

AN ORDINANCE ADOPTING AN ANNUAL BUDGET FOR THE FISCAL YEAR BEGINNING ON JANUARY 1, 2020, AND APPROPRIATING FUNDS PURSUANT THERETO.

WHEREAS, THE City Clerk has presented to the Board of Aldermen an annual budget for the fiscal year beginning on January 1, 2020.

NOW, THEREFORE, BE IT ORDAINED BY THE BOARD OF ALDERMEN OF THE CITY OF MOSCOW MILLS, MISSOURI, AS FOLLOWS:

Section 1. The annual budget for the City of Moscow Mills, Missouri, for the fiscal year beginning January 1, 2020, a copy of which is attached hereto and made a part hereof as if fully set forth herein, having been heretofore submitted by the City Clerk is hereby adopted.

Section 2. Funds are hereby appropriated for the objects and purposes of expenditures set forth in said budget.

Section 3. This ordinance shall be in full force and effect from and after its passage by the Board of Aldermen.

Passed this 9th day of December, 2019.

Patrick Flannigan, Mayor

ATTEST:

Linda Haynes, City Clerk

2020 BUDGET MESSAGE

Income and expenditures met 2019 guidelines.

STATUS OF 2019 GOALS

Maintenance Dept:

1. Several asphalt roads that were deteriorating were patched, sections of concrete were replaced, and several streets were overlaid. These included Humphrey Drive, a portion of Second Street, a portion of Elm Tree Road, a portion of Kathy Avenue, and all of Janet Drive.
2. The Maintenance Superintendent attended the annual MIRMA and MRWA conferences in an effort to stay in compliance with new regulations to keep premium costs down.
3. Some worn road and traffic control signs were updated/replaced.
4. No steps have been taken to obtain easements, bid, and construct the water loop from the Hoelting property to Winchester Place.
5. The work continued with the upgrades and improvements as agreed to in the Administrative Order for Compliance upon Consent with the Environmental Protection Agency and the project was in operation by the end of 2019. The semi-annual reports with EPA and DNR were submitted.
6. Water testing equipment, meter pit pumps, a DO meter, a flow meter, sewer testing equipment, a trash pump, a salt spreader, a snow plow, safety barrier kits, a vactron, a tractor, winch and plow for the Arctic Cat, and two storm warning sirens were purchased. The microscope and digital cylinder scales were purchased at the end of 2018. The safety harnesses, cable machine, concrete mixer, and mower were not purchased in 2019.
7. Some of the items to start a sewer lab testing facility were purchased.

Police Dept:

8. The police training fund was efficiently utilized to keep all police personnel POST certified.
9. Shotgun/rifle mounts for the vehicles, taser holsters, computer docking stations for the vehicles, a radar unit, Airsoft masks, patrol rifles, and optics for patrol rifles were purchased. The lease payments on the two 2018 vehicles were made and a new vehicle was purchased for Chief Foster's use. Fire extinguishers for the vehicles, duty bags for the vehicles, cameras for evidencencee, body armor vests, lockers for the officers, and metal detector were not purchased. The Airsoft pistols and rifles were purchased in 2018.

Office Dept:

10. The City Clerk attend the MCCFOA Spring Conference and MIRMA Annual Conference. The Fall Regionals and MML Annual Conference were not attended due to scheduling conflicts.
11. Two printers, solid state drives, and a new color copier were purchased.
12. The 2018 audit was completed.

Court Dept:

13. Deb Freise attended the Court Clerk's annual conferences. The Judge attended the Missouri Municipal and Associates Circuit Judges Association annual conference.
14. The printer for use during court was not purchased.

Misc:

15. The Mayor attended the annual MML Conference in St. Charles. No members attended the MML Elected Official Conference.
16. No employee wage/salary increases were initially included for 2019. This item was evaluated at the first quarter budget review and increases were given for most employees as of July 1st, 2019.
17. Grant funding was received one half of the EPA Compliance project, up to \$860,000.
18. A total of \$18,000 was remitted for the Site Lease/Lease Purchase agreement on the Mette Road facilities. The remaining water taps collected in 2019 are being retained for replacement of aging, outdated, undersized cast iron mains in old town.
19. The budget was reviewed by the Board of Aldermen on a quarterly basis.
20. Policies and procedures and city codes were updated as necessary. An employee handbook was created.
21. Some additional renovations were completed on the City Hall, Police, and Court building located at 995 Main Street.
22. The seven tablets for use at City meetings were not purchased.

Budgetary Restrictions for 2019

23. The hiring freeze remained in effect for all departments unless prior permission was given by the Board of Alderman.
24. Overtime and compensatory time was kept to a minimum.
25. Department heads carefully scrutinized all purchases and expenditures.
26. Monthly expenses were reviewed by the Board of Alderman to determine budget compliance.
27. No amounts were expended from the restricted cash accounts in General Revenue, Water Works, Sewer, Street, and the Street Repair/Replacement fund without prior approval of the Board of Aldermen.
28. Beginning 2019 restricted cash balances for the General Revenue fund, Water Works fund, Sewer fund, and Street fund were set at the unencumbered beginning checking balance as of January 1, 2019, unless the attached budget required partial use of that amount. \$86,493.54 was transferred from the Street Fund to the Street Repair and replacement fund as of 1/2/19.
29. The restricted cash reserve amount in the General Revenue fund remained above the minimum \$521,000 during the 2019 budget year.

BUDGET GOALS FOR 2020

Maintenance Dept:

1. Continue resurfacing roads that are deteriorating and patching streets that need repairs.
2. Maintenance Superintendent to attend the annual MIRMA conference and MRWA conference in an effort to stay in compliance with new regulations, which will keep insurance premium costs down.
3. Update/replace worn road and traffic control signs.
4. Obtain easements, bid, and construct the water loop from the Hoelting property to Winchester Place.
5. Purchase various equipment as listed in the budget details.
6. Purchase the necessary items to start a sewer lab testing facility.

Police Dept:

7. Efficiently utilize the police training fund to keep all police personnel POST certified.
8. Purchase various equipment as listed in the budget details.

Office Dept:

9. City Clerk to attend the MCCFOA Spring Conference, Fall Regionals, MIRMA Annual Conference, and MML Annual Conference.
10. Purchase or upgrade computers, printers, monitors as needed. Purchase a new color copier.
11. Completion of and payment for the 2019 audit.

Court Dept:

12. Deb Freise to attend the Court Clerk's annual conferences. The Judge to attend the Missouri Municipal and Associates Circuit Judges Association annual conference.
13. Purchase a printer.

Misc:

14. Two Board of Aldermen members to attend the annual MML Conference and two Board of Aldermen to attend the MML Elected Official Conference.
15. No employee wage/salary increases were initially included for 2019. This item was evaluated at the first quarter budget review and increases were given for most employees as of July 1st, 2019.
16. Obtain grants from local, state, and federal sources for the purpose of equipment acquisition and/or wages.
17. Remit payments when funds are available for the Site Lease/Lease Purchase agreement on the Mette Road facilities.
18. The budget will be reviewed by the Board of Aldermen on a quarterly basis.

19. Continue work on new policies and procedures and updates to city code.
20. Continue with renovations on the City Hall, Police, and Court building located at 995 Main Street.
21. Purchase seven tablets for use at City meetings.

Budgetary Restrictions for 2020

22. Hiring freeze in all departments unless prior permission is given by the Board of Alderman.
23. All overtime and compensatory time is to be kept to a minimum.
24. Department heads to carefully scrutinize all purchases and expenditures.
25. Monthly expenses to be reviewed by the Board of Alderman to determine budget compliance.
26. No amounts from the restricted cash accounts in General Revenue fund, Water Works fund, Sewer fund, and Street fund shall be expended without prior approval of the Board of Aldermen.
27. Beginning 2019 restricted cash balances for the General Revenue fund, Water Works fund, Sewer fund, and Street fund shall be set at the unencumbered beginning checking balance as of January 1, 2019, unless the attached budget requires partial use of that amount. Approximately \$60,929.25 to be transferred from the Street Fund to the Street Repair and replacement fund as of 1/2/2030.
28. The General Revenue fund will continue to have a restricted cash reserve amount, set at \$515,000 for 2020, which is an amount equal to approximately six months of General Revenue operating expenses. This set amount will be reviewed annually.

City of Moscow Mills, Missouri
Budget Summary
Budget Period January 1, 2020 to December 31, 2020

Fund #	Description	Estimated Cash & C.D. Balance January 1, 2019	Estimated Revenues	Transfers In	Estimated Expenditures	Transfers Out	Cash & C.D. Estimated Balance December 31, 2019	
1	General	912,291.00	959,195.00	-	1,150,821.37	-	720,664.63	Note 1
2	Water	1,154,182.00	871,300.00	-	645,989.30	396,235.70	983,257.00	Note 2
3	Sewer	836,129.00	1,775,243.88	-	1,369,809.18	405,434.70	836,129.00	Note 3
4	Street	80,930.00	234,225.00	-	234,225.75	60,929.25	20,000.00	Note 4
6	Debt Service-2014 B	340,000.00	1,400.00	409,000.00	409,600.00	-	340,800.00	
7	Water R&R	700,282.00	1,675.00	149,915.70	656,377.26	-	195,495.44	
8	Sewer R&R	510,426.00	1,300.00	117,294.70	427,720.34		201,300.36	
9	Project Fund	978,081.31	-	-	978,081.31		0.00	
10	Trash	48,000.00	191,120.00	-	239,120.00	-	0.00	Note 5
11	Street R&R	191,737.00	1,420.00	60,929.25	254,086.25	-	0.00	Note 6
12	Debt Service-2019A	500.00	600.00	125,460.00	125,500.00	-	1,060.00	
Totals		5,752,558.31	4,037,478.88	862,599.65	6,491,330.76	862,599.65	3,298,706.43	

Note 1 Beginning balance in General Revenue Fund includes \$5,040 in court bonds being held. Expenses include a reserve amount of \$5,000.00. \$191,626.37 of the beginning cash balance is being used for current year expenses.

Note 2 Beginning balance in Water Works Fund includes \$79,107 in customer deposits being held, \$4,100.00 in unearned revenue, and \$3,579.00 in sales tax liability. Expenses include a reserve amount of \$39,792.61. \$140,925 of the beginning cash balance is being used for current year expenses.

Note 3 Beginning balances in the Sewer Fund includes \$78,667 in customer deposits being held. Expenses include a reserve amount of \$417,036.90. \$0 of the beginning cash balance is being used for current year expenses.

Note 4 Expenses include a reserve amount of \$4,630.05. \$0 of the beginning cash balance is being used for current year expenses. \$60,929.25 of beginning restricted cash is being moved to the Street Repair & Replacement Fund as of 01/01/20, leaving \$20,000 in restricted cash.

Note 5 Beginning balance in the Trash Fund includes \$40 in customer deposits being held. Expenses include a reserve amount of \$50,185.35.

Note 6 Expenses include a reserve amount of \$26,461.25.

2020 Budget

				Actual	Actual	Thru	Budget	Budget		
				2017	2018	11/30/2019	2019	2020		
General Revenue Fund									General Revenue Fund	
				Beginning Restricted and Unrestricted Checking Balance				\$912,291.00	Estimated	
				Minus-Bonds held by court				\$5,040.00	Estimated-At beginning of year-in beginning check	
				Beginning Restricted Cash Account				\$715,624.63		
				Amount being used in budget from beginning checking balance				\$191,626.37		\$105,402 from land proceeds, \$86,224.37 from othe
01	00	403	PERSONAL PROPERTY TAX REVENUE	31,790.03	29,750.07	25,648.63	27,000.00	28,500.00		
01	00	406	REAL ESTATE TAXES REVENUE	45,101.05	61,343.46	60,416.13	61,000.00	64,000.00		
01	00	409	INTEREST ON TAXES REVENUE	803.01	928.20	907.42	900.00	900.00		
01	00	415	SALES TAX REVENUE	353,137.69	385,002.80	381,599.87	405,000.00	405,000.00		
01	00	418	FRANCHISE TAX REVENUE	128,108.45	161,229.05	137,377.10	142,000.00	142,000.00		
01	00	421	FINANCIAL INSTITUTION TAX REVENUE	714.99	0.00	8.38	8.00	500.00		
01	00	424	SUR TAX REVENUE	1,707.94	1,914.48	2,211.14	2,200.00	2,200.00		
01	00	427	FUEL TAX REVENUE	20,315.64	33,688.99	30,972.79	33,000.00	33,000.00	50% here, 50% in Streets	
01	00	430	MOTOR VEHICLE SALES TAX REVENUE	6,722.80	11,336.54	10,527.84	10,800.00	10,800.00	50% here, 50% in Streets	
01	00	433	MOTOR VEHICLE FEE INCREASES REVENUE	3,330.90	5,651.68	5,238.95	5,350.00	5,350.00	50% here, 50% in Streets	
01	00	460	MERCHANT/BUSINESS LICENSE REVENUE	12,643.51	12,701.57	8,954.82	9,000.00	9,000.00	no fireworks permits included for this year	
01	00	463	DOG LICENSES & FINES REVENUE	255.00	190.00	175.00	200.00	150.00		
01	00	466	BUILDING PERMIT REVENUE	81,210.23	76,121.79	40,185.45	37,000.00	30,000.00	85% gets paid out to GBA	
01	00	467	DEVELOPMENT FEE REVENUE	10,673.58	7,393.75	3,161.50	5,000.00	3,000.00	85% gets paid out to GBA	
01	00	469	FILING FEE REVENUE	25.00	20.00	5.00	20.00	20.00		
01	00	487	CHECKING INTEREST REVENUE	1,079.38	1,668.51	1,717.17	1,700.00	1,850.00		
01	00	488	GRANT REVENUE-EQUIPMENT	0.00	0.00	0.00	0.00	0.00		
01	00	496	OTHER REVENUE	181,615.82	8,114.69	83,213.69	83,300.00	50,500.00	land sale proceeds was included here in previous years, Mayor's estimate on sale of property at Hwy MM and Railroad Street \$40,000, reimbursement of Bicentennial seed money \$10,000, misc. \$500	
Total Non-Departmental Revenue				\$879,235.02	\$797,055.58	\$792,320.88	\$823,478.00	\$786,770.00		
01	03	475	POLICE REPORT REVENUE	235.00	305.00	340.00	300.00	225.00		
01	03	488	GRANT REVENUE-EQUIPMENT	0.00	4,200.85	0.00	0.00	0.00		
01	03	489	GRANT REVENUE-WAGES	0.00	0.00	0.00	0.00	0.00		
01	03	496	OTHER REVENUE	300.00	1,000.00	16,797.04	17,520.00	0.00		
Total Police Department Revenue				\$535.00	\$5,505.85	\$17,137.04	\$17,820.00	\$225.00		
01	05	451	BAD CHECKS AND FEES REVENUE	0.00	0.00	0.00	0.00	0.00		
01	05	470	DOMESTIC VIOLENCE SHELTER REVENUE	1,810.00	1,714.00	1,722.00	2,050.00	1,800.00		
01	05	471	INMATE FEE REVENUE	3,661.62	2,441.00	1,916.00	2,240.00	2,000.00	Inmate fees and incarceration fees	
01	05	472	COURT FINE REVENUE	133,623.56	124,306.90	129,621.50	145,000.00	145,000.00		
01	05	473	LAW ENFORCEMENT TRAINING FUND REVENUE	2,701.80	2,497.60	2,617.60	3,000.00	3,000.00	\$2,000 through court and \$1000 annual POST	
01	05	474	CLERK FEE REVENUE	10,854.00	10,292.00	10,348.00	11,670.00	10,000.00		
01	05	476	CRIME VICTIMS COMPENSATION FUND REVENUE	6,772.50	6,427.50	6,472.50	7,400.00	6,500.00		
01	05	477	PEACE OFFICERS STANDARDS & TRAINING FUND REVENUE	904.00	858.00	861.00	1,000.00	1,000.00		
01	05	479	DWI RECOUPMENTS	178.11	19.50	94.65	150.00	150.00		
01	05	480	TRANSPORT FEES REVENUE	119.45	59.22	0.00	100.00	250.00		
01	05	482	SHERIFFS' RETIREMENT SYSTEM REVENUE	2,712.00	2,553.00	2,586.00	2,925.00	2,500.00		
Total Court Department Revenue				\$163,337.04	\$151,168.72	\$156,239.25	\$175,535.00	\$172,200.00		
01	06	484	PARK RENTAL REVENUE	4,080.00	12,500.00	9,167.74	9,150.00	0.00	no longer renting Community Building	
01	06	496	OTHER REVENUE	0.00	0.00	140,825.00	140,800.00	0.00	sale of Community Building and surrounding property include here in previous year	
Total Park Department Revenue				\$4,080.00	\$12,500.00	\$149,992.74	\$149,950.00	\$0.00		
TOTAL REVENUE				\$1,047,187.06	\$966,230.15	\$1,115,689.91	\$1,166,783.00	\$959,195.00		
01	00	503	RETIREMENT EXPENSE	0.00	6,443.76	30,815.38	40,665.38	47,720.50	Based on pay chart	
01	00	504	ELECTRIC & GAS UTILITY EXPENSE	10,168.61	14,801.69	12,311.66	16,000.00	16,000.00		

2020 Budget

				Actual 2017	Actual 2018	Thru 11/30/2019	Budget 2019	Budget 2020	
01	00	508	ENGINEER EXPENSE	9,746.23	8,655.17	10,188.10	12,000.00	12,000.00	\$10,000 attend P&Z and BOA meetings, \$2,000 misc. projects
01	00	510	LEGAL EXPENSE	24,702.93	24,228.00	23,652.50	30,000.00	30,000.00	General legal
01	00	512	ACCOUNTANT EXPENSE	2,875.00	3,062.50	3,212.50	3,500.00	3,500.00	1/4 2019 Audit
01	00	518	SUPPLIES EXPENSE	199.94	556.25	639.85	1,000.00	1,000.00	TP, PT, soap, etc. at City Hall-66.6%
01	00	519	CONTRACTED SERVICES EXPENSE	4,373.75	3,083.50	8,417.50	8,930.00	3,605.00	Monthly SEO \$780, Annual Web Site Hosting \$420, Annual Mobile Site fee \$780, Annual Domain Name Registration \$50, Quarterly Website Updates \$300, CTI-Annual Firewall Maintenance \$600, Annual SSL securte certificate for website \$175, Cooper Train Management \$500
01	00	521	MISCELLANEOUS INSURANCE	1,720.16	(1,346.00)	0.00	0.00	0.00	used to include MIRMA premium for attorney
01	00	522	HEALTH INSURANCE EXPENSE	48,726.86	53,987.72	55,073.02	64,554.06	75,000.00	See payroll schedule
01	00	530	ANIMAL CONTROL EXPENSE	72.26	60.50	61.50	400.00	400.00	
01	00	534	ELECTION EXPENSE	1,817.87	1,575.55	2,398.63	2,500.00	2,500.00	
01	00	536	PUBLICATION EXPENSE	5,346.67	4,950.06	3,945.53	6,000.00	6,000.00	
01	00	538	DRUG TESTING & PRE EMPLOYMENT PHYSICALS EXPENSE	874.80	1,889.55	1,431.80	2,000.00	2,000.00	
01	00	542	COLLECTOR/ASSESSOR FEES EXPENSE	4,442.08	5,580.86	4,603.81	6,000.00	6,000.00	
01	00	544	POSTAGE EXPENSE	903.49	1,143.91	1,395.94	1,400.00	500.00	We are still using up stamps that were originally purchased for billing cards
01	00	546	PUBLIC & COMMUNITY RELATIONS	476.98	369.96	0.00	500.00	500.00	
01	00	551	BUILDING LOAN PAYMENTS	9,600.00	9,600.00	8,800.00	9,600.00	14,690.10	66.6% payments, 1/2 at current payment, 1/2 at estimated new payment
01	00	556	BUILDING PERMIT EXPENSE	72,369.43	71,540.26	38,029.28	41,000.00	25,500.00	85% of revenue
01	00	557	DEVELOPMENT FEE EXPENSSE	7,247.23	5,956.15	1,202.56	4,250.00	2,550.00	85% of revenue
01	00	585	UNEMPLOYMENT EXPENSE	0.00	0.00	0.00	3,000.00	3,000.00	
01	00	586	BUILDING MAINTENANCE EXPENSE	35,675.27	16,241.28	7,589.99	9,393.34	11,931.67	1/3 of Projects at 995 Main being carried over and new projects
01	00	588	RECORDING FEE EXPENSE	52.00	0.00	33.00	150.00	150.00	
01	00	589	RESERVE EXPENSE	14.05	0.00	0.00	181,600.00	5,000.00	Reserve can be used for unbudgeted or emergency purchase items which can be classified correctly durring budget reviews.
01	00	590	OTHER EXPENSE	8,073.33	12,562.74	6,293.00	32,000.00	83,950.00	contribution to demo old bridge, \$10,000 Bicentennial seed money, \$2,000 traffic study, 66.6% down payment on land adjacent to city hall
Total Non-Departmental Expenses				\$249,478.94	\$244,943.41	\$220,095.55	\$476,442.78	\$353,497.27	
01	01	500	SALARIES EXPENSE	13,920.24	12,775.50	19,576.14	23,000.00	23,400.00	Based on pay chart
01	01	502	PAYROLL TAX EXPENSE	1,010.90	932.15	1,437.49	1,759.50	1,790.10	% of salaries
01	01	506	TELEPHONE EXPENSE	358.59	291.60	622.67	750.00	750.00	Sprint-Dwayne W.
01	01	514	EQUIPMENT REPAIR EXPENSE	1,125.00	409.96	708.73	1,000.00	1,000.00	Siren repairs
01	01	516	EQUIPMENT PURCHASE EXPENSE	0.00	6,660.07	24,757.04	24,927.00	3,500.00	holiday decorations
01	01	518	SUPPLIES EXPENSE	1,136.86	135.48	362.94	500.00	500.00	
01	01	521	MISCELLANEOUS INSURANCE	2,802.47	1,322.17	1,131.07	1,150.00	2,415.00	MIRMA-used 5% increase, plus more wages in 2020
01	01	528	FUEL & MILEAGE EXPENSE	1,304.75	1,224.94	1,334.07	2,000.00	2,000.00	
01	01	590	OTHER EXPENSE	20.00	0.00	20.00	200.00	200.00	
Total Maintenance Department Expenses				\$21,678.81	\$23,751.87	\$49,950.15	\$55,286.50	\$35,555.10	
01	02	500	SALARIES EXPENSE	39,778.69	39,900.04	36,515.39	40,000.00	44,000.00	Based on pay chart
01	02	502	PAYROLL TAX EXPENSE	2,863.83	2,843.68	2,591.98	3,060.00	3,366.00	% of salary
01	02	506	TELEPHONE EXPENSE	583.23	597.68	694.65	775.00	840.00	20% of Sprint, 1/3 Charter phone bills, rest from water & sewer
01	02	514	EQUIPMENT REPAIR EXPENSE	0.00	0.00	22.20	500.00	500.00	misc
01	02	516	EQUIPMENT PURCHASE EXPENSE	498.00	0.00	1,904.28	2,500.00	3,500.00	1/3 desks and filing cabinets

2020 Budget

				Actual 2017	Actual 2018	Thru 11/30/2019	Budget 2019	Budget 2020	
01	02	517	SOFTWARE PURCHASE EXPENSE	0.00	300.00	196.67	400.00	400.00	upgrade current software
01	02	518	SUPPLIES EXPENSE	128.23	14.52	1.99	200.00	100.00	
01	02	519	CONTRACTED SERVICES EXPENSE	3,411.30	1,986.40	2,163.92	2,830.00	2,830.00	1/3 copier maintenance agreement \$350, 1/3 Asyst annual support fees \$2000, 1/3 Coalfire for PCI compliance \$70, 1/3 virus protection \$35, 1/3 computer work \$200, 1/3 misc \$100, \$75.00-20% of security camera fees
01	02	520	OFFICE SUPPLIES EXPENSE	618.83	509.76	763.67	800.00	800.00	20% general, 40% water & sewer each
01	02	521	MISCELLANEOUS INSURANCE	4,607.41	3,828.66	3,582.09	3,690.00	3,860.00	MIRMA-used 5% increase, & notary insurance \$100
01	02	526	UNIFORM EXPENSE	0.00	453.85	398.53	600.00	600.00	Shirts
01	02	528	FUEL & MILEAGE EXPENSE	425.59	448.45	634.04	1,000.00	1,000.00	Errands, trainings
01	02	540	DUES & SCHOOLING EXPENSE	2,309.60	1,655.67	1,686.18	4,460.00	4,760.00	MoCCFOA meetings \$200.00, MoCCFOA dues \$100.00, MoCCFOA Spring Conference \$950.00, Regionals \$200.00, MIRMA annual meeting \$750.00, MIRMA Employment Practices Seminar \$50.00, IIMC dues \$260.00, Notary \$100.00, MML dues \$700.00, MML Conference \$1,300, misc \$150.00
01	02	590	OTHER EXPENSE	20.13	0.00	99.66	100.00	500.00	Misc.
Total Office Department Expenses				\$55,244.84	\$52,538.71	\$51,255.25	\$60,915.00	\$67,056.00	
01	03	500	SALARIES EXPENSE	261,088.34	301,616.92	279,677.50	320,000.00	381,000.00	Based on pay chart
01	03	502	PAYROLL TAX EXPENSE	19,551.63	21,889.92	20,367.45	24,480.00	29,146.50	% based on salaries
01	03	504	ELECTRIC & GAS UTILITY EXPENSE	195.53	0.00	0.00	0.00	0.00	Moved to non-departmental when moved to new building
01	03	506	TELEPHONE EXPENSE	2,595.86	2,715.83	3,649.83	4,000.00	4,020.00	Charter is \$120 monthly and Sprint is \$210 monthly.
01	03	510	LEGAL EXPENSE	0.00	14,400.00	13,200.00	14,400.00	14,400.00	Prosecutorial fee is \$1,200 per month-moved here from court in 2018
01	03	514	EQUIPMENT REPAIR EXPENSE	5,000.38	8,163.76	4,852.68	8,000.00	8,000.00	
01	03	516	EQUIPMENT PURCHASE EXPENSE	48,476.79	58,658.52	73,963.87	88,070.00	39,050.00	Lease payments on 2 vehicles \$24,125 total, Fire extinguishers for vehicles \$600, duty bags for vehicles \$400, body armor vests-5 @ \$800 = \$4,000, lockers for officers \$8,000, microphone holders for vehicles \$150, pop up tent \$500, cooler \$75, Airsoft masks \$200, Airsoft pistols \$300, Airsoft rifles \$700
01	03	517	SOFTWARE PURCHASE EXPENSE	461.46	309.87	179.88	500.00	500.00	
01	03	518	SUPPLIES EXPENSE	3,356.93	2,210.42	2,377.83	3,650.00	5,350.00	ticket books, amunition, taser cartridges \$500, taser batteries \$150, nitrile disposable safety gloves \$700
01	03	519	CONTRACTED SERVICES EXPENSE	10,185.84	14,468.64	10,651.79	19,000.00	19,010.00	Enterpol-\$3,700, copier maint. agreement \$775, Lexipol \$2,800, Sprint data cards \$1,510, Rejis \$100, Narcotics Taks Force \$1,500, Citizen serve \$2,400, Benchrest membership \$250, MUELS \$1,500, vehicle GPS \$500, Leads Online \$2,200, Accurint \$1,500, IACP.net \$275
01	03	520	OFFICE SUPPLIES EXPENSE	628.94	391.95	567.50	800.00	800.00	
01	03	521	MISCELLANEOUS INSURANCE	27,939.47	24,552.20	26,503.09	26,600.00	33,600.00	MIRMA-used 5% increase, plus more wages in 2020
01	03	526	UNIFORM EXPENSE	3,937.36	2,550.85	3,712.41	4,000.00	5,000.00	
01	03	527	INMATE FEES EXPENSE	240.00	0.00	0.00	300.00	300.00	
01	03	528	FUEL & MILEAGE EXPENSE	6,909.12	9,083.68	11,693.05	13,500.00	14,000.00	
01	03	540	DUES & SCHOOLING EXPENSE	7,730.17	6,550.38	9,479.66	11,724.00	12,000.00	2019 ending training fund balance \$?,???.??, 2019 revenues \$3,000.00 , plus \$?,???.??= \$12,000

2020 Budget

				Actual	Actual	Thru	Budget	Budget	
				2017	2018	11/30/2019	2019	2020	
01	03	544	POSTAGE EXPENSE	0.00	0.00	114.05	150.00	200.00	
01	03	546	PUBLIC & COMMUNITY RELATIONS	175.56	248.51	0.00	750.00	750.00	Halloween Candy, Community Surveys
01	03	548	DISPATCHING EXPENSE	63,214.56	46,421.44	60,830.93	60,835.00	0.00	this is now funded through a tax
01	03	586	BUILDING MAINTENANCE	69.90	0.00	0.00	0.00	0.00	Moved to non-departmental when moved to new building
01	03	590	OTHER EXPENSE	16.50	1,151.11	985.50	1,000.00	800.00	
Total Police Department Expenses				\$461,774.34	\$515,384.00	\$522,807.02	\$601,759.00	\$567,926.50	
01	04	500	SALARIES EXPENSE	12,000.00	12,000.00	11,000.00	12,000.00	12,000.00	
01	04	502	PAYROLL TAX EXPENSE	918.00	918.00	841.50	918.00	918.00	% based on salaries
01	04	506	TELEPHONE EXPENSE	0.00	166.93	393.54	480.00	500.00	Mayor's phone line
01	04	516	EQUIPMENT PURCHASE EXPENSE	1,323.02	93.88	0.00	2,000.00	2,000.00	tablets
01	04	519	CONTRACTED SERVICES EXPENSE	330.00	31.66	33.33	100.00	1,000.00	Mayor's computer antivirus
01	04	520	OFFICE SUPPLIES EXPENSE	45.54	394.07	117.98	500.00	500.00	
01	04	521	MISCELLANEOUS INSURANCE	1,385.68	1,158.74	1,083.02	1,100.00	1,150.00	MIRMA-used 5% increase
01	04	528	FUEL & MILEAGE EXPENSE	495.71	1,065.37	237.86	1,000.00	1,000.00	includes mileage for conferences
01	04	540	DUES & SCHOOLING EXPENSE	1,710.18	3,347.11	1,881.00	3,950.00	4,850.00	2 BOA member to MML annual conference \$2,600, 2 BOA members to MML elected official conference at Columbia \$800, Boonslick Regional Planning Comm Membership \$1,300, ICC annual dues \$150
01	04	590	OTHER EXPENSE	0.00	229.28	191.29	600.00	200.00	Misc.
Total Council Department Expense				\$18,208.13	\$19,405.04	\$15,779.52	\$22,648.00	\$24,118.00	
01	05	500	SALARIES EXPENSE	47,752.87	48,036.23	43,078.58	48,500.00	49,000.00	Based on pay chart
01	05	502	PAYROLL TAX EXPENSE	3,308.25	3,232.38	2,906.13	3,710.25	3,748.50	% based on salaries
01	05	504	ELECTRIC & GAS UTILITY EXPENSE	195.53	0.00	0.00	0.00	0.00	Moved to non-departmental when moved to new building
01	05	506	TELEPHONE EXPENSE	1,266.33	1,228.62	1,324.77	1,475.00	1,300.00	Charter
01	05	510	LEGAL EXPENSE	14,900.00	0.00	0.00	0.00	0.00	Moved to Police budget in 2018
01	05	514	EQUIPMENT REPAIR EXPENSE	0.00	0.00	0.00	500.00	500.00	
01	05	516	EQUIPMENT PURCHASE EXPENSE	0.00	323.21	0.00	850.00	850.00	
01	05	517	SOFTWARE PURCHASE EXPENSE	289.00	0.00	0.00	300.00	300.00	
01	05	518	SUPPLIES EXPENSE	129.06	112.91	31.75	200.00	200.00	
01	05	519	CONTRACTED SERVICES EXPENSE	4,180.00	3,161.00	7,564.37	9,000.00	11,500.00	Rejis \$3,180, Copier maintenance agreement \$800, Judge salary \$7,200
01	05	520	OFFICE SUPPLIES EXPENSE	838.80	265.23	758.23	900.00	900.00	
01	05	521	MISCELLANEOUS INSURANCE	5,806.47	4,779.38	4,510.36	4,550.00	4,740.00	MIRMA-used 5% increase
01	05	527	INMATE FEES EXPENSE	3,886.00	2,022.00	2,434.00	3,040.00	2,000.00	Bills from County + court collections to remit
01	05	528	FUEL & MILEAGE EXPENSE	418.91	432.19	508.95	600.00	600.00	
01	05	529	CREDIT/DEBIT CARD FEES	1,023.74	576.61	150.00	0.00	0.00	Ticket payer pays this fee now
01	05	532	SHERIFFS' RETIREMENT SYSTEM EXPENSE	2,745.00	2,532.00	2,859.00	2,925.00	2,500.00	
01	05	539	DOMESTIC VIOLENCE FUND EXPENSE	1,832.00	1,694.00	1,910.00	2,050.00	1,800.00	
01	05	540	DUES & SCHOOLING EXPENSE	1,245.91	1,260.18	1,513.20	2,000.00	2,000.00	
01	05	541	CRIME VICTIMS COMP FUND SURCHARGE	6,523.95	6,046.24	6,816.28	6,900.00	6,500.00	
01	05	543	PEACE OFFICERS STANDARDS & TRAINING FUND	916.00	848.00	955.00	1,000.00	1,000.00	
01	05	544	POSTAGE EXPENSE	364.00	372.00	220.00	500.00	500.00	
01	05	586	BUILDING MAINTENANCE	176.57	0.00	0.00	0.00	0.00	Moved to non-departmental when moved to new building
01	05	590	OTHER EXPENSE	25.00	0.00	0.00	7,250.00	7,250.00	Add here \$7,200 for overage on 2016 court revenues-at 20.91%
Total Court Department Expenses				\$97,823.39	\$76,922.18	\$77,540.62	\$96,250.25	\$97,188.50	
01	06	504	ELECTRIC & GAS UTILITY EXPENSE	3,066.99	3,235.94	1,354.21	1,500.00	480.00	electric at Millsite Park
01	06	506	TELEPHONE EXPENSE	53.51	0.00	0.00	0.00	0.00	Eliminated in 2017
01	06	514	EQUIPMENT REPAIR EXPENSE	0.00	0.00	0.00	0.00	0.00	
01	06	518	SUPPLIES EXPENSE	0.00	586.37	466.09	500.00	5,000.00	for use at city park areas (Millsite Park)

2020 Budget

				Actual	Actual	Thru	Budget	Budget		
				2017	2018	11/30/2019	2019	2020		
01	06	584	CLEANING EXPENSE	1,380.00	420.00	0.00	0.00	0.00		
01	06	586	BUILDING MAINTENANCE EXPENSE	940.39	150.00	0.00	0.00	0.00		
01	06	590	OTHER EXPENSE	0.00	800.00	0.00	300.00	0.00		
Total Park Department Expenses				\$5,440.89	\$5,192.31	\$1,820.30	\$2,300.00	\$5,480.00		
TOTAL EXPENSES				\$909,649.34	\$938,137.52	\$939,248.41	\$1,315,601.53	\$1,150,821.37		
							Difference	\$0.00		
=====										
Water Works Fund				Beginning Restricted and Unrestricted Checking Balance				\$1,154,182.00	Water Works Fund	
				Minus-Unearned Revenue				\$4,100.00	Estimated	
				Minus-Sales tax liability				\$3,579.00	Estimated-At beginning of year-in beginning checking balance	
				Beginning Restricted Cash Account				\$975,578.00	Estimated-At beginning of year-in beginning checking balance-paying to State in January	
				Amount being used in budget from beginning checking balance				\$170,925.00	Estimated-Note: Includes estimated \$79,107 in customer deposits held	
									Note: \$170,925 of this is from tap fees paid in prior years that is budgeted for replacement of cast iron mains in old town	
02	00	403	PERSONAL PROPERTY TAX REVENUE	62,224.89	58,230.50	50,202.66	51,000.00	54,000.00		
02	00	406	REAL ESTATE TAXES REVENUE	88,279.46	120,068.95	118,253.87	119,000.00	123,000.00		
02	00	409	INTEREST ON TAXES REVENUE	1,602.81	1,816.80	1,776.15	1,800.00	1,800.00		
02	00	436	USER FEES REVENUE	477,407.27	528,643.93	571,212.98	610,000.00	628,000.00	3% increase	
02	00	442	BILLING PENALTIES REVENUE	12,054.28	12,847.61	12,365.51	13,000.00	12,000.00		
02	00	444	METER SET/REMOVAL REVENUE	4,350.00	4,100.00	4,041.60	3,600.00	3,000.00		
02	00	445	TEST FEES REVENUE	3,514.32	3,840.75	3,735.42	4,000.00	3,800.00		
02	00	448	DISCONNECT FEES REVENUE	21,150.00	20,850.00	21,260.00	20,000.00	20,000.00		
02	00	449	METERS REVENUE	24,450.00	21,413.86	11,700.00	11,050.00	6,500.00	20 meters @ \$325 each	
02	00	451	BAD CHECK AND FEES REVENUE	230.00	190.00	200.00	200.00	200.00		
02	00	453	UNCOLLECTABLE-WRITTEN OFF ACCOUNTS	(3,244.44)	(423.92)	(1,449.34)	(4,000.00)	(4,000.00)	Note: Written off accounts are generally from previous year's revenues, therefore they are added back in at the end of the budget because it doesn't actually reduce current year revenues.	
02	00	457	TAP FEE REVENUE	83,537.00	64,388.00	36,000.00	36,000.00	20,000.00	20 fees @ \$1,000 each	
02	00	487	CHECKING INTEREST REVENUE	1,364.23	2,165.81	2,318.48	2,500.00	2,500.00		
02	00	488	GRANT REVENUE-EQUIPMENT	0.00	0.00	0.00	0.00	0.00		
02	00	496	OTHER REVENUE	246.63	866.50	3,288.48	2,600.00	500.00	hydrant permits	
Total Non-Departmental Revenue				\$777,166.45	\$838,998.79	\$834,905.81	\$870,750.00	\$871,300.00		
02	00	503	RETIREMENT EXPENSE	0.00	882.22	8,859.76	11,463.50	12,313.65	Based on pay chart	
02	00	504	ELECTRIC & GAS UTILITY EXPENSE	44,149.79	45,931.56	42,880.62	49,000.00	49,000.00		
02	00	508	ENGINEER EXPENSE	1,834.25	552.50	2,069.50	2,500.00	2,500.00	Depends on projects	
02	00	510	LEGAL EXPENSE	206.50	495.00	555.00	3,000.00	3,000.00		
02	00	512	ACCOUNTANT EXPENSE	2,875.00	3,062.50	3,212.50	3,500.00	3,500.00	1/4 2019 Audit	
02	00	518	SUPPLIES EXPENSE	7.92	122.27	44.45	500.00	250.00	TP, PT, soap, etc. at City Hall-16.7%	
02	00	522	HEALTH INSURANCE EXPENSE	14,304.95	13,768.91	14,814.94	17,637.10	21,000.00	See payroll schedule	
02	00	529	CREDIT/DEBIT CARD FEES	5,604.54	6,418.22	7,136.77	9,800.00	9,800.00		
02	00	536	PUBLICATION EXPENSE	0.00	89.70	1,198.55	1,200.00	400.00		
02	00	542	COLLECTOR/ASSESSOR FEES EXPENSE	8,710.23	10,923.61	9,011.13	9,500.00	9,500.00		
02	00	544	POSTAGE EXPENSE	1,569.71	1,604.63	1,719.32	2,200.00	2,200.00		
02	00	545	BILLING CARDS, ENVELOPES, E-BILL FEES	499.13	466.81	866.11	1,000.00	750.00	e-billing fees	
02	00	551	BUILDING LOAN PAYMENTS	2,400.00	2,400.00	2,200.00	2,400.00	3,679.95	16.65% payments, 1/2 at current payment, 1/2 at estimated new payment	
02	00	561	WATER TOWER LEASE PAYMENTS EXPENSE	18,000.00	25,000.00	18,000.00	18,000.00	20,000.00	Depends on taps paid	
02	00	563	BOND PRINCIPAL & INTEREST PAYMENTS EXPENSE	25,250.58	26,783.64	24,142.91	28,000.00	25,000.00	Series 1999B	

2020 Budget

				Actual 2017	Actual 2018	Thru 11/30/2019	Budget 2019	Budget 2020	
02	00	564	PRIMACY/CONNECTION FEE EXPENSE	3,424.90	3,787.53	2,654.42	3,920.00	3,725.00	We keep 2%
02	00	565	BOND FEES EXPENSE	346.32	273.41	182.27	1,200.00	1,200.00	
02	00	567	COLLECTION AGENCY FEES	1,366.32	25.70	0.00	0.00	0.00	
02	00	569	\$ TRANSFER TO FUND 07	49,914.48	49,914.50	124,929.76	149,915.70	149,915.70	To R&R Account per new rate study
02	00	570	BOND PRINCIPAL & INTEREST TRANSFER EXPENSE	204,500.00	204,500.00	170,416.60	204,500.00	246,320.00	To Debt Service Fund 06 for 2014 issue \$204,500, and Fund 12 for 2019A issue \$41,820
02	00	585	UNEMPLOYMENT EXPENSE	0.00	0.00	0.00	2,000.00	2,000.00	
02	00	586	BUILDING MAINTENANCE EXPENSE	25,006.81	13,387.46	4,657.40	9,358.34	10,939.17	1/3 of Projects at 995 Main being carried over and new projects
02	00	588	RECORDING FEE EXPENSE	0.00	0.00	0.00	200.00	200.00	
02	00	589	RESERVE EXPENSE	0.00	0.00	0.00	47,584.61	59,860.95	Reserve can be used for unbudgeted or emergency purchase items which can be classified correctly during budget reviews
02	00	590	OTHER EXPENSE	64.94	1,265.62	42.00	500.00	13,025.00	16.7% of down payment on land adjacent to city hall \$12,525
Total Non-Departmental Expenses				\$410,036.37	\$411,655.79	\$439,594.01	\$578,879.25	\$650,079.42	
02	01	500	SALARIES EXPENSE	69,171.53	69,466.18	73,881.19	81,500.00	85,400.00	Based on pay chart
02	01	502	PAYROLL TAX EXPENSE	4,923.88	4,798.51	5,109.66	6,234.75	6,533.10	% of salaries
02	01	506	TELEPHONE EXPENSE	727.66	698.33	1,542.75	1,700.00	1,750.00	Charter, Sprint-David G & Joey B
02	01	514	EQUIPMENT REPAIR EXPENSE	12,809.45	12,722.99	7,820.33	15,000.00	16,500.00	tires \$2000, Bobcat tracks 1/3 \$1000, Backhoe tires 1/3 \$1,000
02	01	516	EQUIPMENT PURCHASE EXPENSE	40,229.03	95,628.13	67,630.64	79,163.00	15,700.00	2 hydrants \$2,000, testing equipment \$2,000, electric testers \$1,000, metal detector \$1000, portable generator \$1500, new handheld \$2,000, harness \$500, GPS \$1,000, Flow tester \$800, trash pump 1/2 \$1,800, hot pressure washer 1/3 \$1500, air compressor 1/3 \$600
02	01	518	SUPPLIES EXPENSE	8,399.39	16,661.20	17,757.38	19,000.00	19,000.00	locks \$2,000
02	01	519	CONTRACTED SERVICES EXPENSE	734.80	965.20	1,231.01	1,770.00	1,480.00	One call fees \$840, \$400 dial up Mette trmt plant, truck #3 GPS \$240
02	01	520	OFFICE SUPPLIES EXPENSE	232.27	416.86	293.28	500.00	500.00	
02	01	521	MISCELLANEOUS INSURANCE	8,838.30	6,570.04	6,150.09	6,200.00	8,505.00	MIRMA-used 5% increase, plus more wages in 2020
02	01	526	UNIFORM EXPENSE	2,201.71	2,878.29	2,872.08	3,600.00	3,600.00	Cintas-Dwayne W & unfilled position \$3,200, Boots 2 employees \$400
02	01	528	FUEL & MILEAGE EXPENSE	5,954.96	7,248.14	4,856.65	9,000.00	9,000.00	
02	01	540	DUES & SCHOOLING EXPENSE	751.41	1,754.23	801.86	1,300.00	1,300.00	\$50 CPR training 1/3, \$210 MIRMA annual conference 1/3, \$225 MRWA annual conference 1/2, \$60 Mo W & WW Conference dues 1/2, \$40 MIRMA seminar 1/3, \$70 MO LTAP training 1/2, \$200 exam fees and certification renewals, \$300 MRWA dues/assessments
02	01	550	BUILDING CONSTRUCTION EXPENSE	0.00	0.00	0.00	500.00	1,200.00	1/3 tool lockers & crib
02	01	562	SYSTEM IMPROVEMENT/EXPANSION EXPENSE	0.00	0.00	0.00	158,925.00	170,925.00	\$152,925-to replace undersized and older cast iron lines in old town-revenue is tap fees from 2016-\$48,000, 2017-\$65,537, 2018 \$39,388, & 2019-estimated \$18,000
02	01	568	LAB TESTING EXPENSE	0.00	0.00	0.00	200.00	200.00	
02	01	586	BUILDING MAINTENANCE EXPENSE	0.00	0.00	697.00	1,350.00	0.00	
02	01	590	OTHER EXPENSE	0.00	0.00	0.00	500.00	500.00	
Total Maintenance Department Expenses				\$154,974.39	\$219,808.10	\$190,643.92	\$386,442.75	\$342,093.10	
02	02	500	SALARIES EXPENSE	30,862.95	31,131.45	28,882.57	32,000.00	34,150.00	Based on pay chart
02	02	502	PAYROLL TAX EXPENSE	2,185.83	2,214.16	2,045.83	2,448.00	2,612.48	% of salary

2020 Budget

				Actual 2017	Actual 2018	Thru 11/30/2019	Budget 2019	Budget 2020	
02	02	506	TELEPHONE EXPENSE	714.32	653.56	801.36	1,000.00	1,000.00	40% of Sprint, 1/3 Charter phone bills, rest from water & sewer
02	02	514	EQUIPMENT REPAIR EXPENSE	0.00	0.00	0.00	200.00	200.00	misc
02	02	516	EQUIPMENT PURCHASE EXPENSE	198.20	0.00	1,971.26	2,200.00	3,500.00	1/3 desks and filing cabinets
02	02	519	CONTRACTED SERVICES EXPENSE	3,129.77	3,681.87	3,343.99	4,105.00	4,305.00	1/3 copier maintenance agreement \$350, 1/3 Asyst annual support fees \$2000, 1/3 Coalfire for PCI compliance \$70, 1/3 virus protection \$35, 1/3 computer work \$200, 1/3 misc \$100, 1/2 Sensus annual support fees \$1200, \$150-40% of security camera fees, Cooper Train Management \$200
02	02	520	OFFICE SUPPLIES EXPENSE	938.25	1,019.50	1,398.84	1,300.00	1,200.00	20% general, 40% water & sewer each
02	02	521	MISCELLANEOUS INSURANCE	3,664.17	2,970.52	2,794.88	2,800.00	2,935.00	MIRMA-used 5% increase
02	02	586	BUILDING MAINTENANCE EXPENSE	25.00	0.00	0.00	0.00	0.00	All moved to non-departmental when moved to new building
02	02	590	OTHER EXPENSE	17.13	91.72	296.33	300.00	150.00	Misc.
Total Office Department Expenses				\$41,735.62	\$41,762.78	\$41,535.06	\$46,353.00	\$50,052.48	
TOTAL EXPENSES				\$606,746.38	\$673,226.67	\$671,772.99	\$1,011,675.00	\$1,042,225.00	
									Plus-Previous year's written off accounts
									\$4,000.00
									Minus-Current year only-Outstanding A/R
									\$4,000.00
									Difference
									\$0.00
=====									
Sewer Fund									Sewer Fund
									Beginning Restricted and Unrestricted Checking Balance
									\$836,129.00
									Beginning Restricted Cash Account
									\$836,129.00
									Estimated-Note: Includes estimated \$78,667 in customer deposits held
									Amount being used in budget from beginning checking balance
									\$0.00
03	00	436	USER FEES REVENUE	719,562.47	796,089.26	915,211.16	980,000.00	1,010,000.00	3% increase
03	00	442	BILLING PENALTIES REVENUE	18,140.70	19,126.29	19,671.08	20,000.00	20,000.00	
03	00	445	TEST FEES REVENUE	1,211.59	1,317.93	1,272.81	1,300.00	1,400.00	
03	00	453	UNCOLLECTABLE-WRITTEN OFF ACCOUNTS	(2,308.74)	(270.06)	(1,227.37)	(4,000.00)	(4,000.00)	Note: Written off accounts are generally from previous year's revenues, therefore they are added back in at the end of the budget because it doesn't actually reduce current year revenues.
03	00	457	TAP FEE REVENUE	78,600.00	72,000.00	56,000.00	52,000.00	80,000.00	40 fees @ \$2,000 each
03	00	486	BOND ISSUE PROCEEDS	0.00	0.00	506,984.86	860,000.00	300,670.45	what is left on EPA project-estimated
03	00	487	CHECKING INTEREST REVENUE	848.55	1,050.73	1,349.46	1,200.00	1,400.00	
03	00	493	GRANT REVENUE	0.00	0.00	506,984.85	860,000.00	300,670.45	50% grant for EPA Compliance project-Elimination of NWTF-estimated
03	00	496	OTHER REVENUE	29,785.00	27,200.00	32,582.20	32,000.00	65,102.98	Hauled in sewer-All Star \$20,000, reimb from R&R for Muffin Monster repairs \$45,102.98
Total Non-Departmental Revenue				\$845,839.57	\$916,514.15	\$2,038,829.05	\$2,802,500.00	\$1,775,243.88	
03	00	503	RETIREMENT EXPENSE	0.00	916.77	9,219.09	12,221.00	13,106.75	Based on pay chart
03	00	504	ELECTRIC & GAS UTILITY EXPENSE	80,962.04	75,766.88	77,039.33	85,000.00	85,000.00	
03	00	508	ENGINEER EXPENSE	290,812.46	83,685.49	100,372.94	102,856.00	3,000.00	misc.
03	00	510	LEGAL EXPENSE	3,287.50	16,199.00	6,827.50	10,000.00	1,000.00	
03	00	512	ACCOUNTANT EXPENSE	2,875.00	3,062.50	3,212.50	3,500.00	3,500.00	1/4 2019 Audit
03	00	518	SUPPLIES EXPENSE	7.92	122.27	41.27	500.00	250.00	TP, PT, soap, etc. at City Hall-16.7%

2020 Budget

			Actual	Actual	Thru	Budget	Budget		
			2017	2018	11/30/2019	2019	2020		
03	00	522	HEALTH INSURANCE EXPENSE	14,947.76	14,657.45	15,727.43	18,853.31	22,500.00	See payroll schedule
03	00	529	CREDIT/DEBIT CARD FEES	5,604.55	6,418.23	7,136.77	9,800.00	9,800.00	
03	00	536	PUBLICATION EXPENSE	0.00	0.00	1,451.69	1,500.00	400.00	
03	00	544	POSTAGE EXPENSE	1,600.12	1,873.71	1,732.31	2,200.00	2,200.00	
03	00	545	BILLING CARDS	499.13	466.81	866.12	1,000.00	750.00	e-billing fees
03	00	551	BUILDING LOAN PAYMENTS	2,400.00	2,400.00	2,200.00	2,400.00	3,679.95	16.65% payments, 1/2 at current payment, 1/2 at estimated new payment
03	00	556	PERMIT EXPENSE	0.00	500.00	0.00	300.00	300.00	
03	00	563	BOND PRINCIPAL & INTEREST PAYMENTS EXPENSE	0.00	0.00	525.57	47,000.00	47,000.00	payments on 2019 bonds-direct loan series 2019
03	00	564	PRIMACY/CONNECTION FEE EXPENSE	1,155.13	1,258.50	1,104.32	1,235.00	1,330.00	We keep 5%
03	00	565	BOND FEES EXPENSE	0.00	0.00	49,519.44	49,528.00	100.00	
03	00	567	COLLECTION AGENCY FEES	1,265.72	20.59	0.00	0.00	0.00	
03	00	569	\$ TRANSFER TO FUND 08	30,364.92	30,365.00	97,745.60	117,294.70	117,294.70	To R&R Account per rate study
03	00	570	BOND PRINCIPAL & INTEREST TRANSFER EXPENSE	204,500.00	204,500.00	208,036.60	267,200.00	288,140.00	To Debt Service Fund 06 for 2014 issue \$204,500 and Fund 12 for 2019A issue \$83,640
03	00	585	UNEMPLOYMENT EXPENSE	0.00	0.00	0.00	2,000.00	2,000.00	
03	00	586	BUILDING MAINTENANCE EXPENSE	24,992.46	11,734.50	4,657.51	9,358.32	10,939.16	1/3 of Projects at 995 Main being carried over and new projects
03	00	588	RECORDING FEE EXPENSE	0.00	0.00	0.00	200.00	200.00	
03	00	589	RESERVE EXPENSE	0.00	0.00	0.00	570,681.19	417,036.90	Reserve can be used for unbudgeted or emergency purchase items which can be classified correctly during budget reviews
03	00	590	OTHER EXPENSE	(44.20)	29,091.88	65.00	500.00	13,025.00	16.7% of down payment on land adjacent to city hall \$12,525
Total Non-Departmental Expenses			\$665,230.51	\$483,039.58	\$587,480.99	\$1,315,127.52	\$1,042,552.46		
03	01	500	SALARIES EXPENSE	75,924.13	74,912.80	79,520.59	89,000.00	93,100.00	Based on pay chart
03	01	502	PAYROLL TAX EXPENSE	5,439.88	5,219.69	5,544.00	6,808.50	7,122.15	% of salary
03	01	506	TELEPHONE EXPENSE	660.09	697.33	1,542.75	1,700.00	1,750.00	Charter, Sprint-John S & Donny H
03	01	514	EQUIPMENT REPAIR EXPENSE	21,854.08	22,805.55	21,504.46	24,000.00	28,000.00	Bobcat tracks 1/3 \$1,000, Backhoe tires 1/3 \$1,000, tires \$2,000
03	01	516	EQUIPMENT PURCHASE EXPENSE	20,954.91	119,589.98	55,164.22	61,400.00	24,900.00	trash pump 1/2 \$1,800, hot pressure washer 1/3 \$1,500, air compressor 1/3 \$600, portable generator \$1,500, harness \$500, GPS \$1000, testing equipment \$3,000, pumps and control panels \$15,000
03	01	518	SUPPLIES EXPENSE	17,296.34	32,757.75	37,917.22	35,000.00	35,000.00	
03	01	519	CONTRACTED SERVICES EXPENSE	4,017.00	6,007.40	2,355.81	6,170.00	5,880.00	Dial up \$1,500, one call fees \$840, jetting/pumping services \$3,300, truck #1 GPS service \$240
03	01	520	OFFICE SUPPLIES EXPENSE	200.25	416.88	273.84	500.00	500.00	
03	01	521	MISCELLANEOUS INSURANCE	9,487.76	7,211.41	6,632.30	6,700.00	9,345.00	MIRMA-used 5% increase, plus more wages in 2020
03	01	526	UNIFORM EXPENSE	2,201.22	1,985.06	1,831.19	3,600.00	3,600.00	Cintas-John S & Joey B \$3,200, Boots 2 employees \$400
03	01	528	FUEL & MILEAGE EXPENSE	6,367.61	7,881.37	5,725.07	9,500.00	9,500.00	
03	01	540	DUES & SCHOOLING EXPENSE	501.41	397.22	526.87	1,000.00	1,000.00	\$50 CPR training 1/3, \$210 MIRMA annual conference 1/3, \$225 MRWA annual conference 1/2, \$60 Mo W & WW Conference dues 1/2, \$40 MIRMA seminar 1/3, \$70 MO LTAP training 1/2, \$200 exam fees and certification renewals
03	01	550	BUILDING CONSTRUCTION EXPENSE	0.00	0.00	0.00	0.00	1,200.00	1/3 tool lockers & crib
03	01	562	SYSTEM IMPROVEMENT/EXPANSION EXPENSE	80,000.00	18,077.33	827,986.76	1,181,790.98	453,241.79	remainder on Wehmeyer Farms contract estimated \$123,941.90 plus 7% contingency \$73,768 on project, plus \$255,531.89 for various other items on this bond issue
03	01	568	LAB TESTING EXPENSE	10,258.30	11,812.00	10,990.80	12,000.00	8,000.00	

2020 Budget

				Actual 2017	Actual 2018	Thru 11/30/2019	Budget 2019	Budget 2020	
03	01	586	BUILDING MAINTENANCE EXPENSE	0.00	0.00	697.00	1,350.00	0.00	
03	01	590	OTHER EXPENSE	0.00	11.00	39.50	500.00	500.00	
Total Maintenance Department Expense				\$255,162.98	\$309,782.77	\$1,058,252.38	\$1,441,019.48	\$682,638.94	
03	02	500	SALARIES EXPENSE	30,863.13	31,131.64	28,882.57	32,000.00	34,150.00	Based on pay chart
03	02	502	PAYROLL TAX EXPENSE	2,185.69	2,214.15	2,045.83	2,448.00	2,612.48	% of salary
03	02	506	TELEPHONE EXPENSE	714.33	653.59	801.47	1,000.00	1,000.00	40% of Sprint, 1/3 Charter phone bills, rest from water & sewer
03	02	514	EQUIPMENT REPAIR EXPENSE	0.00	0.00	0.00	200.00	200.00	misc
03	02	516	EQUIPMENT PURCHASE EXPENSE	198.20	0.00	1,971.27	2,200.00	3,500.00	1/3 desks and filing cabinets
03	02	519	CONTRACTED SERVICES EXPENSE	3,129.78	3,681.87	3,343.99	4,105.00	4,305.00	1/3 copier maintenance agreement \$350, 1/3 Asyst annual support fees \$2000, 1/3 Coalfire for PCI compliance \$70, 1/3 virus protection \$35, 1/3 computer work \$200, 1/3 misc \$100, 1/2 Sensus annual support fees \$1200, \$150-40% of security camera fees, Cooper Train Management \$200
03	02	520	OFFICE SUPPLIES	938.25	1,019.50	1,398.80	1,300.00	1,200.00	20% general, 40% water & sewer each
03	02	521	MISCELLANEOUS INSURANCE	3,664.19	2,970.53	2,794.89	2,800.00	2,935.00	MIRMA-used 5% increase
03	02	586	BUILDING MAINTENANCE EXPENSE	25.00	0.00	0.00	0.00	0.00	
03	02	590	OTHER EXPENSE	17.13	91.71	296.34	300.00	150.00	Misc.
Total Office Department Expenses				\$41,735.70	\$41,762.99	\$41,535.16	\$46,353.00	\$50,052.48	
TOTAL EXPENSES				\$962,129.19	\$834,585.34	\$1,687,268.53	\$2,802,500.00	\$1,775,243.88	
									To offset '03-00-453 Uncollectable Written Off Accounts
								\$4,000.00	
									Estimate for end of year-difference on revenue vs. collected
								\$4,000.00	
								\$0.00	
Street Fund									Street Fund
								\$80,930.00	Estimated
								\$20,000.00	Keep \$20,000 here
								\$60,930.00	**transferring estimated \$60,929.25 to Street R&R Account as of 01/02/20
04	00	415	SALES TAX REVENUE	167,139.22	180,643.13	179,204.83	190,000.00	185,000.00	
04	00	427	FUEL TAX REVENUE	47,403.13	33,688.98	30,972.80	33,000.00	33,000.00	50% here, 50% in General Revenue
04	00	430	MOTOR VEHICLE SALES TAX REVENUE	15,686.58	11,336.54	10,527.85	10,800.00	10,800.00	50% here, 50% in General Revenue
04	00	433	MOTOR VEHICLE FEE INCREASES REVENUE	7,772.07	5,651.68	5,238.95	5,350.00	5,350.00	50% here, 50% in General Revenue
04	00	487	CHECKING INTEREST REVENUE	143.27	152.27	81.71	80.00	75.00	
04	00	488	GRANT REVENUE-EQUIPMENT	0.00	0.00	0.00	0.00	0.00	
04	00	496	OTHER REVENUE	0.00	0.00	1,201.14	1,200.00	0.00	
Total Non-Departmental Revenue				\$238,144.27	\$231,472.60	\$227,227.28	\$240,430.00	\$234,225.00	
04	00	503	RETIREMENT EXPENSE	0.00	599.55	2,964.50	5,454.00	5,623.80	Based on pay chart
04	00	504	ELECTRIC & GAS UTILITY EXPENSE	33,001.81	33,279.32	33,580.83	37,000.00	37,000.00	
04	00	508	ENGINEER EXPENSE	0.00	1,396.00	1,747.50	2,000.00	2,000.00	Depends on projects
04	00	510	LEGAL EXPENSE	0.00	217.50	360.00	1,000.00	1,000.00	
04	00	512	ACCOUNTANT EXPENSE	2,875.00	3,062.50	3,212.50	3,500.00	3,500.00	1/4 2019 Audit
04	00	522	HEALTH INSURANCE EXPENSE	4,820.24	5,425.33	5,978.27	8,660.21	10,500.00	See payroll schedule
04	00	569	\$ TRANSFER TO FUND 11	105,203.26	121,699.37	86,493.54	86,493.54	60,929.25	Estimated. What is left over from prior year
04	00	585	UNEMPLOYMENT EXPENSE	0.00	0.00	0.00	2,000.00	2,000.00	

2020 Budget

				Actual 2017	Actual 2018	Thru 11/30/2019	Budget 2019	Budget 2020	
04 00	586	BUILDING MAINTENANCE EXPENSE		170.00	0.00	0.00	0.00	1,250.00	1/3 of Projects at 995 Main being carried over and new projects
04 00	589	RESERVE EXPENSE		0.00	0.00	0.00	21,189.79	4,630.05	Reserve can be used for unbudgeted or emergency purchase items which can be classified correctly during budget reviews
04 00	590	OTHER EXPENSE		0.00	931.25	439.73	1,000.00	1,000.00	
Total Non-Departmental Expense				\$146,070.31	\$166,610.82	\$134,776.87	\$168,297.54	\$129,433.10	
04 01	500	SALARIES EXPENSE		29,159.54	40,541.40	35,744.67	54,000.00	54,600.00	Based on pay chart
04 01	502	PAYROLL TAX EXPENSE		2,042.34	2,831.21	2,469.89	4,131.00	4,176.90	% of salary
04 01	506	TELEPHONE EXPENSE		478.50	463.87	769.51	1,025.00	875.00	Charter, Sprint-unfilled position
04 01	514	EQUIPMENT REPAIR EXPENSE		9,699.90	13,994.50	19,942.82	23,000.00	21,000.00	Babcat tracks 1/3 \$1,000, Backhoe Tires 1/3 \$1,000, tires \$4,000
04 01	516	EQUIPMENT PURCHASE EXPENSE		9,721.98	12,253.19	14,964.33	18,200.00	23,100.00	hot pressure washer 1/3 \$1,500, air compressor 1/3 \$600, grapple \$4,000, tweezer \$3,000, concrete mixer \$3,000, snow plow and salt spreader for new truck #1 \$11,000
04 01	518	SUPPLIES EXPENSE		3,980.63	3,757.10	14,503.64	13,200.00	10,000.00	
04 01	519	CONTRACTED SERVICES		0.00	0.00	201.92	300.00	5,240.00	truck #2-GPS service \$240, tree trimming \$5,000
04 01	521	MISCELLANEOUS INSURANCE		4,430.81	2,769.63	3,589.28	3,600.00	5,880.00	MIRMA-used 5% increase, plus more wages in 2020
04 01	526	UNIFORM EXPENSE		1,573.47	1,763.42	3,305.85	4,100.00	3,600.00	Cintas-Donny H & David G \$3,700, 2 employee boots \$400
04 01	528	FUEL & MILEAGE EXPENSE		2,767.57	3,998.23	2,587.79	5,000.00	5,000.00	
04 01	540	DUES & SCHOOLING EXPENSE		323.40	251.33	31.68	400.00	400.00	\$50 CPR training 1/3, \$210 MIRMA annual conference 1/3, \$40 MIRMA seminar 1/3, \$100 misc.
04 01	550	BUILDING CONSTRUCTION EXPENSE		0.00	0.00	0.00	0.00	1,200.00	1/3 tool lockers & crib
04 01	574	ICE CONTROL EXPENSE		10,776.36	14,028.63	18,229.31	25,000.00	27,000.00	
04 01	582	SIGN EXPENSE		623.35	1,809.61	1,851.49	3,000.00	3,000.00	
04 01	586	BUILDING MAINTENANCE EXPENSE		0.00	1,605.49	697.00	2,000.00	500.00	misc.
04 01	590	OTHER EXPENSE		0.00	0.00	123.77	1,670.00	150.00	misc.
Total Maintenance Department Expenses				\$75,577.85	\$100,067.61	\$119,012.95	\$158,626.00	\$165,721.90	
TOTAL EXPENSES				\$221,648.16	\$266,678.43	\$253,789.82	\$326,923.54	\$295,155.00	
							Difference	\$0.00	
=====									
Debt Service Fund-2014 Refunding Issue									Debt Service Fund-2014 Refunding Issue
						Beginning Checking Balance	\$340,000.00		Estimated
06 00	486	BOND ISSUE PROCEEDS		0.00	0.00	0.00	0.00	0.00	
06 00	487	CHECKING INTEREST REVENUE		570.98	744.42	1,086.11	1,150.00	1,400.00	
06 00	490	C.D. INTEREST REVENUE		0.00	0.00	0.00	0.00	0.00	
06 00	491	BOND PRINCIPAL AND INTEREST TRANSFER REVENUE		409,000.00	409,000.00	340,833.20	409,000.00	409,000.00	\$204,500 from Water, \$204,500 from Sewer
Total Non-Departmental Revenue				\$409,570.98	\$409,744.42	\$341,919.31	\$410,150.00	\$410,400.00	
06 00	563	BOND PRINCIPAL & INTEREST PAYMENTS EXPENSE		406,812.46	405,634.46	317,343.21	409,000.00	409,000.00	Series 2014 Refunding Issue
06 00	565	BOND FEES EXPENSE		318.00	318.00	318.00	600.00	600.00	
Total Non-Departmental Expenses				\$407,130.46	\$405,952.46	\$317,661.21	\$409,600.00	\$409,600.00	
							Ending Cash Account	\$340,800.00	Estimated-For use toward next payment
=====									
WATER WORKS REPAIR AND REPLACEMENT FUND									WATER WORKS REPAIR AND REPLACEMENT FUND

2020 Budget

				Actual	Actual	Thru	Budget	Budget	
				2017	2018	11/30/2019	2019	2020	
						Beginning Checking Balance		\$661,430.57	Estimated
						Beginning CD Balance		\$38,851.43	Estimated
07 00	487	CHECKING INTEREST REVENUE		881.57	1,245.39	1,263.19	1,350.00	1,400.00	
07 00	490	C.D. INTEREST REVENUE		134.04	163.13	288.91	285.00	275.00	Feb & Aug
07 00	495	\$ TRANSFER FROM FUND 02		49,914.48	49,914.50	124,929.76	149,915.70	149,915.70	From water per rate study
Total Non-Departmental Revenue				\$50,930.09	\$51,323.02	\$126,481.86	\$151,550.70	\$151,590.70	
07 01	516	EQUIPMENT PURCHASE EXPENSE		0.00	352.00	55,833.33	131,983.00	116,149.67	See RR Schedule
07 01	518	SUPPLIES EXPENSE		0.00	0.00	0.00	0.00	0.00	See RR Schedule
07 01	562	SYSTEM IMPROVEMENT/EXTENSION EXPENSE		0.00	0.00	0.00	493,680.00	531,680.00	See RR Schedule
07 01	586	BUILDING MAINTENANCE EXPENSE		0.00	0.00	5,676.00	12,500.00	6,824.00	See RR Schedule
Total Maintenance Department Expenses				\$0.00	\$352.00	\$61,509.33	\$638,163.00	\$654,653.67	
07 02	516	EQUIPMENT PURCHASE EXPENSE		261.51	239.17	337.25	2,260.83	1,723.59	See RR Schedule
Total Office Department Expenses				\$261.51	\$239.17	\$337.25	\$2,260.83	\$1,723.59	
TOTAL EXPENSES				\$261.51	\$591.17	\$61,846.58	\$640,423.83	\$656,377.26	
								Ending Cash and CD Accounts	\$195,495.44
=====									
SEWER REPAIR AND REPLACEMENT FUND						Beginning Checking Balance		\$510,426.00	Estimated
08 00	487	CHECKING INTEREST REVENUE		873.56	1,155.19	1,081.11	1,300.00	1,300.00	
08 00	495	\$ TRANSFER FROM FUND 03		30,364.92	30,365.00	97,745.60	117,294.70	117,294.70	From sewer per rate study
Total Non-Departmental Revenue				\$31,238.48	\$31,520.19	\$98,826.71	\$118,594.70	\$118,594.70	
08 01	516	EQUIPMENT PURCHASE EXPENSE		0.00	352.00	95,268.33	208,983.00	133,714.67	See RR Schedule
08 01	518	SUPPLIES EXPENSE		0.00	1,975.47	0.00	0.00	0.00	See RR Schedule
08 01	562	SYSTEM IMPROVEMENT/EXTENSION EXPENSE		4,834.00	15,021.09	25,879.35	202,337.44	281,458.09	See RR Schedule
08 01	586	BUILDING MAINTENANCE EXPENSE		0.00	0.00	5,676.00	16,500.00	10,824.00	See RR Schedule
Total Maintenance Department Expenses				\$4,834.00	\$17,348.56	\$126,823.68	\$427,820.44	\$425,996.76	
08 02	516	EQUIPMENT PURCHASE EXPENSE		261.52	239.17	337.25	2,260.83	1,723.58	See RR Schedule
Total Office Department Expenses				\$261.52	\$239.17	\$337.25	\$2,260.83	\$1,723.58	
TOTAL EXPENSES				\$5,095.52	\$17,587.73	\$127,160.93	\$430,081.27	\$427,720.34	
								Ending Cash Account	\$201,300.36
=====									
PROJECT FUND						Beginning Checking Balance		\$978,081.31	Estimated
09 00	486	BOND ISSUANCE PROCEEDS		0.00	0.00	1,758,700.00	1,758,700.00	0.00	
Total Non-Departmental Revenue				\$0.00	\$0.00	\$1,758,700.00	\$1,758,700.00	\$0.00	
09 00	508	ENGINEER EXPENSE		0.00	0.00	25,241.63	282,708.00	247,722.17	Estimated-4 projects-sludge at CCWWTF, new well, Bird St. and Pine Tree lift stations, water and sewer to west side of Hwy 61
09 00	565	BOND FEES EXPENSE		0.00	0.00	58,684.00	58,684.00	0.00	
09 00	569	\$ TRANSFER TO ANOTHER FUND		0.00	0.00	0.00	0.00	0.00	
Total Non-Departmental Expense				\$0.00	\$0.00	\$83,925.63	\$341,392.00	\$247,722.17	

2020 Budget

			Actual 2017	Actual 2018	Thru 11/30/2019	Budget 2019	Budget 2020	
09 01	518	SUPPLIES EXPENSE	0.00	0.00	41,546.38	69,796.12	28,249.74	estimated-sludge project
09 01	528	FUEL & MILEAGE EXPENSE	0.00	0.00	426.19	750.00	323.81	estimated-sludge project
09 01	562	SYSTEM IMPROVEMENT	0.00	0.00	603,864.88	1,277,036.88	673,172.00	three other projects
09 01	580	HAULING EXPENSE	0.00	0.00	41,111.41	69,725.00	28,613.59	estimated-sludge project
Total Maintenance Department Expenses			\$0.00	\$0.00	\$686,948.86	\$1,417,308.00	\$730,359.14	
TOTAL EXPENSES			\$0.00	\$0.00	\$770,874.49	\$1,758,700.00	\$978,081.31	
						Ending Cash Account	\$0.00	
=====								
TRASH FUND					Beginning Checking Balance		\$48,000.00	TRASH FUND
								Includes estimated \$40 in customer deposits held
10 00	439	TRASH REVENUE	150,654.78	171,093.01	178,068.57	190,000.00	192,000.00	\$15.75 per month per customer
10 00	453	UNCOLLECTABLE-WRITTEN OFF ACCOUNTS	(928.58)	(122.03)	(310.24)	(1,000.00)	(1,000.00)	Note: Written off accounts are generally from previous year's revenues, therefore they are added back in at the end of the budget because it doesn't actually reduce current year revenues.
10 00	487	CHECKING INTEREST REVENUE	81.00	103.41	99.49	110.00	120.00	
Total Non-Departmental Revenue			\$149,807.20	\$171,074.39	\$177,857.82	\$189,110.00	\$191,120.00	
10 00	503	RETIREMENT EXPENSE	0.00	26.76	219.74	303.00	278.10	Based on pay chart
10 00	518	SUPPLIES EXPENSE	0.00	0.00	514.72	600.00	200.00	
10 00	522	HEALTH INSURANCE EXPENSE	379.58	344.79	327.50	386.12	500.00	See payroll schedule
10 00	529	CREDIT/DEBIT CARD FEES	2,802.25	3,209.15	3,568.38	4,900.00	4,900.00	
10 00	540	DUES & SCHOOLING EXPENSE	189.91	189.91	189.91	200.00	200.00	
10 00	544	POSTAGE	769.20	777.00	843.00	900.00	900.00	
10 00	545	BILLING CARDS	219.58	233.42	433.04	500.00	250.00	e-bill fees
10 00	566	SOLID WASTE EXPENSE	139,534.77	158,901.45	166,037.78	176,700.00	178,560.00	We keep 7%
10 00	567	COLLECTION AGENCY FEES	287.97	7.17	0.00	0.00	0.00	
10 00	589	RESERVE EXPENSE	0.00	0.00	0.00	48,350.06	50,185.35	Reserve can be used for unbudgeted or emergency purchase items which can be classified correctly during budget reviews
Total Non-Departmental Expenses			\$144,183.26	\$163,689.65	\$172,134.07	\$232,839.18	\$235,973.45	
10 02	500	SALARIES EXPENSE	2,438.66	2,494.35	2,361.14	3,000.00	2,700.00	Based on pay chart
10 02	502	PAYROLL TAX EXPENSE	167.47	176.75	166.58	229.50	206.55	% of salary
10 02	521	MISCELLANEOUS INSURANCE	306.11	234.72	223.93	230.00	240.00	MIRMA-used 5% increase
Total Office Department Expenses			\$2,912.24	\$2,905.82	\$2,751.65	\$3,459.50	\$3,146.55	
TOTAL EXPENSES			\$147,095.50	\$166,595.47	\$174,885.72	\$236,298.68	\$239,120.00	
						Plus-Previous year's written off accounts	\$1,000.00	To offset '10-00-453 Uncollectable Written Off Accounts
						Minus-Current year only-Outstanding A/R	\$1,000.00	Estimate for end of year-difference on revenue vs. collected
						Difference	\$0.00	
=====								
Street Repair & Replacement Fund					Beginning Checking Balance		\$140,695.82	Street Repair & Replacement Fund
					Beginning CD Balance		\$51,041.18	Estimated
11 00	487	CHECKING INTEREST REVENUE	707.99	940.74	947.83	1,100.00	1,150.00	Estimated
11 00	490	C.D. INTEREST REVENUE	150.88	176.59	316.65	270.00	270.00	April & Oct

2020 Budget

			Actual	Actual	Thru	Budget	Budget	
			2017	2018	11/30/2019	2019	2020	
11 00	495	\$ TRANSFER FROM FUND 04	105,203.26	121,699.37	86,493.54	86,493.54	60,929.25	What is left from streets at end of previous year-estimated
Total Non-Departmental Revenue			\$106,062.13	\$122,816.70	\$87,758.02	\$87,863.54	\$62,349.25	
11 00	589	RESERVE EXPENSE	0.00	0.00	0.00	4,000.00	26,461.25	Reserve can be used for unbudgeted or emergency purchase items which can be classified correctly during budget reviews
Total Non-Departmental Expenses			\$0.00	\$0.00	\$0.00	\$4,000.00	\$26,461.25	
11 01	516	EQUIPMENT PURCHASE	194,430.00	0.00	15,333.34	15,500.00	0.00	
11 01	550	BUILDING CONSTRUCTION EXPENSE	0.00	0.00	0.00	1,000.00	0.00	
11 01	572	ROCK EXPENSE	1,086.56	2,596.75	263.95	3,500.00	3,500.00	
11 01	576	ROAD OIL EXPENSE	1,693.75	962.89	1,495.86	5,000.00	5,000.00	
11 01	578	ASPHALT & CONCRETE EXPENSE	23,475.70	36,597.51	234,280.04	448,099.00	199,125.00	Amount from 2020 Street Plan
11 01	580	HAULING EXPENSE	1,440.00	593.52	6,285.00	20,000.00	20,000.00	
Total Maintenance Department Expenses			\$222,126.01	\$40,750.67	\$257,658.19	\$493,099.00	\$227,625.00	
TOTAL EXPENSES			\$222,126.01	\$40,750.67	\$257,658.19	\$497,099.00	\$254,086.25	
Ending Cash and CD Accounts							\$0.00	Estimated -Put back for items in future years
=====								
Debt Service Fund-2019A Issue								Debt Service Fund-2019A Issue
					Beginning Checking Balance		\$500.00	Estimate
12 00	486	BOND ISSUE PROCEEDS	0.00	0.00	0.00	0.00	0.00	any funds left over in the project fund after all expenses have been paid get transferred to this account
12 00	487	CHECKING INTEREST REVENUE	0.00	0.00	650.63	1,000.00	600.00	on project fund 9 and this fund
12 00	491	BOND PRINCIPAL AND INTEREST TRANSFER REVENUE	0.00	0.00	37,620.00	62,700.00	125,460.00	from water \$41,820, from sewer \$83,640
Total Non-Departmental Revenue			\$0.00	\$0.00	\$38,270.63	\$63,700.00	\$126,060.00	
12 00	563	BOND PRINCIPAL & INTEREST PAYMENTS EXPENSE	0.00	0.00	0.00	62,648.86	125,400.00	
12 00	565	BOND FEES EXPENSE	0.00	0.00	0.00	100.00	100.00	
Total Non-Departmental Expenses			\$0.00	\$0.00	\$0.00	\$62,748.86	\$125,500.00	
Ending Cash Account							\$1,060.00	Estimated -For use toward next payment
=====								
Outstanding Debt as of 1/1/2020								
Series 1999 Bonds					\$25,000.00			
Series 2014 Bonds (refi of 2005 Issue)					\$3,639,952.00			
2005 Site Lease					\$2,951,636.34			
Series 2019 Bonds					\$860,000.00			
Series 2019A Bonds					\$1,729,400.00			
Total Outstanding Debt					\$9,205,988.34			

2020 Wage Worksheet

Payroll Worksheet				Estimated Unused Vacation					
Employee	# of pay periods	Wage	Regular Hours	Estimate OT hours	Hours	Regular Wages	OT Wages	Unused Vacation	Total Wages
Terry Foster	26	67,947.30	1	0	80	67,947.30	0.00	2,613.36	70,560.66
Nicholas Brimager	26	54,826.00	1	0	0	54,826.00	0.00	0.00	54,826.00
Steve Davis	26	21.79	2168	150	60	47,234.65	4,902.12	1,307.23	53,444.00
Jason Graham	26	19.74	2168	150	40	42,796.32	4,441.50	789.60	48,027.42
Lester Heppermann	26	18.98	1248	0	0	23,687.04	0.00	0.00	23,687.04
Jared Wittkoetter	26	19.23	2168	150	32	41,690.64	4,326.75	615.36	46,632.75
David Graves	13	15.66	1084	0	0	16,975.44	0.00	0.00	16,975.44
David Graves	13	18.24	1084	75	40	19,772.16	2,052.00	729.60	22,553.76
David Hickey*	26	18.24	2168	150	0	39,544.32	4,104.00	0.00	43,648.32
								Total	\$380,355.39
*rate is same as 2019 per Mayor Flannigan until probation period is over									Use \$381,000.00

Grand total of payroll	
General Revenue	497,400.00
Water	119,550.00
Sewer	127,250.00
Street	54,600.00
Trash	2,700.00
Total	\$801,500.00

Payroll Worksheet				Estimated Unused Vacation					
Employee	# of pay periods	Wage	Regular Hours	Estimate OT hours	Hours	Regular Wages	OT Wages	Unused Vacation	Total Wages
Linda Haynes	26	67,097.64	1	0	80	67,097.64	0.00	2,580.68	69,678.32
Casey Powelson	26	19.38	2,080	104	80	40,310.40	3,023.28	1,550.40	44,884.08
								Total	\$114,562.40
*rate is same as 2019 per Mayor Flannigan until probation period is over									Use \$115,000.00

	01-02	02-02	03-02	10-02	Total
Linda Haynes	34,839.16	17,419.58	17,419.58	0.00	69,678.32
Casey Powelson	8,976.82	16,607.11	16,607.11	2,693.04	44,884.08
Totals	\$43,815.98	\$34,026.69	\$34,026.69	\$2,693.04	\$114,562.40
Use	\$44,000.00	\$34,150.00	\$34,150.00	\$2,700.00	\$115,000.00
	38.26%	29.70%	29.70%	2.35%	100.00%

Retirement Expense-new rates as of 1/1/2020	
Police-Gen Rev 10.0%	35,731.30
Other-Gen Rev 10.3%	11,989.20
Other-Water 10.3%	12,313.65
Other-Sewer 10.3%	13,106.75
Other-Street 10.3%	5,623.80
Other-Trash 10.3%	278.10
Total	\$79,042.80

Payroll Worksheet				Estimated Unused Vacation					
Employee	# of pay periods	Wage	Regular Hours	Estimate OT hours	Hours	Regular Wages	OT Wages	Unused Vacation	Total Wages
Donny Hopkins	26	64,256.94	1	0	80	64,256.94	0.00	2,471.42	66,728.36
Dwayne Washford	26	18.65	2080	140	48	38,792.00	3,916.50	895.20	43,603.70
John Stewart	26	15.66	2080	140	20	32,572.80	3,288.60	313.20	36,174.60
Brandon Thompson*	26	17.50	2080	140	0	36,400.00	3,675.00	0.00	40,075.00
Camryn Sanders*	26	15.05	2080	140	0	31,304.00	3,160.50	0.00	34,464.50
Craig Nantel*	26	15.05	2080	140	0	31,304.00	3,160.50	0.00	34,464.50
								Total	\$255,510.66
*rate is same as 2019 per Mayor Flannigan until probation period is over									Use \$256,500.00

	01-01	02-01	03-01	04-01	Total
Donny Hopkins	2,001.85	26,024.06	25,356.78	13,345.67	66,728.36
Dwayne Washford	2,828.30	15,555.63	16,969.78	8,250.00	43,603.70
John Stewart	1,116.98	13,962.30	12,845.32	8,250.00	36,174.60
Brandon Thompson	6,046.75	11,138.75	14,639.50	8,250.00	40,075.00
Camryn Sanders	2,359.31	9,699.37	14,155.83	8,250.00	34,464.50
Craig Nantel	8,912.93	8,650.79	8,650.79	8,250.00	34,464.50
Totals	\$23,266.12	\$85,030.89	\$92,617.98	\$54,595.67	\$255,510.66
Use	\$23,400.00	\$85,400.00	\$93,100.00	\$54,600.00	\$256,500.00
	9.12%	33.29%	36.30%	21.29%	100.00%

Payroll Worksheet				Estimated Unused Vacation					
Employee	# of pay periods	Wage	Regular Hours	Estimate OT hours	Hours	Regular Wages	OT Wages	Unused Vacation	Total Wages
Deb Freise	26	22.50	2080	25	60	46,800.00	843.75	1,350.00	48,993.75
								Total	\$48,993.75
*rate is same as 2019 per Mayor Flannigan until probation period is over									Use \$49,000.00

Grand total \$801,500.00

Employee Insurance Expense	General	Water	Sewer	Street	Trash	Total
7 Police	56,000.00	0.00	0.00	0.00	0.00	56,000.00
2 Office	6,121.74	4,751.30	4,751.30	0.00	375.65	16,000.00
6 Maintenance	4,378.95	15,981.29	17,422.22	10,217.54	0	48,000.00
1 Court	8,000.00	0.00	0.00	0.00	0.00	8,000.00
Total	\$74,500.69	\$20,732.59	\$22,173.53	\$10,217.54	\$375.65	\$128,000.00
@ Annual average of \$8,000 per employee 128,000.00 Total						
75% for employee and 50% for dependents						

Water Works Repair & Replacement Schedule-Passed by Ordinance #841 on 12/17/19					
				From last yr	Total
	Item	Acct #	Amount	Carried over	Budget
2020	½ computer-Maintenance Dept.	07-01-516		\$1,983.00	\$1,983.00
	½ paint/repair building	07-01-586		\$6,824.00	\$6,824.00
	½ replace computer/printer/monitor-City Hall	07-02-516		\$1,723.59	\$1,723.59
	½ replace furnace	07-01-516		\$4,000.00	\$4,000.00
	½ replace vactron	07-01-516		\$4,500.00	\$4,500.00
	1/3 replace mower	07-01-516		\$5,000.00	\$5,000.00
	1/3 replace tractor	07-01-516		\$4,666.67	\$4,666.67
	altitude valve at pressure vault	07-01-562		\$26,000.00	\$26,000.00
	generator adapters	07-01-516		\$6,000.00	\$6,000.00
	generator repairs	07-01-562	\$10,000.00	\$7,500.00	\$17,500.00
	paint chlorine contact tanks (2)	07-01-562		\$40,000.00	\$40,000.00
	paint water tower	07-01-562		\$250,000.00	\$250,000.00
	replace chlorine injection	07-01-562		\$8,000.00	\$8,000.00
	replace electric controls etc.	07-01-562	\$8,000.00	\$22,180.00	\$30,180.00
	replace filter media	07-01-562		\$10,000.00	\$10,000.00
	replace high service pump	07-01-516		\$10,000.00	\$10,000.00
	replace mains, valves, etc...	07-01-562	\$20,000.00	\$40,000.00	\$60,000.00
	replace well pump	07-01-516	\$40,000.00	\$40,000.00	\$80,000.00
	well house valves and plumbing	07-01-562		\$30,000.00	\$30,000.00
	Winchester water loop	07-01-562		\$60,000.00	\$60,000.00
	Total		\$78,000.00	\$578,377.26	\$656,377.26

Sewer Repair & Replacement Schedule-Passed by Ordinance #842 on 12/17/19					
				From last yr	Total
	Item	Acct #	Amount	Carried over	Budget
2020	½ computer-Maintenance Dept.	08-01-516		\$1,983.00	\$1,983.00
	½ paint/repair building	08-01-586		\$6,824.00	\$6,824.00
	½ replace computer/printer/monitor-City Hall	08-02-516		\$1,723.58	\$1,723.58
	½ replace furnace	08-01-586		\$4,000.00	\$4,000.00
	½ replace vacutron	08-01-516		\$4,500.00	\$4,500.00
	1/3 replace mower	08-01-516		\$5,000.00	\$5,000.00
	1/3 replace tractor	08-01-516		\$4,666.67	\$4,666.67
	flush sewer mains	08-01-562		\$40,000.00	\$40,000.00
	generator repairs	08-01-562	\$10,000.00	\$17,500.00	\$27,500.00
	lab equipment-in house testing	08-01-516		\$12,000.00	\$12,000.00
	large lift station repair	08-01-562	\$10,000.00	\$40,891.76	\$50,891.76
	muffin monster	08-01-562	\$85,000.00		\$85,000.00
	replace blower/motor	08-01-562		\$21,200.00	\$21,200.00
	replace electric panels, starters, contactors etc	08-01-562		\$13,858.53	\$13,858.53
	replace grinder pump	08-01-562		\$16,000.00	\$16,000.00
	replace rake motor/gear box	08-01-562		\$1,007.80	\$1,007.80
	replace skimmer grinder pump	08-01-562		\$6,000.00	\$6,000.00
	replace utility truck	08-01-516		\$10,565.00	\$10,565.00
	replace valves & plumbing	08-01-562		\$20,000.00	\$20,000.00
	sludge removal-equipment	08-01-516	\$20,000.00	\$75,000.00	\$95,000.00
	Total		\$125,000.00	\$302,720.34	\$427,720.34

2020 Street Plan

Ashpalt

Work done by city workers

West Front St.-1,000 ft. x 20 ft. = 187.5 tons	\$18,750.00
West Second St.-800 ft. x 20 ft. = 150 tons	\$15,000.00
West Third St.-800 ft. x 20 ft. = 150 tons	\$15,000.00
Vest St.-1,500 ft. x 20 ft. = 281.25 tons	\$28,125.00
Mary St.-1,400 ft. x 20 ft. = 262.5 tons	\$26,250.00
Hill St.-800 ft. x 20 ft. = 150 tons	\$15,000.00
Weitcamp St.-400 ft. x 20 ft. = 75 tons	\$7,500.00
Miscellaneous = 150 tons	<u>\$15,000.00</u>

Total Asphalt Portion of the street plan **\$140,625.00**

(All asphalt was figured at \$100 per ton and 1.5 inches thick)

Concrete

Subcontracted concrete work

Repair 30 sections of Tropicana Village Drive, streets within Monteray Estates, East Port Au Prince, West Port Au Prince, and Trinidad Lane as needed (Each section 13 ft. x 20 ft. = 260 sq. ft. per section at \$7.50 per sq. ft.)	<u>\$58,500.00</u>
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Total Concrete Portion of the street plan **\$58,500.00**

Grand Total \$199,125.00

2020 Budget

995 Main Street-City Hall Expenses for 2020

<u>Building Expenses</u>	<u>Amount</u>	<u>Pay from:</u>				<u>Total</u>
		<u>General</u>	<u>Water</u>	<u>Sewer</u>	<u>Streets</u>	
Termite inspection/pest control	1,200.00	400.00	400.00	400.00	0.00	1,200.00
Cleaning	4,160.00	2,080.00	1,040.00	1,040.00	0.00	4,160.00
Miscellaneous Items	1,800.00	1,000.00	1,000.00	1,000.00	0.00	3,000.00
Expand Parking lot asphalt-City Hall	5,000.00	1,250.00	1,250.00	1,250.00	1,250.00	5,000.00
Elevated built in Board dais in meeting room	5,000.00	1,700.00	1,650.00	1,650.00	0.00	5,000.00
Office space division & floor repairs	5,000.00	1,600.00	1,700.00	1,700.00	0.00	5,000.00
Outdoor water spickets	500.00	166.67	166.67	166.66	0.00	500.00
Doors-security upgrades-finish up	1,200.00	400.00	400.00	400.00	0.00	1,200.00
Wall/foundation repairs-lunch/Mayors area	10,000.00	3,335.00	3,332.50	3,332.50	0.00	10,000.00
Total	33,860.00	11,931.67	10,939.17	10,939.16	1,250.00	35,060.00