improvements	\$ 34,800	\$ 34,800									Started project 2024, finish 2025
915 S. Marshall St. Building and I.T. Improvements	\$ 80,434	\$ 29,684	\$ 7,421	\$ 7,421	\$ 21,066		\$ 7,421		\$ 7,421		
Patriot Park Layout	\$ 12,900				\$ 12,900						Balance of contract roll to 2025
Purchase & Set-up (3) Police Department Vehicles	\$ 242,841		\$ 242,841								Approved 2024, expected delivery 2025
2025 Growth Areas, Capital Expenditures and Projects											Comments
City Hall Remodel	\$ 710,955	\$ 585,955	\$ 25,000	\$ 25,000	\$ 25,000		\$ 25,000		\$ 25,000		Street, Building, Animal Control
Roof Repair to Police/Street Building	\$ 45,100	\$ 30,067	\$ 15,033								
Computer Upgrades from Windows 10 to Windows 11	\$ 27,924	\$ 9,038	\$ 5,072	\$ 466	\$ 4,338		\$ 3,870		\$ 5,141		
Community Sign	\$ 80,000	\$ 80,000									
Bedford & Marshall ditch improvements	\$ 150,000	\$ 150,000									
Lighting on N. Elm Trail: \$50,000; Street Lights Operational: \$5,000	\$ 105,000	\$ 105,000									\$50,000 G&A, \$5,000 Street Department
Salt Storage Building	\$ 100,000	\$ 100,000									
Street Sweeping	\$ 10,000	\$ 10,000									
Used Backhoe (with trade)	\$ 110,000	\$ 110,000									
Back-up Generator: Police Department	\$ 20,000		\$ 20,000								
Shooting Range Improvements	\$ 10,000		\$ 10,000								
Used Truck Purchase	\$ 35,000			\$ 35,000							
Niche Structure	\$ 160,000			\$ 160,000							
Cemetery Back Expansion	\$ 100,000			\$ 100,000							
New Water/Sewer building, possible land acquisition	\$ 150,000						\$ 75,000		\$ 75,000		
Tower 3 security fence	\$ 28,000						\$ 28,000				
Boost station generator	\$ 35,000						\$ 35,000				Approved to order 11/07/2024
Portable welder	\$ 8,000						\$ 4,000		\$ 4,000		Water/WWTP
Shop welder	\$ 6,500						\$ 3,250		\$ 3,250		Water/WWTP
Master Plan	\$ 150,000										Budgeted from the WWTP Capacity Fees
New Effluent sample shed	\$ 5,000								\$ 5,000		
Pickleball Courts (phase 2)	\$ 60,000				\$ 60,000						
Pickleball Courts (Schools)	\$ 40,000				\$ 40,000						
New Lights Lunch											
Pool Deck Chairs Replace	\$ 6,000				\$ 6,000						
Pool Lights Repair											
Route 66 Event											
Trail of Tears 2025											
Hall Damage Repair											
Park Signage	\$ 14,000				\$ 14,000						
Pool Repair	\$ 40,000				\$ 40,000						
Backstop Replace Shook											
Dug Outs Lunch											
Basketball Goals Massey											
Side by Side w Trailer	\$ 10,000				\$ 10,000						
	\$ -										
Total Growth Areas	\$ 2,587,454	\$ 1,244,543	\$ 325,367	\$ 327,887	\$ 233,304	\$ -	\$ 181,541	\$ -	\$ 124,812	\$ -	

Repair & Replacement Accounts	Total	General Fund	Police Department	Cemetery Fund	Parks Fund	Transportation Fund	Water Fund	Water CIP	Wastewater Fund	WWTP CIP	Comments
Paint Pine & Jackson water tower											Possible grant project.
Paint Warren water tower											Possible grant project.
Cedarbrook water line	\$ 70,000						\$ 70,000				
Brentwood water line	\$ 70,000						\$ 70,000				
Roanoke water line	\$ 45,000						\$ 45,000				
South Vine	\$ 17,000						\$ 17,000				
West Bedford	\$ 43,000						\$ 43,000				
Dill Street	\$ 48,000						\$ 48,000				
North Buffalo	\$ 112,000						\$ 112,000				
	\$ 405,000	\$ -		\$ -	\$ -	\$ -	\$ 405,000		\$ -	\$ -	

	General Fund	Police Department	Cemetery Fund	Parks Fund	Transportation Fund	Water Fund	Water CIP	Wastewater Fund	WWTP CIP	
Total Cash Balances after Growth Area Expenses and 2024 Approved and Anticipated Expenditures	\$ 2,523,782	\$ 241,933	\$ 199,432	\$ 1,761,979	\$ 2,646,359	\$ 811,502	\$ 635,053	\$ 977,255	\$ 738,545	
Repair & Replacement Cash Balances		\$ 95,560		\$ 45,000		\$ 646,642		\$ 804,019		
Reserve Balance	\$ 690,050									
Cash Flow Reserves	\$ 45,000									
Rent Revenues	\$ 58,491					\$ 95,816				
City Hall Renovations/Improvements	\$ 7,311									
Activity Center Fund				\$ 400,000						
Tennis Courts Maintenance Fund				\$ 5,000						
Total Cash Balances	\$ 3,324,634	\$ 337,493	\$ 199,432	\$ 2,211,979	\$ 2,646,359	\$ 1,553,960	\$ 635,053	\$ 1,781,274	\$ 738,545	

City of Marshfield Summary

Revenues	General Fund													
	Actual 2022	Budget 2023			Budget 2023			Budget 2024			Budget 2025			
		Operating	Growth Areas	Total	Actual 2023	Operating	Growth Areas	Total	Actual 2024	Operating	Growth Areas	Total		
General & Administrative	\$ 2,453,461	\$ 2,193,557	\$ -	\$ 2,193,557	\$ 2,574,730	\$ -	\$ 2,574,730	\$ 2,309,296	\$ -	\$ 2,309,296	\$ 2,615,641	\$ 2,477,564	\$ 40,000	\$ 2,517,564
Police**	\$ 11,391	\$ 4,850	\$ -	\$ 4,850	\$ 89,629	\$ -	\$ 89,629	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Street	\$ 331,027	\$ 275,000	\$ -	\$ 275,000	\$ 388,129	\$ -	\$ 388,129	\$ 303,000	\$ -	\$ 303,000	\$ 415,573	\$ 331,000	\$ -	\$ 331,000
Building	\$ 34,908	\$ 36,000	\$ -	\$ 36,000	\$ 51,011	\$ -	\$ 51,011	\$ 36,000	\$ -	\$ 36,000	\$ 58,263	\$ 55,850	\$ -	\$ 55,850
Court	\$ 88,669	\$ 70,000	\$ -	\$ 70,000	\$ 68,031	\$ -	\$ 68,031	\$ 58,000	\$ -	\$ 58,000	\$ 43,994	\$ 24,000	\$ -	\$ 24,000
Animal Control	\$ 1,825	\$ 1,350	\$ -	\$ 1,350	\$ 2,301	\$ -	\$ 2,301	\$ 1,600	\$ -	\$ 1,600	\$ 3,489	\$ 1,800	\$ -	\$ 1,800
Total General Fund Revenues	\$ 2,920,380	\$ 2,580,757	\$ -	\$ 2,580,757	\$ 3,173,832	\$ -	\$ 3,173,832	\$ 2,707,896	\$ -	\$ 2,707,896	\$ 3,136,960	\$ 2,890,214	\$ 40,000	\$ 2,930,214
Expenditures														
General														
General & Administrative	\$ 362,134	\$ 393,771	\$ 915,350	\$ 1,309,121	\$ 622,120	\$ -	\$ 622,120	\$ 524,723	\$ 1,010,350	\$ 1,335,073	\$ 534,952	\$ 575,857	\$ 903,010	\$ 1,478,868
Police**	\$ 1,192,580	\$ 1,325,095	\$ 103,035	\$ 1,593,100	\$ 1,511,720	\$ -	\$ 1,511,720	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Street	\$ 545,851	\$ 548,655	\$ 139,275	\$ 687,930	\$ 565,445	\$ -	\$ 565,445	\$ 563,325	\$ 161,396	\$ 724,721	\$ 679,832	\$ 600,390	\$ 273,842	\$ 874,232
Building	\$ 133,058	\$ 182,989	\$ 4,000	\$ 186,989	\$ 129,668	\$ -	\$ 129,668	\$ 187,177	\$ 70,954	\$ 258,131	\$ 211,297	\$ 205,929	\$ 34,815	\$ 240,743
Court	\$ 116,630	\$ 133,808	\$ 11,275	\$ 145,083	\$ 132,047	\$ -	\$ 132,047	\$ 155,467	\$ 11,275	\$ 166,742	\$ 139,780	\$ 40,051	\$ 117	\$ 40,168
Animal Control	\$ 38,926	\$ 48,319	\$ -	\$ 48,319	\$ 40,652	\$ -	\$ 40,652	\$ 46,601	\$ 66,454	\$ 113,055	\$ 101,431	\$ 52,872	\$ 32,760	\$ 85,632
Total General Fund Expenditures	\$ 2,389,179	\$ 2,632,638	\$ 1,172,935	\$ 3,970,543	\$ 3,001,653	\$ -	\$ 3,001,653	\$ 1,477,293	\$ 1,320,429	\$ 2,797,722	\$ 1,667,293	\$ 1,475,099	\$ 1,244,543	\$ 2,719,643
General Fund Transfers & Encumbrances														
Rent Revenues and PILOTs	\$ (77,096)	\$ (75,871)	\$ -	\$ (75,871)	\$ (76,216)	\$ -	\$ (76,216)	\$ (76,715)	\$ -	\$ (76,715)	\$ (75,487)	\$ (78,357)	\$ -	\$ (78,357)
Transfer to Police Department	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,280,916	\$ -	\$ 1,280,916	\$ 1,280,916	\$ 1,320,245	\$ -	\$ 1,320,245
<i>*Positive odds to expenditures, negative decreases expenditures</i>														
General Fund Revenue (Deficit)	\$ 608,297	\$ 23,990	\$ (1,172,935)	\$ (1,313,915)	\$ 248,395	\$ -	\$ 248,395	\$ 26,402	\$ (1,320,429)	\$ (1,294,027)	\$ 264,238	\$ 173,226	\$ (1,204,543)	\$ (1,031,317)
Cash Balance														
Unallocated Cash Balance	\$ 2,217,904	\$ 2,241,898	\$ (351,435)	\$ 1,890,463	\$ 2,386,607	\$ -	\$ 2,386,607	\$ 2,413,009	\$ (498,929)	\$ 2,138,242	\$ 2,983,415	\$ 3,156,641	\$ (632,859)	\$ 2,523,782
Cash Flow Reserve	\$ 45,000	\$ 45,000	\$ -	\$ 45,000	\$ 45,000	\$ -	\$ 45,000	\$ 45,000	\$ -	\$ 45,000	\$ 45,000	\$ 45,000	\$ -	\$ 45,000
City Hall Renovations/Improvements/Expans	\$ 625,000	\$ 625,000	\$ (625,000)	\$ -	\$ 625,000	\$ -	\$ 625,000	\$ 625,000	\$ (625,000)	\$ -	\$ 578,995	\$ 578,995	\$ (571,684)	\$ 7,311
Encumbered Rent Revenues	\$ 196,558	\$ 215,635	\$ (196,500)	\$ 19,135	\$ 215,660	\$ -	\$ 215,660	\$ 235,111	\$ (196,500)	\$ 38,611	\$ 38,643	\$ 58,491	\$ -	\$ 58,491
Reserve Fund Cash Balance	\$ 637,099	\$ 640,519	\$ -	\$ 640,519	\$ 648,983	\$ -	\$ 648,983	\$ 648,983	\$ -	\$ 648,983	\$ 678,050	\$ 690,050	\$ -	\$ 690,050
Total Cash Balance	\$ 3,721,566	\$ 3,768,053	\$ (1,172,935)	\$ 2,595,118	\$ 3,971,250	\$ -	\$ 3,971,250	\$ 3,967,103	\$ (1,320,429)	\$ 2,870,836	\$ 4,324,103	\$ 4,529,177	\$ (1,204,543)	\$ 3,324,634

Revenues	Police Department **							
	Budget 2024 Operating	Budget 2024 Growth Areas		Budget 2024 Total	Actual 2024	Budget 2025 Operating	Budget 2025 Growth Areas	Budget 2025 Total
		Operating	Growth Areas					
Revenues	\$ 994,011	\$ -	\$ 994,011	\$ 1,114,724	\$ 965,044	\$ -	\$ 965,044	
Transfer in from General Fund	\$ 1,280,916	\$ -	\$ 1,280,916	\$ 1,280,916	\$ 1,320,245	\$ -	\$ 1,320,245	
Expenditures	\$ 2,330,779	\$ 11,275	\$ 2,342,054	\$ 1,923,063	\$ 2,277,525	\$ 325,367	\$ 2,602,892	
Police Department Revenue (Deficit)	\$ (55,852)	\$ (11,275)	\$ (67,127)	\$ 472,577	\$ 7,764	\$ (325,367)	\$ (317,603)	
Cash Balance								
Cash Balance	\$ 11,657	\$ (11,275)	\$ 382	\$ 559,536	\$ 567,300	\$ (325,367)	\$ 241,933	
Repair & Replacement Cash Balance	\$ -	\$ -	\$ -	\$ -	\$ 95,560	\$ -	\$ 95,560	
Total Police Department Cash Balance	\$ 11,657	\$ (11,275)	\$ 382	\$ 559,536	\$ 662,861	\$ (325,367)	\$ 337,494	

** 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.

Revenues	Parks Fund													
	Actual 2022	Budget 2023			Budget 2023			Budget 2024			Budget 2025			
		Operating	Growth Areas	Total	Actual 2023	Operating	Growth Areas	Total	Actual 2024	Operating	Growth Areas	Total		
Revenues	\$ 1,324,008	\$ 1,228,462	\$ -	\$ 1,228,462	\$ 1,403,482	\$ -	\$ 1,403,482	\$ 1,647,421	\$ -	\$ 1,647,421	\$ 2,102,596	\$ 1,375,673	\$ -	\$ 1,375,673
Expenditures	\$ 1,197,490	\$ 1,224,537	\$ 552,193	\$ 1,776,730	\$ 1,249,826	\$ -	\$ 1,249,826	\$ 1,262,663	\$ 1,066,725	\$ 2,329,388	\$ 1,986,630	\$ 1,371,120	\$ 233,304	\$ 1,604,424
Parks Fund Revenue (Deficit)	\$ 126,517	\$ 3,926	\$ (552,193)	\$ (548,267)	\$ 153,656	\$ -	\$ 153,656	\$ 384,758	\$ (1,066,725)	\$ (681,967)	\$ 115,965	\$ 4,953	\$ (233,304)	\$ (228,751)
Cash Balance														
Cash Balance	\$ 1,698,672	\$ 1,702,597	\$ (552,193)	\$ 1,150,404	\$ 1,849,677	\$ -	\$ 1,849,677	\$ 2,234,435	\$ (1,066,725)	\$ 1,167,710	\$ 1,990,730	\$ 1,995,282	\$ (233,304)	\$ 1,761,979
Tennis Courts Maintenance Account	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,000	\$ -	\$ 5,000
Activity Center Fund	\$ -	\$ -	\$ -	\$ -	\$ 200,000	\$ -	\$ 200,000	\$ 200,000	\$ -	\$ 200,000	\$ 400,000	\$ -	\$ -	\$ 400,000
Equipment Repair & Replacement Account	\$ -	\$ -	\$ -	\$ 20,000	\$ 20,000	\$ -	\$ 20,000	\$ 20,000	\$ -	\$ 20,000	\$ 45,000	\$ -	\$ -	\$ 45,000
Parks Fund Cash Balance	\$ 1,698,672	\$ 1,702,597	\$ (552,193)	\$ 1,150,404	\$ 1,869,677	\$ -	\$ 1,869,677	\$ 2,454,435	\$ (1,066,725)	\$ 1,387,710	\$ 2,210,730	\$ 2,445,282	\$ (233,304)	\$ 2,211,979

Revenues	Cemetery Fund													
	Actual 2022	Budget 2023			Budget 2023			Budget 2024			Budget 2025			
		Operating	Growth Areas	Total	Actual 2023	Operating	Growth Areas	Total	Actual 2024	Operating	Growth Areas	Total		
Revenues	\$ 176,058	\$ 179,165	\$ -	\$ 179,165	\$ 206,952	\$ -	\$ 206,952	\$ 195,861	\$ -	\$ 195,861	\$ 229,254	\$ 197,217	\$ -	\$ 197,217
Expenditures	\$ 157,742	\$ 173,557	\$ 101,796	\$ 275,353	\$ 169,381	\$ -	\$ 169,381	\$ 182,459	\$ 155,454	\$ 337,913	\$ 236,569	\$ 196,861	\$ 327,887	\$ 524,748
Cemetery Revenue (Deficit)	\$ 18,316	\$ 5,608	\$ (101,796)	\$ (96,188)	\$ 37,572	\$ -	\$ 37,572	\$ 13,402	\$ (155,454)	\$ (142,052)	\$ (7,315)	\$ 356	\$ (327,887)	\$ (327,531)
Cash Balance														
Cash Balance	\$ 121,159	\$ 126,767	\$ (101,796)	\$ 24,971	\$ 529,651	\$ -	\$ 529,651	\$ 543,052	\$ (155,454)	\$ 387,598	\$ 526,963	\$ 527,319	\$ (327,887)	\$ 199,432
Money Market Cash Balance	\$ 386,646	\$ 386,646	\$ -	\$ 386,646	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Cash Balance	\$ 507,806	\$ 513,414	\$ (101,796)	\$ 411,618	\$ 529,651	\$ -	\$ 529,651	\$ 543,052	\$ (155,454)	\$ 387,598	\$ 526,963	\$ 527,319	\$ (327,887)	\$ 199,432

WWTP Fund												
	Budget 2023			Budget 2024			Budget 2025			Budget 2026		
	Actual 2022	Budget 2023 Operating	Budget 2023 Growth Areas	Budget 2023 Total	Actual 2023	Budget 2024 Operating	Budget 2024 Growth Areas	Budget 2024 Total	Actual 2024	Budget 2025 Operating	Budget 2025 Growth Areas	Budget 2025 Total
Revenues												
WWTP	\$ 1,255,103	\$ 1,477,133	\$ -	\$ 1,477,133	\$ 1,565,188	\$ -	\$ 1,603,870	\$ 1,744,410	\$ 1,728,750	\$ -	\$ -	\$ 1,728,750
WWTP Capacity Fees	\$ 57,510	\$ 18,661	\$ -	\$ 18,661	\$ 29,512	\$ -	\$ 12,000	\$ 15,155	\$ 27,000	\$ -	\$ -	\$ 27,000
Total WWTP Revenues	\$ 1,312,614	\$ 1,495,794	\$ -	\$ 1,495,794	\$ 1,594,700	\$ -	\$ 1,615,870	\$ 1,759,565	\$ 1,755,750	\$ -	\$ -	\$ 1,755,750
Expenditures												
WWTE	\$ 1,192,954	\$ 1,462,043	\$ 331,593	\$ 1,793,636	\$ 1,527,674	\$ -	\$ 1,599,055	\$ 1,780,315	\$ 1,575,006	\$ 1,694,844	\$ 124,812	\$ 1,819,656
WWTP Capacity Fees	\$ 21,161	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 150,000	\$ 150,000
Total WWTP Expenditures	\$ 1,214,115	\$ 1,462,043	\$ 331,593	\$ 1,793,636	\$ 1,527,674	\$ -	\$ 1,599,055	\$ 1,780,315	\$ 1,575,006	\$ 1,694,844	\$ 274,812	\$ 1,969,656
WWTP Fund Revenue (Deficit)	\$ 98,499	\$ 33,751	\$ (331,593)	\$ (297,842)	\$ 67,026	\$ -	\$ 16,815	\$ (164,445)	\$ 184,558	\$ 60,906	\$ (274,812)	\$ (213,907)
Cash Balance	\$ 95,788	\$ 110,877	\$ -	\$ 110,877	\$ 866,940	\$ -	\$ 871,755	\$ (181,260)	\$ 690,495	\$ 1,102,067	\$ (124,812)	\$ 977,255
Money Market Cash Balance	\$ 746,298	\$ 746,298	\$ (331,593)	\$ 414,705	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Repair & Replacement Cash Balance	\$ 183,984	\$ 532,305	\$ (24,000)	\$ 508,305	\$ 532,744	\$ -	\$ 471,254	\$ 806,322	\$ 804,019	\$ -	\$ -	\$ 804,019
WWTP Capacity Fees	\$ 88,569	\$ 107,230	\$ -	\$ 107,230	\$ 118,081	\$ -	\$ 130,081	\$ 133,236	\$ 160,236	\$ (150,000)	\$ -	\$ 10,236
Total Operating Cash Balance	\$ 1,114,639	\$ 1,496,710	\$ (355,593)	\$ 1,141,117	\$ 1,517,764	\$ -	\$ 1,473,089	\$ (181,260)	\$ 1,291,830	\$ 2,007,719	\$ (274,812)	\$ 1,791,518

WWTP CIP Fund													
	Budget 2023			Budget 2024			Budget 2025			Budget 2026			
	Actual 2022	Budget 2023 Operating	Budget 2023 Growth Areas	Budget 2023 Total	Actual 2023	Budget 2024 Operating	Budget 2024 Growth Areas	Budget 2024 Total	Actual 2024	Budget 2025 Operating	Budget 2025 Growth Areas	Budget 2025 Total	
Revenues	\$ 308,852	\$ 304,980	\$ -	\$ 304,980	\$ 332,184	\$ -	\$ 325,700	\$ 364,155	\$ 5,333,447	\$ -	\$ -	\$ 5,333,447	
Expenditures	\$ 180,423	\$ 213,950	\$ 382,000	\$ 595,950	\$ 259,240	\$ -	\$ 514,154	\$ 157,154	\$ 6,069,710	\$ -	\$ -	\$ 6,069,710	
Combined CIP Fund Revenue (Deficit)	\$ 180,423	\$ 213,950	\$ 382,000	\$ 595,950	\$ 259,240	\$ -	\$ 514,154	\$ 157,154	\$ 6,069,710	\$ -	\$ -	\$ 6,069,710	
Total WWTP CIP Cash Balance	\$ 1,194,863	\$ 1,285,893	\$ (382,000)	\$ 903,893	\$ 1,267,807	\$ -	\$ 1,079,353	\$ -	\$ 1,079,353	\$ 1,474,808	\$ 738,545	\$ -	\$ 738,545

Water Fund													
	Budget 2023			Budget 2024			Budget 2025			Budget 2026			
	Actual 2022	Budget 2023 Operating	Budget 2023 Growth Areas	Budget 2023 Total	Actual 2023	Budget 2024 Operating	Budget 2024 Growth Areas	Budget 2024 Total	Actual 2024	Budget 2025 Operating	Budget 2025 Growth Areas	Budget 2025 Total	
Revenues	\$ 1,135,737	\$ 1,220,880	\$ -	\$ 1,220,880	\$ 1,304,162	\$ -	\$ 1,335,480	\$ 1,376,153	\$ 1,409,455	\$ -	\$ -	\$ 1,409,455	
Water Fund													
Water CIP													
Water Capacity Fees	\$ 6,384	\$ 7,000	\$ -	\$ 7,000	\$ 15,589	\$ -	\$ 7,000	\$ 8,211	\$ 14,500	\$ -	\$ -	\$ 14,500	
Total Water Revenues	\$ 1,142,121	\$ 1,227,880	\$ -	\$ 1,227,880	\$ 1,319,751	\$ -	\$ 1,342,480	\$ 1,384,364	\$ 1,423,955	\$ -	\$ -	\$ 1,423,955	
Expenditures													
Water Fund	\$ 1,127,426	\$ 1,216,102	\$ 410,593	\$ 1,626,695	\$ 1,343,523	\$ -	\$ 1,331,622	\$ 257,260	\$ 1,588,881	\$ 1,425,096	\$ 1,408,610	\$ 181,541	\$ 1,590,151
Water CIP													
Water Capacity Fees	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Total Water Expenditures	\$ 1,127,426	\$ 1,216,102	\$ 410,593	\$ 1,626,695	\$ 1,343,523	\$ -	\$ 1,331,622	\$ 257,260	\$ 1,588,881	\$ 1,425,096	\$ 1,408,610	\$ 181,541	\$ 1,590,151
Water Fund Revenue (Deficit)	\$ 14,696	\$ 11,778	\$ (410,593)	\$ (398,815)	\$ (23,772)	\$ -	\$ 10,858	\$ (257,260)	\$ (246,401)	\$ (40,732)	\$ 15,345	\$ (181,541)	\$ (166,196)
Cash Balance	\$ 579,007	\$ 578,744	\$ (410,593)	\$ 168,151	\$ 1,004,917	\$ -	\$ 1,008,775	\$ 751,515	\$ 992,198	\$ 993,043	\$ (181,541)	\$ 811,502	
Money Market Cash Balance	\$ 479,915	\$ 484,955	\$ -	\$ 484,955	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Replacement Reserve Fund Cash Balance	\$ 439,349	\$ 422,435	\$ -	\$ 422,435	\$ 537,906	\$ -	\$ 392,560	\$ 437,524	\$ 684,583	\$ (37,941)	\$ -	\$ 646,642	
Rent Revenues	\$ 22,200	\$ 43,000	\$ -	\$ 43,000	\$ 41,800	\$ -	\$ 67,600	\$ 67,600	\$ 95,816	\$ -	\$ -	\$ 95,816	
Water Capacity Fees	\$ 57,388	\$ 63,772	\$ -	\$ 63,772	\$ 72,977	\$ -	\$ 79,977	\$ 81,187	\$ 95,687	\$ -	\$ -	\$ 95,687	
Total Operating Cash Balance	\$ 1,577,858	\$ 1,592,906	\$ (410,593)	\$ 1,182,313	\$ 1,657,600	\$ -	\$ 1,548,912	\$ (257,260)	\$ 1,291,652	\$ 1,578,509	\$ 1,869,129	\$ (219,482)	\$ 1,649,647

Water CIP Fund												
	Budget 2023			Budget 2024			Budget 2025			Budget 2026		
	Actual 2022	Budget 2023 Operating	Budget 2023 Growth Areas	Budget 2023 Total	Actual 2023	Budget 2024 Operating	Budget 2024 Growth Areas	Budget 2024 Total	Actual 2024	Budget 2025 Operating	Budget 2025 Growth Areas	Budget 2025 Total
Revenues	\$ 197,092	\$ 195,720	\$ -	\$ 195,720	\$ 207,012	\$ -	\$ 203,900	\$ 221,206	\$ 207,823	\$ -	\$ -	\$ 207,823
Expenditures	\$ 156,831	\$ 174,208	\$ -	\$ 174,208	\$ 156,208	\$ -	\$ 229,414	\$ 150,686	\$ 172,414	\$ -	\$ -	\$ 172,414
Combined CIP Fund Revenue (Deficit)	\$ 40,261	\$ 21,512	\$ -	\$ 21,512	\$ 50,805	\$ -	\$ (25,514)	\$ 70,520	\$ 35,409	\$ -	\$ -	\$ 35,409
Total Water CIP Cash Balance	\$ 478,319	\$ 499,831	\$ -	\$ 499,831	\$ 529,123	\$ -	\$ 503,609	\$ 599,644	\$ 635,053	\$ -	\$ -	\$ 635,053

Transportation Fund													
	Budget 2023			Budget 2024			Budget 2025			Budget 2026			
	Actual 2022	Budget 2023 Operating	Budget 2023 Growth Areas	Budget 2023 Total	Actual 2023	Budget 2024 Operating	Budget 2024 Growth Areas	Budget 2024 Total	Actual 2024	Budget 2025 Operating	Budget 2025 Growth Areas	Budget 2025 Total	
Revenues	\$ 946,215	\$ 876,240	\$ -	\$ 876,240	\$ 1,034,759	\$ -	\$ 1,340,826	\$ 1,450,826	#####	\$ 1,356,604	\$ -	\$ 1,356,604	
Expenditures	\$ 737,962	\$ 986,700	\$ 300,000	\$ 1,286,700	\$ 514,304	\$ -	\$ 1,899,300	\$ 283,000	\$ 941,329	\$ 1,402,775	\$ -	\$ 1,402,775	
Transportation Fund Revenue (Deficit)	\$ 208,253	\$ (110,460)	\$ (300,000)	\$ (410,460)	\$ 520,455	\$ -	\$ (358,474)	\$ (173,000)	\$ (531,474)	\$ 342,839	\$ (46,171)	\$ -	\$ (46,171)
Total Cash Balance	\$ 1,829,236	\$ 1,718,776	\$ (300,000)	\$ 1,418,776	\$ 2,349,690	\$ -	\$ 1,991,216	\$ (173,000)	\$ 1,818,216	\$ 2,692,530	\$ 2,646,359	\$ -	\$ 2,646,359

Adopted
12/12/2024

2025 ALLOCATIONS

Title	General	Water	WWTP	Street	Parks	Court	Animal Control	Cemetery	Police	Tree	Inspection	TOTAL
Administration												
City Administrator	38.5%	12.0%	12.0%	15.0%	7.5%	0.0%	2.5%	2.5%	5.0%	0.0%	5.0%	100.0%
Administrative Planner and Project Manager	25.0%	10.0%	10.0%	20.0%	5.0%	0.0%	5.0%	5.0%	0.0%	3.0%	17.0%	100.0%
City Clerk	15.0%	15.0%	15.0%	10.0%	12.5%	0.0%	2.5%	10.0%	10.0%	0.0%	10.0%	100.0%
Administrative Assistant	20.0%	12.5%	12.5%	10.0%	10.0%	5.0%	2.5%	15.0%	10.0%	2.5%	0.0%	100.0%
City Collector	20.0%	37.5%	37.5%			5.0%						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%	15.0%	15.0%	10.0%	10.0%	5.0%	0.0%	2.5%	20.0%		2.5%	100.0%
Building Inspector/Code Enforcer		5.0%	5.0%	5.0%			5.0%			5.0%	75.0%	100.0%
												0.0%
Parks												
Parks Director					100.0%							100.0%
Recreation Coordinator					100.0%							100.0%
Recreation Specialist					100.0%							100.0%
Public Works												
Street Superintendent				80.0%	15.0%			5.0%				100.0%
Street Maintenance				100.0%								100.0%
Street Maintenance				100.0%								100.0%
Street Maintenance				100.0%								100.0%
Property Maintenance		0.0%	0.0%	15.0%	70.0%		5.0%			10.0%		100.0%
Police Department												
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%
Utilities												
Utility Superintendent		60.0%	40.0%									100.0%
Assistant Wastewater Operator		0.0%	100.0%									100.0%
Wastewater Operator		0.0%	100.0%									100.0%
Plant/Collection Maintenance		50.0%	50.0%									100.0%
Utilities Foreman		70.0%	30.0%									100.0%
Utility Maintenance Crew		50.0%	50.0%									100.0%
Utility Maintenance Crew		50.0%	50.0%									100.0%
Utility Maintenance Crew		50.0%	45.0%				5.0%					100.0%
Utility Maintenance Crew		70.0%	25.0%				5.0%					100.0%
Utility Maintenance Crew		50.0%	50.0%									100.0%
Cemetery												
Cemetery Foreman								100.0%				100.0%

General & Administrative

General and Administrative 11-50

	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	Actual 2024	Budget 2025 Current Operating	Budget 2025 Growth Areas	Budget 2025 Total	Difference		Comments
													2025 vs. 2024	2025 vs. 2024	
Unallocated Cash	\$ 2,217,908	\$ 2,241,898	\$ (351,435)	\$ 1,890,463	\$ 2,386,607	\$ 2,413,009	\$ (408,929)	\$ 2,138,242	\$ 2,983,413	\$ 3,136,641	\$ (632,859)	\$ 2,523,782	\$ (459,633)	-15.41%	
Rent Revenue Money Market Acct.	\$ 196,558	\$ 215,635	\$ (196,500)	\$ 19,135	\$ 215,660	\$ 235,111	\$ (196,500)	\$ 38,611	\$ 38,643	\$ 58,491	\$ -	\$ 58,491	\$ 19,848	51.36%	
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/Expas	\$ 625,000	\$ 625,000	\$ (625,000)	\$ -	\$ 625,000	\$ 625,000	\$ (625,000)	\$ -	\$ 578,995	\$ 578,995	\$ (571,084)	\$ 7,311	\$ (571,684)	-98.74%	City Hall Remodel
Reserve Fund Cash Balance	\$ 637,099	\$ 640,519	\$ -	\$ 640,519	\$ 648,983	\$ 648,983	\$ -	\$ 648,983	\$ 690,050	\$ 690,050	\$ -	\$ 690,050	\$ 12,000	1.77%	
Total Cash Balance December 31	\$ 3,721,566	\$ 3,768,053	\$ (1,172,935)	\$ 2,895,118	\$ 3,921,250	\$ 3,967,103	\$ (1,320,429)	\$ 2,870,826	\$ 4,324,103	\$ 4,528,177	\$ (1,204,543)	\$ 3,324,634	\$ (999,470)	-23.11%	

REVENUES	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	Actual 2024	Budget 2025 Current Operating	Budget 2025 Growth Areas	Budget 2025 Total	2025 vs. 2024	2025 vs. 2024	Comments
4010 Financial Institution Tax	\$ 2,915	\$ 2,000	\$ -	\$ 2,000	\$ 1,942	\$ 2,000	\$ -	\$ 2,000	\$ 3,389	\$ 3,000	\$ -	\$ 3,000	\$ (1,389)	-40.99%	
4030 Sales Tax	\$ 2,002,354	\$ 1,809,894	\$ -	\$ 1,809,894	\$ 2,039,622	\$ 1,866,344	\$ -	\$ 1,866,344	\$ 2,018,145	\$ 1,997,176	\$ -	\$ 1,997,176	\$ (20,969)	-1.04%	
4050 Lodging Tax	\$ 33,478	\$ 28,000	\$ -	\$ 28,000	\$ 31,991	\$ 30,000	\$ -	\$ 30,000	\$ 31,550	\$ 30,000	\$ -	\$ 30,000	\$ (1,550)	-4.91%	
4070 Webster Electric Franchise	\$ 171,599	\$ 167,000	\$ -	\$ 167,000	\$ 182,093	\$ 172,000	\$ -	\$ 172,000	\$ 193,595	\$ 180,000	\$ -	\$ 180,000	\$ (13,595)	-7.02%	
4080 Telephone Franchise	\$ 64,000	\$ 45,000	\$ -	\$ 45,000	\$ 68,543	\$ 50,000	\$ -	\$ 50,000	\$ 58,690	\$ 55,000	\$ -	\$ 55,000	\$ (3,690)	-6.29%	
4090 Natural Gas Franchise	\$ 75,979	\$ 62,500	\$ -	\$ 62,500	\$ 94,822	\$ 85,000	\$ -	\$ 85,000	\$ 80,579	\$ 81,000	\$ -	\$ 81,000	\$ (422)	-0.52%	
4100 Merchant License	\$ 9,738	\$ 7,500	\$ -	\$ 7,500	\$ 6,699	\$ 7,500	\$ -	\$ 7,500	\$ 8,573	\$ 7,500	\$ -	\$ 7,500	\$ (2,073)	-21.65%	
4110 Cable Franchise	\$ 23,025	\$ 23,000	\$ -	\$ 23,000	\$ 14,950	\$ 21,000	\$ -	\$ 21,000	\$ 16,701	\$ 23,000	\$ -	\$ 21,000	\$ 4,237	25.28%	
4140 Lagoon License	\$ 6,171	\$ 6,500	\$ -	\$ 6,500	\$ 8,799	\$ 8,000	\$ -	\$ 8,000	\$ 9,159	\$ 8,800	\$ -	\$ 8,800	\$ (339)	-3.77%	
4180 Copies Made Sunshine	\$ 12	\$ -	\$ -	\$ -	\$ 67	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-	
4200 Sale of Assets	\$ 19,600	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-	
4230 Interest	\$ 13,686	\$ 13,686	\$ -	\$ 13,686	\$ 59,752	\$ 48,000	\$ -	\$ 48,000	\$ 149,197	\$ 78,780	\$ -	\$ 75,240	\$ (74,157)	-49.64%	
4265 Lidar & Topographical Data	\$ -	\$ -	\$ -	\$ -	\$ 9,139	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-	
4270 Sor Tax	\$ 1,002	\$ -	\$ -	\$ -	\$ 989	\$ -	\$ -	\$ -	\$ 1,686	\$ -	\$ -	\$ -	\$ (1,686)	-100.00%	
4380 Misc. revenues	\$ 4,013	\$ -	\$ -	\$ -	\$ 5,627	\$ -	\$ -	\$ -	\$ 3,707	\$ -	\$ -	\$ -	\$ (3,707)	-100.00%	
4385 Misc. Reimbursement	\$ 747	\$ -	\$ -	\$ -	\$ 713	\$ -	\$ -	\$ -	\$ 855	\$ 40,000	\$ 40,000	\$ 40,000	\$ 39,165		Community Sign
4390 Insurance Claim Pmt.	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 17,277	\$ -	\$ -	\$ -	\$ (17,277)	-100.00%	
4410 Emg. Insurance Reimb.	\$ 5,355	\$ 8,400	\$ -	\$ 9,400	\$ 7,834	\$ -	\$ -	\$ -	\$ 199	\$ -	\$ -	\$ -	\$ (199)	-100.00%	
4540 Webster Capital Credit	\$ 143	\$ -	\$ -	\$ -	\$ 223	\$ -	\$ -	\$ -	\$ 372	\$ -	\$ -	\$ -	\$ (372)	-100.00%	
4541 Anthem Ins Rebate	\$ 918	\$ -	\$ -	\$ -	\$ 1,824	\$ -	\$ -	\$ -	\$ 2,464	\$ -	\$ -	\$ -	\$ (2,464)	-100.00%	
4542 Insurance Claims	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-	
4561 Tower Rent	\$ 18,727	\$ 19,077	\$ -	\$ 19,077	\$ 19,102	\$ 19,452	\$ -	\$ 19,452	\$ 19,484	\$ 19,848	\$ -	\$ 19,848	\$ 364	1.87%	
Subtotal	\$ 2,483,461	\$ 2,193,585	\$ -	\$ 2,193,585	\$ 2,574,730	\$ 2,399,296	\$ -	\$ 2,399,296	\$ 2,615,641	\$ 2,477,564	\$ 40,000	\$ 2,517,564	\$ (265,434)	-10.31%	
Surplus (Deficit to Balance)	\$ 608,297	\$ 23,990	\$ (1,172,935)	\$ (1,311,915)	\$ 177,009	\$ 26,403	\$ (1,320,429)	\$ (1,294,077)	\$ 264,238	\$ 173,236	\$ (1,204,543)	\$ (1,031,317)	\$ (1,471,036)	-83.05%	

OPERATING EXPENDITURES	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	Actual 2024	Budget 2025 Current Operating	Budget 2025 Growth Areas	Budget 2025 Total	2025 vs. 2024	2025 vs. 2024	Comments
6010 Wages	\$ 96,479	\$ 102,774	\$ -	\$ 102,774	\$ 103,462	\$ 114,707	\$ -	\$ 114,707	\$ 112,732	\$ 121,036	\$ -	\$ 121,036	\$ 8,814	7.85%	
6011 Payroll Taxes	\$ 9,804	\$ 9,239	\$ -	\$ 9,239	\$ 10,232	\$ 10,832	\$ -	\$ 10,832	\$ 10,806	\$ 12,863	\$ -	\$ 12,863	\$ 2,056	19.03%	
6012 Group Insurance	\$ 27,737	\$ 31,121	\$ -	\$ 31,121	\$ 33,159	\$ 32,461	\$ -	\$ 32,461	\$ 33,140	\$ 38,133	\$ -	\$ 38,133	\$ 5,153	15.67%	
6013 L.A.G.E.R.S.	\$ 16,025	\$ 15,519	\$ -	\$ 15,519	\$ 17,163	\$ 16,977	\$ -	\$ 16,977	\$ 17,698	\$ 18,034	\$ -	\$ 18,034	\$ 336	1.90%	
6014 Worker's Compensation	\$ 1,427	\$ 288	\$ -	\$ 288	\$ 288	\$ 349	\$ -	\$ 349	\$ 339	\$ 356	\$ -	\$ 356	\$ 218	157.15%	
6016 Board Fees	\$ 18,000	\$ 18,000	\$ -	\$ 18,000	\$ 18,000	\$ 18,000	\$ -	\$ 18,000	\$ 18,000	\$ -	\$ -	\$ 18,000	\$ -	0.00%	
6018 Part-time Wages	\$ -	\$ -	\$ -	\$ -	\$ 100	\$ -	\$ -	\$ -	\$ -	\$ 20,000	\$ -	\$ 20,000	\$ -	-	OIS employees
6020 Auto Expense	\$ 138	\$ 3,000	\$ -	\$ 3,000	\$ 3,345	\$ 3,000	\$ -	\$ 3,000	\$ 226	\$ 5,000	\$ -	\$ 5,000	\$ 2,774	1228.14%	
6021 Gas and Oil	\$ 1,336	\$ 2,500	\$ -	\$ 2,500	\$ 1,520	\$ 3,500	\$ -	\$ 3,500	\$ 2,766	\$ 3,900	\$ -	\$ 3,900	\$ 1,234	54.46%	
6022 Equipment Maintenance	\$ 785	\$ 350	\$ -	\$ 350	\$ 358	\$ 350	\$ -	\$ 350	\$ 452	\$ 350	\$ -	\$ 350	\$ (102)	-22.64%	
6023 Computer Maintenance	\$ 5,614	\$ 7,500	\$ -	\$ 7,500	\$ 6,993	\$ 7,200	\$ -	\$ 7,200	\$ 8,381	\$ 7,800	\$ -	\$ 7,800	\$ (583)	-6.96%	
6025 Maintenance	\$ 61	\$ 800	\$ -	\$ 800	\$ 60	\$ 800	\$ -	\$ 800	\$ 70	\$ 800	\$ -	\$ 800	\$ 730	1048.11%	
6027 Radio Expense	\$ -	\$ -	\$ -	\$ -	\$ 100	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-	
6028 Building Maintenance	\$ 1,204	\$ 3,000	\$ -	\$ 3,000	\$ 689	\$ 2,000	\$ -	\$ 2,000	\$ 1,827	\$ 2,000	\$ -	\$ 2,000	\$ 173	9.45%	
6030 Legal	\$ 8,296	\$ 11,000	\$ -	\$ 11,000	\$ 18,999	\$ 15,000	\$ -	\$ 15,000	\$ 9,835	\$ 15,000	\$ -	\$ 15,000	\$ 3,165	52.52%	
6031 Engineering	\$ -	\$ -	\$ -	\$ -	\$ 2,500	\$ -	\$ -	\$ -	\$ 23,734	\$ -	\$ -	\$ -	\$ (23,734)	-100.00%	
6032 Insurance	\$ 11,460	\$ 14,800	\$ -	\$ 14,800	\$ 12,983	\$ 17,522	\$ -	\$ 17,522	\$ 15,714	\$ 25,790	\$ -	\$ 25,790	\$ 9,577	60.94%	Added Court's General Liability's allocation
6033 Postage	\$ 715	\$ 1,000	\$ -	\$ 1,000	\$ 979	\$ 1,000	\$ -	\$ 1,000	\$ 1,460	\$ 1,100	\$ -	\$ 1,100	\$ (360)	-24.63%	
6034 Custodian Fee	\$ 1,027	\$ 1,400	\$ -	\$ 1,400	\$ 1,121	\$ 1,400	\$ -	\$ 1,400	\$ 747	\$ 700	\$ -	\$ 700	\$ (47)	-6.29%	
6038 Postage Machine	\$ 280	\$ 280	\$ -	\$ 280	\$ 282	\$ 280	\$ -	\$ 280	\$ 290	\$ 350	\$ -	\$ 350	\$ 60	20.69%	
6040 Office Supplies	\$ 3,735	\$ 5,000	\$ -	\$ 5,000	\$ 5,166	\$ 5,000	\$ -	\$ 5,000	\$ 4,696	\$ 5,200	\$ -	\$ 5,200	\$ 504	10.73%	
6045 General Supplies	\$ 2,875	\$ 4,500	\$ -	\$ 4,500	\$ 5,085	\$ 4,500	\$ -	\$ 4,500	\$ 4,147	\$ 4,500	\$ -	\$ 4,500	\$ 153	3.52%	
6050 Utilities - City Hall	\$ 5,495	\$ 6,160	\$ -	\$ 6,160	\$ 6,042	\$ 6,300	\$ -	\$ 6,300	\$ 7,023	\$ 7,600	\$ -	\$ 7,600	\$ 577	8.22%	
6051 Telephone	\$ 3,275	\$ 3,700	\$ -	\$ 3,700	\$ 4,974	\$ 6,000	\$ -	\$ 6,000	\$ 5,804	\$ 6,000	\$ -	\$ 6,000	\$ 496	71.23%	
6057 Misc. Jm	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-	
6060 Grounds Maintenance	\$ 5,724	\$ 15,000	\$ -	\$ 15,000	\$ 14,976	\$ 15,000	\$ -	\$ 15,000	\$ 15,176	\$ 15,600	\$ -	\$ 15,600	\$ 224	1.45%	
6062 Capital Exp. Maint.	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-	
6069 Uniform	\$ -	\$ 250	\$ -	\$ 250	\$ 719	\$ 250	\$ -	\$ 250	\$ 918	\$ 250	\$ -	\$ 250	\$ (688)	-73.35%	
6070 Meetings & Lodging	\$ 4,655	\$ 8,400	\$ -	\$ 8,400	\$ 4,703	\$ 9,500	\$ -	\$ 9,500	\$ 5,236	\$ 12,000	\$ -	\$ 12,000	\$ 3,764	45.69%	Additional Trainings
6071 Dues	\$ 5,899	\$ 8,000	\$ -	\$ 8,000	\$ 4,863	\$ 8,000	\$ -	\$ 8,000	\$ 8,000	\$ 8,000	\$ -	\$ 8,000	\$ 4,310	116.82%	
6072 Trash	\$ 90	\$ 400	\$ 5,000	\$ 5,400	\$ 3,675	\$ 400	\$ -	\$ 400	\$ 364	\$ 300	\$ -	\$ 300	\$ 36	13.64%	
6073 Publications	\$ 457	\$ 1,500	\$ -	\$ 1,500	\$ 1,163	\$ 1,500	\$ -	\$ 1,500	\$ 1,019	\$ 1,500	\$ -	\$ 1,500	\$ 481	47.25%	

	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	Actual 2024	Budget 2025 Current Operating	Budget 2025 Growth Areas	Budget 2025 Total	2025 vs. 2024	2025 vs. 2024	Comments
OPERATING EXPENDITURES															
6075 Training and Safety	\$ 1,431	\$ 1,900		\$ 1,900	\$ 1,409	\$ 1,900		\$ 1,900	\$ 707	\$ 1,900		\$ 1,900	\$ 793	112.28%	
6076 Unemployment															
6077 Emergencies Management	\$ 3,431	\$ 4,900		\$ 4,900	\$ 3,969	\$ 6,000		\$ 6,000	\$ 4,346	\$ 6,000		\$ 6,000	\$ 1,654	28.05%	
6079 Miscellaneous	\$ 7,994	\$ 100		\$ 100	\$ 5,757	\$ 100		\$ 100	\$ 391	\$ 200		\$ 200	\$ 193	-49.12%	
6086 Election Expense	\$ 2,858	\$ 8,000		\$ 8,000	\$ 5,574	\$ 3,000		\$ 3,000	\$ 4,610	\$ 5,000		\$ 5,000	\$ 390	8.46%	
6094 City Wide Clean-up	\$ 10,519	\$ 11,000		\$ 11,000	\$ 16,548	\$ 18,000		\$ 18,000	\$ 14,830	\$ 15,000		\$ 15,000	\$ 120	0.81%	
6097 Drug Testing	\$ 13			\$ -	\$ 7			\$ -	\$ 8			\$ -	\$ (8)		
6111 Payroll Tax Penalty															
6124 COBRA Insurance Pmt.	\$ 5,371	\$ 9,400		\$ 9,400	\$ 8,617	\$ -		\$ -	\$ (192)			\$ -	\$ 592	-100.00%	
6194 Leaf and Yard Waste	\$ 11,642	\$ 12,000		\$ 12,000	\$ 10,214	\$ 12,000		\$ 12,000	\$ 11,889	\$ 12,000		\$ 12,000	\$ 511	4.45%	
6230 City Website	\$ 5,000														
6231 Software Support	\$ 1,877	\$ 4,200		\$ 4,200	\$ 4,048	\$ 5,000		\$ 5,000	\$ 5,091	\$ 5,000		\$ 5,000	\$ 3,409	66.96%	
6265 LIDAR & Topographic Data					\$ 978	\$ 1,500		\$ 1,500	\$ -	\$ 1,500		\$ 1,500	\$ 1,500		
6301 Professional Services	\$ 16,000	\$ 9,794	\$ 45,000	\$ 54,794	\$ 103,187	\$ 100,000		\$ 100,000	\$ 60,000	\$ 100,000		\$ 100,000	\$ 40,000	66.67%	
6302 Accounting	\$ 4,398	\$ 5,000		\$ 5,000	\$ 4,008	\$ 5,000		\$ 5,000	\$ 4,008	\$ 5,000		\$ 5,000	\$ 992	24.75%	
6303 Lodging Tax Remit	\$ 33,478	\$ 28,000		\$ 28,000	\$ 31,991	\$ 30,000		\$ 30,000	\$ 31,350	\$ 30,000		\$ 30,000	\$ (1,550)	-4.91%	
6501 Building Security Fee	\$ 660	\$ 700		\$ 700	\$ 780	\$ 780		\$ 780	\$ 1,067	\$ 780		\$ 780	\$ (283)	-26.65%	
6502 Propane	\$ 3,118	\$ 3,500		\$ 3,500	\$ 2,339	\$ 3,500		\$ 3,500	\$ 3,982	\$ 5,000		\$ 5,000	\$ 1,018	25.57%	
6511 Security															
6536 Seasonal						\$ 5,000		\$ 5,000	\$ -	\$ 5,000		\$ 5,000	\$ 5,000		
6611 Capital Expenditure					\$ 35,000										
6628 Closing and Appraisal Fees															
6629 Safe Room Maintenance	\$ 5,765	\$ 6,600		\$ 6,600	\$ 6,246	\$ 6,600		\$ 6,600	\$ 4,655	\$ 6,000		\$ 6,000	\$ 1,345	28.88%	
6630 New City Hall Remodel															
6803 Marketing															
6804 Economic Development					\$ 7,500	\$ 10,000		\$ 10,000		\$ 10,000		\$ 10,000	\$ 10,000		
6805 Planning															
6939 Tree City	\$ 16,007	\$ 14,916		\$ 14,916	\$ 15,157	\$ 14,916		\$ 14,916	\$ 11,409	\$ 14,916		\$ 14,916	\$ 3,507	30.74%	
Subtotal	\$ 362,134	\$ 393,771	\$ 50,000	\$ 443,771	\$ 546,927	\$ 524,723	\$ -	\$ 524,723	\$ 463,691	\$ 575,857	\$ -	\$ 575,857	\$ 112,166	24.19%	

	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	Actual 2024	Budget 2025 Current Operating	Budget 2025 Growth Areas	Budget 2025 Total	2025 vs. 2024	2025 vs. 2024	Comments
CAPITAL EXPENDITURES															
6611 Prior Year Capital Expenditures															
6626 Lease/purchase vehicle															
6630 City Hall Remodel Phase A, B & C: Construction 10%				\$ 854,075	\$ 75,193		\$ 779,075	\$ 779,075		\$ 510,955		\$ 510,955			
6611 New Building purchase and Remodel									\$ 60,636			\$ 7,421	\$ 7,421		
6062 City Hall roof repair															
6062 Roof Repair to Police/Street Building				\$ 11,275	\$ 11,275		\$ 11,275	\$ 11,275		\$ 15,033		\$ 15,033			
6611 Community Sign												\$ 80,000	\$ 80,000		
6611 Computer Replacements/Windows upgrades												\$ 4,891	\$ 4,891		
Washington St. ditch improvements							\$ 100,000	\$ 100,000				\$ 24,800	\$ 24,800		
Bedford & N. Marshall stormwater improvements							\$ 100,000	\$ 100,000				\$ 150,000	\$ 150,000		2024 Washington St. expense in encumbrance
Lighting on N. Elm Trail												\$ 100,000	\$ 100,000		
Elm St. resurfacing from Hubble to CC							\$ 20,000	\$ 20,000	\$ 10,635						
Subtotal	\$ -	\$ -	\$ 865,350	\$ 865,350	\$ 75,193	\$ -	\$ 1,010,350	\$ 1,010,350	\$ 71,261	\$ -	\$ 903,010	\$ 903,010	\$ 935,157		

TOTAL EXPENDITURES	\$ 362,134	\$ 393,771	\$ 915,350	\$ 1,309,121	\$ 622,120	\$ 524,723	\$ 1,010,350	\$ 1,535,073	\$ 534,952	\$ 575,857	\$ 903,010	\$ 1,478,868	\$ 912,953	146.75%	
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Transfers (In) / Out	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	Actual 2024	Budget 2025 Current Operating	Budget 2025 Growth Areas	Budget 2025 Total	2025 vs. 2024	2025 vs. 2024	Comments	
Transfer to Police	\$ 1,181,189	\$ 1,320,245	\$ 103,035	\$ 1,588,250	\$ 1,493,476	\$ 1,280,916		\$ 1,280,916	\$ 1,280,916	\$ 1,320,245		\$ 1,320,245	\$ 39,329	3.07%		
Transfer to Street	\$ 214,824	\$ 273,655	\$ 139,275	\$ 412,930	\$ 177,316	\$ 260,325	\$ 161,396	\$ 421,721	\$ 264,359	\$ 269,390		\$ 273,842	\$ 49,483	20.82%		
Transfer to Building Rep.	\$ 99,051	\$ 146,989	\$ 4,000	\$ 150,989	\$ 78,657	\$ 151,177	\$ 70,954	\$ 222,131	\$ 153,034	\$ 190,079		\$ 348,113	\$ 184,893	31.85%		
Transfer to Court	\$ 27,961	\$ 63,808	\$ 11,275	\$ 75,083	\$ 64,017	\$ 97,467	\$ 11,275	\$ 108,742	\$ 95,787	\$ 103,051		\$ 117	\$ 16,168	83.12%		
Transfer to Animal Control	\$ 37,101	\$ 46,969		\$ 46,969	\$ 38,351	\$ 45,001	\$ 66,454	\$ 111,455	\$ 97,942	\$ 91,072		\$ 32,760	\$ 83,832	114.11%		
Encumbered Tower Rent Revenue	\$ 18,727	\$ 19,077		\$ 19,077	\$ 19,102	\$ 19,452		\$ -	\$ 19,454	\$ 19,848		\$ -	\$ 19,848	364	1.87%	
Transfer from Water PILOT	\$ (54,437)	\$ (55,600)		\$ (55,600)	\$ (54,969)	\$ (54,969)		\$ (54,969)	\$ (54,508)	\$ (59,477)		\$ -	\$ (59,477)	\$ (4,969)	-9.12%	
Transfer from WWTP PILOT	\$ (41,386)	\$ (39,209)		\$ (39,209)	\$ (40,348)	\$ (39,204)		\$ (39,204)	\$ (40,463)	\$ (38,728)		\$ -	\$ (38,728)	\$ (1,735)	-4.29%	
Total Transfers from GF	\$ 1,483,030	\$ 1,775,708	\$ 287,585	\$ 2,108,351	\$ 1,775,601	\$ 1,758,170	\$ 310,070	\$ 2,068,240	\$ 1,816,451	\$ 1,728,480	\$ 341,533	\$ 2,070,013	\$ 251,562	13.96%		

TOTAL	\$ 1,845,164	\$ 2,169,567	\$ 1,171,935	\$ 3,507,472	\$ 2,397,721	\$ 2,282,894	\$ 1,320,429	\$ 3,603,322	\$ 2,351,404	\$ 2,304,338	\$ 1,244,543	\$ 3,548,881	\$ 1,197,477	50.93%	
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Adopted
12/12/2024

General & Administrative 11-50

Line Item	Line Item Description	Request Detail	2024 Budget Amount	2025 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.	\$ 1,866,344	\$ 1,997,176
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	\$ 30,000	\$ 30,000
4070	Webster Electric Franchise	3% of aggregate sum received.	\$ 172,000	\$ 180,000
4080	Telephone Franchise	5% of gross receipts.	\$ 50,000	\$ 55,000
4090	Natural Gas Franchise	5% of gross receipts remitted quarterly.	\$ 85,000	\$ 81,000
4100	Merchant License	\$25.00 per business annually.	\$ 7,500	\$ 7,500
4110	Cable Franchise	5% of gross receipts, remitted quarterly.	\$ 21,000	\$ 21,000
4140	Liquor License	Based on categories and subcategories of liquor sales. Annual renewal that expires on June 30th.	\$ 8,000	\$ 8,800
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.	\$ 48,000	\$ 75,240
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.		
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.	\$ 19,452	\$ 19,848
Total Revenues			\$ 2,309,296	\$ 2,477,564

6010	Wages	Seven allocated Administrative employees.	\$ 114,707	\$ 121,036
	Appointed Wages	The City has four appointed positions included in the budgeted wages line: (1) City Administrator \$133,980 allocated across departments/funds, (2) City Clerk \$66,483 allocated across departments/funds, (3) City Collector \$54,303 allocated across departments/funds, (4) Police Chief \$96,425 in the Police Department.		
6011	Payroll Taxes	Payroll taxes based on the above employee allocations	\$ 10,832	\$ 12,862
6012	Group Insurance	Health insurance based on the above employee allocations.	\$ 32,461	\$ 38,333
6013	LAGERS	Retirement contributions based on the above employee allocations.	\$ 16,977	\$ 18,034
6014	Worker's Compensation	Worker's compensation insurance based on the above employee allocations.	\$ 349	\$ 356
6016	Board Fees	Fees paid to the Mayor and Aldermen on a quarterly basis.	\$ 18,000	\$ 18,000
6018	Part-time Wages	GIS purposes		\$ 20,000
6020	Auto Expense	General & administrative vehicle expense.	\$ 3,000	\$ 3,000
6021	Gas and Oil	For general & administrative vehicles.	\$ 3,500	\$ 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.	\$ 7,200	\$ 7,800
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.	\$ 15,000	\$ 15,000
6031	Engineering			
6032	Insurance	Property and liability insurance	\$ 17,522	\$ 25,290
6033	Postage	A portion of the postage permit and postage.	\$ 1,000	\$ 1,100
6034	Custodian Fee	To pay for custodial services in City Hall.	\$ 1,400	\$ 700
6038	Postage Machine	The lease amount for the postage machine, split with Water and WWTP.	\$ 280	\$ 350
6040	Office Supplies	Copy paper, pens, paper, toner, envelopes, address labels, printer ink, binders, staples, etc.	\$ 5,000	\$ 5,200
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	\$ 6,300	\$ 7,600
6051	Telephone	Includes City Hall's phone lines, and allocations of cell phone, fiber, internet and electronic fax line.	\$ 6,000	\$ 6,000
6057	Mapping			
6060	Grounds Maintenance	Contract mowing of City properties, general fund allocation.	\$ 15,000	\$ 15,600
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.	\$ 9,500	\$ 12,000

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	\$ 300
6073	Publications	Publish public hearings, financial statements, employment advertisements, election notices, and bids in the newspaper.	\$ 1,500	\$ 1,500
6075	Safety and Training	Annual inspection of fire extinguishers and training meetings.	\$ 1,500	\$ 1,500
6076	Unemployment	Used to pay unemployment on past employees		
6077	Emergency Management	City's portion of Webster County Emergency Management services and weather siren maintenance.	\$ 6,000	\$ 6,000
6079	Miscellaneous		\$ 100	\$ 200
6086	Election Expense	City's portion of election expenses	\$ 3,000	\$ 5,000
6094	City Wide Clean-up	Spring Clean Up for the removal of Trash	\$ 18,000	\$ 15,000
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.	\$ -	\$ -
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.	\$ 5,000	\$ 8,500
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	\$ 1,500
6301	Professional Services	2025 Budget includes Government Relations and \$40,000 for developing an Emergency Management policy.	\$ 100,000	\$ 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	\$ 30,000	\$ 30,000
6501	Building Security Fee	Annual City Hall security monitoring fee.	\$ 780	\$ 780
6502	Propane	Propane for City Hall	\$ 3,500	\$ 5,000
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	\$ 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	\$ 6,000
6804	Economic Development	Funds to be distributed at the Board's approval for the purpose of economic development.	\$ 10,000	\$ 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
		Subtotal	\$ 524,723	\$ 575,857
	Transfers (In) / Out			
	Transfer to Police		\$ 1,280,916	\$ 1,320,245
	Transfer to Street		\$ 260,325	\$ 269,390
	Transfer to Building Regulations		\$ 151,177	\$ 150,079
	Transfer to Court		\$ 97,467	\$ 16,051
	Transfer to Animal Control		\$ 45,001	\$ 51,072
	Encumbered Rent Revenues		\$ 19,452	\$ 19,848
	Transfer in from Water PILOT		\$ (56,963)	\$ (59,477)
	Transfer in from WWTP PILOT		\$ (39,204)	\$ (38,728)
	Transfer to Reserve Fund			
		Total Transfers from General Fund	\$ 1,758,171	\$ 1,728,480
		Subtotal Expenditures and Transfers	\$ 2,282,894	\$ 2,304,337

GROWTH AREAS: Personnel and Capital Needs

6630	City Hall Remodel	City Hall Remodel	\$ 779,075	\$ 510,955
6611	Capital Expenditure	IT Upgrades and New Building		\$ 7,421
6062	Capital Maintenance	Police/Street Building Roof Repair \$45,100 allocated to G&A, Street, Police and Court.	\$ 11,275	\$ 15,033
6611	Capital Expenditure	Community Sign - Budget is \$80,000 expenditure and \$40,000 revenue from partnerships.	\$ -	\$ 40,000
6611	Capital Expenditure	Computer Replacements/Windows Upgrades - Windows 10 will no longer be supported.	\$ -	\$ 4,801
6062	Capital Expenditure Maintenance	Washington Street ditch improvements	\$ 100,000	\$ 34,800
6062	Capital Expenditure Maintenance	Bedford & Marshall ditch improvements	\$ 100,000	\$ 150,000
6611	Capital Expenditure	Lighting on N. Elm Trail		\$ 100,000
6062	Capital Expenditure Maintenance	Elm Street reseeding from Hubble to CC	\$ 20,000	
		Total Growth Area General Fund Transfers - See individual department's narratives.	\$ 310,079	\$ 341,533
		Total Growth Areas	\$ 1,320,429	\$ 1,204,543
		Total Expenditures	\$ 3,603,323	\$ 3,508,880
		Net	\$ (1,294,027)	\$ (1,031,316)

Police Department

Police Department 11-70

	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	Actual 2024	Budget 2025 Current Operating	Budget 2025 Growth Areas	Budget 2025 Total	Difference		Comments
													2025 vs. 2024	2025 vs. 2024	
Cash Balance as of December 31st					\$ 67,809	\$ 11,657	\$ (11,275)	\$ 382	\$ 859,536	\$ 567,300	\$ (325,367)	\$ 241,933			
Repair & Replacement Account										\$ 95,560		\$ 95,560			
Total Cash Balance					\$ 11,657	\$ (11,275)	\$ 382	\$ 559,536	\$ 662,861	\$ (325,367)	\$ 337,494				

REVENUES	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	Actual 2024	Budget 2025 Current Operating	Budget 2025 Growth Areas	Budget 2025 Total	2025 vs. 2024	2025 vs. 2024	Comments
4030 Sales Tax					\$ 71,219	\$ 920,760		\$ 920,760	\$ 996,153	\$ 935,603		\$ 935,603	\$ (40,550)	-4.07%	
4150 Post - LET	\$ 1,309	\$ 1,600		\$ 1,600	\$ 1,418	\$ 1,300		\$ 1,300	\$ 349	\$ 1,200		\$ 1,200	\$ 652	118.28%	
4180 Coulets of PD Reports	\$ 338	\$ 250		\$ 250	\$ 431	\$ 300		\$ 300	\$ 904	\$ 100		\$ 300	\$ (44)	-1.32%	
4280 Sale of Assets				\$ -				\$ -				\$ -	\$ -		
4230 Interest					\$ 167				\$ 12,105	\$ 4,941		\$ 4,941	\$ (7,164)	-59.18%	
4380 Misc. Revenues	\$ 3,097	\$ 3,000		\$ 3,000	\$ 4,918	\$ 3,000		\$ 3,000	\$ 4,162	\$ 3,000		\$ 3,000	\$ (1,162)	-27.93%	Shou-With-A-Cop
4390 Insurance Claim Pmts.				\$ -		\$ 68,751		\$ 68,751	\$ 86,219			\$ -	\$ (86,219)	-100.00%	
4410 Equip Insurance Reimb				\$ -								\$ -	\$ -		
4540 Webster Elec Capital Credit												\$ -	\$ -		
4541 Anthem Ins Rebate	\$ 6,747			\$ -	\$ 11,202				\$ 18,520			\$ -	\$ (14,220)	-100.00%	
4545 Damaged Prop. Collected				\$ -	\$ 268				\$ 1,011			\$ -	\$ (1,011)	-100.00%	
Transfer In from General Fund					\$ 1,280,916			\$ 1,280,916	\$ 2,200,916	\$ 1,320,248		\$ 1,320,248	\$ 39,329	3.07%	
Sub Total	\$ 11,991	\$ 4,850	\$ -	\$ 4,850	\$ 89,429	\$ 2,274,927	\$ -	\$ 2,274,927	\$ 2,395,440	\$ 2,285,289	\$ -	\$ 2,285,289	\$ (110,151)	-4.6%	
Surplus (Deficit) to balance	\$ (1,181,189)	\$ (1,320,245)	\$ (18,025)	\$ (1,308,250)	\$ (1,422,091)	\$ (58,852)	\$ (11,275)	\$ (67,127)	\$ 472,577	\$ 7,764	\$ (325,367)	\$ (317,603)			

OPERATING EXPENDITURES	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	Actual 2024	Budget 2025 Current Operating	Budget 2025 Growth Areas	Budget 2025 Total	2025 vs. 2024	2025 vs. 2024	Comments
6010 Wages	\$ 619,369	\$ 645,423		\$ 645,423	\$ 684,730	\$ 923,570		\$ 923,570	\$ 923,570	\$ 971,225		\$ 971,225	\$ 157,013	18.55%	
Wages - Admin	\$ 15,077	\$ 15,077		\$ 15,077	\$ 697,721	\$ 21,793		\$ 21,793	\$ 846,208	\$ 31,992		\$ 31,992	\$ 157,013	18.55%	
6011 Payroll Taxes	\$ 45,655	\$ 49,375		\$ 49,375	\$ 51,196	\$ 70,653		\$ 70,653	\$ 74,444	\$ 74,299		\$ 74,299	\$ 14,302	22.90%	
Payroll Taxes - Admin	\$ 1,153	\$ 1,153		\$ 1,153	\$ 51,196	\$ 70,653		\$ 70,653	\$ 74,444	\$ 74,299		\$ 74,299	\$ 14,302	22.90%	
6012 Group Insurance	\$ 177,977	\$ 225,717		\$ 225,717	\$ 208,101	\$ 313,808		\$ 313,808	\$ 235,389	\$ 216,121		\$ 216,121	\$ 99,732	44.26%	
Group Ins. - Admin	\$ 3,902	\$ 3,902		\$ 3,902	\$ 208,101	\$ 313,808		\$ 313,808	\$ 235,389	\$ 216,121		\$ 216,121	\$ 99,732	44.26%	
6013 LAGERS	\$ 118,179	\$ 2,272		\$ 2,272	\$ 140,595	\$ 3,373		\$ 3,373	\$ 164,484	\$ 4,767		\$ 4,767	\$ 34,924	33.39%	
LAGERS - Admin	\$ 25,708	\$ 11,817		\$ 11,817	\$ 31,517	\$ 33,185		\$ 33,185	\$ 31,676	\$ 51,847		\$ 51,847	\$ 20,171	63.68%	
6014 Work Comp	\$ 14,479	\$ 17,000		\$ 17,000	\$ 24,800	\$ 31,603		\$ 31,603	\$ 23,375	\$ 23,375		\$ 23,375	\$ (430)	-1.81%	
Part-time Wages	\$ 37,052	\$ 35,000		\$ 35,000	\$ 34,184	\$ 48,125		\$ 48,125	\$ 35,602	\$ 50,000		\$ 50,000	\$ 14,398	40.44%	
6023 Computer Maintenance	\$ 4,211	\$ 6,270		\$ 6,270	\$ 15,015	\$ 20,222		\$ 20,222	\$ 19,728	\$ 33,721		\$ 33,721	\$ 1,933	5.72%	
6025 Maintenance	\$ 426	\$ -		\$ -	\$ 50	\$ -		\$ -	\$ -	\$ -		\$ -	\$ (50)	-100.00%	
6026 Radio Maintenance	\$ 1,174	\$ 525		\$ 525	\$ 405	\$ 525		\$ 525	\$ 525	\$ 525		\$ 525	\$ -		
6027 Radio Expense	\$ 1,305	\$ 825		\$ 825	\$ 42	\$ 825		\$ 825	\$ 8,089	\$ 1,835		\$ 1,835	\$ (6,254)	-77.44%	
6028 Building Maintenance	\$ 4,817	\$ 500		\$ 500	\$ 1,716	\$ 500		\$ 500	\$ 2,469	\$ 500		\$ 500	\$ (1,969)	-79.72%	
6030 Legal	\$ 721	\$ 1,000		\$ 1,000	\$ 1,108	\$ 1,000		\$ 1,000	\$ 1,600	\$ 1,000		\$ 1,000	\$ (600)	-37.50%	
6032 Insurance	\$ 38,091	\$ 41,897		\$ 41,897	\$ 41,526	\$ 45,313		\$ 45,313	\$ 35,471	\$ 71,608		\$ 71,608	\$ 28,137	61.88%	Budgeted 2 additional vehicles plus 10%
6033 Postage	\$ 184	\$ 400		\$ 400	\$ 1,558	\$ 400		\$ 400	\$ 286	\$ 400		\$ 400	\$ 114	39.67%	
6034 Custodian Fee	\$ 3,961	\$ 4,321		\$ 4,321	\$ 4,321	\$ 4,321		\$ 4,321	\$ 1,197	\$ 4,321		\$ 4,321	\$ 1,129	35.37%	
6040 Office Supplies	\$ 2,689	\$ 2,300		\$ 2,300	\$ 1,742	\$ 3,067		\$ 3,067	\$ 3,174	\$ 3,100		\$ 3,100	\$ (74)	-2.32%	
6044 Firearms and Training	\$ 27,813	\$ 13,500		\$ 13,500	\$ 31,455	\$ 25,100		\$ 25,100	\$ 23,120	\$ 27,000		\$ 27,000	\$ (5,190)	-16.02%	Additional fire arms platform
6045 Supplies	\$ 3,920	\$ 2,000		\$ 2,000	\$ 22,455	\$ 3,700		\$ 3,700	\$ 6,117	\$ 4,000		\$ 4,000	\$ (2,317)	-36.58%	
6046 Uniforms	\$ 6,185	\$ 8,500		\$ 8,500	\$ 9,320	\$ 34,500		\$ 34,500	\$ 24,811	\$ 24,000		\$ 24,000	\$ (813)	-3.28%	
6050 Utilities	\$ 1,623	\$ 2,090		\$ 2,090	\$ 1,737	\$ 2,090		\$ 2,090	\$ 1,789	\$ 2,090		\$ 2,090	\$ 301	16.80%	
6051 Telephones	\$ 2,792	\$ 3,000		\$ 3,000	\$ 4,468	\$ 3,000		\$ 3,000	\$ 3,364	\$ 3,000		\$ 3,000	\$ (364)	-10.82%	
6062 Capital Exp. Maint.				\$ -				\$ -				\$ -	\$ -		
6070 Meeting and Lodging	\$ 82	\$ 197		\$ 197		\$ -		\$ -	\$ 797			\$ -	\$ (297)		
6071 Dues and Subscriptions	\$ 133	\$ 250		\$ 250	\$ 272	\$ 250		\$ 250	\$ 327	\$ 250		\$ 250	\$ (72)	-22.27%	
6072 Trash	\$ 658	\$ 550		\$ 550	\$ 490	\$ 550		\$ 550	\$ 534	\$ 550		\$ 550	\$ 16	3.00%	
6073 Publications	\$ 821	\$ 500		\$ 500	\$ 574	\$ 500		\$ 500	\$ 425	\$ 500		\$ 500	\$ (126)	-20.10%	
6075 Training and Safety	\$ 6,620	\$ 13,500		\$ 13,500	\$ 19,292	\$ 18,000		\$ 18,000	\$ 13,480	\$ 21,000		\$ 21,000	\$ 3,520	20.14%	
6076 Unemployment				\$ -				\$ -				\$ -	\$ -		
6079 Miscellaneous	\$ 3,000	\$ 1,000		\$ 1,000	\$ 3,397	\$ 3,000		\$ 3,000	\$ 4,031	\$ 3,000		\$ 3,000	\$ (1,031)	-25.57%	Shou-With-A-Cop
6085 MOCIC	\$ 150	\$ 150		\$ 150	\$ 150	\$ 150		\$ 150	\$ 150	\$ 150		\$ 150	\$ -		
6096 Public Relations				\$ -		\$ 5,000		\$ 5,000	\$ 4,346	\$ 5,000		\$ 5,000	\$ 754	17.77%	
6231 Software Support	\$ 7,186	\$ 8,100		\$ 8,100	\$ 8,634	\$ 9,000		\$ 9,000	\$ 16,580	\$ 19,143		\$ 19,143	\$ 2,563	15.46%	Budgeted 15% increase
6261 Car Camera Maintenance				\$ -				\$ -				\$ -	\$ -		
6302 Accounting	\$ 293	\$ 320		\$ 320	\$ 332	\$ 400		\$ 400	\$ 333	\$ 400		\$ 400	\$ 68	20.59%	
6323 WC Injury City Paid				\$ -				\$ -				\$ -	\$ -		
6440 Evidence Destruction	\$ 519	\$ 1,000		\$ 1,000	\$ -	\$ 1,000		\$ 1,000	\$ -	\$ 1,000		\$ 1,000	\$ 1,000	100.00%	
6441 Investigations				\$ -				\$ -				\$ -	\$ -		
6502 Precious	\$ 2,594	\$ 2,110		\$ 2,110	\$ 2,543	\$ 2,110		\$ 2,110	\$ 2,876	\$ 2,110		\$ 2,110	\$ (766)	-26.63%	
6511 Security	\$ 654	\$ 654		\$ 654	\$ 654	\$ 654		\$ 654	\$ 627	\$ 624		\$ 624	\$ (27)	-4.26%	
6611 Capital Expenditure Purchase	\$ 14,454			\$ -	\$ 2,345			\$ -				\$ -	\$ -		
6621 Capital Exp. Equip Purchase				\$ -				\$ -				\$ -	\$ -		
6626 Equipment Lease				\$ -				\$ -				\$ -	\$ -		
6714 Crime Lab Pledge				\$ -				\$ -				\$ -	\$ -		
6971 Criminal Records Check				\$ -				\$ -				\$ -	\$ -		
Subtotal	\$ 1,169,852	\$ 1,283,467	\$ -	\$ 1,339,341	\$ 1,376,733	\$ 1,863,965	\$ -	\$ 1,863,965	\$ 1,612,131	\$ 1,984,585	\$ -	\$ 1,984,585	\$ 372,454	23.1%	

CAPITAL EXPENDITURES	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	Actual 2024	Budget 2025 Current Operating	Budget 2025 Growth Areas	Budget 2025 Total	2025 vs. 2024	2025 vs. 2024	Comments
Prior Years' Capital Expenditures	\$ 6,965	\$ 1,215	\$ 48,000	\$ 91,215	\$ 49,490										
Transfer to Repair & Replacement - See Below										\$ 95,560		\$ 95,560			
6611 Purchase (1) vehicle 2024				\$ 52,034		\$ 52,034		\$ 52,034	\$ 52,034			\$ -			
Lease/Purchase (2) vehicles 2024						\$ 25,000		\$ 25,000	\$ 24,478	\$ 24,478		\$ -			
6611 Car equipment & installation			\$ 26,400	\$ 43,462	\$ 53,308	\$ 57,000		\$ 57,000	\$ 57,126			\$ -			
6626 Lease/purchase (2) vehicles 2019	\$ 15,763	\$ 15,763		\$ 15,763	\$ 15,763	\$ 2,627		\$ 2,627	\$ 2,750			\$ -			
6626 Lease/purchase (2) vehicles 2023		\$ 22,650		\$ 22,650	\$ 16,426	\$ 21,902		\$ 21,902	\$ 20,077	\$ 21,902		\$ 21,902			
6621 16 Body worn cameras						\$ 7,600		\$ 7,600	\$ 12,500			\$ -			
6611 9 Dual antenna radar units						\$ 21,150		\$ 21,150	\$ 20,551			\$ -			
6611 9 In-car dash cameras						\$ 25,000		\$ 25,000	\$ -			\$ -			
6621 Tasers				\$ -				\$ -	\$ 6,460			\$ -			
6621 Department Vests			\$ 11,660	\$ 11,660		\$ 11,660		\$ 11,660	\$ 13,263	\$ 1,000		\$ 1,000			
6611 IT Upgrades and New Building									\$ 64,533			\$ 7,421	\$ 7,421		
6630 City Hall Remodel												\$ 25,000	\$ 25,000		
6611 Computer replacements/Windows upgrades												\$ 5,072	\$ 5,072		
Purchase (3) New trucks - 1 to replace totaled truck						\$ 172,341		\$ 172,341	\$ 172,341			\$ 172,341	\$ 172,341		Approved purchase and set-up of 3 trucks in 2024, will receive in 2025
Equipment & installation for new trucks						\$ 70,500		\$ 70,500	\$ 70,500			\$ 70,500	\$ 70,500		
Additional Safety Equipment			\$ 5,700	\$ 5,700								\$ -	\$ -		
Back-up Generator												\$ 20,000	\$ 20,000		
Shooting Range Improvements												\$ 10,000	\$ 10,000		
Buildings Remodel (Expenditures and/or debt service)									\$ 17,151	\$ 150,000		\$ 150,000	\$ 150,000		
6062 Roof Repair on Police Department/Street Department Building			\$ 11,275	\$ 11,275			\$ 11,275	\$ 11,275				\$ 15,033	\$ 15,033		\$45,100 allocated Police G&A, Street
Subtotal	\$ 22,728	\$ 41,628	\$ 103,035	\$ 253,759	\$ 134,987	\$ 466,814	\$ 11,275	\$ 478,089	\$ 310,931	\$ 292,940	\$ 325,367	\$ 618,307			

TOTAL EXPENDITURES	\$ 1,192,580	\$ 1,325,095	\$ 103,035	\$ 1,593,100	\$ 1,511,720	\$ 2,330,779	\$ 11,275	\$ 2,342,054	\$ 1,923,063	\$ 2,277,525	\$ 325,367	\$ 2,602,892			
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POLICE DEPARTMENT REPAIR & REPLACE ACCOUNT															
	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	Actual 2024	Budget 2025 Current Operating	Budget 2025 Growth Areas	Budget 2025 Total	2025 vs. 2024	2025 vs. 2024	Comments
Cash Balance as of December 31st						\$ -	\$ -	\$ -	\$ -	\$ 95,560	\$ -	\$ 95,560			
Subtotal						\$ -	\$ -	\$ -	\$ -						
Annual Repair & Replacement Schedule						\$ 92,076		\$ 92,076		\$ 95,560		\$ 95,560			
Net Transfer In								\$ -		\$ 95,560		\$ 95,560			

Adopted
12/12/2024

Police Department 11-70

Line Item	Line Item Description	Request Detail	2024 Budget Amount	2025 Budget Amount
4030	Sales Tax	April 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.	\$ 920,760	\$ 955,603
4150	Ford - LET	A portion of Court fines that is specifically for law enforcement training.	\$ 1,200	\$ 1,200
4180	Copies of PD Reports		\$ 300	\$ 300
4200	Sale of Assets			
4230	Interest	Interest earned on cash in bank account.		\$ 4,941
4380	Misc Revenue	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	2024 totaled truck	\$ 68,751	
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	\$ 1,320,245
		Total Revenues	\$ 2,274,927	\$ 2,285,289
6010	Wages	Wages for Police Chief, 2 Sergeants, Detective, 12 full-time officers and 1 desk clerk.	\$ 923,570	\$ 971,225
	Wages - Admin	Allocations of 4 Administration employees.	\$ 22,793	\$ 31,995
6011	Payroll Taxes	For the above employees.	\$ 70,653	\$ 74,299
	Payroll Taxes - Admin	For the above allocated employees.	\$ 1,744	\$ 2,448
6012	Group Insurance	For the above employees.	\$ 313,808	\$ 314,971
	Group Ins. - Admin	For the above allocated employees.	\$ 6,072	\$ 10,171
6013	LAGERS	For the above employees.	\$ 199,491	\$ 214,641
	LAGERS - Admin	For the above allocated employees.	\$ 3,373	\$ 4,767
6014	Work Comp	For all employees.	\$ 50,283	\$ 51,847
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.	\$ 23,375	\$ 23,375
6021	Gas and Oil	Marshfield PD has a vehicle fleet of eleven patrol cars. This expense covers all Police Department fuel and all oil changes.	\$ 48,125	\$ 50,000
6023	Computer Maintenance	The budget consists of replacing hard drives, DVD/CDS, computer monitor repair/replacements, computer keyboard replacement, mouse replacement, computer battery back up replacements, replacing of surge protectors and computer software support for records management system through IIT.	\$ 35,721	\$ 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	\$ 1,825
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.	\$ 45,313	\$ 73,608
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.	\$ 3,067	\$ 3,100
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.	\$ 25,100	\$ 27,000
6045	Supplies	This purchases all paper/plastic evidence bags, evidence tape, sharps containers of various sizes, drug testing kits such as methamphetamine, cocaine, heroin, marijuana. This also purchases all firearm evidence boxes, fingerprint lift cards, finger print lift tape, fingerprint powders, rubber gloves, batteries, police tape, evidence cones. This increase request is due to adding 4 new police officers.	\$ 3,700	\$ 4,000
6046	Uniforms	This expense covers all police department uniforms for 15 officers to include; uniform pants, shirts (both long and short sleeve), uniform jackets, rain coats, collar brass, name plates, badges, boots, magazine pouches, flash light holders, radio holder, handcuff cases, hand cuffs, TASER holster and TASER, department handgun holster, duty belts, duty belt keepers.	\$ 34,500	\$ 24,000
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 15 officers and the increased training on mentally ill persons.	\$ 18,000	\$ 21,000

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	\$ 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.	\$ 9,000	\$ 19,143
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.	\$ 400	\$ 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 one vehicle, ordered in 2023, and equipment & installation	\$ 109,034	
6611	Capital Expenditure Purchase	Purchase (3) vehicles. One vehicle is to replace totaled truck and two to add to fleet.	\$ 172,341	
6611	Capital Expenditure Purchase	New Vehicle equipment & installation	\$ 70,500	
6611	Capital Expenditure Purchase	Purchase 9 dual antenna radar units and 9 in-car dash cameras	\$ 46,150	
6621	Capital Exp. Equipment	Purchase department vests, 16 body worn cameras	\$ 19,260	\$ 1,000
6626	Equipment Lease	This expense cover the cost of 5 lease to own police vehicles that were purchased in 2023 and 2024.	\$ 49,529	\$ 46,380
6971	Criminal Records Check			
		Building Remodel - Expenditures and/or debt service		\$ 150,000
		Transfer to Repair & Replacement Account		\$ 95,560
		Subtotal	\$ 2,330,778	\$ 2,277,526

GROWTH AREAS: Personnel and Capital Needs

6062	Capital Maintenance	Repair Police/Street Building Roof - \$45,100 allocated to G& A, Street, and Police.	\$ 11,275	\$ 15,033
6611	Capital Expenditure	IT Upgrades and New Building		\$ 7,421
6630	City Hall Remodel	City Hall Remodel		\$ 25,000
6611	Capital Expenditure	Computer Replacements/Windows Upgrade - Windows 10 will no longer be supported.		\$ 5,072
6611	Capital Expenditure	Purchase (3) vehicles. One vehicle is to replace totaled truck and two to add to fleet.		\$ 172,341
6611	Capital Expenditure	New Vehicle equipment & installation		\$ 70,500
6611	Capital Expenditure	Back-up Generator		\$ 20,000
6062	Capital Maintenance	Shooting Range Improvements		\$ 10,000
		Total Growth Areas	\$ 11,275	\$ 325,367
		Total Expenditures	\$ 2,342,053	\$ 2,602,893
		Net	\$ (67,126)	\$ (317,604)

Street Department

Street Department 11-60

REVENUES	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	Actual 2024	Budget 2025 Current Operating	Budget 2025 Growth Areas	Budget 2025 Total	Difference		Comments
													2025 vs. 2024	2025 vs. 2024	
4040 Vehicle Sales Tax	\$ 104,384	\$ 95,000		\$ 95,000	\$ 114,815	\$ 103,000		\$ 103,000	\$ 114,619	\$ 106,000		\$ 106,000	\$ (8,619)	-7.5%	
4200 Sale of Assets				\$ 533	\$ 533							\$ -	\$ -		
4280 Fuel Tax	\$ 222,938	\$ 180,000		\$ 180,000	\$ 265,944	\$ 200,000		\$ 200,000	\$ 286,271	\$ 225,000		\$ 225,000	\$ (61,271)	-21.4%	
4380 Misc. Revenue	\$ 904			\$ -	\$ 2,121				\$ 2,630			\$ -	\$ (2,630)		
4390 Insurance Claim Payments									\$ 6,412						
4410 Emp Insurance Reimb				\$ -								\$ -	\$ -		
4540 Webster Capital Credits	\$ 712			\$ -	\$ 958				\$ 1,587			\$ -	\$ (1,587)		
4541 Anthem Ina Rebate	\$ 2,088			\$ -	\$ 3,859				\$ 4,053			\$ -	\$ (4,053)		
Subtotal	\$ 331,027	\$ 275,000	\$ -	\$ 275,000	\$ 389,129	\$ 303,000	\$ -	\$ 303,000	\$ 415,573	\$ 331,000	\$ -	\$ 331,000	\$ (84,573)	-20.4%	
Surplus (Deficit) to balance	\$ (214,824)	\$ (273,655)	\$ (139,275)	\$ (412,930)	\$ (177,316)	\$ (260,325)	\$ (161,390)	\$ (421,721)	\$ (264,259)	\$ (269,390)	\$ (271,842)	\$ (543,232)	\$ (278,972)	105.6%	

OPERATING EXPENDITURES	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	Actual 2024	Budget 2025 Current Operating	Budget 2025 Growth Areas	Budget 2025 Total	Difference		Comments
													2025 vs. 2024	2025 vs. 2024	
6010 Wages		\$ 162,795		\$ 162,795		\$ 172,300		\$ 172,300		\$ 181,544		\$ 181,544	\$ 9,244	5.3%	
6011 Payroll Taxes	\$ 185,073	\$ 84,516		\$ 84,516	\$ 218,031	\$ 54,144		\$ 54,144	\$ 221,801	\$ 53,513		\$ 53,513	\$ 13,257	6.0%	
6012 Group Insurance	\$ 13,214	\$ 4,170		\$ 4,170	\$ 15,678	\$ 4,142		\$ 4,142	\$ 15,873	\$ 4,094		\$ 4,094	\$ 2,108	13.3%	
6013 LAGERS		\$ 24,582		\$ 24,582		\$ 25,500		\$ 25,500		\$ 27,050		\$ 27,050	\$ 2,550	10.2%	
6014 Worker's Compensation	\$ 11,911	\$ 13,605		\$ 13,605	\$ 15,183	\$ 16,343		\$ 16,343	\$ 17,225	\$ 16,710		\$ 16,710	\$ 5,485	48.9%	
6020 Truck Expense	\$ 16,742	\$ 15,000		\$ 15,000	\$ 17,992	\$ 15,000		\$ 15,000	\$ 15,852	\$ 15,000		\$ 15,000	\$ (854)	-5.4%	
6021 Gas and Oil	\$ 22,023	\$ 18,000		\$ 18,000	\$ 23,067	\$ 20,000		\$ 20,000	\$ 15,852	\$ 20,000		\$ 20,000	\$ 4,148	26.2%	
6022 Equip Maintenance	\$ 23,299	\$ 15,000		\$ 15,000	\$ 13,541	\$ 24,800		\$ 24,800	\$ 30,389	\$ 20,000		\$ 20,000	\$ (10,389)	-34.2%	
6023 Computer Maintenance	\$ 3,479	\$ 3,910		\$ 3,910	\$ 6,298	\$ 4,800		\$ 4,800	\$ 4,274	\$ 4,800		\$ 4,800	\$ 526	12.3%	
6025 Maintenance	\$ 27,588	\$ 30,000		\$ 30,000	\$ 30,163	\$ 30,000		\$ 30,000	\$ 30,831	\$ 30,000		\$ 30,000	\$ (831)	-2.7%	
6027 Radio Expense				\$ -								\$ -	\$ -		
6030 Legal	\$ 21	\$ 250		\$ 250	\$ 60	\$ 250		\$ 250	\$ 60	\$ 250		\$ 250	\$ 190	316.7%	
6031 Engineering				\$ -								\$ -	\$ -		
6032 Insurance	\$ 11,114	\$ 12,483		\$ 12,483	\$ 12,983	\$ 15,681		\$ 15,681	\$ 17,243	\$ 24,477		\$ 24,477	\$ 7,234	42.0%	
6033 Postage	\$ 111	\$ 150		\$ 150	\$ 127	\$ 150		\$ 150	\$ 152	\$ 150		\$ 150	\$ (2)	-1.6%	
6034 Custodian Fees	\$ 490	\$ 772		\$ 772	\$ 535	\$ 732		\$ 732	\$ 728	\$ 800		\$ 800	\$ 72	9.9%	
6043 Sign and Paint	\$ 7,730	\$ 10,000		\$ 10,000	\$ 14,154	\$ 10,000		\$ 10,000	\$ 3,728	\$ 12,000		\$ 12,000	\$ 8,272	221.9%	
6045 General Supplies	\$ 1,578	\$ 2,200		\$ 2,200	\$ 2,071	\$ 2,200		\$ 2,200	\$ 5,084	\$ 2,200		\$ 2,200	\$ (2,884)	-56.7%	
6047 Gravel	\$ 4,028	\$ 6,000		\$ 6,000	\$ 5,881	\$ 6,000		\$ 6,000	\$ 6,878	\$ 6,000		\$ 6,000	\$ (828)	-12.1%	
6051 Telephone	\$ 4,074	\$ 5,700		\$ 5,700	\$ 3,629	\$ 5,700		\$ 5,700	\$ 5,661	\$ 5,700		\$ 5,700	\$ 2,039	55.7%	
6052 Power	\$ 2,012	\$ 2,420		\$ 2,420	\$ 2,168	\$ 2,420		\$ 2,420	\$ 2,473	\$ 2,800		\$ 2,800	\$ 327	13.2%	
6062 Capital Exp. Maint.				\$ -								\$ -	\$ -		
6063 Paving				\$ -								\$ -	\$ -		
6067 Sidewalks	\$ 18,558	\$ 8,000		\$ 8,000	\$ 8,050	\$ 8,000		\$ 8,000	\$ 12,855	\$ 8,000		\$ 8,000	\$ (4,855)	-37.8%	
6069 Uniforms	\$ 2,189	\$ 4,000		\$ 4,000	\$ 2,638	\$ 4,000		\$ 4,000	\$ 3,511	\$ 4,000		\$ 4,000	\$ 489	13.9%	
6070 Meets and Lodging	\$ 182	\$ 750		\$ 750	\$ 176	\$ 750		\$ 750	\$ 164	\$ 750		\$ 750	\$ 586	358.0%	
6071 Dues and Subscriptions	\$ 133	\$ 130		\$ 130	\$ 272	\$ 130		\$ 130	\$ 172	\$ 130		\$ 130	\$ (42)	-24.3%	
6072 Trash	\$ 446	\$ 500		\$ 500	\$ 490	\$ 500		\$ 500	\$ 534	\$ 500		\$ 500	\$ (34)	-6.4%	
6073 Publications	\$ 426	\$ 600		\$ 600	\$ 550	\$ 600		\$ 600	\$ 450	\$ 600		\$ 600	\$ 140	30.5%	
6075 Training and Safety	\$ 3,314	\$ 4,000		\$ 4,000	\$ 3,049	\$ 5,000		\$ 5,000	\$ 3,904	\$ 5,000		\$ 5,000	\$ 1,096	28.1%	
6076 Unemployment				\$ -								\$ -	\$ -		
6079 Miscellaneous		\$ 500		\$ 500	\$ 3,179	\$ 500		\$ 500	\$ 188	\$ 500		\$ 500	\$ 352	238.8%	
6086 Election Expense				\$ -								\$ -	\$ -		
6097 Drug Testing	\$ 204	\$ 410		\$ 410	\$ 543	\$ 410		\$ 410	\$ 482	\$ 410		\$ 410	\$ (72)	-15.0%	
6100 Inmate Program	\$ 2,675	\$ 6,100		\$ 6,100	\$ 1,676	\$ 6,100		\$ 6,100	\$ 2,878	\$ 6,100		\$ 6,100	\$ 3,222	111.9%	
6160 R-O-W Maintenance				\$ -					\$ 7,000			\$ -	\$ -		
6231 Software Support	\$ 650	\$ 3,040		\$ 3,040	\$ -	\$ 3,040		\$ 3,040	\$ 3,978	\$ 6,540		\$ 6,540	\$ 2,562	64.4%	
6302 Accounting	\$ 293	\$ 400		\$ 400	\$ 396	\$ 400		\$ 400	\$ 396	\$ 400		\$ 400	\$ 4	1.0%	
6323 WC Injury City Paid				\$ -								\$ -	\$ -		
6484 Salt	\$ 3,158	\$ 8,000		\$ 8,000	\$ 2,648	\$ 8,000		\$ 8,000	\$ 2,406	\$ 8,000		\$ 8,000	\$ 5,942	232.5%	
6502 Propane	\$ 3,308	\$ 3,000		\$ 3,000	\$ 3,157	\$ 3,000		\$ 3,000	\$ 2,979	\$ 3,000		\$ 3,000	\$ (21)	0.7%	
6511 Security				\$ -								\$ -	\$ -		

	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	Actual 2024	Budget 2025 Current Operating	Budget 2025 Growth Areas	Budget 2025 Total	2025 vs. 2024	2025 vs. 2024	Comments
OPERATING EXPENDITURES															
6521 Street Lights	\$ 31,002	\$ 30,000		\$ 30,000	\$ 33,851	\$ 33,000		\$ 33,000	\$ 38,341	\$ 39,600		\$ 39,600	\$ 1,259	3.3%	
6522 Install Street Lights															
6611 Capital Expenditure				\$ -				\$ -				\$ -	\$ -		
6621 Capital Equip Purchase				\$ -				\$ -				\$ -	\$ -		
6626 Equipment Lease				\$ -				\$ -				\$ -	\$ -		
Subtotal	\$ 480,393	\$ 548,655	\$ -	\$ 548,655	\$ 534,912	\$ 563,325	\$ -	\$ 563,325	\$ 561,967	\$ 600,390	\$ -	\$ 600,390	\$ 38,423	6.8%	
CAPITAL EXPENDITURES															
Prior Years' Capital Expenditur	\$ 65,458			\$ 50,000	\$ 30,533			\$ -				\$ -			
6062 Roof Repair on Police Department/Street Department Building				\$ 11,275	\$ 11,275			\$ 11,275	\$ 11,275			\$ 15,033	\$ 15,033		Allocated G&A, Street Police
6611 IT upgrades and New Buildings								\$ 69,454	\$ 69,454			\$ 7,421	\$ 7,421		
6611 Computer Replacements/Windows upgrades												\$ 1,388	\$ 1,388		
6630 City Hall Remodel												\$ 25,000	\$ 25,000		
6611 Sid Stair Attachments				\$ 15,000	\$ 15,000			\$ 9,000	\$ 9,000	\$ 6,795		\$ -	\$ -		
6611 Sid Stair Attachments								\$ 6,667	\$ 6,667	\$ 5,333		\$ -	\$ -		
6611 Utility Truck				\$ 35,000	\$ 35,000			\$ 35,000	\$ 35,000	\$ 25,210		\$ -	\$ -		
6611 Snow Plow Equipment (Spreader bed & controls)				\$ 18,000	\$ 18,000			\$ 20,000	\$ 20,000	\$ 19,000		\$ -	\$ -		
Street Sweeping				\$ 10,000	\$ 10,000			\$ 10,000	\$ 10,000			\$ 10,000	\$ 10,000		
Salt Storage Building												\$ 100,000	\$ 100,000		
Street Lights on N. Elm Trail (Operational Budget)												\$ 5,000	\$ 5,000		
Used Backhoe (with Trade)												\$ 110,000	\$ 110,000		
Brush Hogging & R-O-W maintenance				\$ -	\$ -			\$ -	\$ -			\$ -	\$ -		
Subtotal	\$ 65,458	\$ -	\$ 139,275	\$ 139,275	\$ 30,533	\$ -	\$ 161,396	\$ 161,396	\$ 117,865	\$ -	\$ 273,842	\$ 273,842			
TOTAL EXPENDITURES	\$ 545,851	\$ 548,655	\$ 139,275	\$ 687,930	\$ 565,445	\$ 563,325	\$ 161,396	\$ 724,721	\$ 679,832	\$ 600,390	\$ 273,842	\$ 874,232	\$ 194,400	28.6%	

Adopted
12/12/2024

Street Department 11-60

Line Item	Line Item Description	Request Detail	2024 Budget Amount	2025 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.	\$ 103,000	\$ 106,000
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.	\$ 200,000	
4380	Misc. Revenue			\$ 225,000
4410	Emp Insurance Reimb	Employee insurance reimbursement.		
4540	Webster Capital Credits	Once a year Webster Electric Cooperative distributes the amount of money that is left over after all expenses have been paid in the form of capital credits on a 20 year payment cycle.		
4541	Anthem Ins Rebate	A result of the medical loss ratio (MLR), which is part of the Affordable Care Act (ACA). MLR is that a certain percentage of premium dollars must be used for medical claims and programs that improve the quality of health care and not for administrative expenses.		
Total Revenues			\$ 303,000	\$ 331,000
6010	Wages	Wages for five employees. Three employees are 100% and two are allocated.	\$ 172,300	\$ 181,544
	Wages - Admin	Wages for six allocated employees.	\$ 54,144	\$ 53,513
6011	Payroll Taxes	Next several lines are based on the employees and allocations above.	\$ 13,181	\$ 13,888
	Payroll Taxes - Admin		\$ 4,142	\$ 4,094
6012	Group Insurance		\$ 44,529	\$ 52,397
	Group Ins. - Admin		\$ 14,010	\$ 15,513
6013	LAGERS		\$ 25,500	\$ 27,050
	LAGERS - Admin		\$ 8,013	\$ 7,973
6014	Worker's Compensation	Worker's Compensation Insurance paid on employees based on the allocations.	\$ 16,343	\$ 16,710
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.	\$ 20,000	\$ 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 tow 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.	\$ 24,800	\$ 20,000
6023	Computer Maintenance	Provides funds to purchase, maintain and repair computers used for Street Department purposes and IT services	\$ 4,800	\$ 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	\$ 15,681	\$ 24,477
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	\$ 800
6043	Sign and Paint	Funds used to purchase and contract for street marking paint for intersections, crosswalks, parking spaces on city R-O-W, city owned parking lots and city owned buildings. This fund also purchases all materials necessary to construct, install and maintain current signs, upgrade signs to meet current standards for retro-reflectivity. Moved \$2,000 to Transportation fund for paint supplies. You will see a increase in this line item due to material cost rising.	\$ 10,000	\$ 12,000
6045	General Supplies	This line item provides funds to repair, maintain or replace some small maintenance tools such as, chargers, power tools, hammers, wrenches, electrical supplies and/or other materials that do not come out of our maintenance line, purchase shop supplies such as gasket material, cleaners, solvents, paints and lubricants along with paper towels and restroom supplies.	\$ 2,200	\$ 2,200
6047	Gravel	Funds used for to purchase gravel/rock for road repair, tinhorn replacement, and pipe bedding, sub-grade repairs, washouts, and storm water retentions. You will see a increase as we have had a increase in our rock hauling bid. We contract our rock hauling from the quarries to our storage binds to limit the possibility of wear and tear on our dump trucks. The contractor can haul 20-25 tons of rock whereas we can only haul 8 ton of rock.	\$ 6,000	\$ 6,000
6051	Telephone	Funds the allocation for fiber and internet allocations, along with cell phones for Street Department employees and other allocated employees for that department. This also covers repairs/replacements, covers and upgrades, and phone for new employee.	\$ 5,700	\$ 5,700
6052	Power	Funds to pay the Electric used within the Street Building.	\$ 2,420	\$ 2,800
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		\$ 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.	\$ 5,000	\$ 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.	\$ 6,100	\$ 6,100
6231	Software Support	Allocation for accounting software and other software needs,	\$ 3,040	\$ 6,540
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.	\$ 33,000	\$ 39,600
Subtotal			\$ 563,325	\$ 600,389

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	\$ 15,033
6611	Capital Expenditure	Skid Steer Attachment - Brush Hog	\$ 9,000	
6611	Capital Expenditure	Used Utility Truck	\$ 35,000	
6611	Capital Expenditure	Snow Plow Equipment (Spreader bed & controls)	\$ 20,000	
6611	Capital Expenditure	Skid Steer Attachment - Street Saw, cost shared with Water and WWTP	\$ 6,667	
6025	Maintenance	Street Sweeping	\$ 10,000	\$ 10,000
6521	Street Lights	N. Elm Trail Street Lights - additional amount in Operating Budget		\$ 5,000
6611	Capital Expenditure	IT Upgrades and New Building	\$ 69,454	\$ 7,421
6611	Capital Expenditure	City Hall Remodel		\$ 25,000
6611	Capital Expenditure	Salt Building		\$ 100,000
6611	Capital Expenditure	Computer Replacements/Windows Upgrades - Windows 10 will no longer be supported.		\$ 1,388
6611	Capital Expenditure	Used Backhoe with trade		\$ 110,000
Total Growth Areas			\$ 161,396	\$ 273,842
Total Expenditures			\$ 724,721	\$ 874,231
Net			\$ (421,721)	\$ (543,231)

Building Regulations

Code Enforcement

Building Regulations Department 11-20

	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	Actual 2024	Budget 2025 Current Operating	Budget 2025 Growth Areas	Budget 2025 Total	Difference		Comments	
													2025 vs. 2024	2025 vs. 2024		
REVENUES																
4120 Building Permits	\$ 22,545	\$ 25,000		\$ 25,000	\$ 45,228	\$ 25,000		\$ 25,000	\$ 33,724	\$ 44,850		\$ 44,850	\$ 11,116	33.0%	Pleasant Hill Subdivision	
4123 Engineering Review	\$ 10,898	\$ 10,000		\$ 10,000	\$ 4,644	\$ 10,000		\$ 10,000	\$ 17,719	\$ 10,000		\$ 10,000	\$ (7,719)	-43.6%	Pass through.	
4125 Blighted Properties	\$ -	\$ 1,000		\$ 1,000	\$ 63	\$ 1,000		\$ 1,000	\$ 85	\$ 1,000		\$ 1,000	\$ 915			
4380 Misc.	\$ 14								\$ 95				\$ (95)			
4390 Insurance Claim Payments									\$ 5,270				\$ (5,270)		2024 hail damage insurance claim, will be repaired in 2025.	
4541 Anthem Insurance Rebate	\$ 551				\$ 1,077				\$ 1,360				\$ (1,360)			
Subtotal	\$ 34,088	\$ 36,000	\$ -	\$ 36,000	\$ 51,011	\$ 36,000	\$ -	\$ 36,000	\$ 58,263	\$ 55,850	\$ -	\$ 55,850	\$ (2,413)	-4.1%		
Surplus (Deficit) to balance	\$ (99,051)	\$ (146,989)	\$ (4,000)	\$ (150,989)	\$ (78,657)	\$ (151,177)	\$ (70,954)	\$ (222,131)	\$ (153,034)	\$ (283,079)	\$ (34,815)	\$ (184,893)	\$ (31,859)	20.8%		

	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	Actual 2024	Budget 2025 Current Operating	Budget 2025 Growth Areas	Budget 2025 Total	Difference		Comments	
													2025 vs. 2024	2025 vs. 2024		
OPERATING EXPENDITURES																
6010 Wages		\$ 36,693		\$ 36,693		\$ 37,427		\$ 37,427		\$ 38,825		\$ 38,825				
Wages - Admin	\$ 59,879	\$ 24,020		\$ 24,020	\$ 61,078	\$ 25,302		\$ 25,302	\$ 63,002	\$ 27,433		\$ 27,433	\$ 3,246	5.2%		
6011 Payroll Taxes		\$ 2,807		\$ 2,807		\$ 2,863		\$ 2,863		\$ 2,970		\$ 2,970				
Payroll Taxes - Admin	\$ 4,313	\$ 1,838		\$ 1,838	\$ 4,348	\$ 1,936		\$ 1,936	\$ 4,493	\$ 2,098		\$ 2,098	\$ 575	12.8%		
6012 Group Insurance		\$ 13,478		\$ 13,478		\$ 13,671		\$ 13,671		\$ 16,127		\$ 16,127				
Group Ins. - Admin	\$ 17,387	\$ 6,384		\$ 6,384	\$ 19,948	\$ 6,446		\$ 6,446	\$ 19,975	\$ 7,389		\$ 7,389	\$ 3,441	17.2%		
6013 LAGERS		\$ 5,541		\$ 5,541		\$ 5,539		\$ 5,539		\$ 5,785		\$ 5,785				
LAGERS - Admin	\$ 8,968	\$ 3,627		\$ 3,627	\$ 9,182	\$ 3,745		\$ 3,745	\$ 9,533	\$ 4,086		\$ 4,086	\$ 618	6.7%		
6014 Worker's Compensation	\$ 1,392	\$ 1,901		\$ 1,901	\$ 1,737	\$ 2,164		\$ 2,164	\$ 1,776	\$ 2,202		\$ 2,202	\$ 425	23.9%		
6020 Auto & Truck Expense	\$ 553	\$ 2,000		\$ 2,000	\$ 56	\$ 2,000		\$ 2,000	\$ 2,090	\$ 6,270		\$ 6,270	\$ 6,181	295.8%	2024 hail damage to be repaired in 2025	
6021 Gas and Oil	\$ 2,004	\$ 2,700		\$ 2,700	\$ 2,040	\$ 2,700		\$ 2,700	\$ 1,604	\$ 2,700		\$ 2,700	\$ 1,096	68.4%		
6023 Computer Maintenance	\$ 2,944	\$ 5,400		\$ 5,400	\$ 5,554	\$ 5,800		\$ 5,800	\$ 2,794	\$ 5,800		\$ 5,800	\$ 3,006	107.6%		
6030 Legal	\$ 406	\$ 2,000		\$ 2,000	\$ 540	\$ 2,000		\$ 2,000	\$ 340	\$ 2,000		\$ 2,000	\$ 1,460	270.4%		
6031 Engineering	\$ 11,654	\$ 10,000		\$ 10,000	\$ 7,639	\$ 10,000		\$ 10,000	\$ 10,164	\$ 10,000		\$ 10,000	\$ (164)	-1.6%		
6032 Insurance	\$ 2,419	\$ 2,661		\$ 2,661	\$ 2,709	\$ 3,534		\$ 3,534	\$ 3,068	\$ 4,804		\$ 4,804	\$ 1,736	56.6%		
6033 Postage	\$ 350	\$ 350		\$ 350	\$ 351	\$ 350		\$ 350	\$ 521	\$ 350		\$ 350	\$ (181)	-34.0%		
6034 Custodian Fees	\$ 490	\$ 600		\$ 600	\$ 535	\$ 600		\$ 600	\$ 368	\$ 600		\$ 600	\$ 232	63.1%		
6040 Office Supplies	\$ -	\$ 1,000		\$ 1,000	\$ 141	\$ 1,000		\$ 1,000	\$ 485	\$ 1,000		\$ 1,000	\$ 515	106.3%		
6045 General Supplies	\$ 458	\$ 1,000		\$ 1,000	\$ 1,974	\$ 1,000		\$ 1,000	\$ 1,409	\$ 1,000		\$ 1,000	\$ (409)	-29.0%		
6051 Telephone	\$ 1,755	\$ 1,700		\$ 1,700	\$ 1,892	\$ 1,700		\$ 1,700	\$ 1,286	\$ 1,700		\$ 1,700	\$ (586)	-25.6%		
6062 Capital Expenditures																
6069 Uniforms	\$ 180	\$ 500		\$ 500	\$ -	\$ 500		\$ 500	\$ 78	\$ 500		\$ 500	\$ 422	540.1%		
6070 Meetings & Lodging	\$ -	\$ 750		\$ 750	\$ -	\$ 750		\$ 750	\$ -	\$ 750		\$ 750	\$ 750			
6071 Dues/Subscriptions	\$ 430	\$ 400		\$ 400	\$ 540	\$ 600		\$ 600	\$ 746	\$ 600		\$ 600	\$ (146)	-19.5%		
6072 Trash	\$ -	\$ -		\$ -	\$ -	\$ -		\$ -	\$ -	\$ -		\$ -	\$ -			
6073 Publications	\$ 642	\$ 2,000	\$ 4,000	\$ 6,000	\$ 5,284	\$ 2,000		\$ 2,000	\$ 3,847	\$ 2,000		\$ 2,000	\$ (1,847)	-48.0%		
6075 Training and safety	\$ -	\$ 2,000		\$ 2,000	\$ 230	\$ 2,000		\$ 2,000	\$ 172	\$ 2,000		\$ 2,000	\$ 1,828	1065.6%		
6076 Unemployment																
6079 Misc.	\$ -	\$ 500		\$ 500	\$ -	\$ 500		\$ 500	\$ 1	\$ 500		\$ 500	\$ 499	43378.3%		
6125 Blighted Properties Expense	\$ -	\$ 3,000		\$ 3,000	\$ -	\$ 3,000		\$ 3,000	\$ 1,045	\$ 3,000		\$ 3,000	\$ (45)	-1.5%		
6231 Software Support	\$ 630	\$ 3,050		\$ 3,050	\$ -	\$ 3,050		\$ 3,050	\$ 3,978	\$ 6,550		\$ 6,550	\$ 2,572	64.6%		
6232 Software Purchase																
6301 Professional Services	\$ 16,284	\$ 45,000		\$ 45,000	\$ 3,890	\$ 45,000		\$ 45,000	\$ 6,378	\$ 45,000		\$ 45,000	\$ 38,773	622.6%		
6323 WC Injury City Paid																
6511 Security																
6611 Capital Expenditure Purchase - GIS Equipment								\$ 8,500	\$ 8,500	\$ 8,770		\$ 8,770	\$ (270)	-3.1%		
6611 IT Upgrades & New Building								\$ 62,454	\$ 62,454	\$ 60,626		\$ 60,626	\$ (1,828)	-2.9%		
6611 Computer Replacements/Windows Upgrades												\$ 7,421	\$ 7,421			
6636 Equipment Lease												\$ 2,394	\$ 2,394			
6630 City Hall Remodel												\$ 25,000	\$ 25,000			
TOTAL EXPENDITURES	\$ 133,058	\$ 182,989	\$ 4,000	\$ 186,989	\$ 129,668	\$ 187,177	\$ 70,954	\$ 258,131	\$ 211,297	\$ 205,929	\$ 34,815	\$ 240,743	\$ 29,446	13.9%		

Adopted
12/12/2024

Building Regulations and Code Enforcement Department 11-20

Line Item	Line Item Description	Request Detail	2024 Budget Amount	2025 Budget Amount
4120	Building Permits	Revenue from building permits - increased in 2025 due to Pleasant Hill Subdivision.	\$ 25,000	\$ 44,850
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.		
		Total Revenues	\$ 36,000	\$ 55,850
6010	Wages	One employee's allocation.	\$ 37,427	\$ 38,825
	Wages - Admin	Four allocated employees.	\$ 25,302	\$ 27,423
6011	Payroll Taxes	Next several lines are based on the above employees and allocations.	\$ 2,863	\$ 2,970
	Payroll Taxes - Admin		\$ 1,936	\$ 2,098
6012	Group Insurance		\$ 13,671	\$ 16,127
	Group Ins. - Admin		\$ 6,446	\$ 7,289
6013	LAGERS		\$ 5,539	\$ 5,785
	LAGERS - Admin		\$ 3,745	\$ 4,086
6014	Work Comp		\$ 2,164	\$ 2,202
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. 2025 Budget includes 2024 hail damage repair.	\$ 2,000	\$ 8,270
6021	Fuel	Continuous inspection of property throughout the City along with transportation to building inspections.	\$ 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.	\$ 5,800	\$ 5,800
6030	Legal	Funding for attorney to write and review proposed ordinances, public notices, and advice.	\$ 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.	\$ 3,534	\$ 4,804
6033	Postage	Funding for allocation of funds for the postage machine and Notice of Violation certified letters.	\$ 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.	\$ 600	\$ 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 witch are \$241 each. This also allows for outside training and conferences through-out the state to achieve continuous knowledge and continuous education units (CEU's) credits to maintain the certifications.	\$ 2,000	\$ 2,000
6076	Unemployment			
6079	Misc.	Funds small unexpected purchases that are not easily allotted to other line items	\$ 500	\$ 500
6125	Blighted Properties	Contract for mowing blighted properties. We are refunded the cost of the blighted properties and this number is shown above, however this could take up to three years to receive the funds once it is turned over to the County Assessor's office.	\$ 3,000	\$ 3,000
6231	Software Support	Allocation for accounting software and other software needs.	\$ 3,050	\$ 6,550
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			
		Subtotal	\$ 187,177	\$ 205,929

GROWTH AREAS: Personnel and Capital Needs

6611	Capital Expenditure	GIS Equipment - 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	
6611	Capital Expenditure	IT Upgrades & New Building	\$ 62,454	\$ 7,421
6611	Capital Expenditure	City Hall Remodel		\$ 25,000
6611	Capital Expenditure	Computer Replacements/Windows Upgrade - Windows 10 will no longer be supported.		\$ 2,394
		Total Growth Areas	\$ 70,954	\$ 34,815
		Total Expenditures	\$ 258,131	\$ 240,744
		Net	\$ (222,131)	\$ (184,894)

Animal Control

Animal Control 11-72

REVENUES	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	Actual 2024	Budget 2025 Current Operating	Budget 2025 Growth Areas	Budget 2025 Total	Difference		Comments
													2025 vs. 2024	2025 vs. 2024	
4190 Release of Animals	\$ 1,171	\$ 1,100		\$ 1,100	\$ 1,419	\$ 1,100		\$ 1,100	\$ 2,207	\$ 1,200		\$ 1,200	\$ (1,007)	-45.6%	
4195 Dog Licenses	\$ 500	\$ 750		\$ 750	\$ 600	\$ 500		\$ 500	\$ 950	\$ 600		\$ 600	\$ (350)	-36.8%	
4380 Misc. Revenues	\$ 18			\$ -	\$ 8			\$ -	\$ 8			\$ -	\$ (8)		
4541 Anthem Ins Rebate	\$ 135			\$ -	\$ 275			\$ -	\$ 324			\$ -	\$ (324)		
Subtotal	\$ 1,825	\$ 1,350	\$ -	\$ 1,350	\$ 2,301	\$ 1,600	\$ -	\$ 1,600	\$ 3,489	\$ 1,800	\$ -	\$ 1,800	\$ (1,689)	-48.4%	
Surplus (Deficit) to balance	\$ (37,101)	\$ (46,989)	\$ -	\$ (46,969)	\$ (38,351)	\$ (45,001)	\$ (66,454)	\$ (111,455)	\$ (97,943)	\$ (51,072)	\$ (32,760)	\$ (63,832)	\$ 14,110	-14.4%	

EXPENDITURES	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	Actual 2024	Budget 2025 Current Operating	Budget 2025 Growth Areas	Budget 2025 Total	Difference		Comments
													2025 vs. 2024	2025 vs. 2024	
6010 Wages FT	\$ 16,654	\$ 16,449		\$ 16,449	\$ 16,663	\$ 17,546		\$ 17,546	\$ 16,810	\$ 18,145		\$ 18,145	\$ 1,334	7.9%	
6011 Payroll Taxes	\$ 1,222	\$ 1,238		\$ 1,238	\$ 1,211	\$ 1,342		\$ 1,342	\$ 1,225	\$ 1,388		\$ 1,388	\$ 163	13.3%	
6012 Gross Insurance	\$ 4,419	\$ 4,750		\$ 4,750	\$ 4,749	\$ 4,804		\$ 4,804	\$ 4,447	\$ 5,663		\$ 5,663	\$ 1,115	24.5%	
6013 LAGERS	\$ 2,428	\$ 2,484		\$ 2,484	\$ 2,503	\$ 2,597		\$ 2,597	\$ 2,473	\$ 2,704		\$ 2,704	\$ 231	9.3%	
6014 Worker's Compensation	\$ 214	\$ 795		\$ 396	\$ 245	\$ 461		\$ 461	\$ 231	\$ 467		\$ 467	\$ 236	102.1%	
6020 Auto/Truck Expense	\$ 375	\$ 1,000		\$ 1,000	\$ 79	\$ 1,000		\$ 1,000	\$ 27	\$ 1,000		\$ 1,000	\$ 973	3548.3%	
6021 Gas and Oil	\$ 1,058	\$ 1,200		\$ 1,200	\$ 1,177	\$ 1,200		\$ 1,200	\$ 623	\$ 1,200		\$ 1,200	\$ 577	92.7%	
6022 Equipment Maintenance				\$ -		\$ -		\$ -		\$ -		\$ -	\$ -		
6023 Comp Maint	\$ 2,824	\$ 5,490		\$ 5,490	\$ 5,358	\$ 1,200		\$ 1,200	\$ 795	\$ 1,200		\$ 1,200	\$ 405	51.0%	
6028 Legal	\$ 784	\$ 250		\$ 250	\$ 500	\$ 500		\$ 500	\$ 640	\$ 900		\$ 900	\$ 140	-21.9%	
6032 Insurance	\$ 1,748	\$ 1,923		\$ 1,923	\$ 2,032	\$ 2,830		\$ 2,830	\$ 2,406	\$ 3,986		\$ 3,986	\$ 1,380	53.0%	
6033 Postage	\$ 31	\$ 100		\$ 100	\$ 36	\$ 100		\$ 100	\$ 63	\$ 100		\$ 100	\$ 37	58.2%	
6034 Custodian Fees	\$ 328	\$ 500		\$ 500	\$ 357	\$ 500		\$ 500	\$ 224	\$ 500		\$ 500	\$ 176	54.5%	
6035 Boarding/Supplies	\$ 954	\$ 3,000		\$ 3,000	\$ 2,061	\$ 3,000		\$ 3,000	\$ 2,588	\$ 3,000		\$ 3,000	\$ 412	15.9%	
6045 General Supplies	\$ 568	\$ 1,000		\$ 1,000	\$ 1,029	\$ 1,000		\$ 1,000	\$ 669	\$ 1,000		\$ 1,000	\$ 331	49.4%	
6051 Telephone	\$ 1,462	\$ 1,500		\$ 1,500	\$ 1,364	\$ 1,500		\$ 1,500	\$ 1,471	\$ 1,500		\$ 1,500	\$ 79	5.6%	
6062 Capital Exp. Main.				\$ -		\$ -		\$ -		\$ -		\$ -	\$ -		
6069 Uniforms	\$ 360	\$ 600		\$ 600	\$ 295	\$ 600		\$ 600	\$ 385	\$ 600		\$ 600	\$ 215	55.8%	
6071 Dues and Subscriptions	\$ 20	\$ 400		\$ 400	\$ 189	\$ 400		\$ 400	\$ 503	\$ 400		\$ 400	\$ (105)	-20.8%	
6073 Publications	\$ 182	\$ 250		\$ 250	\$ 312	\$ 250		\$ 250	\$ 355	\$ 250		\$ 250	\$ (305)	-54.9%	
6075 Training and Safety	\$ 2,635	\$ 4,000		\$ 4,000	\$ 489	\$ 4,000		\$ 4,000	\$ 1,171	\$ 4,000		\$ 4,000	\$ 2,829	241.5%	
6076 Unemployment				\$ -		\$ -		\$ -		\$ -		\$ -	\$ -		
6079 Misc.	\$ -	\$ 100		\$ 100	\$ -	\$ 100		\$ 100	\$ -	\$ 100		\$ 100	\$ 100		
6097 Drug Testing	\$ 10	\$ 50		\$ 50	\$ 4	\$ 50		\$ 50	\$ 12	\$ 50		\$ 50	\$ 38	305.2%	
6231 Software Support	\$ 650	\$ 1,620		\$ 1,620		\$ 1,620		\$ 1,620	\$ 3,133	\$ 5,120		\$ 5,120	\$ 1,987	63.4%	
6232 Software Purchase				\$ -		\$ -		\$ -		\$ -		\$ -	\$ -		
6233 WC Injurs City paid				\$ -		\$ -		\$ -		\$ -		\$ -	\$ -		
6611 Capital Expenditure Purchase				\$ -		\$ -		\$ -		\$ -		\$ -	\$ -		
6621 Capital Exp Equip Purch				\$ -		\$ -		\$ -		\$ -		\$ -	\$ -		
6971 Criminal Records Check				\$ -		\$ -		\$ -		\$ -		\$ -	\$ -		
Subtotal	\$ 38,926	\$ 48,319	\$ -	\$ 48,319	\$ 40,652	\$ 46,601	\$ -	\$ 46,601	\$ 40,805	\$ 52,872	\$ -	\$ 52,872	\$ 12,067	29.6%	

CAPITAL EXPENDITURES AND GROWTH AREAS															
6075 Training - NACA & MACA Training						\$ 4,000	\$ 4,000								
6611 IT Upgrades & New Building						\$ 62,454	\$ 62,454	\$ 60,626		\$ 7,421		\$ 7,421			
6611 Computer Replacements/Windows Upgrades										\$ 339		\$ 339			
6630 City Hall Remodel										\$ 25,000		\$ 25,000			
Subtotal							\$ 66,454	\$ 66,454	\$ 60,626		\$ 32,760	\$ 32,760			
TOTAL EXPENDITURES	\$ 38,926	\$ 48,319	\$ -	\$ 48,319	\$ 40,652	\$ 46,601	\$ 66,454	\$ 113,055	\$ 101,431	\$ 52,872	\$ 32,760	\$ 85,632	\$ 72,402	178.1%	

Adopted
12/12/2024

Animal Control Department 11-72				
Line Item	Line Item Description	Request Detail	2024 Budget Amount	2025 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	\$ 1,200
4195	Dog licenses	Revenue for presumptively dangerous dog licenses.	\$ 500	\$ 600
4541	Anthem Ins Rebate	A result of the medical loss ratio (MLR), which is part of the Affordable Care Act (ACA). MLR is that a certain percentage of premium dollars must be used for medical claims and programs that improve the quality of health care and not for administrative expenses.		
		Total Revenues	\$ 1,600	\$ 1,800
6010	Wages F/T	Wages for eight allocated employees.	\$ 17,546	\$ 18,145
6011	Payroll Taxes	Payroll taxes based on the above allocations.	\$ 1,342	\$ 1,388
6012	Group Insurance	Health insurance expense for employees based on above allocations.	\$ 4,804	\$ 5,662
6013	LAGERS	Retirement contributions for employees based on above allocations.	\$ 2,597	\$ 2,704
6014	Worker's Compensation	Based on above allocations.	\$ 461	\$ 467
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.	\$ 1,200	\$ 1,200
6030	Legal	Funds to pay for our City Attorney as may be needed for legal matters and enforcing the City codes.	\$ 500	\$ 500
6032	Insurance	Property and liability coverage on buildings, equipment and vehicles.	\$ 2,830	\$ 3,986
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	\$ 5,120
6323	WC Injury City paid	Worker's compensation claims paid by the City.		
6971	Criminal Records Check			
		Subtotal	\$ 46,601	\$ 52,872

GROWTH AREAS: Personnel and Capital Needs

6611	Capital Expenditure	IT Upgrades & New Building	\$ 62,454	\$ 7,421
6611	Capital Expenditure	Computer Replacements/Windows Upgrades - Windows 10 no longer being supported.		\$ 339
6611	Capital Expenditure	City Hall Remodel		\$ 25,000
6075	Training and Safety	NACA and MACA Training	\$ 4,000	
		Total Growth Areas	\$ 66,454	\$ 32,760
		Total Expenditures	\$ 113,055	\$ 85,632
		Net	\$ (111,455)	\$ (83,832)

Court

Municipal Court 11-71

REVENUES	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	Actual 2024	Budget 2025 Current Operating	Budget 2025 Growth Areas	Budget 2025 Total	Difference		Comments
													2025 vs. 2024	2025 vs. 2024	
4210 Court Fines / Clerk Fee	\$ 88,618	\$ 70,000		\$ 70,000	\$ 66,681	\$ 58,000		\$ 58,000	\$ 42,165	\$ 24,000		\$ 24,000	\$ (8,681)	-43.1%	
4230 Interest	\$ 18				\$ 56			\$ -	\$ 31						
4380 Misc. Revenues	\$ 8				\$ 15			\$ -	\$ 10						
4390 Insurance Claim Payment								\$ -							
4410 Emu Insurance Reimb								\$ -							
4540 Webster Elec Credit								\$ -							
4541 Anchem Ins Rebate	\$ 25				\$ 1,279			\$ -	\$ 1,788						
Sub-Total	\$ 88,669	\$ 70,000	\$ -	\$ 70,000	\$ 68,031	\$ 58,000	\$ -	\$ 58,000	\$ 43,994	\$ 24,000	\$ -	\$ 24,000	\$ (10,031)	-45.4%	
Surplus (Deficit) to balance	\$ (27,961)	\$ (63,808)	\$ (11,275)	\$ (75,083)	\$ (84,017)	\$ (97,467)	\$ (11,275)	\$ (108,742)	\$ 195,787)	\$ (16,051)	\$ (117)	\$ (16,168)	\$ (47,122)	-83.1%	

EXPENDITURES	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	Actual 2024	Budget 2025 Current Operating	Budget 2025 Growth Areas	Budget 2025 Total	Difference		Comments
													2025 vs. 2024	2025 vs. 2024	
6010 Wages P/T		\$ 29,426		\$ 29,426		\$ 30,025		\$ 30,025							
Wages - Admin	\$ 32,009	\$ 4,408		\$ 4,408	\$ 34,963	\$ 4,756		\$ 4,756	\$ 43,993	\$ 8,433		\$ 8,433	\$ (35,560)	-80.8%	
6018 Wages P/T	\$ 1,417			\$ -		\$ 20,000		\$ 20,000	\$ 18,867			\$ -			
6011 Payroll Taxes		\$ 2,251		\$ 2,251		\$ 2,297		\$ 2,297				\$ -			
Payroll Taxes - Adm	\$ 2,050	\$ 337		\$ 337	\$ 2,072	\$ 364		\$ 364	\$ 4,436	\$ 645		\$ 645	\$ 588	-85.5%	
6012 Group Insurance		\$ 25,115		\$ 25,115		\$ 25,424		\$ 25,424				\$ -			
Group Ins. - Admin	\$ 20,498	\$ 870		\$ 870	\$ 26,045	\$ 879		\$ 879	\$ 20,323	\$ 4,063		\$ 4,063	\$ 258	-80.0%	
6013 LAGERS		\$ 4,443		\$ 4,443		\$ 4,444		\$ 4,444				\$ -			
LAGERS - Admin	\$ 5,235	\$ 654		\$ 654	\$ 5,265	\$ 704		\$ 704	\$ 5,256	\$ 1,227		\$ 1,227	\$ (117)	-76.7%	
6014 Worker's Compensation	\$ 265	\$ 167		\$ 167	\$ 9	\$ 189		\$ 189	\$ 15	\$ 124		\$ 124	\$ 180	745.5%	
6023 Computer Maintenance	\$ 2,992	\$ 5,130		\$ 5,130	\$ 5,615	\$ 3,300		\$ 3,300	\$ 3,042	\$ 1,560		\$ 1,560	\$ (2,315)	-48.7%	
6025 Maintenance	\$ 61			\$ -	\$ 60	\$ 60		\$ 60	\$ 60			\$ -	\$ -		
6028 Building Maintenance				\$ -		\$ -		\$ -				\$ -	\$ -		
6030 Legal	\$ 39,676	\$ 45,000		\$ 45,000	\$ 45,252	\$ 45,000		\$ 45,000	\$ 34,769	\$ 24,000		\$ 24,000	\$ (252)	-31.0%	
6032 Insurance	\$ 1,869	\$ 2,056		\$ 2,056	\$ 2,164	\$ 3,066		\$ 3,066	\$ 2,597			\$ -			
6033 Postage	\$ 361	\$ 600		\$ 600	\$ 282	\$ 600		\$ 600	\$ 270			\$ -			
6034 Custodian Fee	\$ 1,764	\$ 2,000		\$ 2,000	\$ 1,924	\$ 2,000		\$ 2,000	\$ 677			\$ -			
6040 Office Supplies	\$ 278	\$ 1,000		\$ 1,000	\$ 32	\$ 500		\$ 500	\$ 69			\$ -			
6045 General Supplies	\$ 1,147	\$ 1,500		\$ 1,500	\$ 1,209	\$ 1,500		\$ 1,500	\$ 999			\$ -			
6050 Utilities	\$ 2,594	\$ 2,200		\$ 2,200	\$ 2,343	\$ 2,500		\$ 2,500	\$ 1,339			\$ -			
6051 Telephone	\$ 1,706	\$ 2,000		\$ 2,000	\$ 2,598	\$ 2,500		\$ 2,500	\$ 1,106			\$ -			
6062 Capital Expenditures Maint.				\$ -		\$ -		\$ -				\$ -			
6070 Meetings and Lodging		\$ 650		\$ 650	\$ 777	\$ 1,000		\$ 1,000	\$ 98			\$ -			
6071 Dues and Sub.	\$ 17	\$ 60		\$ 60	\$ 218	\$ 80		\$ 80	\$ 17			\$ -			
6072 Trash				\$ -		\$ -		\$ -	\$ 1,236			\$ -			
6073 Publications	\$ 236	\$ 280		\$ 280	\$ 198	\$ 280		\$ 280	\$ 182			\$ -			
6075 Training and Safety	\$ -	\$ 1,000		\$ 1,000	\$ 623	\$ 1,000		\$ 1,000				\$ -			
6076 Unemployment				\$ -		\$ -		\$ -				\$ -			
6079 Misc.				\$ -		\$ -		\$ -	\$ 82			\$ -			
6231 Software Support	\$ 2,309	\$ 2,500		\$ 2,500		\$ 2,700		\$ 2,700				\$ -			
6232 Software Purchase				\$ -		\$ -		\$ -				\$ -			
6302 Accounting	\$ 147	\$ 160		\$ 160	\$ 198	\$ 300		\$ 300	\$ 198			\$ -			
6511 Security				\$ -		\$ -		\$ -	\$ 242			\$ -			
6611 Capital Expenditure Purchase				\$ -		\$ -		\$ -			\$ 117	\$ 117			Windows Upgrade
Roof Repair to Police/Street Building			\$ 11,275	\$ 11,275		\$ 11,275	\$ 11,275	\$ 11,275				\$ -			
TOTAL	\$ 116,630	\$ 133,808	\$ 11,275	\$ 145,083	\$ 132,047	\$ 155,467	\$ 11,275	\$ 166,742	\$ 139,780	\$ 40,051	\$ 117	\$ 40,168	\$ (99,613)	-71.3%	

Adopted
12/12/2024

Municipal Court 11-71

Line Item	Line Item Description	Request Detail	2024 Budget Amount	2025 Budget Amount
4210	Court Fines / Clerk Fee	Court Fines collected.	\$ 58,000	\$ 24,000
4380	Misc. Revenues			
4541	Anthem Ins Rebate	A result of the medical loss ratio (MLR), which is part of the Affordable Care Act (ACA). MLR is that a certain percentage of premium dollars must be used for medical claims and programs that improve the quality of health care and not for administrative expenses.		
Total Revenues			\$ 58,000	\$ 24,000
6010	Wages F/T	In 2024 the Municipal Court moved to the Missouri State Court System. The City is still required to provide a prosecuting attorney and will have some expenses, such as employee allocations to track revenues and expenditures.	\$ 30,025	
	Wages - Admin	3 allocated Administration employees	\$ 4,756	\$ 8,433
6018	Wages P/T		\$ 20,000	
6011	Payroll Taxes	Next several lines are based on the above employees and allocations.	\$ 2,297	
	Payroll Taxes - Admin		\$ 364	\$ 645
6012	Group Insurance		\$ 25,424	
	Group Ins. - Admin		\$ 879	\$ 4,063
6013	LAGERS		\$ 4,444	
	LAGERS - Admin		\$ 704	\$ 1,227
6014	Worker's Compensation		\$ 189	\$ 124
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.	\$ 3,300	\$ 1,560
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	\$ 24,000
6032	Insurance	Property and liability insurance.	\$ 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	
6034	Custodian	Cleaning services.	\$ 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.	\$ 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	
6050	Utilities	This expense covers the municipal court share of the lighting, heating and air conditioning of the building, trash service.	\$ 2,500	
6051	Telephone	This expense covers the municipal court phone line and an allocation of internet service.	\$ 2,500	
6070	Meetings and Lodging	This expense covers the cost of lodging and meals for municipal court clerk training.	\$ 1,000	
6071	Dues and Sub.	This expense covers the cost of the municipal court MACA membership dues.	\$ 80	
6073	Publications	Code Books, publications.	\$ 280	
6075	Training and Safety	The expense covers the cost the State of Missouri court clerk regional updates and training.	\$ 1,000	
6076	Unemployment			
6079	Misc.			
6231	Software Support	Court Prosecuting Attorney's portal and other software needs.	\$ 2,700	
6232	Software Purchase			
6302	Accounting	Audit and Annual Comprehensive Financial Report allocation.	\$ 300	
6511	Security			
6611	Capital Expenditure Purchase			
Subtotal			\$ 155,467	\$ 40,052

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	
6611	Capital Expenditure	Computer Replacements/Windows Upgrade - Windows 10 will no longer be supported.		\$ 117
Total Growth Areas			\$ 11,275	\$ 117
Total Expenditures			\$ 166,742	\$ 40,169
Net			\$ (108,742)	\$ (16,169)

ARPA

American Rescue Plan Act (ARPA) 41-94
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	<i>Actual 2022</i>	<i>Budget 2023</i>	<i>Actual 2023</i>	<i>Budget 2024</i>	<i>Actual 2024</i>	<i>Budget 2025</i>	<i>Comments</i>
Ending Cash Balance December 31st	\$ 1,547,156	\$ 1,050,996	\$ 1,579,958	\$ 0	\$ 335,481	\$ 32,048	

<i>REVENUES</i>	<i>Actual 2022</i>	<i>Budget 2023</i>	<i>Actual 2023</i>	<i>Budget 2024</i>	<i>Actual 2024</i>	<i>Budget 2025</i>	<i>Comments</i>
4230 Interest	\$ 5,100	\$ 3,840	\$ 32,802	\$ 36,000	\$ 55,264	\$ 1,000	
4800 Grant Funds	\$ 777,655	\$ -					
Subtotal	\$ 782,755	\$ 3,840	\$ 32,802	\$ 36,000	\$ 55,264	\$ 1,000	

Surplus (Deficit) to Balance	\$ 782,755	\$ (496,160)	\$ 32,802	\$ (1,579,958)	\$ (1,244,477)	\$ (303,433)	
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<i>EXPENDITURES</i>	<i>Actual 2022</i>	<i>Budget 2023</i>	<i>Actual 2023</i>	<i>Budget 2024</i>	<i>Actual 2024</i>	<i>Budget 2025</i>	<i>Comments</i>
6030 Legal							
6031 Engineering		\$ 500,000		\$ 1,000,000	\$ 683,782	\$ 304,433	
6301 Professional Services							
6611 Capital Expenditure				\$ 615,958	\$ 615,958		
TOTAL	\$ -	\$ 500,000	\$ -	\$ 1,615,958	\$ 1,299,740	\$ 304,433	

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
12/12/2024**

Industrial Park 15-15

	<i>Actual 2022</i>	<i>Budget 2023</i>	<i>Actual 2023</i>	<i>Comments</i>
Ending Cash Balance December 31st	\$ 11,032	\$ -	\$ (0)	

<i>REVENUES</i>	<i>Actual 2022</i>	<i>Budget 2023</i>	<i>Actual 2023</i>	<i>Comments</i>
4230 Interest	\$ 61			
Subtotal	\$ 61	\$ -	\$ -	

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

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.

Cemetery Fund

Cemetery Fund 31-40

	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	Actual 2024	Budget 2025 Current Operating	Budget 2025 Growth Areas	Budget 2025 Total	2025 vs. 2024	2025 vs. 2024	Comments
Cash Balance as of December 31st	\$ 121,159	\$ 126,767	\$ (101,796)	\$ 24,971	\$ 29,651	\$ 543,052	\$ (155,454)	\$ 387,598	\$ 526,963	\$ 537,319	\$ (327,887)	\$ 199,432	\$ (327,531)	-62.2%	
Money Market Cash Balance as of 12/31	\$ 386,646	\$ 386,646		\$ 386,646											
Total Cash Balance	\$ 507,806	\$ 513,414	\$ (101,796)	\$ 411,618	\$ 529,651	\$ 543,052	\$ (155,454)	\$ 387,598	\$ 526,963	\$ 537,319	\$ (327,887)	\$ 199,432	\$ (142,052)	-26.8%	

REVENUES	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	Actual 2024	Budget 2025 Current Operating	Budget 2025 Growth Areas	Budget 2025 Total	2025 vs. 2024	2025 vs. 2024	Comments
4230 Interest	\$ 2,580	\$ 2,616		\$ 2,616	\$ 10,706	\$ 12,000		\$ 12,000	\$ 26,166	\$ 12,504		\$ 12,504	\$ (13,862)	-53.0%	
4380 Misc.	\$ 14			\$ 14	\$ 10			\$ -	\$ 93			\$ -			Purchasing card rebate.
4420 Grave Opening	\$ 22,850	\$ 20,500		\$ 20,500	\$ 20,950	\$ 20,500		\$ 20,500	\$ 25,700	\$ 20,800		\$ 20,500	\$ (5,200)	-20.2%	
4540 Webster Capital Credit	\$ 5			\$ -	\$ 7			\$ -	\$ 11			\$ -	\$ (11)		
4541 Health Insurance Rebate	\$ 962			\$ -	\$ 1,819			\$ -	\$ 2,288			\$ -	\$ (2,288)		Not budgeted for Anthem Insurance Rebate.
4690 Sale of Lots	\$ 10,050	\$ 16,100		\$ 16,100	\$ 26,250	\$ 19,000		\$ 19,000	\$ 25,650	\$ 19,000		\$ 19,000	\$ (6,650)	-25.9%	
4610 Taxes	\$ 138,496	\$ 138,949		\$ 138,949	\$ 145,210	\$ 143,361		\$ 143,361	\$ 147,846	\$ 144,413		\$ 144,413	\$ (3,434)	-2.3%	
4615 Donations	\$ -	\$ -		\$ -	\$ 500			\$ -	\$ -			\$ -	\$ (500)		
4620 Rent	\$ 1,100	\$ 1,900		\$ 1,900	\$ 1,900	\$ 1,000		\$ 1,000	\$ 1,900	\$ 1,900		\$ 1,900	\$ (500)	-33.3%	
Sub Total	\$ 176,058	\$ 179,165	\$ -	\$ 179,165	\$ 206,952	\$ 195,861	\$ -	\$ 195,861	\$ 219,254	\$ 197,217	\$ -	\$ 197,217	\$ (32,038)	-14.9%	
Surplus (Deficit) to Balance	\$ (5,616)	\$ 5,608	\$ (101,796)	\$ (96,189)	\$ 22,502	\$ 13,402	\$ (155,454)	\$ (141,052)	\$ (7,315)	\$ 356	\$ (327,887)	\$ (327,531)	\$ (320,216)	4377.3%	

	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	Actual 2024	Budget 2025 Current Operating	Budget 2025 Growth Areas	Budget 2025 Total	2025 vs. 2024	2025 vs. 2024	Comments
6010 Wages	\$ 41,752	\$ 43,752		\$ 43,752	\$ 45,675	\$ 45,675		\$ 45,675	\$ 49,118	\$ 49,118		\$ 49,118	\$ 8,016	13.0%	
Wages - Admin	\$ 18,181	\$ 18,381		\$ 18,381	\$ 19,855	\$ 19,855		\$ 19,855	\$ 20,320	\$ 20,320		\$ 20,320	\$ 3,514	23%	
6018 Wages P/T	\$ 4,958	\$ 14,000		\$ 14,000	\$ 13,611	\$ 14,000		\$ 14,000	\$ 15,486	\$ 19,000		\$ 19,000	\$ 5,211	33%	
6011 Payroll Taxes	\$ 4,418	\$ 4,418		\$ 4,418	\$ 4,565	\$ 4,565		\$ 4,565	\$ 5,211	\$ 5,211		\$ 5,211	\$ 1,299	23.8%	
Payroll Taxes - Admin	\$ 4,409	\$ 4,406		\$ 4,406	\$ 5,364	\$ 5,319		\$ 5,319	\$ 5,407	\$ 5,555		\$ 5,555	\$ 1,299	23.8%	
6012 Group Insurance	\$ 25,957	\$ 25,957		\$ 25,957	\$ 26,226	\$ 26,226		\$ 26,226	\$ 30,996	\$ 30,996		\$ 30,996	\$ 8,714	23.5%	
Group Ins. Admin	\$ 29,097	\$ 2,905		\$ 2,905	\$ 33,309	\$ 7,377		\$ 7,377	\$ 32,166	\$ 8,714		\$ 8,714	\$ 7,544	23.5%	
6013 LAGERS	\$ 9,469	\$ 6,607		\$ 6,607	\$ 6,760	\$ 6,760		\$ 6,760	\$ 7,319	\$ 7,319		\$ 7,319	\$ 1,312	14.5%	
LAGERS - Admin	\$ 2,702	\$ 3,828		\$ 3,828	\$ 3,824	\$ 4,349		\$ 4,349	\$ 3,687	\$ 4,441		\$ 4,441	\$ 754	20%	
6020 Auto & Truck Expense	\$ 306	\$ 1,000		\$ 1,000	\$ 483	\$ 1,000		\$ 1,000	\$ 248	\$ 1,000		\$ 1,000	\$ 752	303%	
6021 Gas and Oil	\$ 3,994	\$ 3,500		\$ 3,500	\$ 3,524	\$ 3,500		\$ 3,500	\$ 3,104	\$ 3,500		\$ 3,500	\$ 396	13%	
6022 Equipment Maintenance	\$ 2,814	\$ 4,000		\$ 4,000	\$ 3,241	\$ 4,000		\$ 4,000	\$ 1,646	\$ 4,000		\$ 4,000	\$ 2,354	143%	
6023 Computer Maintenance	\$ 2,959	\$ 5,400		\$ 5,400	\$ 5,623	\$ 2,000		\$ 2,000	\$ 4,522	\$ 2,000		\$ 2,000	\$ 568	40%	
6025 Maintenance	\$ 2,960	\$ 3,500		\$ 3,500	\$ 3,238	\$ 4,000		\$ 4,000	\$ 1,141	\$ 4,000		\$ 4,000	\$ 859	27%	
6028 Building Maintenance	\$ -	\$ 1,000		\$ 1,000	\$ -	\$ 1,000		\$ 1,000	\$ -	\$ 1,000		\$ 1,000	\$ 1,000		
6030 Legal	\$ 42	\$ 250		\$ 250	\$ -	\$ 250		\$ 250	\$ 40	\$ 250		\$ 250	\$ 210	52%	
6031 Engineering	\$ -	\$ -		\$ -	\$ -	\$ -		\$ -	\$ 1,500	\$ -		\$ -	\$ (1,500)	-100%	
6032 Insurance	\$ 3,054	\$ 3,305		\$ 3,305	\$ 3,400	\$ 4,245		\$ 4,245	\$ 4,235	\$ 6,199		\$ 6,199	\$ 1,825	42%	
6033 Postage	\$ 75	\$ 100		\$ 100	\$ 69	\$ 100		\$ 100	\$ 100	\$ 100		\$ 100	\$ 10	0%	
6040 Office Supplies	\$ 17	\$ 100		\$ 100	\$ 61	\$ 100		\$ 100	\$ 141	\$ 200		\$ 200	\$ 99	42%	
6045 Supplies	\$ 728	\$ 1,000		\$ 1,000	\$ 913	\$ 1,000		\$ 1,000	\$ 1,266	\$ 1,000		\$ 1,000	\$ (265)	-21%	
6051 Telephone	\$ 1,808	\$ 1,800		\$ 1,800	\$ 1,784	\$ 1,800		\$ 1,800	\$ 1,847	\$ 3,800		\$ 3,800	\$ 1,471	33%	
6052 Power	\$ 1,023	\$ 1,210		\$ 1,210	\$ 1,187	\$ 1,300		\$ 1,300	\$ 1,379	\$ 1,500		\$ 1,500	\$ 171	13%	
6062 Capital Exp. Maint.	\$ -	\$ -		\$ -	\$ 5,500	\$ 5,500		\$ 5,500	\$ 3,591	\$ -		\$ -	\$ (3,590)	-100%	
6069 Uniforms	\$ 974	\$ 1,100		\$ 1,100	\$ 1,011	\$ 1,100		\$ 1,100	\$ 851	\$ 1,500		\$ 1,500	\$ 639	74%	
6070 Meetings & Lodging	\$ -	\$ 50		\$ 50	\$ 177	\$ 200		\$ 200	\$ 191	\$ 200		\$ 200	\$ 9	3%	
6072 Trash	\$ 959	\$ 1,090		\$ 1,090	\$ 979	\$ 1,100		\$ 1,100	\$ 1,068	\$ 1,100		\$ 1,100	\$ 32	3%	
6073 Publications	\$ 201	\$ 500		\$ 500	\$ 218	\$ 500		\$ 500	\$ 261	\$ 600		\$ 600	\$ 239	92%	
6075 Training and Safety	\$ 496	\$ 850		\$ 850	\$ 580	\$ 850		\$ 850	\$ 586	\$ 850		\$ 850	\$ 264	45%	
6076 Unemployment	\$ -	\$ -		\$ -	\$ -	\$ -		\$ -	\$ -	\$ -		\$ -	\$ -		
6079 Miscellaneous	\$ 1,305	\$ 1,000		\$ 1,000	\$ 1,023	\$ 1,000		\$ 1,000	\$ 113	\$ 1,000		\$ 1,000	\$ 887	78%	Includes Cemetery Lots buy-backs.
6097 Drug Testing	\$ 132	\$ 100		\$ 100	\$ 22	\$ 100		\$ 100	\$ 22	\$ 100		\$ 100	\$ 78	349%	
6100 Inmate Program	\$ 840	\$ 1,000		\$ 1,000	\$ 559	\$ 1,000		\$ 1,000	\$ 999	\$ 1,000		\$ 1,000	\$ 41	4%	
6231 Software Support	\$ 2,527	\$ 1,250		\$ 1,250	\$ 1,999	\$ 1,250		\$ 1,250	\$ 1,133	\$ 2,200		\$ 2,200	\$ (933)	-30%	
6301 Professional Services	\$ 16,000	\$ 9,794		\$ 9,794	\$ 9,794	\$ -		\$ -	\$ -	\$ -		\$ -	\$ -		
6302 Accounting	\$ 147	\$ 200		\$ 200	\$ 198	\$ 300		\$ 300	\$ 198	\$ 200		\$ 200	\$ 2	1%	
6323 WC Inj/rev City Paid	\$ -	\$ -		\$ -	\$ -	\$ -		\$ -	\$ -	\$ -		\$ -	\$ -		
6502 Programs	\$ 3,528	\$ 2,000		\$ 2,000	\$ 1,554	\$ 2,000		\$ 2,000	\$ 1,367	\$ 2,000		\$ 2,000	\$ 437	28%	
6511 Security	\$ -	\$ -		\$ -	\$ -	\$ -		\$ -	\$ -	\$ -		\$ -	\$ -		
6804 Economic Development	\$ -	\$ -		\$ -	\$ 10,000	\$ 10,000		\$ 10,000	\$ 10,000	\$ 10,000		\$ 10,000	\$ 10,000		
6611 Capital Expenditures	\$ -	\$ -		\$ -	\$ -	\$ -		\$ -	\$ -	\$ -		\$ -	\$ -		
6621 Capital Exp Equipment Purch	\$ -	\$ -		\$ -	\$ -	\$ -		\$ -	\$ -	\$ -		\$ -	\$ -		
Subtotal	\$ 157,742	\$ 173,557	\$ -	\$ 173,557	\$ 169,381	\$ 182,459	\$ -	\$ 182,459	\$ 165,998	\$ 196,861	\$ -	\$ 196,861	\$ 30,963	18.7%	

	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	Actual 2024	Budget 2025 Current Operating	Budget 2025 Growth Areas	Budget 2025 Total	2025 vs. 2024	2025 vs. 2024	Comments
CAPITAL EXPENDITURES															
Prior Years' Capital Expenditures				\$ -											
6630 New City Hall Remodel			\$ 51,796	\$ 51,796	\$ 4,575		\$ 62,454	\$ 62,454		\$ 25,000	\$ 25,000				
6611 IT Upgrades & New Buildings															
6611 Computer Replacements/Windows Upgrades									\$ 60,626	\$ 7,421	\$ 7,421				
Office Space	\$ 2,700			\$ -						\$ 466	\$ 466				
6611 Ground Protection Mats															
Used Truck Purchase									\$ 10,000	\$ 10,000	\$ 10,000				Replaces rd/cod.
Trimmers for Mowers @ \$2,500 each											\$ 2,415				
Cemeteries Expansion Projects:															
Niche Structure			\$ 50,000	\$ 50,000	\$ 10,494		\$ 75,000	\$ 75,000			\$ 160,000	\$ 160,000			
Cemeteries Back Expansion			\$ -	\$ -			\$ 8,000	\$ 8,000			\$ 100,000	\$ 100,000			
Subtotal	\$ 2,700	\$ -	\$ 101,796	\$ 101,796	\$ 15,069	\$ -	\$ 155,454	\$ 155,454	\$ 70,671	\$ -	\$ 327,887	\$ 327,887	\$ 140,385		
TOTAL EXPENDITURES	\$ 160,442	\$ 173,557	\$ 101,796	\$ 275,353	\$ 184,450	\$ 182,459	\$ 155,454	\$ 337,913	\$ 136,569	\$ 196,861	\$ 327,887	\$ 524,748	\$ 153,463	83.2%	

Adopted
12/12/2024

Cemetery Fund 31-40

Line Item	Line Item Description	Request Detail	2024 Budget Amount	2025 Budget Amount
4230	Interest	Interest earned on cash in bank accounts.	\$ 12,000	\$ 12,304
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.	\$ 19,000	\$ 19,000
4610	Taxes	Real estate & personal property taxes.	\$ 143,361	\$ 144,413
4615	Donations			
4620	Rent	Rent for unused property for hay lease, 1 year term.	\$ 1,000	\$ 1,000
		Total Revenues	\$ 195,861	\$ 197,217
6010	Wages	Funds for 1 full-time Cemetery employee and 1 employee allocated.	\$ 45,675	\$ 49,118
	Wages - Admin	Funds for the allocations of 5 administration employees.	\$ 19,855	\$ 20,320
6018	Wages P/T	Funds for Part-Time employees to help maintain the Cemetery.	\$ 14,000	\$ 19,000
6011	Payroll Taxes	Next several lines are based on the above employees and allocations.	\$ 4,565	\$ 5,211
	Payroll Taxes - Admin		\$ 1,519	\$ 1,555
6012	Group Insurance		\$ 26,226	\$ 30,996
	Group Ins. Admin		\$ 7,377	\$ 8,714
6013	LAGERS		\$ 6,760	\$ 7,319
	LAGERS - Admin		\$ 2,939	\$ 3,028
6014	Worker's Compensation		\$ 4,349	\$ 4,441
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	\$ 2,000	\$ 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.	\$ 4,000	\$ 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.	\$ 4,245	\$ 6,159
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	\$ 200
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.	\$ 1,300	\$ 1,500
6062	Capital Exp. Maint.		\$ 5,500	
6069	Uniforms	Provides uniforms for the department personnel along with grease rags and mats for the offices.	\$ 1,100	\$ 1,500
6070	Meetings & Lodging		\$ 200	\$ 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.	\$ 1,100	\$ 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	\$ 2,200
6301	Professional Services		\$ -	
6302	Accounting	Funds the Cemetery portion of accounting costs	\$ 300	\$ 200
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	\$ 10,000
		Total Expenditures	\$ 182,459	\$ 196,861
		Net	\$ 13,402	\$ 356

GROWTH AREAS: Personnel and Capital Needs

6611	Capital Expenditure Purchase	New City Hall Remodel and relocation, this is estimated to cost a total \$1,100,000 and to be allocated across the appropriate funds.	\$ 62,454	\$ 25,000
6611	Capital Expenditure Purchase	IT Upgrades & New Building - amount carried over from 2024		\$ 7,421
6611	Capital Expenditure Purchase	Computer Replacements/Windows Upgrades - Windows 10 will no longer be supported		\$ 466
6611	Capital Expenditure Purchase	Ground Protection Mats	\$ 10,000	
6611	Capital Expenditure Purchase	Used Truck Purchase		\$ 35,000
	Cemetery Expansion Projects	Niche Structure	\$ 75,000	\$ 160,000
		Back Expansion Grading Plan	\$ 8,000	\$ 100,000
		Total Growth Areas	\$ 155,454	\$ 327,887
		Total Expenditures	\$ 337,913	\$ 524,748
		Net	\$ (142,052)	\$ (327,531)

Parks Fund

Parks Fund 33-33

	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	Actual 2024	Budget 2025 Current Operating	Budget 2025 Growth Areas	Budget 2025 Total	Difference		Comments
													2025 vs. 2024	2025 vs. 2024	
Cash Balance as of December 31st	\$ 1,698,672	\$ 1,707,597	\$ (552,193)	\$ 1,150,404	\$ 1,849,677	\$ 2,234,435	\$ (1,066,725)	\$ 1,167,710	\$ 1,990,730	\$ 1,995,292	\$ (233,304)	\$ 1,761,979	\$ (238,751)	-11.5%	
Amort Center Fund					\$ 200,000			\$ 200,000	\$ 200,000	\$ 400,000		\$ 400,000	\$ -		
Tennis Courts Maintenance Account					\$ 20,000			\$ 20,000	\$ 20,000	\$ 45,000		\$ 45,000	\$ -		
Equipment Repair & Replacement Account					\$ 20,000			\$ 20,000	\$ 20,000	\$ 45,000		\$ 45,000	\$ -		
Total Cash Balance	\$ 1,698,672	\$ 1,707,597	\$ (552,193)	\$ 1,150,404	\$ 1,869,677	\$ 2,464,435	\$ (1,066,725)	\$ 1,387,710	\$ 2,210,730	\$ 2,445,292	\$ (233,304)	\$ 2,211,979	\$ 1,249	0.1%	

REVENUES	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	Actual 2024	Budget 2025 Current Operating	Budget 2025 Growth Areas	Budget 2025 Total	2025 vs. 2024	2025 vs. 2024	Comments
4030 Sales tax	\$ 927,986	\$ 870,000		\$ 870,000	\$ 983,417	\$ 895,760		\$ 895,760	\$ 967,889	\$ 913,470		\$ 913,470	\$ (25,450)	-2.6%	
4200 Sale of Assets				\$ -				\$ -				\$ -			
4230 Interest	\$ 7,200	\$ 7,200		\$ 7,200	\$ 33,810	\$ 24,000		\$ 24,000	\$ 23,632	\$ 47,266		\$ 47,266	\$ (46,366)	-49.5%	
4370 Property Rent Hav				\$ -	\$ 2,100	\$ 1,200		\$ 1,200	\$ -	\$ -		\$ -	\$ -		
4380 Misc. Revenues	\$ 1,224	\$ 1,500		\$ 1,500	\$ 829	\$ -		\$ -	\$ 4,651	\$ -		\$ -	\$ (4,651)		
4385 Misc. Reimbursements				\$ -	\$ 150,000	\$ -		\$ -	\$ 350,000	\$ -		\$ -	\$ -		Meadfield Schools Partnership for Tennis Courts
4386 Tennis Courts Maintenance				\$ -	\$ 4,125	\$ -		\$ -	\$ 288,764	\$ -		\$ -	\$ (288,764)		
4390 Insurance Claim Payment				\$ -	\$ 345	\$ -		\$ -	\$ 600	\$ -		\$ -	\$ (600)		
4540 Webster Electric Capital Credits	\$ 253			\$ -	\$ 3128	\$ -		\$ -	\$ 4,044	\$ -		\$ -	\$ (4,044)	-100.0%	
4541 Anthem Ins. Rebate	\$ 1,676			\$ -	\$ 117,547	\$ -		\$ -	\$ 124,532	\$ (22,173)		\$ (22,173)	\$ (2,359)	-1.9%	
4610 Property Taxes	\$ 116,523	\$ 117,547		\$ 117,547	\$ 122,172	\$ 121,281		\$ 121,281	\$ 124,532	\$ (22,173)		\$ (22,173)	\$ (2,359)	-1.9%	
4620 Pool Rentals	\$ 12,880	\$ 9,995		\$ 9,995	\$ 12,523	\$ 12,200		\$ 12,200	\$ 15,433	\$ 12,400		\$ 12,400	\$ (3,033)	-19.7%	
4621 Park Rentals	\$ 9,125	\$ 6,420		\$ 6,420	\$ 8,825	\$ 7,400		\$ 7,400	\$ 11,755	\$ 9,000		\$ 9,000	\$ (2,755)	-22.2%	
4622 Land Fitness/Self Defense	\$ 1,371	\$ 2,435		\$ 2,435	\$ 1,583	\$ 1,900		\$ 1,900	\$ 1,044	\$ 760		\$ 760	\$ (1,144)	-28.6%	
4623 Youth Volleyball	\$ 4,299	\$ 4,243		\$ 4,243	\$ 4,995	\$ 5,000		\$ 5,000	\$ 6,378	\$ 3,500		\$ 3,500	\$ (1,878)	-13.8%	
4625 Softball/Bowling	\$ 13,897	\$ 12,720		\$ 12,720	\$ 14,178	\$ 15,085		\$ 15,085	\$ 16,810	\$ 15,800		\$ 15,800	\$ (1,010)	-6.0%	
4626 Adult Ball Sports	\$ 3,600	\$ 4,130		\$ 4,130	\$ 4,060	\$ 4,300		\$ 4,300	\$ 5,140	\$ 4,800		\$ 4,800	\$ (340)	-6.6%	
4627 Youth Basketball	\$ 14,648	\$ 8,500		\$ 8,500	\$ 9,388	\$ 10,045		\$ 10,045	\$ 8,455	\$ 10,045		\$ 10,045	\$ 1,590	18.8%	
4630 Soccer	\$ 25,624	\$ 24,730		\$ 24,730	\$ 24,015	\$ 26,500		\$ 26,500	\$ 27,585	\$ 27,000		\$ 27,000	\$ (585)	-2.1%	
4634 Season Passes	\$ 32,965	\$ 24,975		\$ 24,975	\$ 31,309	\$ 35,160		\$ 35,160	\$ 24,440	\$ 30,000		\$ 30,000	\$ 5,360	21.8%	
4635 Daily Passes	\$ 74,712	\$ 70,000		\$ 70,000	\$ 70,373	\$ 70,000		\$ 70,000	\$ 73,802	\$ 70,000		\$ 70,000	\$ (3,802)	-5.2%	
4639 Water Fitness	\$ 2,659	\$ 3,500		\$ 3,500	\$ 2,480	\$ 2,500		\$ 2,500	\$ 3,221	\$ 2,700		\$ 2,700	\$ (431)	-13.4%	
4640 Swim Team	\$ 2,037	\$ 3,935		\$ 3,935	\$ 2,520	\$ 2,500		\$ 2,500	\$ 2,785	\$ 2,500		\$ 2,500	\$ (285)	-10.2%	
4645 Swim Lessons	\$ 11,440	\$ 10,845		\$ 10,845	\$ 12,880	\$ 12,250		\$ 12,250	\$ 10,360	\$ 11,800		\$ 11,800	\$ 1,200	11.8%	
4655 Pool Concessions	\$ 30,707	\$ 16,800		\$ 16,800	\$ 45,396	\$ 41,400		\$ 41,400	\$ 50,596	\$ 48,000		\$ 48,000	\$ (2,596)	-5.1%	
4656 Park Concessions	\$ 4,817	\$ 4,855		\$ 4,855	\$ 5,669	\$ 4,800		\$ 4,800	\$ 5,121	\$ 5,000		\$ 5,000	\$ (151)	-2.9%	
4734 Program Events & Classes	\$ 4,262	\$ 5,040		\$ 5,040	\$ 3,165	\$ 4,140		\$ 4,140	\$ 3,900	\$ 3,650		\$ 3,650	\$ (140)	-8.5%	
4800 Grant Funds				\$ -	\$ -	\$ -		\$ -	\$ -	\$ -		\$ -	\$ -		
Subtotal	\$ 1,324,088	\$ 1,238,462	\$ -	\$ 1,238,462	\$ 1,463,482	\$ 1,647,421	\$ -	\$ 1,647,421	\$ 2,102,496	\$ 1,375,673	\$ -	\$ 1,375,673	\$ (726,923)	-34.6%	

Surplus (Deficit) to Balance	\$ 126,517	\$ 3,926	\$ (552,193)	\$ (428,267)	\$ 153,656	\$ 814,758	\$ (1,066,725)	\$ (241,967)	\$ 119,965	\$ 4,533	\$ (233,304)	\$ (238,751)	\$ (344,716)	-297.3%	
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OPERATING EXPENDITURES	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	Actual 2024	Budget 2025 Current Operating	Budget 2025 Growth Areas	Budget 2025 Total	2025 vs. 2024	2025 vs. 2024	Comments
6010 Wages	\$ 174,860	\$ 227,770		\$ 227,770	\$ 188,925	\$ 30,248		\$ 30,248	\$ 211,889	\$ 196,185		\$ 196,185	\$ 16,976	8.0%	
6018 Wages - Admin	\$ 139,750	\$ 168,927		\$ 168,927	\$ 153,203	\$ 172,577		\$ 172,577	\$ 149,061	\$ 192,000		\$ 192,000	\$ 42,939	28.8%	
6011 Payroll Taxes	\$ 25,296	\$ 25,296		\$ 25,296	\$ 27,038	\$ 27,038		\$ 27,038	\$ 29,696	\$ 29,696		\$ 29,696	\$ -		
6012 Group Insurance	\$ 23,746	\$ 2,124		\$ 2,124	\$ 25,496	\$ 3,314		\$ 3,314	\$ 30,856	\$ 2,500		\$ 2,500	\$ 5,340	19.9%	
6012 Group Insurance - Admin	\$ 51,113	\$ 51,113		\$ 51,113	\$ 53,396	\$ 53,396		\$ 53,396	\$ 64,077	\$ 64,077		\$ 64,077	\$ -		
6013 LAGERS	\$ 31,396	\$ 8,134		\$ 8,134	\$ 59,333	\$ 8,234		\$ 8,234	\$ 62,633	\$ 10,259		\$ 10,259	\$ 11,684	18.6%	
6013 LAGERS - Admin	\$ 26,915	\$ 4,193		\$ 4,193	\$ 28,291	\$ 4,477		\$ 4,477	\$ 30,520	\$ 4,809		\$ 4,809	\$ 3,581	11.7%	
6014 Worker's Compensation	\$ 11,477	\$ 12,822		\$ 12,822	\$ 16,768	\$ 18,035		\$ 18,035	\$ 16,278	\$ 18,410		\$ 18,410	\$ 2,132	13.1%	
6020 Truck Expense	\$ 2,646	\$ 4,000		\$ 4,000	\$ 3,712	\$ 6,000		\$ 6,000	\$ 4,844	\$ 6,000		\$ 6,000	\$ 5,412	91.9%	
6021 Gas and Oil	\$ 4,664	\$ 3,800		\$ 3,800	\$ 3,422	\$ 7,500		\$ 7,500	\$ 4,442	\$ 7,500		\$ 7,500	\$ 858	61.6%	
6022 Equipment Maintenance	\$ 5,676	\$ 5,500		\$ 5,500	\$ 5,892	\$ 6,500		\$ 6,500	\$ 4,918	\$ 6,500		\$ 6,500	\$ 1,582	32.3%	
6023 Computer Maintenance	\$ 5,762	\$ 3,500		\$ 3,500	\$ 11,486	\$ 9,180		\$ 9,180	\$ 8,932	\$ 10,500		\$ 10,500	\$ 1,568	17.6%	
6025 Maintenance	\$ 13,538	\$ 13,750		\$ 13,750	\$ 15,596	\$ 15,000		\$ 15,000	\$ 16,673	\$ 15,000		\$ 15,000	\$ 4,327	40.5%	
6028 Building Maintenance				\$ -	\$ -	\$ -		\$ -	\$ -	\$ -		\$ -	\$ -		
6030 Legal	\$ 364	\$ 1,400		\$ 1,400	\$ 1,423	\$ 1,400		\$ 1,400	\$ 1,160	\$ 1,400		\$ 1,400	\$ 240	20.7%	
6031 Engineering	\$ 23,669			\$ -	\$ 875	\$ -		\$ -	\$ -	\$ -		\$ -	\$ -		
6032 Insurance	\$ 17,660	\$ 20,678		\$ 20,678	\$ 19,826	\$ 25,052		\$ 25,052	\$ 24,000	\$ 34,228		\$ 34,228	\$ 10,221	42.6%	
6033 Postage	\$ 250	\$ 250		\$ 250	\$ 396	\$ 250		\$ 250	\$ 350	\$ 300		\$ 300	\$ 50	20.0%	

OPERATING EXPENDITURES	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	Actual 2024	Budget 2025 Current Operating	Budget 2025 Growth Areas	Budget 2025 Total	2025 vs. 2024	2025 vs. 2024	Comments
6034 Custodian Fees	\$ 1,027	\$ 1,200		\$ 1,200	\$ 1,121	\$ 1,200		\$ 1,200	\$ 514	\$ 1,200		\$ 1,200	\$ 686	133.3%	
6040 Office Supplies	\$ 1,517	\$ 2,000		\$ 2,000	\$ 697	\$ 2,000		\$ 2,000	\$ 1,812	\$ 2,000		\$ 2,000	\$ 188	10.4%	
6043 Signs & Posters									\$ 1,500						
6045 General Supplies	\$ 10,785	\$ 9,500		\$ 9,500	\$ 8,232	\$ 9,500		\$ 9,500	\$ 10,827	\$ 9,500		\$ 9,500	\$ (1,357)	-12.9%	
6048 Swim Totes	\$ 1,269	\$ 1,300		\$ 1,300	\$ 847	\$ 1,300		\$ 1,300	\$ 1,004	\$ 1,300		\$ 1,300	\$ 296	29.4%	
6049 Adult Sports	\$ 1,559	\$ 1,500		\$ 1,500	\$ 1,420	\$ 1,500		\$ 1,500	\$ 1,470	\$ 1,500		\$ 1,500	\$ 30	2.0%	
6051 Tele-Phone	\$ 4,793	\$ 5,500		\$ 5,500	\$ 4,690	\$ 5,500		\$ 5,500	\$ 4,946	\$ 5,500		\$ 5,500	\$ 554	11.2%	
6052 Power Purchased	\$ 12,737	\$ 15,600		\$ 15,600	\$ 14,273	\$ 15,600		\$ 15,600	\$ 16,202	\$ 17,500		\$ 17,500	\$ 1,298	8.0%	
6053 Swim Lessons	\$ 0	\$ 400		\$ 400	\$ 12	\$ 400		\$ 400	\$ 115	\$ 400		\$ 400	\$ 285	248.0%	
6055 Youth Ball	\$ 5,792	\$ 6,000		\$ 6,000	\$ 5,584	\$ 6,000		\$ 6,000	\$ 5,936	\$ 6,000		\$ 6,000	\$ 44	0.7%	
6058 Soccer	\$ 6,460	\$ 7,000		\$ 7,000	\$ 5,488	\$ 7,000		\$ 7,000	\$ 6,671	\$ 7,000		\$ 7,000	\$ 1,339	23.7%	
6059 Concession	\$ 28,702	\$ 24,000		\$ 25,000	\$ 28,779	\$ 20,000		\$ 30,000	\$ 30,726	\$ 30,000		\$ 30,000	\$ (726)	-2.4%	
6060 Grounds Maintenance	\$ 50,195	\$ 68,750		\$ 68,750	\$ 60,796	\$ 68,750		\$ 68,750	\$ 60,206	\$ 70,000		\$ 70,000	\$ 9,694	16.1%	
6061 Snow-in-Place Maintenance	\$ -	\$ 2,000		\$ 2,000	\$ -	\$ 2,000		\$ 2,000	\$ 1,600	\$ 2,500		\$ 2,500	\$ (1,100)	-30.6%	
6062 Capital Exp. Maint.					\$ 4,135										
6069 Uniform	\$ 2,716	\$ 3,630		\$ 3,630	\$ 3,241	\$ 3,630		\$ 3,630	\$ 4,060	\$ 4,000		\$ 4,000	\$ (980)	-19.7%	
6070 Meccines & Lodging	\$ 1,979	\$ 3,100		\$ 3,100	\$ 1,011	\$ 3,100		\$ 3,100	\$ 72	\$ 3,100		\$ 3,100	\$ 5,028	6953.9%	2024 MPRA State 2021 NPFA Dallas - Executive
6071 Dues and Subscriptions	\$ 1,138	\$ 1,350		\$ 1,350	\$ 1,002	\$ 1,350		\$ 1,350	\$ 672	\$ 1,350		\$ 1,350	\$ 718	113.7%	
6072 Trash	\$ 6,268	\$ 3,000		\$ 3,000	\$ 5,058	\$ 4,500		\$ 4,500	\$ 5,473	\$ 5,500		\$ 5,500	\$ 27	0.5%	
6073 Publications	\$ 544	\$ 1,200		\$ 1,200	\$ 447	\$ 1,200		\$ 1,200	\$ 401	\$ 1,200		\$ 1,200	\$ 799	199.6%	
6074 Sports Fields Expense	\$ 9,501	\$ 10,000		\$ 10,000	\$ 6,628	\$ 10,000		\$ 10,000	\$ 7,809	\$ 10,000		\$ 10,000	\$ 2,191	28.1%	
6075 Training and Safety	\$ 4,202	\$ 7,120		\$ 7,120	\$ 4,944	\$ 7,120		\$ 7,120	\$ 6,992	\$ 7,120		\$ 7,120	\$ 158	2.3%	
6076 Unemployment															
6079 Misc.	\$ 10				\$ 349				\$ 87				\$ (83)		
6081 Credit Card Fees					\$ 957	\$ 1,000		\$ 1,000	\$ 2,195	\$ 2,100		\$ 2,100	\$ (95)	-4.3%	
6083 Pool Chemicals/Equipment	\$ 9,474	\$ 30,300		\$ 20,500	\$ 19,893	\$ 13,000		\$ 13,000	\$ 16,578	\$ 15,000		\$ 15,000	\$ (1,578)	-9.5%	
6090 Bond Principal	\$ 290,000	\$ 300,000		\$ 300,000	\$ 300,000	\$ 100,000		\$ 100,000	\$ 100,000	\$ 100,000		\$ 100,000	\$ -	0.0%	
6091 Bond Interest	\$ 110,337	\$ 98,544		\$ 98,544	\$ 97,801	\$ 90,544		\$ 90,544	\$ 89,718	\$ 88,544		\$ 88,544	\$ (1,174)	-1.3%	
6092 Agent Fees	\$ 1,590	\$ 1,590		\$ 1,590	\$ 1,626	\$ 1,630		\$ 1,650	\$ 1,590	\$ 1,590		\$ 1,590	\$ -	0.0%	
6097 Drug Testing	\$ 7	\$ 50		\$ 50	\$ 17	\$ 30		\$ 50	\$ 17	\$ 30		\$ 50	\$ 33	190.2%	
6100 Innate Program	\$ 2,521	\$ 5,000		\$ 5,000	\$ 1,676	\$ 5,000		\$ 5,000	\$ 2,878	\$ 5,000		\$ 5,000	\$ 2,122	73.7%	
6230 City Website	\$ 18,806														
6231 Software Support	\$ 5,295	\$ 11,646		\$ 11,646	\$ 11,733	\$ 1,300		\$ 8,300	\$ 11,205	\$ 13,300		\$ 12,300	\$ 95	0.8%	
6300 Contractual Services	\$ 2,916	\$ 3,855		\$ 3,855	\$ 3,017	\$ 3,320		\$ 3,320	\$ 4,194	\$ 4,015		\$ 4,015	\$ (179)	-4.3%	
6301 Professional Services	\$ 16,000	\$ 9,794		\$ 9,794	\$ 9,794										Moved Marshfield GRO contribution to Economic Development
6302 Accounting	\$ 932	\$ 3,200		\$ 3,200	\$ 4,576	\$ 3,200		\$ 3,200	\$ 1,676	\$ 3,200		\$ 3,200	\$ 1,625	103.1%	
6304 Pool Cleaning/Closing	\$ 6,388	\$ 10,000		\$ 10,000	\$ 9,244	\$ 10,500		\$ 10,500	\$ 10,707	\$ 10,500		\$ 10,500	\$ 740	242.0%	
6305 Services	\$ 5,177	\$ 5,000		\$ 5,000	\$ 4,903	\$ 5,000		\$ 5,000	\$ 4,499	\$ 5,000		\$ 5,000	\$ 502	11.2%	
6323 WC Injury City Paid															
6422 Group Exercise Class	\$ 123	\$ 200		\$ 200	\$ 36	\$ 200		\$ 200	\$ 200	\$ 200		\$ 200	\$ 200		
6423 Youth Volleyball	\$ 2,671	\$ 2,700		\$ 2,700	\$ 2,925	\$ 3,000		\$ 3,000	\$ 3,132	\$ 3,100		\$ 3,100	\$ (32)	-1.0%	
6427 Youth Basketball	\$ 3,969	\$ 5,200		\$ 5,200	\$ 7,031	\$ 6,350		\$ 6,350	\$ 5,546	\$ 6,350		\$ 6,350	\$ 794	14.3%	
6502 Promote	\$ 1,437	\$ 1,800		\$ 1,800	\$ 1,833	\$ 1,800		\$ 1,800	\$ 1,789	\$ 1,800		\$ 1,800	\$ 11	0.6%	
6511 Security	\$ 1,845	\$ 2,400		\$ 2,500	\$ 1,818	\$ 2,500		\$ 2,500	\$ 1,636	\$ 2,500		\$ 2,500	\$ 874	53.7%	
6534 Program Events & Classes	\$ 2,660	\$ 4,800		\$ 4,800	\$ 1,961	\$ 3,000		\$ 3,000	\$ 1,555	\$ 2,600		\$ 2,600	\$ 1,045	67.2%	1 session hip hop movie spring in the park - no revenue
6611 Capital Expenditure									\$ 5,740						
6621 Equipment Purchase															
6619 Sports Team Equipment															
6664 Score Boards															
6800 Special Events	\$ 2,233	\$ 5,000		\$ 5,000	\$ 4,052	\$ 5,000		\$ 5,000	\$ 6,017	\$ 6,300		\$ 6,500	\$ 488	8.1%	211 Annual Event
6804 Economic Development						\$ 10,000		\$ 10,000		\$ 10,000		\$ 10,000	\$ 10,000		Moved Marshfield GRO contribution to Economic Development
6805 Planning/Marketing	\$ 2,616	\$ 8,735		\$ 8,735	\$ 3,448	\$ 8,735		\$ 8,735	\$ 3,620	\$ 8,735		\$ 8,735	\$ 5,108	140.9%	
6941 Vandalsism	\$ 395	\$ 1,500		\$ 1,500	\$ 2,304	\$ 2,000		\$ 2,000	\$ 1,010	\$ 2,000		\$ 2,000	\$ 990	98.1%	
Transfer to Tennis Courts Maintenance Account															
Transfer to Activity Center Fund						\$ 200,000		\$ 200,000	\$ 200,000	\$ 200,000		\$ 200,000	\$ -	0.0%	
Subtotal	\$ 1,145,061	\$ 1,224,537	\$ -	\$ 1,224,537	\$ 1,185,033	\$ 1,262,663	\$ -	\$ 1,262,663	\$ 1,192,104	\$ 1,346,120	\$ -	\$ 1,346,120	\$ 154,016	##000000	

	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	Actual 2024	Budget 2025 Current Operating	Budget 2025 Growth Areas	Budget 2025 Total			
CAPITAL EXPENDITURES															
Prior Years' Capital Expenditures	\$ 51,430		\$ 33,000	\$ 35,900	\$ 30,245										
6630 New City Hall Remodel			\$ 103,593	\$ 103,593	\$ 9,044		\$ 170,340	\$ 170,340	\$ 165,981		\$ 25,000	\$ 25,000			
6611 IT Upgrades & New Building											\$ 21,066	\$ 21,066			
6611 Computer Replacements/Windows Upgrades											\$ 4,338	\$ 4,338			
Pickleball Courts (phase 2)				\$ -			\$ 75,000	\$ 75,000			\$ 60,000	\$ 60,000			
Pickleball Courts (Schools)											\$ 40,000	\$ 40,000			Partnership with Marshfield Schools
Trails															
Parks Building															
New Lights Landsc															
Replace Lights Shook															
Zero Turn Mower Replace															
Pool Deck Chairs Replace											\$ 6,000	\$ 6,000			
Pool Lights Replace															
Rents 66 Event															
Trail of Tears 2025															
Hall Damage Repair															
Fence Replace Hidden Waters-Parking Lot							\$ 600	\$ 600							
Fence Repair North Park - Cyclone Str															
Skate Park															
Park Signage			\$ 14,000	\$ 14,000			\$ 14,000	\$ 14,000			\$ 14,000	\$ 14,000			
Pool Motor Replacements			\$ 12,000	\$ 12,000			\$ 12,000	\$ 12,000							
Pool Replant											\$ 40,000	\$ 40,000			
Basketball Replace Shook															
Dug Outs Landsc															
Foul Poles Shook/Landsc															
Basketball Goals Movers															
Funhly Games Movers															
Restrooms - Movers											\$ 10,000	\$ 10,000			
Side by Side w Trailer															
Patriot Park Development															
Kitchen Upgrade Dishwash															
Hidden Waters Bridge															
Brick Memorial/Tree ID - Rotare															
Tennis Courts (phase 1)			\$ 350,200	\$ 350,200			\$ 680,115	\$ 680,115	\$ 546,439						
Tennis Macdonnell Pool Signage			\$ 28,500	\$ 28,500	\$ 5,504		\$ 24,170	\$ 24,170	\$ 8,128						
Aquatic Zip Pool Upgrade							\$ 16,500	\$ 16,500	\$ 16,499						
Patriot Park Layout							\$ 15,000	\$ 15,000	\$ 12,400		\$ 12,000	\$ 12,000			
Park Swing Replacement							\$ 6,000	\$ 6,000	\$ 1,819						
Park Truck Replacement							\$ 45,000	\$ 45,000	\$ 35,302						
Ellis O Jackson Barn Concrete							\$ 8,000	\$ 8,000	\$ 7,966						
Activity Center															
Transfer to Repair & Replacement Account					\$ 20,000						\$ 25,000	\$ 25,000			
Subtotal	\$ 51,430	\$ -	\$ 852,193	\$ 852,193	\$ 64,793	\$ -	\$ 1,066,725	\$ 1,066,725	\$ 794,526	\$ 25,000	\$ 233,304	\$ 258,304	\$ 499,763	95.2%	

TOTAL EXPENDITURES	\$ 1,197,490	\$ 1,224,537	\$ 852,193	\$ 1,776,730	\$ 1,349,826	\$ 1,262,663	\$ 1,066,725	\$ 2,329,388	\$ 1,986,630	\$ 1,371,120	\$ 233,304	\$ 1,604,424	\$ 579,230	48.4%	
2018 COP Outstanding	\$ 2,885,000	\$ 2,585,000	\$ 2,585,000	\$ 2,585,000	\$ 2,485,000	\$ 2,485,000	\$ 2,485,000	\$ 2,485,000							

PARKS REPAIR & REPLACEMENT ACCOUNT

	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	Actual 2024	Budget 2025 Current Operating	Budget 2025 Growth Areas	Budget 2025 Total	2025 vs. 2024	2025 vs. 2024	\$
Cash Balance as of December 31st	\$ -	\$ -	\$ -	\$ -	\$ 20,000	\$ 20,000	\$ -	\$ 20,000	\$ 20,000	\$ 45,000	\$ -	\$ 45,000	\$ 25,000		\$ -
Replacement Schedule: Transfer Out															
Included in the above budget															
6256															
Subtotal	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Annual Replacement Schedule															\$
Net Transfer In	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 25,000	\$ -	\$ 25,000			\$ -

Adopted
12/12/2024

Parks Fund 33-33

Line Item	Line Item Description	Request Detail	2024 Budget Amount	2025 Budget Amount
4030	Sales tax	1.0% local parks / stormwater sales tax. RSMo Sections 644.032-644.033.	\$ 895,760	\$ 942,429
4200	Sale of Assets	Records the sale of any assets and surplus property		
4230	Interest	Minimum percentages are regulated via contract	\$ 24,000	\$ 47,266
1370	Property Rent Hay	Hay Bid. Headed into 2025, as we begin to program that space, we may not take hay bids depending on programing needs.	\$ 1,200	
4380	Miscellaneous	Purchasing rebate and other misc.		
4385	Misc. Reimbursements	Marshfield Schools partnership for Tennis Courts	\$ 350,000	
4386	Tennis Courts Maintenance	Per MOU, funds will be set aside for future tennis courts maintenance.		\$ 5,000
4540	Webster Capital Credits	Once a year Webster Electric Cooperative distributes the amount of money that is left over after all expenses have been paid in the form of capital credits on a 20 year payment cycle.		
4541	Anthem Insure rebate	A result of the medical loss ratio (MLR), which is part of the Affordable Care Act (ACA). MLR is that a certain percentage of premium dollars must be used for medical claims and programs that improve the quality of health care and not for administrative expenses.		
4610	Taxes (real property)	Real estate & personal property taxes levied each year.	\$ 121,281	\$ 122,173
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.	\$ 12,200	\$ 12,400
4621	Park Rentals	Pavilion rentals, Ellis O Jackson Park (fairgrounds), Omer Dishman Kitchen, Ball Fields. Based on 3 year averages	\$ 7,400	\$ 9,000
4622	Land Fitness	The title of this program changed from Group Exercise Classes to Land Fitness. Includes all fitness related offerings offered on land. Most classes will be offered in the Safe Room.	\$ 1,900	\$ 760
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. 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.	\$ 5,000	\$ 5,500
4625	Softball/Baseball	The market was reduced with a new youth baseball program through Marshfield Public Schools in 2021. That program continues to expanded by adding additional grade levels.	\$ 15,085	\$ 15,800
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. 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. Adult 3 on 3 basketball and adult volleyball have been added.	\$ 4,300	\$ 4,800
4627	Youth Basketball	This program is maxed out based on the need to rent space at MCC for the program.	\$ 10,045	\$ 10,045
4630	Soccer	Based on a 3 year average.	\$ 26,500	\$ 27,000
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. Numbers tend to follow weather patterns increasing with hot dry weather and decreasing with rainy seasons with lower temps. Based on multiple season averages.	\$ 35,160	\$ 30,000
4635	Daily Passes	Outdoor pool daily pass sales are largely dictated by the weather in any given season.	\$ 70,000	\$ 70,000
4639	Water Fitness	This program began in 2020 with a grant funded partnership with the health department. It is extremely popular in large part due to a specific instructor, Jen Keet.	\$ 2,500	\$ 2,790
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.	\$ 2,500	\$ 2,500
4645	Swim Lessons	Projections are based from both averages as well as available sessions and classes based off of the summer calendar.	\$ 12,250	\$ 11,560
4655	Pool Concessions	Based on a 3 season average. Concessions sales are affected by the weather and open swim numbers.	\$ 41,400	\$ 48,000
4656	Park Concessions	Summer Youth Ball is profitable, but fall and spring sports struggle to break even. Numbers based on multiple season averages.	\$ 4,800	\$ 5,000
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.	\$ 4,140	\$ 3,650
		Total Revenues	\$ 1,647,421	\$ 1,375,673
6010	Wages	5 employees, 3 are 100% allocated to Parks and 2 employees allocated among other departments	\$ 180,865	\$ 196,185
	Wages - Admin	5 employees with various allocations.	\$ 30,248	\$ 32,680
6018	Wages PT	Minimum wage continued to increase annually. No change for included parks maintenance part time work - 13,000.	\$ 172,577	\$ 192,000
6011	Payroll Taxes	Next several lines are based on the above employees and allocations.	\$ 27,038	\$ 29,696
	Payroll Taxes - Admin		\$ 2,314	\$ 2,500
6012	Group Insurance		\$ 53,396	\$ 64,077
	Group Ins - Admin		\$ 8,234	\$ 10,259
6013	LAGERS		\$ 26,768	\$ 29,232
	LAGERS - Admin		\$ 4,477	\$ 4,869
6014	Worker's Compensation		\$ 18,035	\$ 18,410
6020	Truck Expense	Funds to maintain and repair the Park vehicles.	\$ 6,000	\$ 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.	\$ 7,500	\$ 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.	\$ 6,500	\$ 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.	\$ 9,180	\$ 10,500
6025	Maintenance	Funds used to maintain/repair items in all of the City Parks including playground equipment repair, parking lot and driveway maintenance, bridges and walkways, sidewalks, pavilion and building maintenance, restroom upkeep and repair. Bolts, fittings, connectors, electrical, lumber/parts, plumbing parts. The Fairgrounds Maintenance line was moved into this line item for 2021.	\$ 15,000	\$ 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.	\$ 25,052	\$ 34,228
6033	Postage	Parks related mailing needs. Check stubs, pictures, information, return shipping, etc.	\$ 250	\$ 300
6034	Custodian Fees	Parks Allocation for weekly cleaning at City Hall	\$ 1,200	\$ 1,200
6040	Office Supplies	Pays for chairs, tables, printer, desks, paper, ink, copier, folders, pens, pencils, paper clips post it notes, forms, staples and stapler, purchase order books, work order books, cleaning supplies, keys, light bulbs, cleaners, soaps, mops and other misc. items used.	\$ 2,000	\$ 2,000
6045	General Supplies	Funds to purchase, repair, maintain or replace maintenance tools, light bulbs, wrenches, electrical supplies, purchase shop supplies such as, cleaners, paints, lubricants, coffee, coffee cups, and bathroom supplies for all of the parks restrooms, cleaning items such as soaps, paper towels. Rolloh copier machine monthly rental fees. Fees based on number of copies. 8% of total rental cost. Hidden Waters Porta Potty.	\$ 9,500	\$ 9,500
6048	Swim Team	Ribbons, trophies, t-shirts, swim caps, noi 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	\$ 17,500
6053	Swim Lessons	Instructor resources like dive rings, hoola hoops, waterproof paper, clipboards, goggles, lifejackets, noodles, Finnis floating teaching pads x 3 - 89.99	\$ 400	\$ 400
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.	\$ 30,000	\$ 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 hogging the back acreage at Patriot Park. Mowing and trimming at the new Route 66 Park is estimated at \$2,500/year. 10% projection added for new contract.	\$ 68,750	\$ 70,000
6061	Pour-in-Place Maintenance	Funds to seal and maintain the pour-in-place material 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	\$ 2,500
6069	Uniform	Lifeguard Suits and Shirts - Shift Leader Shirts - Concessions Shirts - FTE Polos, Umpire Shirts. Increases branding for parks, reinforces staff presence and good guest service. Creates a clean uniform look creating a high quality, more professional environment. Operations work shirts, embroidery, rubber boots, etc.	\$ 3,630	\$ 4,000
6070	Meetings & Lodging	MPRA Conference x 5 for FTE and Parks Committee. Travel, Hotel, Meals. National Park and Recreation Conference (Parks Director)	\$ 5,100	\$ 5,100
6071	Dues and Subscriptions	Missouri Parks - \$375, National Parks - \$175, Amazon Prime - \$148.94. Music Subscription at the Aquatic Center - \$360. Sam's Club - \$179	\$ 1,350	\$ 1,350
6072	Trash	Trash service with WCA to service Parks including Aquatic Center (dumpster)	\$ 4,500	\$ 5,500
6073	Publications	Pays for Public Notices, Financial Statements, Help Wanted ads that might apply to Parks dept. or is allocated from City Hall. The five year average for this line is less than \$1,000 and the line has never exceeded \$1200.	\$ 1,200	\$ 1,200
6074	Ballfield Expense	Field repair and upkeep for 4 soccer fields and 3 ball fields. Infield dirt, goals, overseeding, fertilization, dirt work, etc.	\$ 10,000	\$ 10,000
6075	Training and Safety	Swim Lesson Training Program Instructor Certifications - 3 levels per instructor x 12 instructors. Lifeguard Training. Lifeguard training and safety equipment: Training supplies, BVM, pocket masks, gloves, first aid supplies, exposure control kit, biohazard cleanup. First aid kit refills per field. Funds the employee safety equipment including safety boots, gloves, hats, vests, safety glasses or goggles, ear protection and signs as well as all the safety training courses for personnel. Certified Pool Operator training and Playground Safety Certification trainings.	\$ 7,150	\$ 7,150
6076	Unemployment	Funds the Parks Department portion of Unemployment costs		
6079	Misc.			
6081	Credit Card Fees	Credit Card fees are currently passed through to purchaser.	\$ 1,000	\$ 2,100
6083	Chemicals	Chemicals to balance pool water.	\$ 13,000	\$ 15,000
6090	Bond Principal	Certificates of Participation	\$ 100,000	\$ 100,000
6091	Bond Interest	Certificates of Participation	\$ 90,544	\$ 88,544
6092	Agent Fees	Trustee Bank fees plus an additional amount for arbitrage rebate calculations.	\$ 1,650	\$ 1,590
6097	Drug Testing	Funds the random drug testing of employees.	\$ 50	\$ 50
6100	Inmate Program	Funds for the use of the Inmates from OCC in Fordland. Inmates weed eat, trim trees, paint etc...	\$ 5,000	\$ 5,000
6231	Software Support	Funds the Parks department's portion of software upgrades to Summit (accounting and billing), When to Work Employee Scheduling online software, Adobe, Canva, Sportsman Parks Software.	\$ 8,300	\$ 12,300
6300	Contractual Services	Fees paid to instructors for special events and classes, also including land and water fitness.	\$ 3,320	\$ 4,015
6301	Professional Services	Economic Development	\$ -	
6302	Accounting	Funds the Parks Department portion of accounting costs	\$ 3,200	\$ 3,200
6304	Pool Opening/Closing	Cost for opening and closing the pool.	\$ 10,500	\$ 10,500
6305	Spraying	Expenses related to spraying in parks including herbicides, trailers, tanks, and spray applicators.	\$ 5,000	\$ 5,000
6323	WC Injury city paid			
6422	Land Fitness	Changed the name from Group Exercise to include a wider variety of offerings. Classes mainly programed at the Safe Room. Instructor expenses have been transferred to Contractual Services line. This line will cover supplies and equipment.	\$ 200	\$ 200
6423	Youth Volleyball	Rental fees, shirts, medals, equipment, supplies. Added additional season in spring. It is now a 2 season program similar to youth soccer	\$ 3,000	\$ 3,100
6427	Youth Basketball	Rental fees, player uniforms (jerseys and shorts), medals, equipment, supplies	\$ 6,350	\$ 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.	\$ 3,000	\$ 2,600
6800	Special Events	Funds for annual 911 event	\$ 5,000	\$ 6,500
6804	Economic Development	Funds to be distributed at the Board's approval for the purpose of economic development.	\$ 10,000	\$ 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	\$ 2,000	\$ 2,000
		Transfer to Tennis Courts Maintenance Account		\$ 5,000
		Transfer to Repair & Replacement Account		\$ 25,000
		Transfer to Activity Center Fund		\$ 200,000
		Total Operating Expenditures	\$ 1,262,663	\$ 1,371,120

GROWTH AREAS: Personnel and Capital Needs

	Past Growth Areas	This line combines and consolidates past or archive growth areas from previous years.	\$ 780,385	
6630	New City Hall Remodel	New City Hall Remodel		\$ 25,000
6611	Capital Expenditure	IT Upgrades and New Building	\$ 170,340	\$ 21,066
	Activity Center	Funds related to the continued development of an Activity Center at Patriot Park		
	Pickleball Courts	Phase 2	\$ 75,000	\$ 60,000
	Pickleball Courts	Partnership with Marshfield Schools		\$ 40,000
	Patriot Park Layout		\$ 15,000	\$ 12,900
6611	Capital Expenditure	Computer Replacements/Windows Upgrades - Windows 10 no longer being supported.		\$ 4,338
6611	Capital Expenditure	Pool Deck Chairs replace		\$ 6,000
	Fence Repair North Park	The fence around Cyclone Springs at North Park is in disrepair and needs to be replaced		
	Skate Park			
	Parks Signage		\$ 14,000	\$ 14,000
	Pool Motor Replacements	Pump side repairs to install new motors up to \$4000 for each motor x 3.	\$ 12,000	\$ 40,000
	Pool Repaint	The pool paint will need to be replaced in the next year or two.		
	Shook Park	Replace Backstop at Shook		
	Lundh	Dug Outs at Lundh		
	Shook/Lundh	Foul Poles at shook/Lundh		
	Massey Park	Basketball Goals at Massey		
	Massey Park	Family Games at Massey		
	Restrooms Massey			\$ 10,000
	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.		
	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			
	Transfer to Reserve Replacement	At some point, everything in parks will need to be replaced. This line is to start a replacement fund designated for needed repairs and replacements.		
		Total Growth Areas	\$ 1,066,725	\$ 233,304
		Total Expenditures	\$ 2,329,388	\$ 1,604,424
		Net	\$ (681,967)	\$ (228,751)

Transportation Fund

Transportation Fund 55-93 Revenue and 55-95 Expense

													Difference		Comments
	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	Actual 2024	Budget 2025 Current Operating	Budget 2025 Growth Areas	Budget 2025 Total	2025 vs. 2024	2025 vs. 2024	
Cash Balance as of December 31st	\$ 1,829,236	\$ 1,718,778	\$ (300,000)	\$ 1,418,778	\$ 2,249,690	\$ 1,991,216	\$ (173,000)	\$ 1,818,216	\$ 2,092,530	\$ 2,446,339	\$ -	\$ 2,446,339	\$ (46,171)	\$ -1.7%	
REVENUES	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	Actual 2024	Budget 2025 Current Operating	Budget 2025 Growth Areas	Budget 2025 Total	2025 vs. 2024	2025 vs. 2024	Comments
4030 Sales Tax	\$ 928,057	\$ 870,000		\$ 870,000	\$ 983,443	\$ 875,760		\$ 875,760	\$ 967,015	\$ 942,346		\$ 942,346	\$ (25,569)	-2.64%	
4230 Interest	\$ 6,158	\$ 6,240		\$ 6,240	\$ 37,409	\$ 24,000		\$ 24,000	\$ 107,322	\$ 53,500		\$ 53,500	\$ (53,823)	-50.15%	
4325 TAP Project Reimbursement					\$ 13,906	\$ 421,066		\$ 421,066	\$ 47,102	\$ 347,136		\$ 347,136	\$ 300,155	637.34%	TAP Project for sidewalks
4380 Misc. Revenues									\$ 68,595						MidDOT L-44 project refund
4385 Misc. Reimbursements							\$ 110,000	\$ 110,000	\$ 88,273						Include Development Agreement
4800 Grant Reimbursement	\$ 12,000									\$ 12,000		\$ 12,000	\$ 12,000		TEAP Project
4801 County Reimbursements									\$ 4,960	\$ 1,300		\$ 1,500	\$ -		TEAP Project
TOTAL	\$ 946,215	\$ 876,240	\$ -	\$ 876,240	\$ 1,034,759	\$ 1,340,826	\$ 110,000	\$ 1,450,826	\$ 1,284,168	\$ 1,356,604	\$ -	\$ 1,356,604	\$ 72,435	5.64%	
Surplus (Deficit) to Balance	\$ 208,153	\$ (110,460)	\$ (300,000)	\$ (410,460)	\$ 520,455	\$ (358,474)	\$ (173,000)	\$ (531,474)	\$ 342,819	\$ (46,171)	\$ -	\$ (46,171)	\$ (389,011)	\$ -113.47%	
EXPENDITURES	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	Actual 2024	Budget 2025 Current Operating	Budget 2025 Growth Areas	Budget 2025 Total	2025 vs. 2024	2025 vs. 2024	Comments
6025 Maintenance	\$ 42	\$ 1,000		\$ 1,000	\$ 80	\$ 1,000		\$ 1,000	\$ 80	\$ 1,000		\$ 1,000	\$ 920	1150.0%	
6030 Earthmoving	\$ 2,102	\$ 10,000		\$ 10,000	\$ 37,064	\$ 10,000		\$ 10,000	\$ 40,310	\$ 30,000		\$ 30,000	\$ 9,490	23.4%	2024 includes Madison St. Sidewalk project
6032 Insurance															
6033 Postage	\$ 26	\$ 100		\$ 100	\$ -	\$ 100		\$ 100	\$ 10	\$ 150		\$ 150	\$ 140	140.1%	
6043 Signs and Paint	\$ 27,992	\$ 30,000		\$ 30,000	\$ 14,665	\$ 72,000		\$ 72,000	\$ 69,623	\$ 20,000		\$ 20,000	\$ (49,623)	-71.3%	Hubble, Binn, Square and intersections & crosswalks.
6045 General Supplies															
6062 Capital Exp. Maint.	\$ 40,499														
6063 Paving						\$ 100,000		\$ 100,000	\$ 324,300	\$ 273,000		\$ 273,000	\$ (49,200)	-15.2%	TBD
6067 Sidewalks						\$ 100,000		\$ 100,000	\$ 41,854	\$ 34,000		\$ 34,000	\$ 33,165	79.3%	Sidewalks around Square and other replacement needs
6070 Meetings & Lodging															
6073 Publications	\$ 116	\$ 600		\$ 600	\$ 116	\$ 600		\$ 600	\$ 163	\$ 600		\$ 600	\$ 435	264.3%	
6079 Misc.															
6086 Election Expense															
6301 Professional Services					\$ 14,330										
6302 Accounting	\$ 586	\$ 5,000		\$ 5,000	\$ 5,308	\$ 600		\$ 600	\$ 1,308	\$ 1,350		\$ 1,350	\$ 42	3.2%	
6311 Bank Fees/Check Fees															
6611 Capital Expenditure Purchase		\$ 150,000		\$ 150,000	\$ 21,741	\$ 630,000		\$ 630,000	\$ 71,997	\$ 514,675		\$ 514,675	\$ 441,078	599.3%	TAP Project for sidewalks
6780 TAP Project	\$ 19,499									\$ 15,000		\$ 15,000	\$ 15,000		Jackson St. between Clas. St. & Cincinnati St
6063 Hot Rubber Asphalt Crack Filling Material	\$ 45,000			\$ 45,000		\$ 45,000		\$ 45,000	\$ 45,000	\$ 45,000		\$ 45,000	\$ 45,000		
6063 Prairie Lane Major Concrete Patch	\$ 47,583														
6062 Sealing of Parking Lots and Trails	\$ 19,866				\$ 25,000	\$ 25,000		\$ 25,000							
6063 Replace Existing Patches			\$ 25,000	\$ 25,000		\$ 25,000		\$ 25,000		\$ 25,000		\$ 25,000	\$ 25,000		
6067 Sidewalk Expansion/Replacement															
L-44 Roundabout, Elm & Broun/Contingency	\$ 100,000			\$ 200,000		\$ 300,000		\$ 300,000							
Julien Street			\$ 200,000	\$ 200,000											
Replace Hereford and Virian Intersection			\$ 13,000	\$ 13,000			\$ 13,000	\$ 13,000							
Replace Sorley Hills Cul-de-sac			\$ 30,000	\$ 30,000			\$ 30,000	\$ 30,000							
Contracting Street Markings on Routine Basis			\$ 12,000	\$ 12,000											
Paving North Buffalo Growth Area						\$ 220,000		\$ 220,000							Moved to Signs & Paint - overbid
CC Highway Repair between CC Highway and Elm St.															Per Development Agreement, \$110,000 to be reimbursed.
Transfer to Debt Service Fund	\$ 450,000	\$ 450,000		\$ 425,000	\$ 425,000	\$ 390,000		\$ 390,000	\$ 390,000	\$ 380,000		\$ 380,000	\$ (10,000)	-2.6%	
TOTAL	\$ 737,962	\$ 986,760	\$ 300,000	\$ 1,286,760	\$ 514,304	\$ 1,699,300	\$ 283,000	\$ 1,982,300	\$ 941,329	\$ 1,402,775	\$ -	\$ 1,402,775	\$ 461,446	49.8%	

Adopted
12/12/2024

Transportation Fund

Line Item	Line Item Description	Request Detail	2024 Budget Amount	2025 Budget Amount
4030	Sales Tax	1/2% sales tax received monthly from the State under Statute 94.700 - 94.755.	\$ 895,760	\$ 942,346
4230	Interest	Interest earned on cash balance in bank account.	\$ 24,000	\$ 53,500
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	\$ 347,258
4800	Grant Funds	TEAP Project		\$ 12,000
4802	County Reimbursements	TEAP Project partnership		\$ 1,500
Total Revenues			\$ 1,340,826	\$ 1,356,604
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	\$ 50,000
6032	Insurance	Property and liability coverage on buildings, equipment and vehicles.		
6033	Postage	Funds for mailing payments and notifications.	\$ 100	\$ 150
6043	Signs and Paint	Hubble, Elm and intersections & crosswalks, other street painting and street markings.	\$ 72,000	\$ 20,000
6045	General Supplies	Funds for project supplies.		
6062	Capital Exp. Main.	Sealing of Parking Lots and Trails.	\$ 25,000	\$ 25,000
6063	Paving	Hot rubber asphalt crack filling material.	\$ 45,000	\$ 45,000
6063	Paving	Paving project to be determined.	\$ 100,000	\$ 275,000
6063	Paving	Replace Existing Patches.	\$ 25,000	
6067	Sidewalks	Funds for sidewalk projects, expansion and/or replacement.	\$ 100,000	\$ 75,000
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.	\$ 600	\$ 1,350
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	
6778	Grant Project Funds	TEAP Project		\$ 15,000
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.	\$ 630,000	\$ 514,675
6805	Planning	Funds for Growth Plan, Economic Development.		
		Transfer to Debt Service Fund for principal & interest payment of the 2018 G.O. Bonds.	\$ 390,000	\$ 380,000
Total Expenditures			\$ 1,699,300	\$ 1,402,775
Net			\$ (358,474)	\$ (46,171)

GROWTH AREAS: Personnel and Capital Needs

		Replace Hereford and Vivian Intersection	\$ 13,000	
		Replace Spring Hills Cul-de-sac	\$ 50,000	
		Contracting Street Markings on Routine Basis		
		Replace Existing Patches		
		Paving North buffalo	\$ 220,000	
		CC Highway Repair between CC Highway and Elm Street.		
Total Growth Areas			\$ 283,000	\$ -
Total Expenditures			\$ 1,982,300	\$ 1,402,775
Net			\$ (641,474)	\$ (46,171)

Transportation Capital Project Fund 55-97

	<i>Actual 2022</i>	<i>Comments</i>
Cash Balance as of December 31st	\$ -	
Total Cash		

<i>REVENUES</i>	<i>Actual 2022</i>	<i>Comments</i>
4230 Interest	\$ 991	
TOTAL	\$ 991	

Surplus (Deficit) to Balance	\$ (382,293)	
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<i>EXPENDITURES</i>	<i>Actual 2022</i>	<i>Comments</i>
6030 Legal		
6031 Engineering: I-44 Interchange	\$ 12,554	
6062 Agent Fees		
6073 Publications		
6311 Bank Fees/Check Fees		
6611 Capital Expenditure Purchase		
I-44 Contingency		
Elm Street Phase 1		Balance of L.E. Davis/HR Quadry contract.
Elm Street Phase 2	\$ 260,403	Balance of contract with a portion in Transportation Fund.
Elm Street South to of Hubble Drive		
Banning Street		
Elm Street Trail New Section		
Elm Street Trail Millings Section		
North Marshall Street	\$ 110,328	
TOTAL	\$ 383,284	

Bonds' Debt Service

G. O. Bond Debt Service Fund

							<i>Difference</i>			
		<i>Actual 2022</i>	<i>Budget 2023</i>	<i>Actual 2023</i>	<i>Budget 2024</i>	<i>Actual 2024</i>	<i>Budget 2025</i>	<i>2025 vs. 2024</i>	<i>2025 vs. 2024</i>	<i>Comments</i>
Cash Balance as of December 31st		\$ 134,188	\$ 145,200	\$ 168,725	\$ 164,963	\$ 184,843	\$ 165,866	\$ (18,977)	-10.3%	
REVENUES										
		<i>Actual 2022</i>	<i>Budget 2023</i>	<i>Actual 2023</i>	<i>Budget 2024</i>	<i>Actual 2024</i>	<i>Budget 2025</i>	<i>2025 vs. 2024</i>	<i>2025 vs. 2024</i>	<i>Comments</i>
4230	Interest	\$ 545	\$ 748	\$ 2,381	\$ 3,000	\$ 10,420	\$ 5,181	\$ (5,239)	-50.3%	
4610	Property Tax	\$ 421,999	\$ 411,899	\$ 430,744	\$ 424,941	\$ 437,386	\$ 419,935	\$ (17,451)	-4.0%	
Transfer in from Transportation Fund		\$ 450,000	\$ 425,000	\$ 425,000	\$ 390,000	\$ 390,000	\$ 380,000	\$ (10,000)	-2.6%	To pay 2018 G.O. Bonds principal.
Subtotal		\$ 872,543	\$ 837,647	\$ 858,124	\$ 817,941	\$ 837,806	\$ 805,116	\$ (32,690)	-3.9%	
Surplus (Deficit) to balance		\$ 48,655	\$ 11,012	\$ 34,537	\$ (3,762)	\$ 16,118	\$ (18,977)	\$ (38,298)	-110.9%	
EXPENDITURES										
		<i>Actual 2022</i>	<i>Budget 2023</i>	<i>Actual 2023</i>	<i>Budget 2024</i>	<i>Actual 2024</i>	<i>Budget 2025</i>	<i>2025 vs. 2024</i>	<i>2025 vs. 2024</i>	<i>Comments</i>
6073	Publications	\$ 20	\$ 65	\$ 20	\$ 35	\$ 20	\$ 25	\$ 5	26.0%	
95-6090	2018 GO Bond Principal	\$ 400,000	\$ 415,000	\$ 415,000	\$ 430,000	\$ 430,000	\$ 450,000	\$ 20,000	4.7%	
95-6091	2018 GO Bond Interest	\$ 423,550	\$ 408,250	\$ 408,250	\$ 391,350	\$ 391,350	\$ 373,750	\$ (17,600)	-4.5%	
95-6092	2018 GO Bond Agent Fees	\$ 318	\$ 3,320	\$ 318	\$ 318	\$ 318	\$ 318	\$ -	0.0%	
TOTAL		\$ 823,888	\$ 826,635	\$ 823,588	\$ 821,703	\$ 821,688	\$ 824,093	\$ 2,405	0.3%	
2018 G.O. Bonds Outstanding			\$ 8,795,000		\$ 8,365,000		\$ 7,915,000			

Adopted
12/12/2024

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

							<i>Difference</i>		<i>Comments</i>
	<i>Actual 2022</i>	<i>Budget 2023</i>	<i>Actual 2023</i>	<i>Budget 2024</i>	<i>Actual 2024</i>	<i>Budget 2025</i>	<i>2025 vs. 2024</i>	<i>2025 vs. 2024</i>	
Cash Balance as of December 31st	\$ 284,332	\$ 284,647	\$ 284,434	\$ 285,364	\$ 284,435	\$ 284,483	\$ 48		

<i>REVENUES</i>	<i>Actual 2022</i>	<i>Budget 2023</i>	<i>Actual 2023</i>	<i>Budget 2024</i>	<i>Actual 2024</i>	<i>Budget 2025</i>	<i>2025 vs. 2024</i>	<i>2025 vs. 2024</i>	<i>Comments</i>
4230 Interest	\$ 799		\$ 4,495	\$ 7,800	\$ 11,912	\$ 6,071	\$ (5,841)	-49.0%	
4500 Water Use Exempt	\$ 16,858	\$ 18,000	\$ 17,909	\$ 18,737	\$ 17,121	\$ 18,000	\$ 879	5.1%	
4505 Water Use Resident	\$ 222,116	\$ 240,000	\$ 210,002	\$ 225,604	\$ 215,625	\$ 235,937	\$ 20,312	9.4%	
4510 Water Use Business	\$ 48,498	\$ 52,800	\$ 48,147	\$ 51,312	\$ 49,258	\$ 54,094	\$ 4,836	9.8%	
Transfer in CIP for SRF Loan	\$ 61,418	\$ 85,000	\$ 67,000	\$ 95,000	\$ 42,726	\$ 83,000	\$ 40,274	94.3%	
Subtotal	\$ 349,690	\$ 395,800	\$ 347,553	\$ 398,453	\$ 336,643	\$ 397,102	\$ 60,459	18.0%	

Surplus (Deficit) to balance	\$ 67	\$ 315	\$ 102	\$ 930	\$ 0	\$ 48	\$ 48	11109.3%	
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<i>EXPENDITURES</i>	<i>Actual 2022</i>	<i>Budget 2023</i>	<i>Actual 2023</i>	<i>Budget 2024</i>	<i>Actual 2024</i>	<i>Budget 2025</i>	<i>2025 vs. 2024</i>	<i>2025 vs. 2024</i>	<i>Comments</i>
6090 Bond Principal	\$ 278,000	\$ 281,000	\$ 281,000	\$ 287,000	\$ 272,039	\$ 300,114	\$ 28,075	10%	Re-amortized after closing SRF loan.
6091 Bond Interest payment	\$ 44,336	\$ 48,614	\$ 40,406	\$ 46,067	\$ 39,343	\$ 39,114	\$ (229)	-1%	
6092 Agent Fees	\$ 27,287	\$ 27,008	\$ 26,045	\$ 25,593	\$ 25,261	\$ 21,730	\$ (3,531)	-14%	
10% Debt Assurance SRF		\$ 38,864		\$ 38,864		\$ 36,096	\$ 36,096		
TOTAL	\$ 349,624	\$ 395,485	\$ 347,451	\$ 397,523	\$ 336,643	\$ 397,054	\$ 60,411	18%	

2020 Water Revenue Bonds (SRF) Outstanding			\$ 4,825,039		\$ 4,540,039	\$ 4,281,000			
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Adopted
12/12/2024

Wastewater Treatment Plant Fund

Wastewater Treatment Plant 22-90

													Difference		Comments
	Actual 2022	Budget 2023 Operating	Budget 2023 Growth Areas	Budget 2023 Total	Actual 2023	Budget 2024 Operating	Budget 2024 Growth Areas	Budget 2024 Total	Actual 2024	Budget 2025 Operating	Budget 2025 Growth Areas	Budget 2025 Total	2025 vs. 2024	2025 vs. 2024	
Operating Cash Balance	\$ 95,788	\$ 110,877		\$ 110,877	\$ 866,940	\$ 871,755	\$ (181,260)	\$ 690,495	\$ 1,068,162	\$ 1,102,067	\$ (124,812)	\$ 977,255	\$ (90,907)	-8.5%	
Money Market Account	\$ 746,298	\$ 746,298	\$ (331,593)	\$ 414,705	\$ -	\$ -									
Repair & Replacement Account (see below)	\$ 183,984	\$ 532,305	\$ (24,000)	\$ 508,305	\$ 532,744	\$ 471,254		\$ 471,254	\$ 806,321	\$ 804,018		\$ 804,018	\$ (2,303)	-0.3%	
Total Cash Balance December 31	\$ 1,026,070	\$ 1,389,480	\$ (355,583)	\$ 1,033,897	\$ 1,399,684	\$ 1,343,009	\$ (181,260)	\$ 1,161,749	\$ 1,874,483	\$ 1,906,086	\$ (124,812)	\$ 1,781,273	\$ (93,210)	-5.0%	

REVENUES	Actual 2022	Budget 2023 Operating	Budget 2023 Growth Areas	Budget 2023 Total	Actual 2023	Budget 2024 Operating	Budget 2024 Growth Areas	Budget 2024 Total	Actual 2024	Budget 2025 Operating	Budget 2025 Growth Areas	Budget 2025 Total	2025 vs. 2024	2025 vs. 2024	Comments
4092 WWTP PILOT	\$ 41,386	\$ 39,268		\$ 39,268	\$ 40,148	\$ 39,204		\$ 39,204	\$ 40,463	\$ 38,728		\$ 38,728	\$ (1,735)	-4.3%	
4200 Sale of Assets															
4230 Interest	\$ 5,014	\$ 5,040		\$ 5,040	\$ 27,502	\$ 21,600		\$ 21,600	\$ 79,362	\$ 39,776		\$ 39,776	\$ (39,586)	-49.9%	
4370 Property Rent for Mowing Hay					\$ 900										
4385 Misc. Reimbursements									\$ 14,052						ModOT Facility & Sewer Main (R&R Account)
4525 Sewer Use	\$ 1,150,694	\$ 1,402,425		\$ 1,402,425	\$ 1,434,217	\$ 1,507,841		\$ 1,507,841	\$ 1,547,638	\$ 1,613,646		\$ 1,613,646	\$ 66,008	4.3%	
4540 Webster Capital Credits	\$ 11,375			\$ -	\$ 9,392			\$ -	\$ 6,930			\$ -	\$ (6,930)		
4541 Anthem Ins. Rebate	\$ 3,676			\$ -	\$ 7,004			\$ -	\$ 9,662			\$ -	\$ (9,662)		
4542 Insurance Claims				\$ -				\$ -				\$ -	\$ -		
4545 Tap-Ins	\$ 510	\$ 400		\$ 400	\$ 730	\$ 300		\$ 500	\$ 930	\$ 600		\$ 600	\$ (330)	-35.5%	
4550 Misc. Revenue	\$ 3,364			\$ -	\$ 2,481			\$ -	\$ 1,150			\$ -	\$ (1,150)		
4555 Sewer Use Late Charges	\$ 33,784	\$ 30,000		\$ 30,000	\$ 36,514	\$ 34,725		\$ 34,725	\$ 39,422	\$ 36,000		\$ 36,000	\$ (3,422)	-8.7%	
4800 Grant Funds	\$ 5,390			\$ 6,100				\$ -	\$ 4,800			\$ -	\$ (4,800)	-100.0%	WWTP Samples Grant
Subtotal	\$ 1,255,103	\$ 1,477,133	\$ -	\$ 1,477,133	\$ 1,465,188	\$ 1,603,870	\$ -	\$ 1,603,870	\$ 1,744,410	\$ 1,728,750	\$ -	\$ 1,728,750	\$ (15,660)	-0.9%	
Surplus (Deficit) to Balance	\$ 62,150	\$ 15,000	\$ (353,583)	\$ (316,503)	\$ 37,514	\$ 4,816	\$ (181,260)	\$ (176,445)	\$ 160,404	\$ 53,906	\$ (124,812)	\$ (90,907)	\$ (260,310)	-153.7%	

OPERATING EXPENDITURES	Actual 2022	Budget 2023 Operating	Budget 2023 Growth Areas	Budget 2023 Total	Actual 2023	Budget 2024 Operating	Budget 2024 Growth Areas	Budget 2024 Total	Actual 2024	Budget 2025 Operating	Budget 2025 Growth Areas	Budget 2025 Total	2025 vs. 2024	2025 vs. 2024	Comments
6010 Wages	\$ 288,119	\$ 288,119		\$ 288,119	\$ 310,223	\$ 310,223		\$ 310,223	\$ 288,066	\$ 288,066		\$ 288,066	\$ 26,482	7.4%	
Wages - Admin	\$ 356,081	\$ 102,745		\$ 102,745	\$ 335,904	\$ 105,303		\$ 105,303	\$ 358,991	\$ 97,407		\$ 97,407	\$ 26,482	7.4%	
6011 Payroll Taxes	\$ 22,041	\$ 22,041		\$ 22,041	\$ 23,732	\$ 23,732		\$ 23,732	\$ 22,037	\$ 22,037		\$ 22,037	\$ 1,695	7.4%	
Payroll Taxes - Admin	\$ 25,044	\$ 7,860		\$ 7,860	\$ 23,293	\$ 8,056		\$ 8,056	\$ 25,002	\$ 7,452		\$ 7,452	\$ 4,487	17.9%	
6012 Group Insurance	\$ 132,265	\$ 132,265		\$ 132,265	\$ 133,449	\$ 133,449		\$ 133,449	\$ 122,761	\$ 122,761		\$ 122,761	\$ 10,688	8.0%	
Group Ins. - Admin	\$ 116,815	\$ 28,978		\$ 28,978	\$ 34,980	\$ 34,980		\$ 34,980	\$ 136,117	\$ 38,826		\$ 38,826	\$ 25,471	18.7%	
6013 LAGERS	\$ 43,506	\$ 43,506		\$ 43,506	\$ 45,913	\$ 45,913		\$ 45,913	\$ 42,922	\$ 42,922		\$ 42,922	\$ 2,991	6.7%	
LAGERS - Admin	\$ 90,208	\$ 13,204		\$ 13,204	\$ 48,865	\$ 13,320		\$ 13,320	\$ 51,605	\$ 13,039		\$ 13,039	\$ 4,356	8.4%	
6014 Worker's Compensation	\$ 11,421	\$ 12,883		\$ 12,883	\$ 11,509	\$ 14,943		\$ 14,943	\$ 8,549	\$ 13,400		\$ 13,400	\$ 4,851	56.8%	
6020 Truck Expense	\$ 8,865	\$ 10,000		\$ 10,000	\$ 11,857	\$ 15,000		\$ 15,000	\$ 11,584	\$ 15,000		\$ 15,000	\$ 3,416	29.5%	
6021 Gas and Oil	\$ 14,184	\$ 15,000		\$ 15,000	\$ 16,031	\$ 17,000		\$ 17,000	\$ 18,228	\$ 17,000		\$ 17,000	\$ (1,228)	-6.7%	
6022 Equipment Maintenance	\$ 4,748	\$ 5,000		\$ 5,000	\$ 5,517	\$ 6,500		\$ 6,500	\$ 11,925	\$ 6,500		\$ 6,500	\$ (5,425)	-45.7%	
6023 Computer Maintenance	\$ 5,271	\$ 6,030		\$ 6,030	\$ 9,688	\$ 11,400		\$ 11,400	\$ 14,930	\$ 15,000		\$ 15,000	\$ 70	0.5%	
6024 Collection System Maint.	\$ 36,615	\$ 40,000		\$ 40,000	\$ 39,821	\$ 40,000		\$ 40,000	\$ 26,133	\$ 40,000		\$ 40,000	\$ 13,867	53.1%	
6025 Plant Maintenance	\$ 29,970	\$ 25,000		\$ 25,000	\$ 26,241	\$ 25,000		\$ 25,000	\$ 14,296	\$ 25,000		\$ 25,000	\$ 10,704	74.9%	
6027 Radio Expense				\$ -	\$ -			\$ -				\$ -	\$ -		
6029 SCADA	\$ 11,215	\$ 12,500		\$ 12,500	\$ 14,031	\$ 7,120		\$ 7,120	\$ 5,650	\$ 7,120		\$ 7,120	\$ 1,470	26.0%	
6030 Legal	\$ 294			\$ -	\$ 700			\$ -	\$ 2,880			\$ -	\$ (2,880)	-100.0%	
6031 Engineering	\$ 5,196	\$ 5,000		\$ 5,000	\$ 20,069	\$ 5,000		\$ 5,000	\$ 28,295	\$ 5,000		\$ 5,000	\$ (23,295)	-82.3%	
6032 Insurance	\$ 35,838	\$ 40,051		\$ 40,051	\$ 37,857	\$ 45,166		\$ 45,166	\$ 46,249	\$ 62,354		\$ 62,354	\$ 16,105	34.8%	
6033 Postage	\$ 7,203	\$ 5,800		\$ 5,800	\$ 11,257	\$ 8,000		\$ 8,000	\$ 8,170	\$ 8,000		\$ 8,000	\$ (170)	-2.1%	
6034 Custodian Fees	\$ 1,027	\$ 1,427		\$ 1,427	\$ 1,121	\$ 1,400		\$ 1,400	\$ 1,864	\$ 2,200		\$ 2,200	\$ 336	18.0%	
6038 Postage Mach. Lease	\$ 280	\$ 280		\$ 280	\$ 282	\$ 280		\$ 280	\$ 290	\$ 300		\$ 300	\$ 10	3.4%	
6040 Office Supplies	\$ 748	\$ 1,500		\$ 1,500	\$ 834	\$ 1,500		\$ 1,500	\$ 1,248	\$ 1,500		\$ 1,500	\$ 252	20.2%	
6042 Lab Supplies	\$ 6,051	\$ 6,000		\$ 6,000	\$ 3,929	\$ 4,000		\$ 4,000	\$ 3,620	\$ 4,000		\$ 4,000	\$ 330	9.0%	
6045 General Supplies	\$ 2,706	\$ 2,000		\$ 2,000	\$ 5,148	\$ 5,000		\$ 5,000	\$ 6,255	\$ 5,000		\$ 5,000	\$ (1,255)	-20.1%	
6047 Gravel	\$ 2,258	\$ 3,500		\$ 3,500	\$ 12,990	\$ 5,000		\$ 5,000	\$ 5,877	\$ 6,000		\$ 6,000	\$ 163	2.8%	
6051 Telephone	\$ 5,854	\$ 6,250		\$ 6,250	\$ 5,303	\$ 6,250		\$ 6,250	\$ 5,280	\$ 6,250		\$ 6,250	\$ 970	18.4%	
6052 Power	\$ 77,007	\$ 85,000		\$ 85,000	\$ 83,919	\$ 85,000		\$ 85,000	\$ 98,597	\$ 105,000		\$ 105,000	\$ 6,403	6.5%	
6060 Grounds Maintenance	\$ 7,605	\$ 8,883		\$ 8,883	\$ 9,180	\$ 8,883		\$ 8,883	\$ 8,810	\$ 8,883		\$ 8,883	\$ 73	0.8%	
6062 Capital Exp. Maint.				\$ -	\$ -			\$ -	\$ 2,670			\$ -	\$ (2,670)	-100.0%	
6064 Sludge Site Maintenance	\$ 574	\$ 1,000		\$ 1,000	\$ 196	\$ 1,000		\$ 1,000	\$ 1,000	\$ 1,000		\$ 1,000	\$ 426	42.6%	
6069 Uniforms	\$ 4,272	\$ 6,000		\$ 6,000	\$ 3,769	\$ 6,000		\$ 6,000	\$ 5,508	\$ 6,000		\$ 6,000	\$ 492	8.9%	
6070 Meetings & Lodging	\$ 151	\$ 500		\$ 500	\$ 355	\$ 500		\$ 500	\$ 468	\$ 500		\$ 500	\$ 32	6.9%	
6071 Dues and Subscriptions	\$ 973	\$ 1,000		\$ 1,000	\$ 1,123	\$ 1,000		\$ 1,000	\$ 1,035	\$ 1,000		\$ 1,000	\$ (35)	-3.4%	
6072 Trash	\$ 1,442	\$ 1,000		\$ 1,000	\$ 1,760	\$ 2,000		\$ 2,000	\$ 1,920	\$ 2,000		\$ 2,000	\$ 80	4.2%	
6073 Publications	\$ 804	\$ 1,000		\$ 1,000	\$ 809	\$ 1,000		\$ 1,000	\$ 763	\$ 1,000		\$ 1,000	\$ 237	31.1%	

	Actual 2022	Budget 2023 Operating	Budget 2023 Growth Areas	Budget 2023 Total	Actual 2023	Budget 2024 Operating	Budget 2024 Growth Areas	Budget 2024 Total	Actual 2024	Budget 2025 Operating	Budget 2025 Growth Areas	Budget 2025 Total	2025 vs. 2024	2025 vs. 2024	Comments
OPERATING EXPENDITURES															
6075 Training and Safety	\$ 1,489	\$ 3,500		\$ 3,500	\$ 4,414	\$ 3,500		\$ 3,500	\$ 3,097	\$ 3,500		\$ 3,500	\$ (197)	-5.3%	
6076 Unemployment				\$ -	\$ -			\$ -	\$ -			\$ -	\$ -		
6079 Miscellaneous				\$ -	\$ 6,893			\$ -	\$ 755			\$ -	\$ (755)		
6080 NPDES Permit	\$ 4,323	\$ 4,400		\$ 4,400	\$ 4,361	\$ 4,400		\$ 4,400	\$ 4,613	\$ 5,000		\$ 5,000	\$ 367	7.9%	
6083 Plant Chemicals	\$ -			\$ -	\$ -			\$ -	\$ -			\$ -	\$ -		
6097 Drug Testing	\$ 498	\$ 350		\$ 350	\$ 402	\$ 350		\$ 350	\$ 498	\$ 400		\$ 400	\$ (98)	-19.6%	
6100 Inmate Program	\$ 582	\$ 1,000		\$ 1,000	\$ 387	\$ 1,000		\$ 1,000	\$ 664	\$ 1,000		\$ 1,000	\$ 336	50.5%	
6101 Leases	\$ 898	\$ 950		\$ 950	\$ 998	\$ 950		\$ 950	\$ 1,278	\$ 950		\$ 950	\$ (328)	-25.7%	
6230 City Website	\$ 5,000			\$ -	\$ -			\$ -	\$ -			\$ -	\$ -		
6231 Software Support	\$ 4,361	\$ 5,232		\$ 5,232	\$ 6,532	\$ 5,232		\$ 5,232	\$ 6,083	\$ 10,000		\$ 10,000	\$ 3,917	64.4%	
6253 WWTP Samples	\$ 16,399	\$ 20,000		\$ 20,000	\$ 20,560	\$ 20,000		\$ 20,000	\$ 18,030	\$ 20,000		\$ 20,000	\$ 1,970	10.9%	
6254 Disinfection/Water Treatment	\$ 5,920	\$ 10,000		\$ 10,000	\$ -	\$ 10,000		\$ 10,000	\$ -	\$ 10,000		\$ 10,000	\$ 10,000		UV bulbs.
6301 Professional Services	\$ 3,000			\$ -	\$ -			\$ -	\$ -			\$ -	\$ -		
6302 Accounting	\$ 2,932	\$ 3,200		\$ 3,200	\$ 2,672	\$ 3,000		\$ 3,000	\$ 2,672	\$ 3,000		\$ 3,000	\$ 328	12.3%	
6323 WC Injurs City Paid				\$ -	\$ -			\$ -	\$ -			\$ -	\$ -		
6502 Procure	\$ 2,305	\$ 3,000		\$ 3,000	\$ 2,544	\$ 3,000		\$ 3,000	\$ 2,172	\$ 3,000		\$ 3,000	\$ 823	37.8%	
6511 Security				\$ -	\$ -			\$ -	\$ -			\$ -	\$ -		
6611 Capital Exp. Purchase				\$ -	\$ -			\$ -	\$ -			\$ -	\$ -		
6621 Capital Exp. Equip. Purchase				\$ -	\$ -			\$ -	\$ -			\$ -	\$ -		
Transfer PILOT to GF	\$ 41,386	\$ 39,268		\$ 39,268	\$ 40,348	\$ 39,268		\$ 39,268	\$ 40,463	\$ 38,728		\$ 38,728	\$ (1,144)	-2.8%	
Subtotal	\$ 919,765	\$ 1,032,222	\$ -	\$ 1,032,222	\$ 973,688	\$ 1,089,555	\$ -	\$ 1,089,555	\$ 993,819	\$ 1,093,095	\$ -	\$ 1,093,095	\$ 99,275	10.0%	

CAPITAL EXPENDITURES															
	Actual 2022	Budget 2023 Operating	Budget 2023 Growth Areas	Budget 2023 Total	Actual 2023	Budget 2024 Operating	Budget 2024 Growth Areas	Budget 2024 Total	Actual 2024	Budget 2025 Operating	Budget 2025 Growth Areas	Budget 2025 Total	2025 vs. 2024	2025 vs. 2024	Comments
6256 Repair & Replacement		\$ 81,500	\$ 24,000	\$ 105,500	\$ 81,061	\$ 570,990		\$ 570,990	\$ 249,975	\$ 604,052		\$ 604,052			
Transfer to Repair & Replace Ac	\$ 147,372	\$ 348,321	\$ (24,000)	\$ 324,321	\$ 348,760	\$ (61,490)		\$ (61,490)	\$ 259,525	\$ (2,303)		\$ (2,303)			
6611 Prior Years' Capital Expenditures	\$ 125,818			\$ 108,000	\$ 108,000	\$ 115,121		\$ -	\$ -			\$ -			
6630 New City Hall Remodel				\$ 103,593	\$ 103,593	\$ 9,044		\$ 93,593	\$ -			\$ 25,000	\$ 25,000		
6611 IT Upgrades & New Buildings								\$ -	\$ 66,354			\$ 7,421	\$ 7,421		
6611 Computer Replacements/Windows Upgrades								\$ -	\$ -			\$ 5,141	\$ 5,141		
6611 New Buildings				\$ 75,000	\$ 75,000			\$ 75,000	\$ 75,000			\$ 75,000	\$ 75,000		
6611 Dump Truck				\$ 20,000	\$ 20,000			\$ -	\$ -			\$ -	\$ -		
6611 Bicycles Parts				\$ 25,000	\$ 25,000			\$ -	\$ -			\$ -	\$ -		
Skid Steer Attachment								\$ 6,667	\$ 6,667	\$ 5,133		\$ -	\$ -		
Air Release Valve Repair								\$ 6,000	\$ 6,000			\$ -	\$ -		
New Effluent Sample Shed												\$ 5,000	\$ 5,000		
Portable Welder												\$ 4,000	\$ 4,000		
Shop Welder												\$ 3,250	\$ 3,250		
Subtotal	\$ 273,189	\$ 429,821	\$ 331,593	\$ 761,414	\$ 553,984	\$ 509,500	\$ 181,260	\$ 690,760	\$ 581,187	\$ 601,749	\$ 124,812	\$ 726,562	\$ 145,375	25.0%	

TOTAL EXPENDITURES	\$ 1,192,954	\$ 1,462,043	\$ 331,593	\$ 1,793,636	\$ 1,527,674	\$ 1,599,055	\$ 181,260	\$ 1,780,315	\$ 1,575,006	\$ 1,694,844	\$ 124,812	\$ 1,819,656	\$ 244,650	15.5%	
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WWTP REPAIR & REPLACEMENT ACCOUNT															
	Actual 2022	Budget 2023 Operating	Budget 2023 Growth Areas	Budget 2023 Total	Actual 2023	Budget 2024 Operating	Budget 2024 Growth Areas	Budget 2024 Total	Actual 2024	Budget 2025 Operating	Budget 2025 Growth Areas	Budget 2025 Total	2025 vs. 2024	2025 vs. 2024	Comments
Cash Balance as of December 31st	\$ 183,984	\$ 532,305	\$ (24,000)	\$ 508,305	\$ 532,744	\$ 471,254		\$ 471,254	\$ 806,322	\$ 804,019		\$ 804,019	\$ (2,303)	-0.3%	

Replacement Schedule: Transfer Out															
<i>Included in the above budget</i>															
	Actual 2022	Budget 2023 Operating	Budget 2023 Growth Areas	Budget 2023 Total	Actual 2023	Budget 2024 Operating	Budget 2024 Growth Areas	Budget 2024 Total	Actual 2024	Budget 2025 Operating	Budget 2025 Growth Areas	Budget 2025 Total	2025 vs. 2024	2025 vs. 2024	Comments
6611 IS Pumps	\$ 37,885			\$ -	\$ -			\$ -	\$ 3,881			\$ -	\$ -		
6031 Engineering		\$ 20,000		\$ 20,000				\$ -	\$ -			\$ -	\$ -		
6611 AC Units		\$ 11,500		\$ 11,500				\$ -	\$ -			\$ -	\$ -		
Disaster Blower/Reactor Blower								\$ -	\$ 21,306			\$ -	\$ -		
6256 Manhole Lining		\$ 50,000		\$ 50,000	\$ 45,680	\$ 50,000		\$ 50,000	\$ 37,465	\$ 25,000		\$ 25,000	\$ -		
Hillsboro Sewer Line Replacement			\$ 24,000	\$ 24,000	\$ 28,881			\$ -	\$ -			\$ -	\$ -		
Mill Street Sewer Line								\$ 65,000	\$ 65,000	\$ 34,063		\$ -	\$ -		
CIPP Lining								\$ 50,000	\$ 50,000	\$ 64,530	\$ 75,000	\$ 75,000	\$ -		
N. Marshall Sewer extensions to 16 acres								\$ 10,000	\$ 10,000	\$ 13,362		\$ -	\$ -		
Clearing Existing Basements								\$ 70,000	\$ 70,000	\$ 140,000		\$ 140,000	\$ -		5 year plan - 2024 balance rolled to 2025
New Camera Truck & Camera								\$ 230,000	\$ 230,000	\$ 230,000		\$ 230,000	\$ -		
Replace Lift Station #8 Pump								\$ 12,000	\$ 12,000			\$ -	\$ -		
Manholes, pipes & materials								\$ 30,000	\$ 30,000	\$ 51,376	\$ 30,000	\$ 30,000	\$ -		
Headworks Influent Pump, ordered 2023, received 2024								\$ 14,040	\$ 14,040	\$ 14,040		\$ -	\$ -		
Sewer Line Replacement (Behind Dollar General)								\$ 19,950	\$ 19,950	\$ 19,950		\$ -	\$ -		
Roundabout Sewer										\$ 30,000		\$ 30,000	\$ -		
MoDOT Facility & Highway 38 Sewer Main Installation Right-of-Way Requirements - received funds from MoDOT in 2023										\$ 14,052		\$ 14,052	\$ -		
Sewer Line Replacement N. Elm from Golf Course Rd. to Hubble										\$ 60,000		\$ 60,000	\$ -		
Braker				\$ -	\$ 6,500			\$ -	\$ -			\$ -	\$ -		
Subtotal	\$ 37,885	\$ 81,500	\$ 24,000	\$ 105,500	\$ 81,061	\$ 570,990	\$ -	\$ 570,990	\$ 249,975	\$ 604,052	\$ -	\$ 604,052	\$ -	\$ -	

Annual Replacement Schedule	\$ 185,257	\$ 429,821	\$ (24,000)	\$ 429,821	\$ 429,821	\$ 509,500	\$ -	\$ 509,500	\$ 509,500	\$ 601,749	\$ -	\$ 601,749	\$ (2,303)	-0.3%	
Net Transfer In	\$ 147,372	\$ 348,321	\$ (24,000)	\$ 324,321	\$ 348,760	\$ (61,490)	\$ -	\$ (61,490)	\$ 259,525	\$ (2,303)	\$ -	\$ (2,303)	\$ (2,303)	-0.3%	

WWTP Fund 22-90				
Line Item	Line Item Description	Request Detail	2024 Budget Amount	2025 Budget Amount
4092	WWTP PILOT	PILOT - payment-in-lieu-of-taxes - 2.4% 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.	\$ 39,204	\$ 38,728
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.	\$ 21,600	\$ 39,776
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 \$10.61, non-residential base fee is \$13.27 plus \$0.764 per 100 gals usage inside the City. Base fee for outside City limits is \$21.22 plus \$1.528 per 100 gallons beginning January 1, 2025.	\$ 1,507,841	\$ 1,613,646
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.	\$ 500	\$ 600
4550	Misc. Revenue			
4555	Sewer Use Late Charges	Fees and penalties collected on late payments.	\$ 34,725	\$ 36,000
		Total Revenues	\$ 1,603,870	\$ 1,728,750
6010	Wages	10 total employees. 2 employees that are 100% allocated to WWTP and 8 employees allocated among other departments.	\$ 310,223	\$ 288,066
	Wages - Admin	8 full-time employees and 1 part-time employee with various allocations.	\$ 105,303	\$ 97,407
6011	Payroll Taxes	Next several lines are based on the above employees and allocations.	\$ 23,732	\$ 22,037
	Payroll Taxes - Admin		\$ 8,056	\$ 7,452
6012	Group Insurance		\$ 133,449	\$ 122,761
	Group Ins. - Admin		\$ 34,980	\$ 38,826
6013	LAGERS		\$ 45,913	\$ 42,922
	LAGERS - Admin		\$ 13,320	\$ 13,039
6014	Work Comp		\$ 14,943	\$ 13,400
6020	Auto & Truck Expense	Line 20 Truck Expense: 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 99,530 miles.	\$ 15,000	\$ 15,000
6021	Gas and Oil	Funds for fuel, oil, def and lubricants to operate and maintain all mobile equipment in the department.	\$ 17,000	\$ 17,000
6022	Equipment Maintenance	Line 22 Equipment Maintenance: 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	\$ 6,500	\$ 6,500
6023	Computer Maintenance	Line 23 Computer Maintenance: funding to maintain and repair Department computers including percentages of costs for maintenance and repair of computers at City Hall, server and backup system.	\$ 11,400	\$ 15,000
6024	Collection System Maint.	Line 24 Collection System Maintenance: Budgeted funds for maintenance, repairs, manhole replacement, pipe replacement, and spare parts inventory allotted to cover 65 miles of sewer piping which includes video, cleaning, roof cutting, float controls, excavations, overflow clean up, pipe repair or replacement; over 1300 manhole structures of which some of these are in very poor condition and are allowing I & I to enter the sewer system, we have been replacing as many of these as the budget will allow to help with the prevention and stoppage of Inflow and Infiltration, lid/ ring replacement, and 13 lift pump stations which includes maintenance, repair or replacement of motors or pumps, control circuitry, valves, piping and site maintenance. Each Lift station is designed for redundant pumping, so there are 2 sets of pumps and motors, pressure transducers, and 4 floats in each lift station. These pumps and motors are subject to the worst environment imaginable, and must be rebuilt and replaced as needed.	\$ 40,000	\$ 40,000
6025	Plant Maintenance	Line 25 Plant Maintenance: Funding for the maintenance, replacement, repairs and spare parts inventory of the wastewater facility including all tanks, buildings, mechanical equipment, piping, pumps, motors, electrical control systems, tools and site maintenance.	\$ 25,000	\$ 25,000
6029	SCADA	Line 29 SCADA: This line item is for the program updating, equipment maintenance, repair and replacement of a computerized system for the Supervisory Control and Data Acquisition system that provides monitoring, alarm call outs and data recording for most all of the processes and/or equipment at the WWTP, 13 Lift Station sites. The equipment consists of fiber optic cables, PLC's, Motor Starters, Variable Frequency Drives, and electrical controls, power, cabinets, server, and computers, cell phones to monitor and control the Scada system and respond to alarms.	\$ 7,120	\$ 7,120
6030	Legal	Line 30 Legal: funding to pay for our City Attorney as may be needed for legal matters such as buying or selling property, dealing with threats, enforcing the Sewer Use Codes, suits against the City.		
6031	Engineering	Line 31 Engineering: Funding used for on call engineering services such as pump or equipment sizing, bidding work or equipment replacement, addressing inquiries from Mo DNR.	\$ 5,000	\$ 5,000
6032	Insurance	Line 32 Insurance: , Purchase coverage on buildings, equipment, vehicles and liability.	\$ 45,166	\$ 62,354
6033	Postage	Line 33 Postage: Allocation of funds for the mailing of Sewer Bills, letters and packages	\$ 8,000	\$ 8,000
6034	Custodian Fees	Line 34 Custodian Fees: Commercial janitorial services to clean City owned properties.	\$ 1,400	\$ 2,200
6038	Postage Mach. Lease	Line 38 Postage Machine Lease: Wastewater department allocation for lease of machine	\$ 280	\$ 300
6040	Office Supplies	Line 40 Office Supplies: funds to pay for chairs, tables, printer, desks, bathroom supplies, paper, copier, folders, pens, pencils, paper clips, post it notes, coffee, coffee cups, forms, staples and stapler, purchase order books, work order books, keys, light bulbs, cleaners, soaps, mops and other misc. items used to maintain an office.	\$ 1,500	\$ 1,500

6042	Lab Supplies	Line 42 Lab Supplies: Used to maintain, replace or purchase, glassware, measuring devices, weighing devices, incubators, refrigerator, samplers, sterilizer, acids, thermometers, instruments such as oxygen measuring machines and probes, ph meters, depth meters, muffle furnaces, drying ovens, balances, vacuum machine, lab counter, COD incubator, colorimetric measuring devices, spectrophotometer. This line would also allow for us to replace a drying oven that is starting to fail.	\$ 4,000	\$ 4,000
6045	General Supplies	Line 45 General Supplies: This line item provides funding to repair, maintain or replace maintenance tools such as grinders, hand tools, welders, cutting torch gas, chain saws, chargers, power tools, hammers, wrenches, electrical supplies, lumber, metal stock, cutters, and purchase shop supplies such as gasket material, cleaners, solvents, paints and lubricants.	\$ 5,000	\$ 5,000
6047	Gravel	Line 47 Gravel: Funds for this line item are used for repairs to sewer mains, unhooking of sewer taps, and manhole repair/installation.	\$ 5,000	\$ 6,000
6051	Telephone	Line 51 Telephone: funding for land line office phone bill during business hours, wireless tablets, smart phones used to monitor/operate Scada equipment, receive alarms, receive and input work orders through mobile 311, and answer calls and Scada alarms after hours.	\$ 6,250	\$ 6,250
6052	Power	Line 52 Power: Funds the purchase of power for the wastewater facility and 13 remote lift pump stations.	\$ 85,000	\$ 105,000
6060	Grounds Maintenance	Contract moving of City properties and yearly generator maintenance of 2 lift stations and WWTP facility.	\$ 8,883	\$ 8,883
6062	Capital Exp. Maint.	Line 62 Capital Exp. Maint.: Provides funding for the maintenance of capital purchases such as updating new computer work stations at City hall.		
6064	Sludge Site Maintenance		\$ 1,000	\$ 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	Line 71 Dues and subscriptions: Pays for dues to professional organizations such as MRWA, Mo WEF, MWWA OPIS Newsletter, SREP, ICMA Membership.	\$ 1,000	\$ 1,000
6072	Trash	Line 72 Trash: Trash service for wastewater facility which includes special disposal charges for solids removed from the wastewater during treatment.	\$ 2,000	\$ 2,000
6073	Publications	Line 73 Publications: Pays for Public Notices, Financial Statements, Help Wanted ads that might apply to wastewater dept. or is allocated from Administration.	\$ 1,000	\$ 1,000
6075	Training and Safety	Line 75 Training: Funds the employee safety equipment including safety boots, rubber boots, gloves, hats, vests, climbing harness, safety glasses or goggles, ear protection, signs and safety cones and formal safety training for the personnel and includes paying for the required State Wastewater License and Commercial Driving License.	\$ 3,500	\$ 3,500
6076	Unemployment			
6080	NPDES Permit	Line 80 NPDES Permit City is required to pay an annual fee to the MDNR to operate the facility.	\$ 4,400	\$ 5,000
6097	Drug Testing	Funds the random drug testing of employees which is mandatory for Commercial Driver License.	\$ 350	\$ 400
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	\$ 10,000
6253	WWTP samples	Line 53 WWTP samples: These funds allow for monthly, quarterly, annual samples, acute and chronic wet tests, rain event sampling, and pretreatment that we are required to do per our NPDES permit which allows us to treat and dispense waste water.	\$ 20,000	\$ 20,000
6254	Disinfection/Water Treatment	Line 254 Disinfection: Funds used for the disinfection process, primarily for uv bulb replacements. They are rated for up to 10,000 hrs. per bulb. It looks like we are on pace to replace half of the bulbs every year.	\$ 10,000	\$ 10,000
6302	Accounting	Line 302 Accounting Funds the Wastewater Department portion of accounting costs.	\$ 3,000	\$ 3,000
6323	WC Injury City Paid			
6502	Propane	Line 502 Propane: Pays for the cost of propane for heating the buildings at the Wastewater Facility.	\$ 3,000	\$ 3,000
Transfer	Transfer	PILOT transfer to General Fund	\$ 39,204	\$ 38,728
	Repair & Replacement	Projects under the Repair and Replacement account:	\$ 570,990	
		Manhole Lining. This additional maintenance money would also allow us to be more aggressive and consistent with our I & I issues with our manholes.		\$ 25,000
		Manholes, pipes & materials		\$ 30,000
		CIPP Lining. This additional maintenance money would also allow us to be more aggressive and consistent with our I & I issues with our manholes.		\$ 75,000
		Roundabout Sewer Main. This line item is for the replacement of 476ft of 18in sewer main that is currently 15in		\$ 30,000
		Cleaning Existing Easements - approximately 15,000 feet, a 5-year plan.		\$ 140,000
		New Camera Truck & Camera		\$ 230,000
		Sewer Line Replacement N. Elm from Golf Course Rd. to Hubble		\$ 60,000
		MoDOT Facility & Highway 38 Sewer Main Installation R-O-W		\$ 14,052
	Transfer	Repair & Replacement account to fund future R&R projects.	\$ (61,490)	\$ (2,303)
		Total Expenditures	\$ 1,599,055	\$ 1,694,844
		Net	\$ 4,815	\$ 33,906

GROWTH AREAS: Personnel and Capital Needs

		Prior Year Growth Areas	\$ 12,667	
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.	\$ 93,593	\$ 25,000
6611	Capital Expenditure Purchase	New Building at Treatment Plant that would allow for the department to be more efficient, the collection system employees currently work with the water department employees daily and there is not enough room for equipment and parts at one location which causes us to make extra trips across town to get everything needed for daily tasks. This would allow for the Street Department to be housed out of the current water building on McVay Street and would allow for us to get all of our equipment in out of the weather, and not have to sit outside adding wear and tear during certain weather conditions.	\$ 75,000	\$ 75,000
	Capital Expenditure Purchase	I.T. Upgrades & New Building - Project amount carried over from 2024.		\$ 7,421
	Capital Expenditure Purchase	Computer Replacements/Windows Upgrades - Windows 10 will not longer be supported.		\$ 5,141
		New effluent sample shed. This purchase would allow for our effluent sampler to stay at 1 location and not be out in the weather or running off of battery power.		\$ 5,000
6611	Capital Expenditure Purchase	Portable Welder. This purchase would be used for a variety of repairs and jobs with our infrastructure and projects and could be split between water and sewer		\$ 4,000
6611	Capital Expenditure Purchase	Shop Welder. This purchase would allow us to have a wire feed welder at our shop, currently we have a arc welder we use at the treatment plant or we are borrowing and hauling the street dept welder to one of our shops and it could be split between water and sewer		\$ 3,250
		Total Growth Areas	\$ 181,260	\$ 124,812
		Total Expenditures	\$ 1,780,315	\$ 1,819,656
		Net	\$ (176,445)	\$ (90,906)

Wastewater Treatment Plant - Capacity Fees 22-90

													Difference		
	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	Actual 2024	Budget 2025 Current Operating	Budget 2025 Growth Areas	Budget 2025 Total	2025 vs 2024	2025 vs 2024	Comments
Cash Balance as of December 31st	\$ 88,569	\$ 107,230		\$ 107,230	\$ 118,081	\$ 130,081		\$ 130,081	\$ 133,236	\$ 160,236	\$ (150,000)	\$ 10,236	(123,000)	-92.3%	
REVENUES															
4570 Capacity Fees	\$ 12,510	\$ (12,000)		\$ 12,000	\$ 22,851	\$ 12,000		\$ 12,000	\$ 15,155	\$ 27,000		\$ 27,000	11,845	78.2%	
4800 Grant Funds	\$ 45,000	\$ 6,661		\$ 6,661	\$ 6,661			\$ -				\$ -	-		
Subtotal	\$ 57,510	\$ 18,661	\$ -	\$ 18,661	\$ 29,512	\$ 12,000	\$ -	\$ 12,000	\$ 15,155	\$ 27,000	\$ -	\$ 27,000	11,845	78.2%	
Surplus (Deficit) to Balance	\$ -36,349	\$ 18,661	\$ -	\$ 18,661	\$ 29,512	\$ 12,000	\$ -	\$ 12,000	\$ 15,155	\$ 27,000	\$ (150,000)	\$ (123,000)	(138,155)	-911.6%	
EXPENDITURES															
6025 Maintenance												\$ -			
6029 SCADA												\$ -			
6030 Legal												\$ -			
6031 Engineering	\$ 21,161											\$ -			
6062 Capital Expenditure Malut.												\$ -			
6375 Amortization Expense												\$ -			
6611 Capital Expenditure												\$ -			
6621 Capital Exp. Equipment Purchase												\$ -			
6626 Equipment Lease												\$ -			
Sewer Master Plan												\$ 150,000	\$ 150,000		
TOTAL	\$ 21,161	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 150,000	\$ 150,000	-		

Adopted
12/12/2024

WWTP Capacity Fees

Line Item	Line Item Description	Request Detail	2024 Budget Amount	2025 Budget Amount
4570	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. Increased due to the Pleasant Hill subdivision.	\$ 12,000	\$ 27,000
4800	Grants			
		Total Revenues	\$ 12,000	\$ 27,000
GROWTH AREAS: Capital Needs				
6611	Sewer Master Plan	Masterplan. This item would be used to develop a plan based off of location, capacity, and infrastructure needs, goals, and direction for future development areas. This amount is the engineering cost to develop a sewer masterplan that could possibly take 1 to 2 years to complete due to the amount of data.		\$ 150,000
		Total Growth Areas	\$ -	\$ 150,000
		Net	\$ 12,000	\$ (123,000)

Water and WWTP CIP

Water & WWTP Capital Projects

WWTP CIP		Budget 2023	Budget 2023	Budget 2023	Actual	Budget 2024	Budget 2024	Budget 2024	Actual 2024	Budget 2025	Budget 2025	Budget 2025	2025 vs	2025 vs	Comments	
		Actual 2022	Current Operating	Growth Areas	Total	2023	Current Operating	Growth Areas	Total	Current Operating	Growth Areas	Total	2024	2024		
WWTP CIP Cash Balance		\$ 1,194,863	\$ 1,285,893	\$ (382,000)	\$ 903,893	\$ 1,267,807	\$ 1,079,353		\$ 1,079,353	\$ 1,474,808	\$ 738,545	\$ -	\$ 738,545	\$ (736,263)	\$ (0)	
WWTP CIP Revenues		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	Actual 2024	Budget 2025 Current Operating	Budget 2025 Growth Areas	Budget 2025 Total	2025 vs 2024	2025 vs 2024	Comments
4230	Interest	\$ 8,644	\$ 4,980		\$ 4,980	\$ 25,980	\$ 19,200		\$ 19,200	\$ 36,045	\$ 26,947	\$ 26,947	\$ (29,098)	\$ -51.9%		
4512	CIP fee	\$ 304,209	\$ 300,000		\$ 300,000	\$ 306,203	\$ 306,500		\$ 306,500	\$ 308,110	\$ 306,500	\$ 306,500	\$ (1,610)	\$ -0.5%		
State Appropriation										\$ 5,000,000		\$ 5,000,000				
Total WWTP CIP Revenues		\$ 308,852	\$ 304,980	\$ -	\$ 304,980	\$ 332,184	\$ 325,700	\$ -	\$ 325,700	\$ 344,155	\$ 5,333,447	\$ -	\$ 5,333,447	\$ 4,969,192	1364.6%	
Surplus (Deficit) to Balance		\$ 128,429	\$ 91,830	\$ (382,000)	\$ (290,970)	\$ 72,943	\$ (188,454)	\$ -	\$ (188,454)	\$ 207,001	\$ (736,263)	\$ -	\$ (736,263)	\$ (207,001)	\$ -455.7%	
WWTP CIP Expenditures		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	Actual 2024	Budget 2025 Current Operating	Budget 2025 Growth Areas	Budget 2025 Total	2025 vs 2024	2025 vs 2024	Comments
23-26-6029	WWTP SCADA				\$ -								\$ -	\$ -		
23-26-6030	WWTP Legal				\$ -								\$ -	\$ -		
23-26-6031	WWTP Engineering	\$ 10,268	\$ 50,000		\$ 50,000		\$ 50,000		\$ 50,000		\$ 50,000		\$ 50,000	\$ 50,000		
23-26-6062	WWTP Capital Expenditure Maint.				\$ -								\$ -	\$ -		
23-26-6090	WWTP Debt Service Principal				\$ -								\$ -	\$ -		
23-26-6091	WWTP Debt Service Interest	\$ 153,945	\$ 153,945		\$ 153,945	\$ 153,945	\$ 153,945		\$ 153,945	\$ 155,045	\$ 153,945	\$ 153,945	\$ (3,000)	\$ -1.9%		
23-26-6092	WWTP Debt Service Agent Fees	\$ 210	\$ 211		\$ 211	\$ 209	\$ 209		\$ 209	\$ 209	\$ 209	\$ 209	\$ -	\$ 0.0%		
23-26-6301	WWTP Professional Services	\$ 16,000	\$ 9,794		\$ 9,794	\$ 9,794			\$ -				\$ -	\$ -	Mixed FRC contribution to Economic Development	
23-26-6311	WWTP Bank Fees/Check Fees				\$ -				\$ -				\$ -	\$ -		
23-26-6611	WWTP Capital Expenditure			\$ 300,000	\$ 300,000	\$ 4,650	\$ 300,000		\$ 100,000		\$ 300,000		\$ 300,000	\$ 300,000	Lift Station 12 Relocation	
23-26-6621	WWTP Capital Equip Purch			\$ 82,000	\$ 82,000	\$ 90,643			\$ -				\$ -	\$ -		
23-26-6651	WWTP Expansion				\$ -				\$ -				\$ -	\$ -		
23-26-6804	Economic Development					\$ 10,000			\$ 10,000		\$ 10,000		\$ 10,000	\$ 10,000		
Wastewater treatment facility improvements and sewer collection expansion											\$ 5,555,556		\$ 5,555,556			
23-26-6805	WWTP Planning				\$ -				\$ -				\$ -	\$ -		
TOTAL		\$ 180,423	\$ 213,950	\$ 382,000	\$ 595,950	\$ 259,240	\$ 514,154	\$ -	\$ 514,154	\$ 157,154	\$ 6,069,710	\$ -	\$ 6,069,710	\$ 5,912,556	3762.3%	

Adopted
12/12/2024

Water and Wastewater Treatment Plant CIP

													Difference		
WATER CIP													2025 vs 2024	2025 vs 2024	Comments
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	Actual 2024	Budget 2025 Current Operating	Budget 2025 Growth Areas	Budget 2025 Total				
Water CIP Cash Balance	\$ 478,319	\$ 499,831	\$ 499,831	\$ 529,123	\$ 503,609		\$ 503,609	\$ 599,644	\$ 635,853	\$ -	\$ 635,053	\$ 35,409	5.9%		
Water CIP Revenues															
4230 Interest	\$ 2,599	\$ 2,720	\$ 2,720	\$ 11,243	\$ 8,400		\$ 8,400	\$ 24,718	\$ 11,833		\$ 11,823	\$ (12,395)	-51.2%		
4512 CIP fee	\$ 194,491	\$ 191,900	\$ 191,900	\$ 195,769	\$ 195,500		\$ 195,500	\$ 196,988	\$ 196,000		\$ 196,000	\$ (988)	-0.5%		
Total Water CIP Revenues	\$ 197,092	\$ 195,720	\$ 195,720	\$ 207,012	\$ 203,900	\$ -	\$ 203,900	\$ 221,206	\$ 207,823	\$ -	\$ 207,823	\$ (13,383)	-6.1%		
Surplus (Deficit) to Balance	\$ 40,264	\$ 21,512	\$ 21,512	\$ 50,805	\$ (25,514)	\$ -	\$ (25,514)	\$ 70,520	\$ 35,409	\$ -	\$ 35,409	\$ (35,111)	-49.8%		
Water CIP Expenditures															
23-25-6029 Water SCADA			\$ -								\$ -	\$ -			
23-25-6030 Water Legal			\$ -								\$ -	\$ -			
23-25-6031 Water Engineering			\$ -								\$ -	\$ -			
23-25-6062 Water Capital Expenditure Maint.			\$ -								\$ -	\$ -			
23-25-6090 Water Debt Service Principal			\$ -								\$ -	\$ -			
23-25-6091 Water Debt Service Interest	\$ 79,305	\$ 79,305	\$ 79,305	\$ 79,305	\$ 79,305		\$ 79,305	\$ 76,105	\$ 79,305		\$ 79,305	\$ 3,000	3.9%		
23-25-6092 Water Debt Service Agent Fees	\$ 109	\$ 109	\$ 109	\$ 109	\$ 109		\$ 109	\$ 109	\$ 109		\$ 109	\$ -	0.0%		
23-25-6301 Water Professional Services	\$ 16,000	\$ 9,794	\$ 9,794	\$ 9,794			\$ -				\$ -	\$ -		Moved GRO contribution to Economic Development	
23-25-6311 Water Bank Fees/Check Fees			\$ -				\$ -				\$ -	\$ -			
23-25-6611 Water Capital Expenditure			\$ -				\$ -				\$ -	\$ -			
23-25-6652 Water Expansion			\$ -		\$ 45,000		\$ 45,000	\$ 11,546			\$ -	\$ (31,546)	-100.0%		
23-25-6804 Economic Development			\$ -		\$ 10,000		\$ 10,000		\$ 10,000		\$ 10,000	\$ 10,000			
23-25-6805 Water Planning			\$ -				\$ -				\$ -	\$ -			
Transfer to Water Debt Service Fund for SRF Loan	\$ 61,418	\$ 83,000	\$ 83,000	\$ 67,000	\$ 95,000		\$ 95,000	\$ 42,726	\$ 83,000		\$ 83,000	\$ 40,274	94.3%		
Total Water CIP Expenditures	\$ 156,831	\$ 174,208	\$ 174,208	\$ 156,208	\$ 229,414	\$ -	\$ 229,414	\$ 150,686	\$ 172,414	\$ -	\$ 172,414	\$ 21,728	14.4%		

Water and Sewer Capital Project Fund

	<i>Actual 2022</i>	<i>Budget 2023</i>	<i>Actual 2023</i>	<i>Budget 2024</i>	<i>Actual 2024</i>	<i>Budget 2025</i>
Cash Balance as of December 31st						
2020B Bond Proceeds	\$ 1,594,684	\$ (25,858)	\$ 1,010,969	\$ 28,353	\$ 416,468	\$ 10,409
Total Cash	\$ 1,594,684	\$ (25,858)	\$ 1,010,969	\$ 28,353	\$ 416,468	\$ 10,409

<i>REVENUES</i>	<i>Actual 2022</i>	<i>Budget 2023</i>	<i>Actual 2023</i>	<i>Budget 2024</i>	<i>Actual 2024</i>	<i>Budget 2025</i>
4230 Interest	\$ 4,384	\$ 1,800	\$ 17,283	\$ 1,800	\$ 39,272	\$ 3,000
TOTAL	\$ 4,384	\$ 1,800	\$ 17,283	\$ 1,800	\$ 39,272	\$ 3,000

Surplus (Deficit) to Balance	\$ (215,837)	\$ (1,620,542)	\$ (583,714)	\$ (982,616)	\$ (594,501)	\$ (406,059)
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<i>EXPENDITURES</i>	<i>Actual 2022</i>	<i>Budget 2023</i>	<i>Actual 2023</i>	<i>Budget 2024</i>	<i>Actual 2024</i>	<i>Budget 2025</i>
6032 Insurance						
6193 Cost of Issuance						
6311 Bank Fees						
6611 Sewer System Capital Project						
WWTP BEP						
Change Orders						
BEP Contingency						
Sewer Expansion Design Eng.						
5 Sanitary Sewer Crossings		\$ 225,684		\$ 225,684	\$ -	
SCADA Design Fees						
SCADA System	\$ 104,538		\$ 28,286			
Engineering Lift Station No. 6		\$ 40,000		\$ 40,000		
Sewer Projects & Contingency	\$ 12,393	\$ 678,687	\$ 39,893	\$ 708,732	\$ 530,537	\$ 409,059
WWTF Bypass, I & I Study	\$ 28,629	\$ 54,623	\$ 46,371	\$ 10,000		
Engineering Sewer Expansions					\$ 52,288	
Lift Station #12 Relocation Design	\$ 34,873	\$ 24,713	\$ 1,733			
6611 Water System Capital Projects						
SCADA System	\$ 39,788	\$ 39,557	\$ 11,271			
North Side Water Expansion		\$ 430,877	\$ 473,444		\$ 50,948	
N. Side Water Exp. Contingency		\$ 62,000				
Water Expansion Casings						
SCADA Design Fees						
Roundabout Water Main Relocate		\$ 66,201				
Water Projects & Contingency						
TOTAL	\$ 220,221	\$ 1,622,342	\$ 600,997	\$ 984,416	\$ 633,773	\$ 409,059

Adopted
12/12/2024

SRF Water Projects

	<i>Actual 2022</i>	<i>Budget 2023</i>	<i>Actual 2023</i>	<i>Budget 2024</i>
SRF Loan Balance	\$ 637,380	\$ 355,275	\$ 506,961	

<i>EXPENDITURES</i>	<i>Actual 2022</i>	<i>Budget 2023</i>	<i>Actual 2023</i>	<i>Budget 2024</i>
Cost of Issuance				
Contract 1 - LE Davis Construction		\$ 154,747	\$ 127,340	
Contract 2 - Maguire Iron	\$ 88,500			
Meter Procurement		\$ 10,357		
Engineering			\$ 4,465	
Elm St. Chemical Fees				
Refinance 2003 DWSRF Loan				
Contingency		\$ 117,002		
Cast Iron Main Replacement				
TOTAL	\$ 88,500	\$ 282,106	\$ 131,805	\$ -

Water Fund

Water Department 21-91

	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	Actual 2024	Budget 2025 Current Operating	Budget 2025 Growth Areas	Budget 2025 Total	Difference		Comments
													2025 vs. 2024	2025 vs. 2024	
Operating Cash Balance	\$ 579,007	\$ 578,744	\$ (410,593)	\$ 168,151	\$ 1,004,917	\$ 1,008,775	\$ (257,260)	\$ 751,515	\$ 991,198	\$ 993,043	\$ (181,541)	\$ 811,502	\$ (180,696)		
Money Market Cash Balance	\$ 479,915	\$ 484,955		\$ 484,955									\$ -		
Repair & Replacement Account (see #)	\$ 439,349	\$ 422,435		\$ 422,435	\$ 537,906	\$ 391,560		\$ 392,560	\$ 437,524	\$ 684,583	\$ (37,941)	\$ 646,642	\$ 209,118		
Rent Revenues	\$ 22,200	\$ 43,000		\$ 43,000	\$ 41,800	\$ 67,600		\$ 67,600	\$ 67,600	\$ 9,516		\$ 95,816	\$ 28,216		
Total Cash Balance December 31	\$ 1,520,470	\$ 1,529,134	\$ (410,593)	\$ 1,118,541	\$ 1,884,623	\$ 1,468,935	\$ (257,260)	\$ 1,211,675	\$ 1,497,322	\$ 1,773,441	\$ (219,482)	\$ 1,553,960	\$ 56,638	3.8%	

REVENUES	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	Actual 2024	Budget 2025 Current Operating	Budget 2025 Growth Areas	Budget 2025 Total	2025 vs. 2024	2025 vs. 2024	Comments
4091 Water PILOT	\$ 34,437	\$ 55,680		\$ 55,680	\$ 54,969	\$ 56,963		\$ 56,963	\$ 54,508	\$ 59,477		\$ 59,477	\$ 4,969	9.1%	
4200 Sale of Assets				\$ -								\$ -			
4230 Interest	\$ 7,210	\$ 7,200		\$ 7,200	\$ 24,738	\$ 27,600		\$ 27,600	\$ 82,936	\$ 43,343		\$ 43,343	\$ (39,593)	-47.7%	
4380 Misc. Revenues	\$ 35,058			\$ -	\$ 12,876			\$ -	\$ 9,872			\$ -	\$ (9,872)		2022 is the Fire Dept. water fine reimb. & scrap revenues
4500 Water Use Exempt	\$ 55,880	\$ 62,400		\$ 62,400	\$ 71,303	\$ 73,553		\$ 72,553	\$ 67,597	\$ 70,000		\$ 70,000	\$ 2,403	3.6%	
4505 Water Use Resident	\$ 740,958	\$ 828,000		\$ 828,000	\$ 834,994	\$ 886,454		\$ 886,454	\$ 851,399	\$ 900,777		\$ 930,777	\$ 79,378	9.3%	
4510 Water Use Business	\$ 160,195	\$ 190,800		\$ 190,800	\$ 191,490	\$ 205,941		\$ 205,941	\$ 194,498	\$ 216,238		\$ 216,238	\$ 21,740	11.2%	
4520 Water Use Twp/In	\$ 16,404	\$ 15,000		\$ 15,000	\$ 31,285	\$ 15,500		\$ 15,500	\$ 26,290	\$ 16,404		\$ 16,404	\$ (9,886)	-37.6%	
4540 Webster Capital Credits	\$ 1,208			\$ -	\$ 1,771			\$ -	\$ 2,981			\$ -	\$ (2,981)	-100.0%	
4541 Anthem Ins. Rebate	\$ 3,379			\$ -	\$ 5,466			\$ -	\$ 8,067			\$ -	\$ (8,067)	-100.0%	Not budgeting for Anthem Insurance Rebate.
4542 Insurance Claims				\$ -				\$ -				\$ -	\$ -		
4555 Water Use Late Charge	\$ 42,997	\$ 41,000		\$ 41,000	\$ 44,585	\$ 44,669		\$ 44,669	\$ 45,300	\$ 45,000		\$ 45,000	\$ (300)	-0.7%	
4560 Water Use Adjustment	\$ 1,810			\$ -	\$ 1,084			\$ -	\$ 6,905			\$ -	\$ (6,905)	-100.0%	
4565 Water Tower Rent	\$ 15,800	\$ 20,800		\$ 20,800	\$ 19,600	\$ 25,800		\$ 25,800	\$ 25,800	\$ 28,216		\$ 28,216	\$ 2,416	9.4%	
Subtotal	\$ 1,135,737	\$ 1,220,880	\$ -	\$ 1,220,880	\$ 1,304,162	\$ 1,335,480	\$ -	\$ 1,335,480	\$ 1,376,153	\$ 1,409,455	\$ -	\$ 1,409,455	\$ 33,301	2.4%	
Surplus (Deficit) to Balance	\$ 8,312	\$ 4,778	\$ (410,593)	\$ (405,815)	\$ (39,361)	\$ 3,858	\$ (257,260)	\$ (253,401)	\$ (48,042)	\$ 848	\$ (181,541)	\$ (180,696)			

OPERATING EXPENDITURES	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	Actual 2024	Budget 2025 Current Operating	Budget 2025 Growth Areas	Budget 2025 Total	2025 vs. 2024	2025 vs. 2024	Comments
6010 Wages	\$ 208,788	\$ 208,788		\$ 208,788	\$ 226,764	\$ 226,764		\$ 226,764	\$ 241,312	\$ 241,312		\$ 241,312	\$ 19,548	6.3%	
6011 Wages - Admin	\$ 278,192	\$ 102,745		\$ 102,745	\$ 299,790	\$ 105,303		\$ 105,303	\$ 118,774	\$ 97,407		\$ 97,407	\$ 19,945	6.3%	
6011 Payroll Taxes	\$ 15,972	\$ 15,972		\$ 15,972	\$ 17,347	\$ 17,347		\$ 17,347	\$ 18,460	\$ 18,460		\$ 18,460	\$ 1,113	5.0%	
6012 Payroll Taxes - Admin	\$ 19,685	\$ 7,860		\$ 7,860	\$ 21,077	\$ 8,056		\$ 8,056	\$ 22,359	\$ 7,457		\$ 7,457	\$ 3,383	15.0%	
6012 Group Insurance	\$ 82,329	\$ 82,329		\$ 82,329	\$ 84,632	\$ 84,632		\$ 84,632	\$ 85,044	\$ 85,044		\$ 85,044	\$ 416	0.5%	
6013 Group Ins. - Admin	\$ 93,685	\$ 28,978		\$ 28,978	\$ 116,991	\$ 34,980		\$ 34,980	\$ 111,097	\$ 18,876		\$ 38,826	\$ 21,778	20.5%	
6013 LAGERS	\$ 31,537	\$ 31,537		\$ 31,537	\$ 35,861	\$ 35,861		\$ 35,861	\$ 35,955	\$ 35,955		\$ 35,955	\$ 94	0.3%	
6013 LAGERS - Admin	\$ 41,020	\$ 13,204		\$ 13,204	\$ 43,449	\$ 13,320		\$ 13,320	\$ 45,719	\$ 13,079		\$ 13,079	\$ 3,275	7.2%	
6014 Worker's Compensation	\$ 5,851	\$ 9,778		\$ 9,778	\$ 7,211	\$ 17,095		\$ 17,095	\$ 10,377	\$ 12,340		\$ 12,340	\$ 1,963	18.9%	
6020 Truck Expense	\$ 4,605	\$ 4,000		\$ 4,000	\$ 6,605	\$ 6,000		\$ 6,000	\$ 7,404	\$ 6,000		\$ 6,000	\$ (1,404)	-19.0%	
6021 Gas and Oil	\$ 17,431	\$ 17,000		\$ 17,000	\$ 16,736	\$ 18,000		\$ 18,000	\$ 15,716	\$ 18,000		\$ 18,000	\$ 2,284	14.4%	
6022 Fuel, Maintenance	\$ 4,593	\$ 4,000		\$ 4,000	\$ 7,924	\$ 6,000		\$ 6,000	\$ 11,572	\$ 6,200		\$ 6,200	\$ (5,072)	-43.8%	
6023 Computer Maintenance	\$ 4,004	\$ 5,964		\$ 5,964	\$ 9,767	\$ 8,400		\$ 8,400	\$ 13,643	\$ 12,120		\$ 12,120	\$ (1,523)	-4.1%	
6025 Maintenance	\$ 66,099	\$ 48,000		\$ 48,000	\$ 49,889	\$ 50,000		\$ 50,000	\$ 51,452	\$ 50,000		\$ 50,000	\$ (1,452)	-2.8%	
6027 Radio Expense	\$ -	\$ -		\$ -	\$ -	\$ -		\$ -	\$ -	\$ -		\$ -	\$ -		
6028 Building Maintenance	\$ 37	\$ 1,000		\$ 1,000	\$ 807	\$ 1,000		\$ 1,000	\$ 4,923	\$ 1,000		\$ 1,000	\$ (3,923)	-79.7%	
6029 SCADA	\$ 11,338	\$ 12,500		\$ 12,500	\$ 14,458	\$ 7,120		\$ 7,120	\$ 3,372	\$ 7,120		\$ 7,120	\$ 4,798	206.7%	
6030 Fuel	\$ 343	\$ 500		\$ 500	\$ 74	\$ 500		\$ 500	\$ 180	\$ 500		\$ 500	\$ 320	177.8%	
6031 Encumbrance	\$ 6,794	\$ 5,000		\$ 5,000	\$ 2,550	\$ 5,000		\$ 5,000	\$ 10,000	\$ 5,000		\$ 5,000	\$ (5,000)	-50.0%	
6032 Insurance	\$ 22,827	\$ 25,703		\$ 25,703	\$ 25,618	\$ 29,732		\$ 29,732	\$ 28,391	\$ 42,782		\$ 42,782	\$ 14,391	50.7%	
6033 Postage	\$ 7,623	\$ 7,000		\$ 7,000	\$ 11,195	\$ 8,000		\$ 8,000	\$ 8,799	\$ 10,000		\$ 10,000	\$ 1,201	13.7%	
6034 Custodian Fee	\$ 1,027	\$ 1,300		\$ 1,300	\$ 1,121	\$ 1,300		\$ 1,300	\$ 1,414	\$ 1,700		\$ 1,700	\$ 286	20.2%	
6038 Postage Mach lease	\$ 280	\$ 280		\$ 280	\$ 282	\$ 280		\$ 280	\$ 290	\$ 300		\$ 300	\$ 10	3.4%	
6040 Office Supplies	\$ 443	\$ 700		\$ 700	\$ 280	\$ 700		\$ 700	\$ 368	\$ 700		\$ 700	\$ 332	90.3%	
6045 General Supplies	\$ 3,085	\$ 3,000		\$ 3,000	\$ 4,254	\$ 3,000		\$ 3,000	\$ 5,149	\$ 3,200		\$ 3,200	\$ 1,949	11.64%	
6047 Gravel	\$ 3,648	\$ 3,400		\$ 3,400	\$ 3,939	\$ 4,000		\$ 4,000	\$ 5,108	\$ 5,000		\$ 5,000	\$ (1,061)	-21.5%	
6050 Utilities	\$ -	\$ -		\$ -	\$ -	\$ -		\$ -	\$ -	\$ -		\$ -	\$ -		
6051 Telephone	\$ 5,997	\$ 6,700		\$ 6,700	\$ 6,339	\$ 6,700		\$ 6,700	\$ 6,637	\$ 7,200		\$ 7,200	\$ 563	8.2%	
6052 Power	\$ 69,414	\$ 70,200		\$ 70,200	\$ 73,435	\$ 70,200		\$ 70,200	\$ 78,152	\$ 75,000		\$ 75,000	\$ (3,152)	-4.0%	
6060 Grounds Maintenance	\$ 3,793	\$ 4,200		\$ 4,200	\$ 4,405	\$ 4,200		\$ 4,200	\$ 4,408	\$ 4,400		\$ 4,400	\$ 200	2.2%	
6062 Capital Exp. Maint.	\$ -	\$ -		\$ -	\$ -	\$ -		\$ -	\$ -	\$ -		\$ -	\$ -		
6069 Uniforms	\$ 2,326	\$ 4,500		\$ 4,500	\$ 2,765	\$ 4,500		\$ 4,500	\$ 6,097	\$ 4,500		\$ 4,500	\$ (1,597)	-26.2%	
6070 Meeting & Lodging	\$ 672	\$ 500		\$ 500	\$ 267	\$ 500		\$ 500	\$ 84	\$ 500		\$ 500	\$ 416	493.0%	
6071 Dues and Subscriptions	\$ 1,127	\$ 1,800		\$ 1,800	\$ 1,112	\$ 1,500		\$ 1,500	\$ 1,156	\$ 1,800		\$ 1,800	\$ 344	29.8%	
6072 Trash	\$ 1,250	\$ 1,000		\$ 1,000	\$ 746	\$ 2,500		\$ 2,500	\$ 2,167	\$ 2,500		\$ 2,500	\$ 334	15.4%	
6073 Publications	\$ 733	\$ 2,000		\$ 2,000	\$ 572	\$ 2,000		\$ 2,000	\$ 569	\$ 1,000		\$ 1,000	\$ 431	75.8%	
6075 Training and Safety	\$ 5,079	\$ 5,000		\$ 5,000	\$ 4,603	\$ 5,000		\$ 5,000	\$ 3,823	\$ 5,000		\$ 5,000	\$ 1,178	30.8%	

	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	Actual 2024	Budget 2025 Current Operating	Budget 2025 Growth Areas	Budget 2025 Total	2025 vs. 2024	2025 vs. 2024	Comments
OPERATING EXPENDITURES															
6076 Unemployment	\$ -	\$ -	\$ -	\$ -	\$ 167	\$ -	\$ -	\$ -	\$ 312	\$ -	\$ -	\$ -	\$ -	\$ (312)	-100.0%
6077 Misc. Supplies	\$ 238	\$ 300	\$ -	\$ 300	\$ 487	\$ 300	\$ 300	\$ 557	\$ 300	\$ 300	\$ -	\$ 300	\$ (257)	-46.2%	
6101 Location	\$ 928	\$ 1,200	\$ -	\$ 1,200	\$ 891	\$ 1,200	\$ 1,200	\$ 1,408	\$ 1,200	\$ 1,200	\$ 1,200	\$ 1,200	\$ (208)	-14.8%	
6230 City Website	\$ 5,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
6231 Software Support	\$ 16,292	\$ 20,000	\$ -	\$ 20,000	\$ 19,147	\$ 20,000	\$ 20,000	\$ 20,596	\$ 20,500	\$ 20,500	\$ 20,500	\$ 20,500	\$ 5,004	28.7%	
6251 Meters	\$ 51,185	\$ 20,000	\$ -	\$ 20,000	\$ 30,000	\$ 24,054	\$ 20,000	\$ 30,000	\$ 19,170	\$ 30,000	\$ 30,000	\$ 30,000	\$ 10,830	56.5%	
6252 Wells	\$ 6,388	\$ 10,000	\$ -	\$ 10,000	\$ 7,082	\$ 10,000	\$ 10,000	\$ 5,978	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 4,022	67.3%	
6353 Water Supplies	\$ 1,603	\$ 2,000	\$ -	\$ 2,000	\$ 1,952	\$ 2,000	\$ 2,000	\$ 2,136	\$ 2,500	\$ 2,500	\$ 2,500	\$ 2,500	\$ 364	17.1%	
6254 Disinfection/Water Treatment	\$ 46,416	\$ 45,000	\$ -	\$ 45,000	\$ 38,490	\$ 45,000	\$ 45,000	\$ 45,000	\$ 39,158	\$ 45,000	\$ 45,000	\$ 45,000	\$ 5,042	12.0%	
6255 Water Towers	\$ -	\$ 600	\$ -	\$ 600	\$ 2,557	\$ 600	\$ 600	\$ 600	\$ 61	\$ 600	\$ 600	\$ 600	\$ 539	89.6%	
6256 Replacement Account - See Below	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	See Below
6301 Professional Services	\$ 500	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
6302 Accounting	\$ 2,932	\$ 3,000	\$ -	\$ 3,000	\$ 2,672	\$ 3,000	\$ 3,000	\$ 2,672	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000	\$ 328	12.3%	
6502 Property	\$ 2,933	\$ 2,500	\$ -	\$ 2,500	\$ 2,707	\$ 3,000	\$ 3,000	\$ 3,000	\$ 2,201	\$ 3,000	\$ 3,000	\$ 3,000	\$ 799	36.3%	
6611 Capital Expenditure Purch	\$ 54,437	\$ 55,600	\$ -	\$ 55,600	\$ 54,969	\$ 56,963	\$ 56,963	\$ 54,408	\$ 55,877	\$ 55,877	\$ 55,877	\$ 55,877	\$ 4,969	9.1%	
Transfer PILOT to GP	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Subtotal	\$ 872,986	\$ 907,216	\$ -	\$ 907,216	\$ 907,846	\$ 954,763	\$ 954,763	\$ 930,533	\$ 1,013,335	\$ 1,013,335	\$ 1,013,335	\$ 1,013,335	\$ 82,802	8.9%	

	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	Actual 2024	Budget 2025 Current Operating	Budget 2025 Growth Areas	Budget 2025 Total	2025 vs. 2024	2025 vs. 2024	Comments
CAPITAL EXPENDITURES															
6256 Repair and Replacement	\$ 125,906	\$ 305,000	\$ -	\$ 305,000	\$ 189,528	\$ 496,405	\$ 496,405	\$ 451,441	\$ 120,000	\$ 405,000	\$ 405,000	\$ 405,000	\$ 525,000	\$ 119,999	29.6%
Transfer to (cost) Replacement	\$ 61,640	\$ (16,914)	\$ -	\$ (16,914)	\$ 98,558	\$ (145,346)	\$ (145,346)	\$ (100,383)	\$ 247,059	\$ (37,941)	\$ (37,941)	\$ (37,941)	\$ (157,941)	\$ (219,490)	-55.0%
6611 Prior Year Capital Expend	\$ 51,094	\$ -	\$ 95,000	\$ 95,000	\$ 95,483	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
6630 New City Hall Renovation	\$ -	\$ -	\$ 105,593	\$ 105,593	\$ 9,044	\$ -	\$ -	\$ -	\$ 91,593	\$ 91,593	\$ 91,593	\$ 91,593	\$ 25,000	27.3%	
6611 IT Upgrade & New Building	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 60,626	\$ 60,626	\$ 60,626	\$ 60,626	\$ 7,421	12.2%	
6611 Computer Replacement/Windows Upgrades	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,870	\$ 1,870	\$ 1,870	\$ 1,870	\$ 1,870	100.0%	
6611 Remaster Tower	\$ -	\$ 25,000	\$ -	\$ 25,000	\$ -	\$ -	\$ -	\$ -	\$ 3,726	\$ 3,726	\$ 3,726	\$ 3,726	\$ 3,726	100.0%	
6611 Bulk Water Filter Station	\$ -	\$ 23,000	\$ -	\$ 23,000	\$ -	\$ 47,000	\$ 47,000	\$ 47,000	\$ 48,018	\$ 48,018	\$ 48,018	\$ 48,018	\$ 25,018	52.1%	
6611 New Building	\$ -	\$ 75,000	\$ -	\$ 75,000	\$ -	\$ 75,000	\$ 75,000	\$ 75,000	\$ 75,000	\$ 75,000	\$ 75,000	\$ 75,000	\$ 75,000	100.0%	
6611 IT Hardware	\$ -	\$ 49,000	\$ -	\$ 49,000	\$ 23,464	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000	100.0%	
6251 Meters for New Subdivisions	\$ -	\$ 20,000	\$ -	\$ 20,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
6018 Part-time Staff	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 10,000	\$ 10,000	\$ 10,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
6611 Utility Truck	\$ -	\$ 20,000	\$ -	\$ 20,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
6611 Skid Steer Attachment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 6,667	\$ 6,667	\$ 6,667	\$ 5,333	\$ 5,333	\$ 5,333	\$ 5,333	\$ 5,333	100.0%	
6611 Tower 3 Security Fence	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 28,000	\$ 28,000	\$ 28,000	\$ 28,000	100.0%	
6611 Boost Station Generator	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 35,000	\$ 35,000	\$ 35,000	\$ 35,000	100.0%	
Portable Welder	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,000	\$ 4,000	\$ 4,000	\$ 4,000	100.0%	
Shaw Welder	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,250	\$ 3,250	\$ 3,250	\$ 3,250	100.0%	
Directional Bore Machine	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Transfer Rent Revenues	\$ 15,800	\$ 20,800	\$ -	\$ 20,800	\$ 19,600	\$ 25,800	\$ 25,800	\$ 25,800	\$ 25,314	\$ 25,314	\$ 25,314	\$ 25,314	\$ 28,216	111.5%	
Subtotal	\$ 254,440	\$ 308,886	\$ 410,593	\$ 719,479	\$ 435,677	\$ 376,859	\$ 257,260	\$ 634,318	\$ 494,562	\$ 395,278	\$ 181,541	\$ 576,815	\$ 82,153	16.6%	

TOTAL EXPENDITURES	\$ 1,127,426	\$ 1,216,102	\$ 410,593	\$ 1,626,695	\$ 1,343,523	\$ 1,331,622	\$ 257,260	\$ 1,588,881	\$ 1,425,096	\$ 1,408,610	\$ 181,541	\$ 1,590,151	\$ 165,055	10.4%
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	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	Actual 2024	Budget 2025 Current Operating	Budget 2025 Growth Areas	Budget 2025 Total	2025 vs. 2024	2025 vs. 2024	Comments
REPAIR & REPLACEMENT ACCOUNT															
Cash Balance as of December 31st	\$ 439,349	\$ 422,435	\$ -	\$ 422,435	\$ 537,906	\$ 392,560	\$ 392,560	\$ 392,560	\$ 437,524	\$ 684,583	\$ (37,941)	\$ 646,642	\$ 259,118	58.2%	
Replacement Schedule Transfer Out	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Replace Well #3 Pump & Motor	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Paint Blue Jay Water Tower	\$ -	\$ 185,000	\$ -	\$ 185,000	\$ -	\$ 311,405	\$ 311,405	\$ 311,405	\$ 294,676	\$ 294,676	\$ 294,676	\$ 294,676	\$ 18,728	6.3%	
Paint Pine & Jackson Water Tower	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Paint Warren Water Tower	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Water Line Replacement Schedule Projects:	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 90,000	\$ 90,000	\$ 90,000	\$ 90,000	100.0%	
S. Vine Elm N. Bedford & Bedford	\$ 120,000	\$ -	\$ -	\$ 120,000	\$ 189,128	\$ 80,000	\$ 80,000	\$ 80,000	\$ 156,765	\$ 156,765	\$ 156,765	\$ 156,765	\$ 76,765	48.9%	
S. Elm Waterline Replacement Materials	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 75,000	\$ 75,000	\$ 75,000	\$ 75,000	\$ 75,000	\$ 75,000	\$ 75,000	\$ 75,000	100.0%	
Equipment Rental	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	100.0%	
Engineering	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	100.0%	
Cedarbrook Waterline	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 70,000	\$ 70,000	\$ 70,000	\$ 70,000	100.0%	
Brentwood Waterline	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 70,000	\$ 70,000	\$ 70,000	\$ 70,000	100.0%	
Rossmore Waterline	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 45,000	\$ 45,000	\$ 45,000	\$ 45,000	100.0%	
South Vine	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 17,000	\$ 17,000	\$ 17,000	\$ 17,000	100.0%	
West Bedford	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 43,000	\$ 43,000	\$ 43,000	\$ 43,000	100.0%	
Dill Street	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 48,000	\$ 48,000	\$ 48,000	\$ 48,000	100.0%	
North Bedford	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 112,000	\$ 112,000	\$ 112,000	\$ 112,000	100.0%	
Replacement Schedule Project	\$ 125,906	\$ -	\$ -	\$ 125,906	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Subtotal	\$ 125,906	\$ 305,000	\$ -	\$ 305,000	\$ 189,528	\$ 496,405	\$ 496,405	\$ 451,441	\$ 120,000	\$ 405,000	\$ 405,000	\$ 405,000	\$ 525,000	\$ 119,999	29.6%
Annual Replacement Schedule	\$ 187,546	\$ 288,086	\$ -	\$ 288,086	\$ 288,086	\$ 351,059	\$ 351,059	\$ 351,059	\$ 351,059	\$ 347,059	\$ 347,059	\$ 347,059	\$ 347,059	\$ (4,000)	-1.1%
Net Transfer In (Out)	\$ 61,640	\$ (16,914)	\$ -	\$ (16,914)	\$ 98,558	\$ (145,346)	\$ (145,346)	\$ (145,346)	\$ (100,383)	\$ 247,059	\$ (37,941)	\$ (157,941)	\$ (157,941)	\$ (219,490)	-55.0%

Adopted
12/12/2024

Water Fund 21-90

Line Item	Line Item Description	Request Detail	2024 Budget Amount	2025 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.	\$ 56,963	\$ 59,477
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 Water Meter Deposit accounts.	\$ 27,600	\$ 43,343
4380	Misc. Revenues	2% of Sales Tax for timely collections, 2% of Primacy Fee retained for collection, purchasing card rebate, scrap metal, and refunds.		
4500	Water Use Exempt	Water use collections on tax exempt entities, such as churches and schools.	\$ 72,553	\$ 70,000
4505	Water Use Resident	Water use collections on residential meters have a base fee of \$20.79 plus \$0.332 per 100 gallons usage inside the City limits and a base fee of \$41.59 plus \$0.664 per 100 gallons for usage outside the City limits beginning January 1, 2025.	\$ 886,454	\$ 930,777
4510	Water Use Business	Water use collections on business meters. Non-residential base fee is \$25.99 plus \$0.332 per 100 gallons usage beginning January 1, 2025.	\$ 205,941	\$ 216,238
4520	Water Use Tapin	Revenue collected to pay for new meters.	\$ 15,500	\$ 16,404
4540	Webster Capital Credits	Once a year Webster Electric Cooperative distributes the amount of money that is left over after all expenses have been paid in the form of capital credits on a 20 year payment cycle.		
4541	Anthem Ins. Rebate	A result of the medical loss ratio (MLR), which is part of the Affordable Care Act (ACA). MLR is that a certain percentage of premium dollars must be used for medical claims and programs that improve the quality of health care and not for administrative expenses.		
4555	Water Use Late Charge	Fees and penalties collected on late payments.	\$ 44,669	\$ 45,000
4560	Water Use Adjustment	When a customer pays more on their account than what is due, the extra amount is recorded in this line item. When the overage is applied to the account, it is deducted from this line and applied to the above appropriate lines.		
4565	Water Tower Rent	Rent received from renting space on the water towers. These funds are being set aside for future use.	\$ 25,800	\$ 28,216
4580	Damaged Prop. Collection			
Total Revenues			\$ 1,335,480	\$ 1,409,455
6010	Wages F/T	8 employees with various allocations.	\$ 226,764	\$ 241,312
	Wages - Admin	8 full-time employees and one part-time employee with various allocations.	\$ 105,303	\$ 97,407
6011	Payroll Taxes	Next several lines are based on the above employees and allocations.	\$ 17,347	\$ 18,460
	Payroll Taxes - Admin		\$ 8,056	\$ 7,452
6012	Group Insurance		\$ 84,632	\$ 95,044
	Group Ins. - Admin		\$ 34,980	\$ 38,826
6013	LAGERS		\$ 33,561	\$ 35,955
	LAGERS - Admin		\$ 13,320	\$ 13,039
6014	Worker's Compensation		\$ 12,095	\$ 12,340
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 65,782 miles, U2- 2014 Dodge 2500 utility truck 94,355 miles, U3-2007 Ford F150 pickup 123,703 miles, U4-2015 Chevy 3500 utility truck 72,321 miles, U5-1995 Ford F250 utility truck 118,760 miles, U6- 2019 Vactor7500 truck 7,415 miles, U7-2014 Ford F450 flatbed truck 183,323 miles, U8- 2016 Ford F550 flatbed truck 117,046 miles, U9-1997 Ford ranger 95,523 miles, U-10 2007 Chevy 1500 pickup 113,846 miles, U-11 1982 Chevy C60 dump/water truck 79,997 miles, U-12 1994 Ford Dump truck 99,539 miles.	\$ 6,000	\$ 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.	\$ 18,000	\$ 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 4,221 hours, U-14 2022 310 John Deere backhoe 920 hours, U-15 2023 CAT 289 skid steer 401 hours, U-16 2021 305 CST Mini Excavator 910 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..	\$ 6,000	\$ 6,500
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.	\$ 8,400	\$ 12,120
6025	Maintenance	Funds are for daily maintenance, improvements, and repairs of emergency situations to maintain and repair our water distribution system when pipes fail, contractor errors, or something breaks. Our water system includes line sizes of 3/4", 1", 1 1/2", 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. All of our necessary parts have had an increase in cost the past couple of years.	\$ 50,000	\$ 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.	\$ 7,120	\$ 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.	\$ 29,732	\$ 42,782
6033	Postage	Funds used for sending out water/sewer bills, informational letters, and packages.	\$ 8,000	\$ 10,000
6034	Custodian Fee	Commercial janitorial services to clean City owned properties, including the Water building.	\$ 1,300	\$ 1,700
6038	Postage Mach lease	Funds the water department share of a monthly lease.	\$ 280	\$ 300
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	\$ 3,500
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.	\$ 4,000	\$ 5,000
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	\$ 7,200
6052	Power	Funds used to pay for electric at the water facility, boost station, 3 well sites, and 3 tower sites.	\$ 70,200	\$ 75,000
6060	Grounds Maintenance	Contract mowing of City properties.	\$ 4,208	\$ 4,500
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.	\$ 2,500	\$ 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	\$ 1,000
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	\$ 26,500
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 four 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.	\$ 496,405	\$ 120,000
	Replacement Schedule	Transfer to Replacement Fund	\$ (145,346)	\$ 247,059
6302	Accounting	Funds the water department portion of the annual audit.	\$ 3,000	\$ 3,000
6323	WC Injury City Paid			
6502	Propane	Heating the offices and equipment bays in the Water Department.	\$ 3,000	\$ 3,000
		Transfer PILOT to General	\$ 56,963	\$ 59,477
		Transfer Rent Revenues for future use.	\$ 25,800	\$ 28,216
		Total Expenditures	\$ 1,331,622	\$ 1,408,610
		Net	\$ 3,858	\$ 844

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.	\$ 93,593	\$ 25,000
6611		Prior Year Capital	\$ 88,667	
6611	Capital Expenditure Purchase	New Building at the Treatment Plant that would allow for the department to be more efficient, the collection system employees currently work with the water department employees daily and there is not enough room for equipment and parts at one location which causes us to make extra trips across town to get everything needed for daily tasks, This would allow for the Street Department to be housed out of the current water building on McVay Street and would allow for us to get all of our equipment in out of the weather, and not have to sit outside adding wear and tear during certain weather conditions.	\$ 75,000	\$ 75,000
6611	Capital Expenditure Purchase	Tower 3 security fence. This purchase would be to fence in the property at this tower site which would prevent vandalism on the tower.		\$ 28,000
6611	Capital Expenditure Purchase	Boost Station Generator. This site currently does not have any power backup for outages, with the improvements we have made on S Elm and the added houses in the area this station has to be working at all times otherwise the water pressure will go below the DNR regulated limits		\$ 35,000
6611	Capital Expenditure Purchase	Computer Replacement/Windows Upgrades.		\$ 3,870
	Capital Expenditure Purchase	IT Upgrades & New Building: Carry over from 2024		\$ 7,421
	Capital Expenditure Purchase	Portable Welder. This purchase would be used for a variety of repairs and jobs with our infrastructure and projects and could be split between water and sewer		\$ 4,000
	Capital Expenditure Purchase	Shop Welder. This purchase would allow us to have a wire feed welder at our shop, currently we have a arc welder we use at the treatment plant or we are borrowing and hauling the street dept welder to one of our shops and it could be split between water and sewer		\$ 3,250
	Repair & Replacement	Water Line Replacement Schedule Projects: Cedarbrook, Brentwood, Roanoke, South Vine, West Bedford, Dill Street, North Buffalo total growth area funds \$405,000, instead of transferring \$247,059 to replacement, using \$157,941 from the replacement account.		
		Total Growth Areas	\$ 257,260	\$ 181,541
		Total Expenditures	\$ 1,588,882	\$ 1,590,151
		Net	\$ (253,402)	\$ (180,697)

Water Capacity Fees 21-91

													Difference		
	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	Actual 2024	Budget 2025 Current Operating	Budget 2025 Growth Areas	Budget 2025 Total	2025 vs. 2024	2025 vs. 2024	Comments
Cash Balance as of December 31st	\$ 57,388	\$ 63,772		\$ 63,772	\$ 72,977	\$ 79,977		\$ 79,977	\$ 81,187	\$ 95,687	\$ -	\$ 95,687	\$ 14,500	18%	
REVENUES															
	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	Actual 2024	Budget 2025 Current Operating	Budget 2025 Growth Areas	Budget 2025 Total	2025 vs. 2024	2025 vs. 2024	Comments
4570 Capacity Fees	\$ 6,384	\$ 7,000		\$ 7,000	\$ 15,589	\$ 7,000		\$ 7,000	\$ 8,211	\$ 14,500		\$ 14,500	\$ 6,289	76.6%	Pleasant Hill subdivision
Subtotal	\$ 6,384	\$ 7,000	\$ -	\$ 7,000	\$ 15,589	\$ 7,000	\$ -	\$ 7,000	\$ 8,211	\$ 14,500	\$ -	\$ 14,500	\$ 6,289	76.6%	
Surplus (Deficit to Balance)	\$ 6,384	\$ 7,000	\$ -	\$ 7,000	\$ 15,589	\$ 7,000	\$ -	\$ 7,000	\$ 8,211	\$ 14,500	\$ -	\$ 14,500	\$ 6,289	76.6%	
EXPENDITURES															
	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	Actual 2024	Budget 2025 Current Operating	Budget 2025 Growth Areas	Budget 2025 Total	2025 vs. 2024	2025 vs. 2024	Comments
6029 SCADA															
6030 Legal															
6031 Engineering															
6062 Capital Exp. Maint.															
6251 Meters															
6611 Capital Expenditure															
6626 Equipment Lease															
TOTAL	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -			

Adopted
12/12/2024

Water Capacity Fees

Line Item	Line Item Description	Request Detail	2024 Budget Amount	2025 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. Increased due to the Pleasant Hill subdivision.	\$ 7,000	\$ 14,500
		Total Revenues	\$ 7,000	\$ 14,500
		Total Expenditures	\$ -	\$ -
		Net	\$ 7,000	\$ 14,500