

AN ORDINANCE ADOPTING AN ANNUAL BUDGET FOR THE FISCAL YEAR BEGINNING ON JANUARY 1, 2022, 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, 2022.

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, 2022, 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 13th day of December, 2021.

Patrick Flannigan, Mayor

ATTEST:

Linda Haynes, City Clerk

2022 BUDGET MESSAGE

Income and expenditures met 2021 guidelines.

STATUS OF 2021 GOALS

Utility/Maintenance Dept:

1. Asphalt patching occurred on Front Street, Third Street, and various other streets that needed repairs. Sections of concrete were replaced on Tropicana Village Drive, Second Street, and on streets within Tropicana Village Mobile Home Park. The concrete culvert under Tropicana Village Drive was repaired.
2. No one from the Utility Supervisor or Maintenance Supervisor departments attended the annual MIRMA conference or the MRWA conference.
3. Some worn road and traffic control signs were updated/replaced.
4. Steps have not been taken to obtain easements, bid, and construct the water loop from the Hoelting property to Winchester Place.
5. Safety harnesses, traffic cones, a land rake, a hammer drill, lights for the salt spreaders, a sewer sampler, a 2013 Chevrolet Silverado, a sewer gas meter, and a HP LaserJet Printer were purchased. Holiday decorations, two replacement and one additional storm siren, a 6" pump, an automatic water analyzer/tester, a load leveler attachment, a computer, a backhoe, sludge removal equipment, and a utility truck were not purchased in 2021.
6. Most of the items needed to start a sewer lab testing facility were purchased.
7. The water and sewer treatment facilities were upgraded and repaired as needed.
8. The upgrading of the Pine Tree Manor and Byrd Street lift stations was completed. Design was started for new Well #5 and the water and sewer extension to the west side of Hwy 61 at Hwy C.

Police Dept:

9. The police training fund was efficiently utilized to keep all police personnel POST certified. Additionally, Chief Foster attended the twelve week 145th Administrative Officers Training at the Southern Police Institute in Louisville, KY.
10. Three new police utility vehicles were purchased on three year lease agreements. Equipment for those three vehicles, three Glock pistols, six body cameras, a handheld radio, and Coldfire tactical fire extinguishers were purchased. The duty bags for the vehicles, flash lights, pop up tent, cooler, and desktop computer were not purchased.

Office Dept:

11. The City Clerk and Deputy Clerk attended the MCCFOA Spring Conference by videoconference. The City Clerk attended the MIRMA Annual Conference in Branson. The Fall Regionals and MML annual Conference were not attended.
12. File cabinets and book shelves were not purchased.
13. The 2020 audit was completed.

Court Dept:

14. Deb Freise attended the Court Clerk's annual conferences. The Judge attended the Missouri Municipal and Associates Circuit Judges Association annual conference.
15. A dual monitor stand and 32" tv were purchased. A laptop for the judge was not purchased.

Misc:

16. The MML Annual Conference was not attended. One Board member attended the MML Elected Official Conference, which was held by videoconference.
17. Two percent employee wage/salary increases were given for most employees on their anniversary date in 2021. Exceptions were for employees being adjusted to fit within their pay scale, and new employees still on probation. Employees being increased to fit within their pay scale received half of that increase on 1/1/2021 and the other half on their anniversary date.
18. Grant funding was received on one half of the remaining EPA Compliance project, which was completed in 2021. American Rescue Plan Act grant funding was received for expenses related to the COVID19 pandemic. The police department received a 60% grant from MIRMA for body cameras.
19. A total of \$20,000 was remitted for the Site Lease/Lease Purchase agreement on the Mette Road facilities. The remaining water taps collected in 2021 are being retained for replacement of aging, outdated, undersized cast iron mains in old town.
20. The budget was reviewed by the Board of Aldermen on a quarterly basis.
21. Policies and procedures and city codes were updated when needed.
22. At City Hall the cistern was filled in, brick repairs were done, flood lights were repaired, and a new counter was installed for the court clerk's window. New a/c units were installed that service the Court Clerk and City Clerk's offices.

Budgetary Restrictions for 2021

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 2021 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, 2021, unless the attached budget requires partial use of that amount. A total of \$81,945.15 was transferred from the Street Fund to the Street Repair and replacement fund as of 1/2/2021,

29. The restricted cash reserve amount in the General Revenue fund remained above the minimum \$646,000 during the 2021 budget year.

BUDGET GOALS FOR 2022

Utility/Maintenance Dept:

1. Continue resurfacing roads that are deteriorating and patching streets that need repairs.
2. Attend training to obtain and maintain water and sewer certifications, stay in compliance with new regulations, and ensure safe work environments.
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. Upgrade and repair current water and sewer treatment facilities as needed.
7. Continue with the projects for the new Well #5 and the water and sewer extension to the west side of Hwy 61 at Hwy C.

Police Dept:

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

Office Dept:

10. City Clerk and Deputy Clerk to attend the MCCFOA Spring Conference. The City Clerk to attend Fall Regionals and MIRMA Annual Conference.
11. Purchase or upgrade computers, printers, monitors as needed.
12. Completion of and payment for the 2021 audit.

Court Dept:

13. Deb Freise to attend the Court Clerk's annual conferences. The Judge to attend the Missouri Municipal and Associates Circuit Judges Association annual conference.
14. Purchase or upgrade computers, printers, monitors as needed.

Misc:

15. One Board of Aldermen members to attend the annual MML Conference, and two Board of Aldermen to attend the MML Elected Official Conference.
16. Employee wage/salary increases are scheduled for a 5% increase on January 1, 2022 and a 2% step increase on the employee's anniversary date in 2022.

17. Obtain grants from local, state, and federal sources for the purpose of equipment acquisition and/or wages.
18. Remit payments when funds are available for the Site Lease/Lease Purchase agreement on the Mette Road facilities.
19. The budget will be reviewed by the Board of Aldermen on a quarterly basis.
20. Continue work on new policies and procedures and updates to city code.
21. Continue with remaining renovations on the City Hall, Police, and Court building located at 995 Main Street.

Budgetary Restrictions for 2022

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. The beginning 2022 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, 2022, unless the attached budget requires partial use of that amount. On 1/2/2022 a transfer will be made from the Street fund to the Street Repair and Replacement fund for the amount left over from the previous year.
28. The 2022 General Revenue fund's six month reserve amount for operating expenses is \$668,000. The actual balance in the General revenue fund will be closely monitored each month, and the budget re-evaluated, if the month end checking balance dips lower than \$668,000.

City of Moscow Mills, Missouri
Budget Summary
Budget Period January 1, 2022 to December 31, 2022

Fund #	Description	Cash & C.D. Balance January 1, 2022	Estimated Revenues	Transfers In	Estimated Expenditures	Transfers Out	Cash & C.D. Estimated Balance December 31, 2022	
1	General	962,000.00	1,046,955.00	-	1,496,895.37	-	512,059.63	Note 1
2	Water	1,629,045.00	1,114,525.00	-	1,530,139.94	383,310.06	830,120.00	Note 2
3	Sewer	\$2,123,265.00	1,357,850.00	-	1,176,856.02	392,899.06	1,911,359.92	Note 3
4	Street	190,000.00	296,285.00	-	378,681.61	87,603.39	20,000.00	Note 4
6	Debt Service-2021 R	208,000.00	305.00	383,198.72	383,198.72	-	208,305.00	
7	Water R&R	989,626.47	1,005.00	149,915.70	860,865.07	-	279,682.10	
8	Sewer R&R	644,000.00	450.00	117,294.70	577,205.95		184,538.75	
9	Project Fund	228,787.19	-	-	228,787.19		0.00	
10	Trash	42,000.00	178,545.00	-	220,545.00	-	0.00	Note 5
11	Street R&R	69,564.71	231.00	87,603.39	157,399.10	-	(0.00)	Note 6
12	Debt Service-2019A	1,346.00	430.00	125,800.00	125,875.85	-	1,700.15	
Totals		7,087,634.37	3,996,581.00	863,812.51	7,136,449.82	863,812.51	3,947,765.55	

Note 1 Beginning balance in the General Revenue Fund includes \$4,504. in court bonds held.

Expenses include a reserve amount of \$1,000.. \$449,940.37 of the beginning balance is being used for current year expenses.

Note 2 Beginning balance in the Water Works Fund Estimated-includes \$91,922 in customer deposits held, \$6,875. in unearned revenue, and \$2,670. in sales tax liability.

Expenses include a reserve amount of \$121,725.33. \$798,925. of the beginning balance is being used for current year expenses.

Note 3 Beginning balance in the Sewer Fund Estimated-includes \$91,308 in customer deposits held,

Expenses include a reserve amount of \$8,000.. \$211,905.08 of the beginning balance is being used for current year expenses.

Note 4 Expenses include a reserve amount of \$1,000.. \$170,000. of the beginning balance is being used for current year expenses.

Estimate-\$87,603.39 of beginning restricted cash is being transferred to the Street R&R Account as of 1/1/2022, \$82,396.61 is being used for current year expenses which leaves \$20,000.00 in beginning restricted cash.

Note 5 Beginning balance in the Solid Waste Fund Estimated-includes \$60.00 in customer deposits held,

Expenses include a reserve amount of \$31,926.93

Note 6 Expenses include a reserve amount of \$3,399.1

2022 Budget-Original

			Actual	Actual	Actual thru	Budget	Budget		
			2019	2020	10/31/2021	2021	2022		
01-General Revenue Fund								General Revenue Fund	
			Beginning Restricted and Unrestricted Checking Balance				\$962,000.00	Estimate	
			Minus-Bonds held by court				\$4,504.00	Estimate-At beginning of year-in beginning checkin	
			Beginning Restricted Cash Account				\$507,555.63		
			Amount being used in budget from beginning checking balance				\$449,940.37		\$92,540.89 from land proceeds, \$357,399.48 being used for other current year expenses
01 00	403	PERSONAL PROPERTY TAX REVENUE	25,848.49	35,864.03	27,429.64	31,000.00	32,000.00		
01 00	406	REAL ESTATE TAXES REVENUE	62,083.01	71,387.06	66,179.48	70,000.00	81,000.00		
									includes real estate, personal property, and sales tax interest
01 00	409	INTEREST ON TAXES REVENUE	1,699.20	1,636.76	1,274.39	1,400.00	1,700.00		
01 00	415	SALES TAX REVENUE	427,362.61	500,699.69	475,025.66	525,000.00	450,000.00		
01 00	418	FRANCHISE TAX REVENUE	148,372.99	153,792.05	145,143.92	160,000.00	160,000.00		
01 00	421	FINANCIAL INSTITUTION TAX REVENUE	8.38	0.26	3.44	3.44	0.00		
01 00	424	SUR TAX REVENUE	2,211.14	2,082.60	2,040.10	2,040.00	2,000.00		
01 00	427	FUEL TAX REVENUE	33,972.70	31,839.48	22,172.52	25,200.00	26,000.00	40% here, 60% in Streets	
01 00	430	MOTOR VEHICLE SALES TAX REVENUE	11,369.88	11,803.21	9,292.68	9,440.00	10,000.00	40% here, 60% in Streets	
01 00	433	MOTOR VEHICLE FEE INCREASES REVENUE	5,750.27	5,599.76	4,245.19	4,560.00	4,800.00	40% here, 60% in Streets	
01 00	451	BAD CHECK AND FEES REVENUE	(10.00)	30.00	0.00	10.00	10.00		
01 00	460	MERCHANT/BUSINESS LICENSE REVENUE	9,004.82	8,488.30	9,334.54	9,280.00	9,000.00	no fireworks permits included for this year	
01 00	463	DOG LICENSES & FINES REVENUE	200.00	145.00	155.00	155.00	150.00		
01 00	466	BUILDING PERMIT REVENUE	46,695.98	93,362.91	61,638.90	70,000.00	71,500.00	85% gets paid out to GBA	
01 00	467	DEVELOPMENT FEE REVENUE	3,201.50	7,412.50	15,755.75	15,400.00	6,000.00	85% gets paid out to GBA	
01 00	469	FILING FEE REVENUE	20.00	20.00	0.00	20.00	20.00		
01 00	487	CHECKING INTEREST REVENUE	2,108.98	1,542.40	683.28	850.00	850.00		
01 00	496	OTHER REVENUE	83,213.69	19,962.01	15,938.64	40,500.00	40,500.00	Mayor's estimate on sale of property at Hwy MM and Railroad Street \$40,000, misc. \$500	
Total Non-Departmental Revenue			\$863,113.64	\$945,668.02	\$856,313.13	\$964,858.44	\$895,530.00		
01 03	475	POLICE REPORT REVENUE	370.00	270.00	255.00	230.00	200.00		
01 03	488	GRANT REVENUE-EQUIPMENT	0.00	0.00	2,933.40	2,933.40	0.00		
01 03	489	GRANT REVENUE-WAGES	0.00	171,126.05	33,469.42	71,851.44	59,000.00	Jared Wittkoetter in cyber task force-wages, ss & mc match, LAGERS, & city's part health/dental	
01 03	496	OTHER REVENUE	16,797.04	0.00	22,025.00	22,025.00	0.00		
Total Police Department Revenue			\$17,167.04	\$171,396.05	\$58,682.82	\$97,039.84	\$59,200.00		
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	2,046.00	1,570.00	612.00	800.00	700.00		
01 05	471	INMATE FEE REVENUE	2,338.00	1,566.00	622.00	800.00	700.00		
01 05	472	COURT FINE REVENUE	154,507.50	126,152.00	48,838.00	60,000.00	70,000.00		
01 05	473	LAW ENFORCEMENT TRAINING FUND REVENUE	2,941.60	2,423.10	1,110.85	1,650.00	1,200.00	\$700 through court and \$500 annual POST check	
01 05	474	CLERK FEE REVENUE	12,292.00	9,396.00	3,683.78	4,500.00	4,500.00		
01 05	476	CRIME VICTIMS COMPENSATION FUND REVENUE	7,687.50	4,710.31	726.75	3,000.00	500.00		
01 05	477	PEACE OFFICERS STANDARDS & TRAINING FUND REVENUE	1,023.00	622.00	86.00	500.00	100.00		
01 05	479	DWI RECOUPMENTS	94.65	32.86	48.92	45.00	25.00		
01 05	480	TRANSPORT FEES REVENUE	0.00	0.00	0.00	50.00	0.00		
01 05	482	SHERIFFS' RETIREMENT SYSTEM REVENUE	3,075.00	1,860.00	180.00	180.00	100.00		
01 05	496	OTHER REVENUE	0.00	6,000.00	15,146.90	15,100.00	14,400.00	\$1,200 per month from Hawk Point for Municipal Court Services	
Total Court Department Revenue			\$186,005.25	\$154,332.27	\$71,055.20	\$86,625.00	\$92,225.00		
01 06	484	PARK RENTAL REVENUE	9,167.74	0.00	0.00	0.00	0.00		
01 06	496	OTHER REVENUE	140,825.00	13,615.00	14,729.80	13,000.00	0.00		
Total Park Department Revenue			\$149,992.74	\$13,615.00	\$14,729.80	\$13,000.00	\$0.00		
TOTAL REVENUE			\$1,216,278.67	\$1,285,011.34	\$1,000,780.95	\$1,161,523.28	\$1,046,955.00		
01 00	503	RETIREMENT EXPENSE	36,312.36	43,773.55	42,918.01	62,903.70	68,736.10	Based on pay chart	
01 00	504	ELECTRIC & GAS UTILITY EXPENSE	13,885.10	13,239.88	11,155.86	16,000.00	16,000.00		

2022 Budget-Original

			Actual	Actual	Actual thru	Budget	Budget		
			2019	2020	10/31/2021	2021	2022		
01	00	508	ENGINEER EXPENSE	11,289.95	10,686.50	9,709.80	12,000.00	12,000.00	\$10,000 attend P&Z and BOA meetings, \$2,000 misc. projects
01	00	510	LEGAL EXPENSE	25,727.50	26,343.50	17,510.00	30,000.00	30,000.00	General legal
01	00	512	ACCOUNTANT EXPENSE	3,212.50	3,812.50	0.00	4,000.00	4,500.00	1/4 2021 Audit
01	00	518	SUPPLIES EXPENSE	685.61	1,363.11	268.85	1,000.00	1,000.00	TP, PT, soap, etc. at City Hall-66.6%
01	00	519	CONTRACTED SERVICES EXPENSE	8,492.50	4,772.50	11,136.86	14,710.00	14,725.00	Web site= \$2,930 (Monthly SEO \$800, Annual Hosting \$450, Annual Mobile Site \$800, Annual Domain Name Registration \$50, Quarterly Updates \$400, Annual SSL secure certificate \$180, Annual Cloud Flare blocking and monitoring \$250) CTI-Annual Firewall Maintenance \$600, Cooper Train Management \$500, E-code 360 annual fee \$995, other E-code updates \$2,500, 1/2 Fast Bryant fees \$7,200
01	00	522	HEALTH INSURANCE EXPENSE	60,763.02	81,571.59	88,427.58	115,271.63	116,488.57	See payroll schedule
01	00	530	ANIMAL CONTROL EXPENSE	61.50	61.50	62.50	400.00	100.00	
01	00	534	ELECTION EXPENSE	2,398.63	1,902.37	5,169.61	5,170.00	5,200.00	
01	00	536	PUBLICATION EXPENSE	5,084.03	5,177.55	4,301.50	6,000.00	6,000.00	
01	00	537	CAPITAL EXP-LAND	0.00	32,750.22	0.00	0.00	0.00	
01	00	538	DRUG TESTING & PRE EMPLOYMENT PHYSICALS EXPENSE	1,431.80	2,570.55	1,599.65	3,000.00	3,000.00	
01	00	542	COLLECTOR/ASSESSOR FEES EXPENSE	4,701.25	5,662.01	4,979.69	6,000.00	6,500.00	
01	00	544	POSTAGE EXPENSE	1,395.94	590.46	761.05	1,400.00	1,400.00	
01	00	546	PUBLIC & COMMUNITY RELATIONS	0.00	608.32	0.00	500.00	500.00	
01	00	551	BUILDING LOAN PAYMENTS	9,600.00	9,875.48	16,000.00	19,780.20	19,200.00	66.6% payments
01	00	556	BUILDING PERMIT EXPENSE	43,684.97	78,092.53	45,797.77	59,500.00	60,775.00	85% of revenue
01	00	557	DEVELOPMENT FEE EXPENSES	1,202.56	5,917.41	9,879.38	10,000.00	1,700.00	85% of revenue on items reviewed by engineer
01	00	585	UNEMPLOYMENT EXPENSE	0.00	9.23	0.00	1,500.00	3,000.00	
01	00	586	REPAIRS & MAINT-BUILDINGS	11,328.68	5,959.69	7,543.59	18,016.90	11,365.00	1/3 of Projects at 995 Main being carried over and new projects
01	00	588	RECORDING FEE EXPENSE	33.00	0.00	66.00	150.00	150.00	
01	00	589	RESERVE EXPENSE	0.00	0.00	0.00	46,326.04	1,000.00	Reserve can be used for unbudgeted or emergency purchase items which can be classified correctly during budget reviews.
01	00	590	OTHER EXPENSE	8,293.00	31,985.01	3,144.87	4,000.00	1,000.00	Misc.
Total Non-Departmental Expenses			\$249,583.90	\$366,725.46	\$280,432.57	\$437,628.47	\$384,339.67		
01	01	500	SALARIES EXPENSE	21,798.12	18,305.36	22,815.44	29,700.00	36,000.00	Based on pay chart
01	01	502	PAYROLL TAX EXPENSE	1,601.34	1,317.51	1,645.18	2,272.05	2,754.00	% of salaries
01	01	506	TELEPHONE EXPENSE	680.94	740.04	750.67	952.00	950.00	Sprint-Dwayne W.
01	01	513	EQUIPMENT RENTAL	0.00	0.00	55.00	0.00	200.00	no longer in 01-01-518
01	01	514	REPAIRS & MAINT-EQUIPMENT	708.73	(19.44)	33.88	1,000.00	500.00	Siren repairs
01	01	516	CAPITAL EXP-EQUIPMENT	24,757.04	0.00	0.00	35,500.00	53,000.00	holiday decorations \$3,000 , city's portion of siren costs (rest is by grant) \$50,000
01	01	518	SUPPLIES EXPENSE	362.94	405.56	180.64	500.00	1,645.00	1/3 of Cintas items = paper towels, tp and dispenser rentals, urinal clip & screen, outdoor matt, 2 rugs-all is an average of \$22 per week, \$500 misc.
01	01	521	MISCELLANEOUS INSURANCE	1,131.07	2,038.01	1,835.79	1,836.00	3,200.00	MIRMA-estimated based on \$10.65/100
01	01	528	FUEL & MILEAGE EXPENSE	1,402.16	1,018.69	1,138.54	2,000.00	1,800.00	
01	01	590	OTHER EXPENSE	20.00	0.00	0.00	200.00	200.00	
Total Maintenance Department Expenses			\$52,462.34	\$23,805.73	\$28,455.14	\$73,960.05	\$100,249.00		
01	02	500	SALARIES EXPENSE	39,505.41	42,459.86	40,232.45	49,000.00	54,100.00	Based on pay chart
01	02	502	PAYROLL TAX EXPENSE	2,806.39	3,061.61	2,731.06	3,748.50	4,138.65	% of salary
01	02	506	TELEPHONE EXPENSE	760.17	807.22	639.45	840.00	480.00	1/3 CTI \$360, 20% Sprint \$120- rest from water & sewer
01	02	514	REPAIRS & MAINT-EQUIPMENT	22.20	25.00	73.00	500.00	500.00	misc
01	02	516	CAPITAL EXP-EQUIPMENT	1,904.28	1,037.31	376.64	1,000.00	1,000.00	1/3 filing cabinets/book shelves \$1,000
01	02	517	SOFTWARE PURCHASE EXPENSE	196.67	0.00	0.00	600.00	600.00	upgrade current software

2022 Budget-Original

				Actual	Actual	Actual thru	Budget	Budget	
				2019	2020	10/31/2021	2021	2022	
01	02	518	SUPPLIES EXPENSE	1.99	0.00	0.00	100.00	100.00	
01	02	519	CONTRACTED SERVICES EXPENSE	2,163.92	2,069.45	2,881.45	3,130.00	3,610.00	1/3 copier maintenance agreement \$700, 1/3 Asyst annual support fees \$2,200, 1/3 virus protection \$35, 1/3 computer work \$200, 20% of security camera fees \$75.00, 1/3 e-mail fees (Microsoft 365) for 2 e-mails-annual fee \$100, 1/3 remote pc \$100, 1/3 Sonicwall annual monitoring fee \$200
01	02	520	OFFICE SUPPLIES EXPENSE	850.68	451.30	394.23	800.00	800.00	20% general, 40% water & sewer each
01	02	521	MISCELLANEOUS INSURANCE	3,582.09	3,802.81	4,310.36	4,311.00	5,200.00	MIRMA-estimated based on \$10.65/100
01	02	526	UNIFORM EXPENSE	398.53	213.41	0.00	300.00	600.00	Shirts, jackets
01	02	528	FUEL & MILEAGE EXPENSE	654.92	590.90	519.46	1,000.00	1,000.00	Errands, trainings
01	02	540	DUES, LICENSES, & TRAINING EXPENSE	1,686.18	2,656.04	2,451.04	3,460.00	4,410.00	MoCCFOA meetings \$200.00, MoCCFOA dues \$100.00, MoCCFOA Spring Conference \$950.00 x 2 = \$1,900, 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, misc \$150.00
01	02	590	OTHER EXPENSE	99.66	26.25	33.34	500.00	500.00	Misc.
Total Office Department Expenses				\$54,633.09	\$57,201.16	\$54,642.48	\$69,289.50	\$77,038.65	
01	03	500	SALARIES EXPENSE	303,567.83	381,582.85	392,083.05	475,000.00	538,000.00	Based on pay chart
01	03	502	PAYROLL TAX EXPENSE	22,056.46	27,108.83	27,790.42	36,337.50	41,157.00	% based on salaries
01	03	506	TELEPHONE EXPENSE	3,983.24	4,091.55	3,336.44	4,080.00	3,720.00	CTI is \$100 monthly and Sprint is \$210 monthly.
01	03	510	LEGAL EXPENSE	14,400.00	14,400.00	12,000.00	14,400.00	14,400.00	Prosecutorial fees-\$1,200 per month
01	03	514	REPAIRS & MAINT-EQUIPMENT	0.00	833.50	0.00	12,000.00	750.00	
01	03	515	REPAIRS & MAINT-VEHICLES	5,515.41	11,663.70	6,642.86	0.00	12,000.00	
01	03	516	CAPITAL EXP-EQUIPMENT	15,319.95	4,440.29	6,565.24	94,214.00	25,198.00	fire extinguishers/brackets for patrol vehicles \$300, duty pistols \$1,000, handheld radios \$1,000, flashlights \$300, desktop computer \$1,700, fingerprint kit \$200, weapon mounted lights (\$150 each x 10) \$1,500, tough books (\$3,220 x 3) \$9,660, mobile printers (\$500 each x 4) \$2,000, replace docks in 2 vehicles (\$769 each x 2) \$1,538, lockers \$1,500, office chairs \$2,500, stop sticks (\$500 each x 4) \$2,000
01	03	517	SOFTWARE PURCHASE EXPENSE	179.88	479.86	179.88	500.00	500.00	
01	03	518	SUPPLIES EXPENSE	3,100.63	1,475.82	1,728.50	5,000.00	5,000.00	ticket books, ammunition, taser cartridges, taser batteries, nitrile disposable safety gloves, PPE
01	03	519	CONTRACTED SERVICES EXPENSE	12,615.76	22,493.44	7,850.64	26,880.00	25,075.00	Regis \$8,000, Lexipol \$3,200, Citizen serve \$2,400, Leads Online \$2,200, MULES \$1,500, Accurant (LexisNexis) \$1,500, Drug Task Force \$1,500, Copier maint. agreement \$900, Huber & Associates/Enterpol \$750, IACP.net \$275, Benchrest membership \$250, Rejis \$100, Misc \$700, e-mail fees (Microsoft 365) for 12 emails \$1,800
01	03	520	OFFICE SUPPLIES EXPENSE	567.50	442.68	110.63	800.00	800.00	
01	03	521	MISCELLANEOUS INSURANCE	26,503.09	28,442.31	38,431.17	38,432.00	52,000.00	MIRMA-estimated based on \$10.65/100
01	03	526	UNIFORM EXPENSE	4,836.07	13,050.48	6,900.37	7,000.00	8,900.00	includes body armor, handcuffs \$200, duty holsters (\$260 each x 10) \$2,600
01	03	527	INMATE FEES EXPENSE	0.00	0.00	0.00	300.00	300.00	
01	03	528	FUEL & MILEAGE EXPENSE	12,278.18	9,860.46	11,519.45	14,000.00	14,000.00	
01	03	535	CAPITAL EXP-VEHICLES	58,643.92	24,243.92	600.00	0.00	39,700.00	Lease payments on 2 vehicles/equipment \$30,000 total, lease payment on replacement vehicle \$9,700

2022 Budget-Original

				Actual 2019	Actual 2020	Actual thru 10/31/2021	Budget 2021	Budget 2022	
									2021 ending training fund balance estimated \$12,984.30, 2022 revenues \$1,200, plus additional estimated \$13,405.70= \$27,500 (includes gym memberships \$1,581 for 6 employees=\$9,486, \$7,000 police academy fees, Command College)
01	03	540	DUES, LICENSES, & TRAINING EXPENSE	10,606.10	13,040.57	12,649.07	27,500.00	27,500.00	
01	03	544	POSTAGE EXPENSE	114.05	0.00	0.00	200.00	200.00	
01	03	546	PUBLIC & COMMUNITY RELATIONS	210.39	145.28	334.33	750.00	750.00	Halloween Candy, Community Surveys
01	03	548	DISPATCHING EXPENSE	60,830.93	0.00	0.00	0.00	0.00	now funded through a tax
01	03	590	OTHER EXPENSE	1,045.50	842.25	383.25	800.00	800.00	
Total Police Department Expenses				\$556,374.89	\$558,637.79	\$529,105.30	\$758,193.50	\$810,750.00	
01	04	500	SALARIES EXPENSE	12,000.00	12,100.00	10,000.00	12,000.00	14,700.00	Mayor \$600 month, Aldermen \$150 or \$250 month
01	04	502	PAYROLL TAX EXPENSE	918.00	925.65	765.00	918.00	1,124.55	% based on salaries
01	04	506	TELEPHONE EXPENSE	429.77	479.50	444.88	500.00	660.00	Mayor's office and conference room
01	04	516	CAPITAL EXP-EQUIPMENT	0.00	5,004.31	0.00	500.00	500.00	misc. \$500
									Mayor's computer antivirus \$100, Zoom annual fee \$150, e-mail fees (Microsoft 365) for 5 emails annual fees \$720
01	04	519	CONTRACTED SERVICES EXPENSE	33.33	176.25	1,182.99	1,310.00	970.00	
01	04	520	OFFICE SUPPLIES EXPENSE	117.98	193.27	107.27	300.00	300.00	
01	04	521	MISCELLANEOUS INSURANCE	1,083.02	1,144.62	1,234.98	1,235.00	1,300.00	MIRMA-estimated based on \$10.65/100
01	04	528	FUEL & MILEAGE EXPENSE	276.24	226.56	356.72	1,000.00	1,000.00	includes mileage for conferences
									1 BOA member to MML annual conference in Osage Beach \$1,800, 2 BOA members to MML elected official conference in Columbia \$800, Boonslick Regional Planning Comm Membership \$1,400, ICC annual dues \$150
01	04	540	DUES, LICENSES, & TRAINING EXPENSE	1,881.00	1,856.00	2,000.00	2,200.00	4,150.00	
01	04	590	OTHER EXPENSE	191.29	0.00	0.00	200.00	200.00	Misc.
Total Council Department Expense				\$16,930.63	\$22,106.16	\$16,091.84	\$20,163.00	\$24,904.55	
01	05	500	SALARIES EXPENSE	46,442.23	48,474.15	44,807.91	55,000.00	59,000.00	Based on pay chart
01	05	502	PAYROLL TAX EXPENSE	3,138.67	3,403.69	3,151.92	4,207.50	4,513.50	% based on salaries
01	05	506	TELEPHONE EXPENSE	1,450.53	1,549.53	738.78	1,300.00	600.00	CTI
01	05	514	REPAIRS & MAINT-EQUIPMENT	0.00	150.00	0.00	500.00	500.00	
01	05	516	CAPITAL EXP-EQUIPMENT	0.00	3,577.78	517.02	725.00	300.00	no detail given
01	05	517	SOFTWARE PURCHASE EXPENSE	0.00	0.00	0.00	300.00	300.00	
01	05	518	SUPPLIES EXPENSE	31.75	0.00	0.00	200.00	200.00	
									Copier maintenance agreement \$1,000, Judge salary \$7,200, e-mail fees (Microsoft 365) for 1 email annual fee \$150, misc. \$650
01	05	519	CONTRACTED SERVICES EXPENSE	8,616.92	11,225.15	9,747.99	10,115.00	9,000.00	
01	05	520	OFFICE SUPPLIES EXPENSE	758.23	1,003.56	179.98	900.00	700.00	
01	05	521	MISCELLANEOUS INSURANCE	4,510.36	5,051.74	5,843.01	5,844.00	6,700.00	MIRMA-estimated based on \$10.65/100
01	05	527	INMATE FEES EXPENSE	2,598.00	1,840.00	848.00	1,600.00	700.00	Bills from County + court collections to remit
01	05	528	FUEL & MILEAGE EXPENSE	508.95	0.00	195.44	600.00	500.00	
01	05	532	SHERIFFS' RETIREMENT SYSTEM EXPENSE	3,105.00	2,079.00	204.00	204.00	100.00	
01	05	539	DOMESTIC VIOLENCE FUND EXPENSE	2,070.00	1,698.00	600.00	800.00	700.00	
01	05	540	DUES, LICENSES, & TRAINING EXPENSE	1,513.20	385.00	1,297.61	2,000.00	1,800.00	
01	05	541	CRIME VICTIMS COMP FUND SURCHARGE	7,396.44	4,938.46	513.36	2,850.00	500.00	
01	05	543	PEACE OFFICERS STANDARDS & TRAINING FUND	1,035.00	695.00	80.00	500.00	100.00	
01	05	544	POSTAGE EXPENSE	220.00	550.00	336.00	500.00	500.00	
01	05	590	OTHER EXPENSE	0.00	7,329.77	0.00	1,000.00	5,000.00	Uncollectible
Total Court Department Expenses				\$83,395.28	\$93,950.83	\$69,061.02	\$89,145.50	\$91,713.50	
01	06	504	ELECTRIC & GAS UTILITY EXPENSE	1,354.21	0.00	0.00	600.00	600.00	electric at Millsite Park (previous years was Community Building electric)
01	06	518	SUPPLIES EXPENSE	830.91	366.00	3,227.17	5,800.00	5,300.00	\$5,000 for use at city park areas (Millsite Park), \$300 left of donation for flowers at Millsite Park
01	06	572	ROCK EXPENSE	0.00	0.00	2,617.27	0.00	0.00	
01	06	586	BUILDING MAINTENANCE EXPENSE	0.00	0.00	0.00	0.00	0.00	

2022 Budget-Original

				Actual	Actual	Actual thru	Budget	Budget		
				2019	2020	10/31/2021	2021	2022		
01	06	590	OTHER EXPENSE	0.00	49,424.70	21,910.67	25,000.00	2,000.00	2020 & 2021 included Bicentennial expenses	
Total Park Department Expenses				\$2,185.12	\$49,790.70	\$27,755.11	\$31,400.00	\$7,900.00		
TOTAL EXPENSES				\$1,015,565.25	\$1,172,217.83	\$1,005,543.46	\$1,479,780.02	\$1,496,895.37		
							Difference	\$0.00		
=====										
02-Water Works Fund								Water Works Fund		
				Beginning Restricted and Unrestricted Checking Balance				\$1,629,045.00	Estimated	
								Minus-Unearned Revenue	\$6,875.00	Estimated-At beginning of year-in beginning checking balance
								Minus-Sales tax liability	\$2,670.00	Estimated-At beginning of year-in beginning checking balance-paying to State in January
				Beginning Restricted Cash Account				\$820,575.00	Estimated-includes \$91,922 in customer deposits held	
				Amount being used in budget from beginning checking balance				\$798,925.00	Note: Estimated \$258,925 of this is from tap fees paid in prior years that is budgeted for replacement of cast iron mains in old town, \$540,000 being used for new 12" well project due to project fund shortage	
02	00	403	PERSONAL PROPERTY TAX REVENUE	50,593.84	70,197.39	53,688.72	61,000.00	62,000.00		
02	00	406	REAL ESTATE TAXES REVENUE	121,516.49	139,727.42	129,534.59	139,200.00	158,000.00		
02	00	409	INTEREST ON TAXES REVENUE	1,840.09	2,223.79	2,389.00	2,450.00	2,300.00		
02	00	436	USER FEES REVENUE	622,512.23	678,864.89	622,888.15	740,000.00	763,000.00	3% increase in April	
02	00	442	BILLING PENALTIES REVENUE	13,656.65	11,921.77	11,746.35	13,500.00	13,500.00		
02	00	444	METER SET/REMOVAL REVENUE	4,091.60	3,400.00	2,350.00	2,800.00	2,800.00		
02	00	445	TEST FEES REVENUE	4,086.06	4,293.66	3,769.50	4,500.00	4,500.00		
02	00	448	DISCONNECT FEES REVENUE	23,540.00	21,410.00	19,210.00	21,500.00	21,500.00		
02	00	449	METERS REVENUE	13,325.00	20,475.00	17,209.18	18,000.00	21,125.00	65 meters @ \$325 each	
02	00	451	BAD CHECK AND FEES REVENUE	200.00	260.00	215.00	175.00	100.00		
02	00	453	UNCOLLECTABLE-WRITTEN OFF ACCOUNTS	(1,449.34)	(461.17)	0.00	(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.	
02	00	457	TAP FEE REVENUE	41,000.00	63,000.00	55,000.00	65,000.00	65,000.00	65 fees @ \$1,000 each	
02	00	487	CHECKING INTEREST REVENUE	2,794.80	1,975.82	994.38	1,200.00	1,200.00		
02	00	488	GRANT REVENUE-EQUIPMENT	0.00	0.00	0.00	0.00	0.00		
02	00	493	GRANT REVENUE	0.00	0.00	0.00	0.00	0.00		
02	00	496	OTHER REVENUE	3,288.48	5,324.59	33,248.02	31,582.40	500.00	hydrant permits	
Total Non-Departmental Revenue				\$900,995.90	\$1,022,613.16	\$952,242.89	\$1,099,907.40	\$1,114,525.00		
02	00	503	RETIREMENT EXPENSE	10,481.87	9,026.58	7,834.56	11,110.00	15,033.33	Based on pay chart	
02	00	504	ELECTRIC & GAS UTILITY EXPENSE	47,339.10	49,154.34	39,699.30	52,000.00	52,000.00		
02	00	508	ENGINEER EXPENSE	2,606.75	12,191.00	5,306.35	12,000.00	42,000.00	Extra engineering for new well project \$30,000, rest depends on projects \$12,000	
02	00	510	LEGAL EXPENSE	592.50	982.50	1,487.50	3,000.00	3,000.00		
02	00	512	ACCOUNTANT EXPENSE	3,212.50	3,812.50	0.00	4,000.00	4,500.00	1/4 2021 Audit	
02	00	518	SUPPLIES EXPENSE	44.45	51.95	29.39	250.00	250.00	TP, PT, soap, etc. at City Hall-16.7%	
02	00	519	CONTRACTED SERVICES EXPENSE	0.00	0.00	3,000.00	3,600.00	3,600.00	1/4 Fast Bryant fees \$3,600	
02	00	522	HEALTH INSURANCE EXPENSE	16,375.71	18,030.63	15,858.92	24,399.04	26,010.08	See payroll schedule	
02	00	529	CREDIT/DEBIT CARD FEES	7,580.87	12,548.88	12,012.77	16,000.00	16,000.00	last year was 15 months, they were behind	
02	00	536	PUBLICATION EXPENSE	1,258.71	1,447.76	585.69	1,600.00	1,600.00	1/2 Indeed fees for Maint Dept	
02	00	537	CAPITAL EXP-LAND	0.00	8,212.14	0.00	0.00	0.00		
02	00	542	COLLECTOR/ASSESSOR FEES EXPENSE	9,201.86	11,082.32	9,746.83	11,000.00	11,000.00		
02	00	544	POSTAGE EXPENSE	1,719.32	2,112.16	2,280.19	2,400.00	2,400.00		
02	00	545	BILLING CARDS, ENVELOPES, E-BILL FEES	940.67	1,008.30	240.96	1,400.00	1,400.00	e-billing fees	
02	00	551	BUILDING LOAN PAYMENTS	2,400.00	2,469.08	4,000.00	4,959.90	4,800.00	16.65% payments	
02	00	561	WATER TOWER LEASE PAYMENTS EXPENSE	18,000.00	20,000.00	0.00	20,000.00	20,000.00	Depends on taps paid	

2022 Budget-Original

				Actual	Actual	Actual thru	Budget	Budget	
				2019	2020	10/31/2021	2021	2022	
02	00	563	BOND PRINCIPAL & INTEREST PAYMENTS EXPENSE	26,308.44	12,838.20	0.00	0.00	0.00	Series 1999B-7/1/2020-paid in full
02	00	564	PRIMACY/CONNECTION FEE EXPENSE	2,654.42	4,198.76	4,496.32	4,410.00	4,410.00	We keep 2%-paying June 2021 to May 2022 in June of 2022
02	00	565	BOND FEES EXPENSE	182.27	91.14	0.00	0.00	0.00	1999B issue-7/1/2020-paid in full
02	00	567	COLLECTION AGENCY FEES	0.00	0.00	0.00	0.00	0.00	
02	00	569	\$ TRANSFER TO FUND 07	149,915.70	149,915.64	124,929.70	149,915.70	149,915.70	To R&R Account per rate study
02	00	570	BOND PRINCIPAL & INTEREST TRANSFER EXPENSE	204,499.92	246,319.92	200,966.44	240,249.96	233,394.36	To Debt Service Fund 06 for 2022 issue \$191,599.36 (50%), and Fund 12 for 2019A issue \$41,795 (33%)
02	00	585	UNEMPLOYMENT EXPENSE	0.00	12.00	0.00	1,000.00	2,000.00	
02	00	586	REPAIRS & MAINT-BUILDINGS	5,797.50	4,728.15	6,313.20	16,974.40	10,372.50	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	31,443.40	121,725.33	Reserve can be used for unbudgeted or emergency purchase items which can be classified correctly during budget reviews
02	00	590	OTHER EXPENSE	42.30	80.01	432.00	4,050.00	500.00	misc. \$500
Total Non-Departmental Expenses				\$511,154.86	\$570,313.96	\$439,220.12	\$615,962.40	\$726,111.30	
02	01	500	SALARIES EXPENSE	80,875.63	74,795.70	68,855.27	72,000.00	94,335.39	Based on pay chart
02	01	502	PAYROLL TAX EXPENSE	5,602.66	5,160.55	4,787.47	5,508.00	7,216.66	% of salaries
02	01	506	TELEPHONE EXPENSE	1,684.78	1,839.96	1,756.12	2,304.00	2,100.00	CTI-40% of 2 phone lines \$25/month, Sprint-Ben & A.J. \$145/month
02	01	513	EQUIPMENT RENTAL	0.00	160.80	382.25	0.00	400.00	no longer in 02-01-518
02	01	514	REPAIRS & MAINT-EQUIPMENT	6,690.40	1,210.16	9,160.81	16,500.00	2,000.00	
02	01	515	REPAIRS & MAINT-VEHICLES	1,229.46	7,049.90	2,307.13	0.00	15,500.00	
02	01	516	CAPITAL EXP-EQUIPMENT	67,630.64	44,005.95	17,400.35	107,727.00	9,834.00	1/3 portable generator-\$500, 1/3 of two trailers-\$9,334.00
02	01	517	SOFTWARE PURCHASE EXPENSE	0.00	0.00	569.00	600.00	0.00	
02	01	518	SUPPLIES EXPENSE	18,140.66	17,304.68	10,588.48	15,000.00	15,000.00	1/3 tools-Dwayne \$4,000
02	01	519	CONTRACTED SERVICES EXPENSE	1,291.81	1,240.73	9,711.52	37,388.00	22,500.00	elevated tank inspections \$7,500, mapping of water lines \$15,000, 1/2 of One Call fees \$1,000, truck #3 & #4 GPS \$500, 1/2 annual e-mail service for four e-mails \$300, 1/2 Sensus software support \$1,200, 1/2 portable generator PM agreement \$250, Mette WTP generator PM agreement \$650. Dial up service at Mette WTP \$400
02	01	520	OFFICE SUPPLIES EXPENSE	293.28	406.42	571.88	500.00	500.00	1/2 here, 1/2 sewer
02	01	521	MISCELLANEOUS INSURANCE	6,150.09	7,561.45	7,932.13	7,935.00	7,600.00	MIRMA-estimated based on \$10.65/100
02	01	526	UNIFORM EXPENSE	3,004.76	3,564.31	3,398.48	4,000.00	3,000.00	Cintas-A.J. & Ben F \$2,100, Boots 2 employees \$400, misc. \$500
02	01	528	FUEL & MILEAGE EXPENSE	5,113.63	3,670.34	3,822.91	9,000.00	6,000.00	
02	01	531	REPAIRS & MAINT-UTILITY SYSTEM	0.00	0.00	0.00	0.00	0.00	
02	01	535	CAPITAL EXP-VEHICLES	0.00	38,260.00	0.00	0.00	10,000.00	service truck (part, rest in wRR) \$10,000
02	01	540	DUES, LICENSES, & TRAINING EXPENSE	1,375.86	1,447.58	410.00	1,300.00	1,705.00	1/2 confined space, trench safety training \$150 each x 6 = \$450, CPR training 1/3 \$50, MIRMA annual conference 1/3 \$210, MRWA annual conference 1/2 \$225, Mo W & WW Conference dues 1/2 \$60, MIRMA seminar 1/3 \$40, MO LTAP training 1/2 \$70, exam fees and certification renewals \$200, MRWA dues/assessments \$400
02	01	550	CAPITAL EXP-BUILDINGS	0.00	0.00	0.00	1,200.00	89,500.00	1/2 building 5 bay \$87,500, 1/3 replace shed \$2,000

2022 Budget-Original

			Actual	Actual	Actual thru	Budget	Budget	
			2019	2020	10/31/2021	2021	2022	
02 01	562	CAPITAL EXP-UTILITY SYSTEM	15,750.00	44,877.57	0.00	814,391.50	837,918.50	\$258,925-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 \$23,000, 2020 \$43,000, & 2021 estimated \$40,000), water well project \$540,000 short in project fund, water & sewer extension \$77,987 short in project fund =1/2 water \$38,993.50 1/2 sewer \$38,993.50,
02 01	568	LAB TESTING EXPENSE	0.00	108.00	0.00	200.00	200.00	
02 01	572	ROCK EXPENSE	0.00	0.00	913.95	0.00	1,500.00	no longer in 02-01-518
02 01	580	HAULING EXPENSE	0.00	0.00	369.17	0.00	700.00	no longer in 02-01-518
02 01	586	REPAIRS & MAINT-BUILDINGS	697.00	83.85	3,008.47	3,035.00	3,500.00	1/2 loft repair \$3,500
02 01	590	OTHER EXPENSE	0.00	0.00	44.23	500.00	500.00	
Total Maintenance Department Expenses			\$215,530.66	\$252,747.95	\$145,989.62	\$1,099,088.50	\$1,131,509.55	
02 02	500	SALARIES EXPENSE	31,236.38	33,123.01	31,136.00	38,000.00	41,100.00	Based on pay chart
02 02	502	PAYROLL TAX EXPENSE	2,214.13	2,370.41	2,147.92	2,907.00	3,144.15	% of salary
02 02	506	TELEPHONE EXPENSE	876.68	924.51	403.51	1,000.00	600.00	1/3 CTI \$360, 40% Sprint \$240- rest from water & sewer
02 02	514	REPAIRS & MAINT-EQUIPMENT	0.00	50.00	87.00	200.00	200.00	misc
02 02	516	CAPITAL EXP-EQUIPMENT	1,971.26	2,287.31	56.65	1,000.00	1,000.00	1/3 filing cabinets/book shelves \$1,000
02 02	519	CONTRACTED SERVICES EXPENSE	3,343.99	4,221.35	3,345.72	4,855.00	4,335.00	1/3 copier maintenance agreement \$700, 1/3 Asyst annual support fees \$2,200, 1/3 virus protection \$35, 1/3 computer work \$200, 20% of security camera fees \$150.00, 1/3 e-mail fees (Microsoft 365) for 2 e-mails-annual fee \$100, 1/3 remote pc \$100, 1/3 Sonicwall annual monitoring fee \$200, Cooper Train Management \$200, 1/2 PM folder/stiffer \$450
02 02	520	OFFICE SUPPLIES EXPENSE	1,572.90	892.21	788.47	1,200.00	1,200.00	20% general, 40% water & sewer each
02 02	521	MISCELLANEOUS INSURANCE	2,794.88	2,967.30	3,362.52	3,363.00	4,000.00	MIRMA-estimated based on \$10.65/100
02 02	590	OTHER EXPENSE	296.33	0.00	230.83	250.00	250.00	Misc.
Total Office Department Expenses			\$44,306.55	\$46,836.10	\$41,558.62	\$52,775.00	\$55,829.15	
TOTAL EXPENSES			\$770,992.07	\$869,898.01	\$626,768.36	\$1,767,825.90	\$1,913,450.00	
								To offset '02-00-453 Uncollectable Written Off Accounts
							\$1,000.00	Plus-Previous year's written off accounts
							\$1,000.00	Minus-Current year only-Outstanding A/R
							\$0.00	Difference
03-Sewer Fund								Sewer Fund
							\$2,123,265.00	Estimated
							\$1,911,359.92	Estimated -includes \$91,308 in customer deposits held
							\$211,905.08	this is part of \$300,000 for dredging
03 00	436	USER FEES REVENUE	1,001,872.14	1,078,192.33	980,578.99	1,170,000.00	1,205,100.00	3% increase in April
03 00	442	BILLING PENALTIES REVENUE	21,713.88	18,906.87	18,847.43	21,000.00	21,000.00	
03 00	445	TEST FEES REVENUE	1,391.62	1,454.26	1,271.02	1,500.00	1,500.00	
03 00	453	UNCOLLECTABLE-WRITTEN OFF ACCOUNTS	(1,227.37)	(58.40)	0.00	(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.
03 00	457	TAP FEE REVENUE	66,000.00	126,000.00	98,000.00	120,000.00	130,000.00	65 fees @ \$2,000 each
03 00	486	BOND ISSUE PROCEEDS	609,329.54	229,803.58	12,378.11	12,378.00	0.00	

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				Actual 2019	Actual 2020	Actual thru 10/31/2021	Budget 2021	Budget 2022	
03	00	487	CHECKING INTEREST REVENUE	1,704.69	1,820.07	1,076.72	1,250.00	1,250.00	
03	00	493	GRANT REVENUE	609,329.54	229,803.59	365,099.29	365,099.18	0.00	
03	00	496	OTHER REVENUE	35,622.20	86,446.93	49,589.13	42,519.40	0.00	No more hauled in sewer
Total Non-Departmental Revenue				\$2,345,736.24	\$1,772,369.23	\$1,526,840.69	\$1,732,746.58	\$1,357,850.00	
03	00	503	RETIREMENT EXPENSE	10,895.82	9,214.81	8,611.38	11,867.50	16,533.45	Based on pay chart
03	00	504	ELECTRIC & GAS UTILITY EXPENSE	83,679.64	74,767.51	58,536.50	80,000.00	85,000.00	
03	00	508	ENGINEER EXPENSE	101,472.19	144,820.49	31,104.62	39,000.00	39,000.00	Various projects
03	00	510	LEGAL EXPENSE	6,925.00	11,277.62	5,896.60	7,000.00	7,000.00	
03	00	512	ACCOUNTANT EXPENSE	3,212.50	3,812.50	0.00	4,000.00	4,500.00	1/4 2021 Audit
03	00	518	SUPPLIES EXPENSE	41.27	51.95	29.41	250.00	250.00	TP, PT, soap, etc. at City Hall-16.7%
03	00	519	CONTRACTED SERVICES EXPENSE	0.00	0.00	3,000.00	3,600.00	3,600.00	1/4 Fast Bryant fees \$3,600
03	00	522	HEALTH INSURANCE EXPENSE	17,376.61	18,691.65	17,463.41	26,322.12	28,883.71	See payroll schedule
03	00	529	CREDIT/DEBIT CARD FEES	7,580.87	12,548.88	12,012.77	16,000.00	16,000.00	
03	00	536	PUBLICATION EXPENSE	1,511.85	1,447.78	585.69	1,600.00	1,600.00	1/2 Indeed fees for Maint Dept
03	00	537	CAPITAL EXP-LAND	0.00	8,212.14	0.00	0.00	0.00	
03	00	544	POSTAGE EXPENSE	1,732.31	2,140.98	2,388.91	2,400.00	2,400.00	
03	00	545	BILLING CARDS	940.68	1,008.31	240.96	1,400.00	1,400.00	e-billing fees
03	00	551	BUILDING LOAN PAYMENTS	2,400.00	2,469.08	4,000.00	4,959.90	4,800.00	16.65% payments
03	00	556	PERMIT EXPENSE	0.00	0.00	0.00	300.00	300.00	
03	00	563	BOND PRINCIPAL & INTEREST PAYMENTS EXPENSE	1,970.64	45,962.98	35,351.02	47,297.94	47,634.18	Series 2019 bonds-direct loan/SRF-payments made quarterly to UMB Bank
03	00	564	PRIMACY/CONNECTION FEE EXPENSE	1,217.84	1,784.72	1,440.16	1,441.00	1,425.00	We keep 5%-began paying yearly April of 2020
03	00	565	BOND FEES EXPENSE	49,519.44	2,912.11	5,187.62	5,200.00	5,200.00	
03	00	567	COLLECTION AGENCY FEES	0.00	0.00	0.00	0.00	0.00	
03	00	569	\$ TRANSFER TO FUND 08	117,294.70	117,294.60	97,745.50	117,294.70	117,294.70	To R&R Account per rate study
03	00	570	BOND PRINCIPAL & INTEREST TRANSFER EXPENSE	267,199.92	288,139.92	235,816.44	282,249.96	275,604.36	To Debt Service Fund 06 for 2022 issue \$191,599.36 (50%), and Fund 12 for 2019A issue \$84,005 (67%)
03	00	585	UNEMPLOYMENT EXPENSE	0.00	12.01	0.00	1,000.00	2,000.00	
03	00	586	REPAIRS & MAINT-BUILDINGS	5,797.62	4,728.37	6,325.23	16,974.38	10,372.50	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	154,274.43	8,000.00	Reserve can be used for unbudgeted or emergency purchase items which can be classified correctly during budget reviews
03	00	590	OTHER EXPENSE	75.00	3,098.00	1,000.00	4,050.00	500.00	misc. \$500
Total Non-Departmental Expenses				\$680,843.90	\$754,396.41	\$526,736.22	\$828,681.93	\$679,497.90	
03	01	500	SALARIES EXPENSE	87,572.62	80,407.03	78,057.72	79,500.00	107,850.00	Based on pay chart
03	01	502	PAYROLL TAX EXPENSE	6,117.11	5,577.11	5,467.99	6,081.75	8,250.53	% of salary
03	01	506	TELEPHONE EXPENSE	1,684.78	1,839.96	1,756.11	2,304.00	2,100.00	CTI-40% of 2 phone lines \$25/month, Sprint-Rob & Bobby \$145/month
03	01	513	EQUIPMENT RENTAL	11,664.66	4,829.90	718.25	0.00	8,000.00	no longer in 03-01-518
03	01	514	REPAIRS & MAINT-EQUIPMENT	20,993.72	38,590.19	57,229.53	280,082.40	12,000.00	
03	01	515	REPAIRS & MAINT-VEHICLES	5,210.40	8,269.49	1,781.23	0.00	10,000.00	
03	01	516	CAPITAL EXP-EQUIPMENT	55,164.22	23,411.25	40,060.41	100,077.00	10,334.00	1/3 portable generator-\$500, 1/3 of two trailers \$9,334, power washer extension wand-\$500
03	01	517	SOFTWARE PURCHASE EXPENSE	0.00	0.00	0.00	600.00	0.00	
03	01	518	SUPPLIES EXPENSE	28,953.66	19,707.62	19,713.09	31,000.00	16,950.00	1/3 tools-Dwayne \$4,000, tools-Rob's truck \$650, biosolids composting pilot \$5,500, closing of NWWWTP \$5,000, pump lift bases CCWW & NW lift \$1,800

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			Actual 2019	Actual 2020	Actual thru 10/31/2021	Budget 2021	Budget 2022	
								mapping of sewer lines \$15,000, 1/2 of One Call fees \$1,000, truck #1 & #8 GPS \$500, 1/2 annual e-mail service for four e-mails \$300, 1/2 Sensus software support \$1,200, 1/2 portable generator PM agreement \$250, generator PM agreements for Hwy MM lift gen-\$600, Himmel lift gen-\$500, CCWWTF gen-\$800, jetting of sewer lines \$10,000, Omnisite monitoring of 8 lift stations at \$276 each = \$2250, dial up at CCWWTF Is, Winchester LS and WPAP LS = \$1200, PM agreement on 11 lift station pumps \$13,000, 1/2 WOOD CHIPPING \$5,000, boring new electric to lift station \$2,000
03	01	519	CONTRACTED SERVICES EXPENSE	2,654.61	3,517.65	15,205.46	136,503.00	53,600.00
03	01	520	OFFICE SUPPLIES EXPENSE	273.84	406.41	571.87	500.00	500.00
03	01	521	MISCELLANEOUS INSURANCE	6,632.30	8,187.58	8,494.86	8,500.00	8,400.00
03	01	526	UNIFORM EXPENSE	1,963.87	3,089.25	2,686.16	4,000.00	3,000.00
03	01	528	FUEL & MILEAGE EXPENSE	6,029.99	4,613.54	4,442.44	9,500.00	9,500.00
03	01	531	REPAIRS & MAINT-UTILITY SYSTEM	0.00	0.00	0.00	0.00	422,000.00
03	01	535	CAPITAL EXP-VEHICLES	0.00	0.00	0.00	0.00	0.00
03	01	540	DUES, LICENSES, & TRAINING EXPENSE	526.87	405.94	239.30	1,000.00	1,450.00
03	01	550	CAPITAL EXP-BUILDINGS	0.00	0.00	4,210.00	5,410.00	107,500.00
03	01	562	CAPITAL EXP-UTILITY SYSTEM	976,085.87	156,505.78	6,140.99	170,896.50	38,993.50
03	01	568	LAB TESTING EXPENSE	11,522.30	8,725.00	10,315.00	12,000.00	8,000.00
03	01	572	ROCK EXPENSE	0.00	1,444.72	913.95	0.00	1,500.00
03	01	580	HAULING EXPENSE	0.00	0.00	369.16	0.00	700.00
03	01	586	REPAIRS & MAINT-BUILDINGS	697.00	83.86	3,419.26	3,035.00	3,500.00
03	01	590	OTHER EXPENSE	55.25	0.00	36.73	300.00	300.00
Total Maintenance Department Expense			\$1,223,803.07	\$369,612.28	\$261,829.51	\$851,289.65	\$834,428.03	
03	02	500	SALARIES EXPENSE	31,236.36	33,122.94	31,135.99	38,000.00	41,100.00
03	02	502	PAYROLL TAX EXPENSE	2,214.15	2,370.45	2,147.87	2,907.00	3,144.15
03	02	506	TELEPHONE EXPENSE	876.80	924.64	403.52	1,000.00	600.00
03	02	514	REPAIRS & MAINT-EQUIPMENT	0.00	50.00	87.00	200.00	200.00
03	02	516	CAPITAL EXP-EQUIPMENT	1,971.27	2,287.30	56.65	1,000.00	1,000.00
03	02	519	CONTRACTED SERVICES EXPENSE	3,343.99	4,221.34	3,345.71	4,855.00	4,335.00

2022 Budget-Original

				Actual	Actual	Actual thru	Budget	Budget	
				2019	2020	10/31/2021	2021	2022	
04	01	516	CAPITAL EXP-EQUIPMENT	14,964.33	21,747.45	4,099.40	4,167.00	27,833.00	1/3 portable generator-\$500, 1/3 of two trailers-\$9,333, salt spreader-\$10,000, snow plow-\$8,000
04	01	518	SUPPLIES EXPENSE	8,773.42	6,004.86	2,547.33	20,000.00	17,700.00	1/3 tools-Dwayne \$4,000
04	01	519	CONTRACTED SERVICES	221.92	1,440.00	204.47	5,240.00	8,240.00	1/2 wood chipping \$5,000, truck #2-GPS service \$240, tree trimming \$3,000
04	01	521	MISCELLANEOUS INSURANCE	3,589.28	3,698.46	4,164.51	4,165.00	5,600.00	MIRMA-estimated based on \$10.65/100
04	01	526	UNIFORM EXPENSE	3,596.29	5,325.75	2,061.61	2,800.00	3,000.00	Cintas-Dwayne and Andrew \$2,100, 2 employee boots \$400, misc \$500
04	01	528	FUEL & MILEAGE EXPENSE	2,712.12	2,342.08	1,174.65	5,000.00	4,000.00	
04	01	535	CAPITAL EXP-VEHICLES	0.00	0.00	0.00	0.00	0.00	
04	01	540	DUES, LICENSES, & TRAINING EXPENSE	31.68	90.00	0.00	400.00	1,000.00	\$50 CPR training 1/3, \$210 MIRMA annual conference 1/3, \$40 MIRMA seminar 1/3, \$100 misc.
04	01	550	CAPITAL EXP-BUILDINGS	0.00	0.00	0.00	1,200.00	2,000.00	1/3 replace shed \$2,000
04	01	574	ICE CONTROL EXPENSE	19,812.19	36,103.16	12,346.27	38,000.00	45,000.00	
04	01	582	SIGN EXPENSE	1,851.49	1,497.73	530.90	5,000.00	5,000.00	
04	01	586	REPAIRS & MAINT-BUILDINGS	697.00	83.86	2,906.11	2,500.00	5,000.00	repair salt shed & misc.
04	01	590	OTHER EXPENSE	123.77	16,995.00	22.48	500.00	500.00	misc.
Total Maintenance Department Expenses				\$127,087.13	\$182,752.50	\$72,376.32	\$166,938.20	\$213,318.93	
TOTAL EXPENSES				\$266,593.97	\$300,568.79	\$190,977.89	\$369,202.24	\$466,285.00	
							Difference	\$0.00	
=====									
06-Debt Service Fund-2021 Refunding Issue									Debt Service Fund-2021 Refunding Issue
						Beginning	Checking Balance	\$208,000.00	Estimated
06	00	486	BOND ISSUE PROCEEDS	0.00	0.00	3,176,713.53	3,176,713.53	0.00	
06	00	487	CHECKING INTEREST REVENUE	1,238.09	591.42	248.23	660.00	305.00	
06	00	491	BOND PRINCIPAL AND INTEREST TRANSFER REVENUE	408,999.84	408,999.84	332,232.88	396,499.92	383,198.72	\$191,599.36 from Water, \$191,599.36 from Sewer
Total Non-Departmental Revenue				\$410,237.93	\$409,591.26	\$3,509,194.64	\$3,573,873.45	\$383,503.72	
06	00	563	BOND PRINCIPAL & INTEREST PAYMENTS EXPENSE	386,684.30	393,668.36	3,441,183.80	3,632,783.16	383,198.72	Was series 2014 Refunding Issue-payments made twice a year to UMB Bank, now 2021 bonds payable to People's Bank.
06	00	565	BOND FEES EXPENSE	318.00	318.00	85,487.88	85,600.00	0.00	
Total Non-Departmental Expenses				\$387,002.30	\$393,986.36	\$3,526,671.68	\$3,718,383.16	\$383,198.72	
							Ending Cash Account	\$208,305.00	For use toward next payment
=====									
07-WATER WORKS REPAIR AND REPLACEMENT FUND									WATER WORKS REPAIR AND REPLACEMENT FUND
						Beginning	Checking Balance	\$950,000.00	Estimated
						Beginning	CD Balance	\$39,626.47	
07	00	487	CHECKING INTEREST REVENUE	1,541.79	1,104.26	543.89	1,200.00	670.00	
07	00	490	C.D. INTEREST REVENUE	288.91	439.23	335.81	435.00	335.00	Feb & Aug
07	00	495	\$ TRANSFER FROM FUND 02	149,915.70	149,915.64	124,929.70	149,915.70	149,915.70	From water per rate study
Total Non-Departmental Revenue				\$151,746.40	\$151,459.13	\$125,809.40	\$151,550.70	\$150,920.70	
07	01	514	REPAIRS & MAINT-EQUIPMENT	0.00	7,025.36	463.54	338,654.64	0.00	See RR Schedule for list of items
07	01	516	CAPITAL EXP-EQUIPMENT	55,833.33	4,560.37	209.15	96,589.30	52,380.15	See RR Schedule for list of items
07	01	531	REPAIRS & MAINT-UTILITY SYSTEM	0.00	0.00	0.00	0.00	656,002.35	See RR Schedule for list of items
07	01	535	CAPITAL EXP-VEHICLES	0.00	0.00	0.00	0.00	75,000.00	See RR Schedule for list of items
07	01	562	CAPITAL EXP-UTILITY SYSTEM	0.00	0.00	0.00	350,000.00	60,000.00	See RR Schedule for list of items

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				Actual	Actual	Actual thru	Budget	Budget		
				2019	2020	10/31/2021	2021	2022		
07	01	586	REPAIRS & MAINT-BUILDINGS	5,676.00	0.00	0.00	10,824.00	14,824.00	See RR Schedule for list of items	
Total Maintenance Department Expenses				\$61,509.33	\$11,585.73	\$672.69	\$796,067.94	\$858,206.50		
07	02	516	CAPITAL EXP-EQUIPMENT	537.24	315.02	0.00	1,408.57	2,658.57	See RR Schedule for list of items	
Total Office Department Expenses				\$537.24	\$315.02	\$0.00	\$1,408.57	\$2,658.57		
TOTAL EXPENSES				\$62,046.57	\$11,900.75	\$672.69	\$797,476.51	\$860,865.07		
								Ending Cash and CD Accounts	\$279,682.10	Put back for items in future years per schedule
=====										
08-SEWER REPAIR AND REPLACEMENT FUND									SEWER REPAIR AND REPLACEMENT FUND	
						Beginning Checking Balance	\$644,000.00		Estimated	
08	00	487	CHECKING INTEREST REVENUE	1,296.07	762.21	365.02	820.00	450.00		
08	00	495	\$ TRANSFER FROM FUND 03	117,294.70	117,294.60	97,745.50	117,294.70	117,294.70	From sewer per rate study	
Total Non-Departmental Revenue				\$118,590.77	\$118,056.81	\$98,110.52	\$118,114.70	\$117,744.70		
08	01	514	REPAIRS & MAINT-EQUIPMENT	0.00	77,441.28	6,055.41	208,016.81	176,493.78	See RR Schedule for list of items	
08	01	516	CAPITAL EXP-EQUIPMENT	39,435.00	4,560.37	3,055.91	173,589.30	80,000.00	See RR Schedule for list of items	
08	01	531	REPAIRS & MAINT-UTILITY SYSTEM	0.00	0.00	0.00	0.00	247,729.63	See RR Schedule for list of items	
08	01	535	CAPITAL EXP-VEHICLES	55,833.33	10,565.00	0.00	0.00	25,000.00	See RR Schedule for list of items	
08	01	562	CAPITAL EXP-UTILITY SYSTEM	25,879.35	0.00	0.00	70,000.00	30,000.00	See RR Schedule for list of items	
08	01	586	REPAIRS & MAINT-BUILDINGS	5,676.00	0.00	0.00	10,824.00	15,324.00	See RR Schedule for list of items	
Total Maintenance Department Expenses				\$126,823.68	\$92,566.65	\$9,111.32	\$462,430.11	\$574,547.41		
08	02	516	CAPITAL EXP-EQUIPMENT	537.25	315.04	0.00	1,408.54	2,658.54	See RR Schedule for list of items	
Total Office Department Expenses				\$537.25	\$315.04	\$0.00	\$1,408.54	\$2,658.54		
TOTAL EXPENSES				\$127,360.93	\$92,881.69	\$9,111.32	\$463,838.65	\$577,205.95		
								Ending Cash Account	\$184,538.75	Put back for items in future years per schedule
=====										
09-PROJECT FUND									PROJECT FUND	
						Beginning Checking Balance	\$228,787.19		Estimated	
09	00	486	BOND ISSUANCE PROCEEDS	1,758,700.00	0.00	0.00	0.00	0.00		
Total Non-Departmental Revenue				\$1,758,700.00	\$0.00	\$0.00	\$0.00	\$0.00		
09	00	508	ENGINEER EXPENSE	34,985.83	183,050.02	34,211.35	64,669.15	29,094.80	Estimated as of 10/20/2021--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	58,684.00	0.00	0.00	0.00	0.00		
Total Non-Departmental Expense				\$93,669.83	\$183,050.02	\$34,211.35	\$64,669.15	\$29,094.80		
09	01	513	EQUIPMENT RENTAL	16,026.00	10,615.28	0.00	0.00	0.00	no longer in 09-01-518	
09	01	518	SUPPLIES EXPENSE	25,520.38	0.00	0.00	0.00	0.00		
09	01	528	FUEL & MILEAGE EXPENSE	426.19	485.47	0.00	0.00	0.00		
09	01	562	CAPITAL EXP-UTILITY SYSTEM	603,864.88	0.00	509,241.50	708,933.89	199,692.39	Estimated as of 10/20/2021--left of 4 projects-short \$540,000 for new well project (placed in water budget) and \$77,987 for water and sewer extension project (placed half in water, half in sewer)	
09	01	580	HAULING EXPENSE	41,111.41	10,327.50	0.00	0.00	0.00		
Total Maintenance Department Expenses				\$686,948.86	\$21,428.25	\$509,241.50	\$708,933.89	\$199,692.39		
TOTAL EXPENSES				\$780,618.69	\$204,478.27	\$543,452.85	\$773,603.04	\$228,787.19		
								Difference	\$0.00	

2022 Budget-Original

				Actual	Actual	Actual thru	Budget	Budget	
				2019	2020	10/31/2021	2021	2022	
11	01	572	ROCK EXPENSE	263.95	2,055.48	236.98	3,500.00	4,000.00	
11	01	576	ROAD OIL EXPENSE	3,292.89	3,520.00	240.00	3,500.00	4,000.00	
11	01	578	ASPHALT & CONCRETE EXPENSE	313,921.89	142,786.46	9,981.77	139,500.00	138,000.00	Amount from 2022 Street Plan
11	01	580	HAULING EXPENSE	10,512.50	6,737.06	67.15	20,000.00	8,000.00	
Total Maintenance Department Expenses				\$343,324.57	\$159,299.00	\$10,525.90	\$167,700.00	\$154,000.00	
TOTAL EXPENSES				\$343,324.57	\$159,299.00	\$10,525.90	\$168,330.79	\$157,399.10	
							Difference	\$0.00	
=====									
12-Debt Service Fund-2019A Issue									Debt Service Fund-2019A Issue
						Beginning Checking Balance	\$1,346.00		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	1,079.74	1,339.56	337.57	1,000.00	430.00	on project fund 9 and this fund
12	00	491	BOND PRINCIPAL AND INTEREST TRANSFER REVENUE	62,700.00	125,460.00	104,550.00	126,000.00	125,800.00	from water \$41,795, from sewer \$84,005
Total Non-Departmental Revenue				\$63,779.74	\$126,799.56	\$104,887.57	\$127,000.00	\$126,230.00	
12	00	563	BOND PRINCIPAL & INTEREST PAYMENTS EXPENSE	62,648.86	125,393.11	62,733.98	126,000.00	125,375.85	Series 2019A-payments made twice a year to Security Bank of Kansas City
12	00	565	BOND FEES EXPENSE	550.00	500.00	250.00	500.00	500.00	
Total Non-Departmental Expenses				\$63,198.86	\$125,893.11	\$62,983.98	\$126,500.00	\$125,875.85	
							Ending Cash Account	\$1,700.15	Estimated-For use toward next payment
=====									
Outstanding Debt as of 1/1/2022									
Series 2021 Bonds (refi of 2014 Issue)				\$3,014,300.23					
2005 Site Lease				\$3,262,598.52					
Series 2019 Bonds				\$786,400.00					
Series 2019A Bonds				\$1,603,400.00					
Total Outstanding Debt				\$8,666,698.75					

2022 Budget-Original

2022 Payroll Worksheet		5% on 1/1/2022 and 2% step increase on anniversary date					Estimated Unused Vacation	Regular Wages	OT Wages	Unused Vacation	Total Wages
Employee		# of pay periods	Wage	Regular Hours	Estimate OT hours	Hours	Hours	Wages	Wages	Vacation	
Terry Foster	G10,S13	21	87,843.81	1	0	80	70,950.77	0.00	3,378.61	74,329.38	
Terry Foster	G10, S14	on 10/17/2007 05	89,600.68	1	0	0	17,230.90	0.00	0.00	17,230.90	
Nicholas Brimager	G7,S12	24	64,704.27	1	0	40	59,727.02	0.00	1,244.31	60,971.33	
Nicholas Brimager	G7,S13	on 12/2/2019 02	65,998.35	1	0	0	5,076.80	0.00	0.00	5,076.80	
Steve Davis	G6,S6	17	25.11	1448	98	60	36,359.28	3,691.17	1,506.60	41,557.05	
Steve Davis	G6,S7	8/30/2012 09	25.61	720	52	0	18,439.20	1,997.58	0.00	20,436.78	
Jason Graham	G6,S5	01	24.62	168	6	40	4,136.16	221.58	984.80	5,342.54	
Jason Graham	G6,S6	1/13/2014 25	25.11	2000	144	0	50,220.00	5,423.76	0.00	55,643.76	
Jared Wittkoetter	G5,S5	24	22.38	1920	13	32	42,969.60	436.41	716.16	44,122.17	
Jared Wittkoetter	G5,S6	11/21/2016 02	22.83	160	13	0	3,652.80	445.19	0.00	4,097.99	
Ryan Mack	G5,S2	16	21.09	1324	90	0	27,923.16	2,847.15	0.00	30,770.31	
Ryan Mack	G5,S3	8/13/2021 10	21.51	800	60	0	17,208.00	1,935.90	0.00	19,143.90	
David Hickey	G5,S3	20	21.51	1688	115	40	36,308.88	3,710.48	860.40	40,879.76	
David Hickey	G5,S4	9/30/2019 06	21.94	480	35	0	10,531.20	1,151.85	0.00	11,683.05	
Erin Doherty	G5,S6	22	22.83	1760	110	0	40,180.80	3,766.95	0.00	43,947.75	
Erin Doherty	G5,S7	toward end of the year 04	23.29	320	40	0	7,452.80	1,397.40	0.00	8,850.20	
Brian Johnson	G5,S4	00	21.94	88	0	0	1,930.72	0.00	0.00	1,930.72	
Brian Johnson	G5,S5	1/4/2021 26	22.38	2080	150	0	46,550.40	5,035.50	0.00	51,585.90	
Total of 9 full time employees (one in Cyber Crime unit)				14956	926	292	343,863.00	32060.91	8,690.88	\$537,600.28	
							22.99	34.62	29.76	Use \$538,000.00	

Salary Worksheet						Estimated Unused Vacation	Regular Wages	OT Wages	Unused Vacation	Total Wages
Employee		# of pay periods	Wage	Regular Hours	Estimate OT hours	Hours	Wages	Wages	Vacation	
Linda Haynes	G8,S20	16	83,392.50	1	0	80	51,318.46	0.00	3,207.40	54,525.87
Linda Haynes	G8,S20	8/16/1994 10	83,392.50	1	0	0	32,074.04	0.00	0.00	32,074.04
Casey Powelson	G5,S5	22	22.38	1,760	88	80	39,388.80	2,954.16	1,790.40	44,133.36
Casey Powelson	G5,S6	10/23/2017 04	22.83	320	16	0	7,305.60	547.92	0.00	7,853.52
							Total			\$138,586.78
									Use \$139,500.00	
				01-02	02-02	03-02	10-02	Total		
Linda Haynes				27,262.93	13,631.47	13,631.47	0.00	54,525.87		
Linda Haynes				16,037.02	8,018.51	8,018.51	0.00	32,074.04		
Casey Powelson				8,826.67	16,329.34	16,329.34	2,648.00	44,133.36		
Casey Powelson				1,570.70	2,905.80	2,905.80	471.21	7,853.52		
Totals				\$53,697.33	\$40,885.12	\$40,885.12	\$3,119.21	\$138,586.78		
				Use \$54,100.00	\$41,100.00	\$41,100.00	\$3,200.00	\$139,500.00		
				38.78%	29.46%	29.46%	2.29%	100.00%		

2022 Budget-Original

Salary Worksheet Employee		# of pay periods	Wage	Regular Hours	Estimate OT hours	Estimated Unused Vacation Hours	On Call Pay	Regular Wages	OT Wages	Unused Vacation	Total Wages
Robert Hamlin	G8,S5	14	63,000.00	1	0	0	0.00	33,923.08	0.00	0.00	33,923.08
Robert Hamlin	G8,S6	7/9/2021 12	64,260.00	1	0	0	0.00	29,658.46	0.00	0.00	29,658.46
Dwayne Washford	G6,S5	6	51,208.14	1	0	48	0.00	11,817.26	0.00	1,181.73	12,998.99
Dwayne Washford	G6,S6	3/16/2015 20	52,232.31	1	0	0	0.00	40,178.70	0.00	0.00	40,178.70
Allen Hance	G3,S2	18	17.43	1440	105	0	900.00	25,999.20	2,745.23	0.00	28,744.43
Allen Hance	G3,S3	8/31/2020 8	17.78	640	45	0	400.00	11,779.20	1,200.15	0.00	12,979.35
Andrew Hood	G3,S2	16	17.43	1280	90	0	500.00	22,810.40	2,353.05	0.00	25,163.45
Andrew Hood	G3,S3	8/16/2021 10	17.78	800	60	0	800.00	15,024.00	1,600.20	0.00	16,624.20
Robert Noble	G3,S2	16	17.43	1280	90	0	800.00	23,110.40	2,353.05	0.00	25,463.45
Robert Noble	G3,S3	8/14/2020 10	17.78	800	60	0	500.00	14,724.00	1,600.20	0.00	16,324.20
Benjamin Fick	G3,S1	2	17.09	160	20	0	100.00	2,834.40	512.70	0.00	3,347.10
Benjamin Fick	G3,S2	1/25/2021 24	17.43	1920	130	0	1,200.00	34,665.60	3,398.85	0.00	38,064.45
<i>Total of 6 full time employees.</i>											
Total										\$283,469.85	
Use \$285,000.00											

			01-01	02-01	03-01	04-01	Total	
Robert Hamlin			3,392.31	13,569.23	15,265.38	1,696.15	33,923.08	
Robert Hamlin			2,965.85	11,863.38	13,346.31	1,482.92	29,658.46	
Dwayne Washford			3,899.70	2,599.80	3,899.70	2,599.80	12,998.99	
Dwayne Washford			12,053.61	8,035.74	12,053.61	8,035.74	40,178.70	Retirement Expense-new rates as of 1/1/2022
Allen Hance			2,249.44	11,697.10	8,547.88	6,250.00	28,744.43	L-3 Benefit Program
Allen Hance			1,097.94	5,709.26	4,172.15	2,000.00	12,979.35	Police-Gen Rev 9.7% 52,186.00
Andrew Hood			1,991.35	7,567.11	10,354.99	5,250.00	25,163.45	Other-Gen Rev 11.1% 16,550.10 68,736.10
Andrew Hood			1,362.42	5,177.20	7,084.58	3,000.00	16,624.20	Other-Water 11.1% 15,033.33
Robert Noble			2,021.35	7,681.11	10,510.99	5,250.00	25,463.45	Other-Sewer 11.1% 16,533.45
Robert Noble			1,332.42	5,063.20	6,928.58	3,000.00	16,324.20	Other-Street 11.1% 5,196.42
Benjamin Fick			334.71	1,506.20	1,506.20	0.00	3,347.10	Other-Trash 11.1% 355.20
Benjamin Fick			2,981.45	13,416.50	13,416.50	8,250.00	38,064.45	Total \$105,854.50
Totals			\$35,682.52	\$93,885.83	\$107,086.89	\$46,814.61	\$283,469.85	
Use			\$36,000.00	\$94,335.39	\$107,850.00	\$46,814.61	\$285,000.00	
			12.63%	33.10%	37.84%	16.43%	100.00%	

Salary Worksheet Employee		# of pay periods	Wage	Regular Hours	Estimate OT hours	Estimated Unused Vacation Hours	Regular Wages	OT Wages	Unused Vacation	Total Wages
Deb Freise	G4,S20	22	56,958.20	1	0	60	48,195.40	0.00	1,643.03	49,838.43
Deb Freise	G4,S20	11/4/2002 04	56,958.20	1	0	0	8,762.80	0.00	0.00	8,762.80
Total										\$58,601.23
Use \$59,000.00										

Employee Insurance Expense	General	Water	Sewer	Street	Trash	Total	
9 Police	90,900.00	0.00	0.00	0.00	0.00	90,900.00	Grand total of payroll
2 Office	7,833.84	5,951.40	5,951.40	0.00	463.37	20,200.00	General Revenue 687,100.00
6 Maintenance	7,654.74	20,058.68	22,932.32	9,954.26	0	60,600.00	Water 135,435.39
1 Court	10,100.00	0.00	0.00	0.00	0.00	10,100.00	Sewer 148,950.00
Total	\$116,488.57	\$26,010.08	\$28,883.71	\$9,954.26	\$463.37	\$181,800.00	Street 46,814.61
							Trash 3,200.00
							Total \$1,021,500.00
@ Annual average of \$10,100 per employee 181,800.00 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	
2022	½ computer-Maintenance Dept.	07-01-516	\$1,000.00	\$1,413.48	\$2,413.48	
	½ replace locator	07-01-516	\$5,000.00		\$5,000.00	
	½ replace vactron-balance left from 2019 purchase	07-01-516		\$4,500.00	\$4,500.00	
	1/3 replace back hoe	07-01-516		\$35,000.00	\$35,000.00	other 1/3 not budgeted per the Mayor 11/29/2021
	1/3 replace mower-balance left from 2019 purchase	07-01-516		\$800.00	\$800.00	
	1/3 replace tractor-balance left from 2019 purchase	07-01-516		\$4,666.67	\$4,666.67	
	altitude valve at pressure vault	07-01-531		\$26,000.00	\$26,000.00	
	generator repairs & adapters	07-01-531		\$19,760.13	\$19,760.13	
	paint chlorine contact tanks (2)	07-01-531		\$40,000.00	\$40,000.00	
	paint water tower	07-01-531		\$250,000.00	\$250,000.00	
	replace chlorine injection	07-01-531		\$7,772.58	\$7,772.58	
	replace electric controls etc.	07-01-531	\$8,000.00	\$38,180.00	\$46,180.00	
	replace filter media	07-01-531		\$10,000.00	\$10,000.00	
	replace high service pump	07-01-531		\$7,604.60	\$7,604.60	
	replace mains, valves, etc...	07-01-531	\$20,000.00	\$80,000.00	\$100,000.00	
	replace well pump	07-01-531		\$119,811.25	\$119,811.25	
	well house valves and plumbing	07-01-531		\$28,873.79	\$28,873.79	
	1/3 1 ton dump truck	07-01-535	\$25,000.00		\$25,000.00	other 1/3 not budgeted per the Mayor 11/29/2021
	replace utility truck	07-01-535		\$50,000.00	\$50,000.00	
	Winchester water loop	07-01-562		\$60,000.00	\$60,000.00	
	½ paint/repair building	07-01-586		\$6,824.00	\$6,824.00	
	½ replace furnace	07-01-586	\$4,000.00	\$4,000.00	\$8,000.00	
	½ replace computer/printer/monitor-City Hall	07-02-516	\$1,250.00	\$1,408.57	\$2,658.57	
	Total	Total	\$64,250.00	\$796,615.07	\$860,865.07	

Sewer Repair & Replacement Schedule-Passed by Ordinance #842 on 12/17/19						
				From last yr	Total	
	Item	Acct #	Amount	Carried over	Budget	
2022	1/2 computer-Maintenance Dept.	08-01-516	\$1,000.00	\$1,413.49	\$2,413.49	
	1/2 replace locator	08-01-516	\$5,000.00		\$5,000.00	
	1/2 replace vactron-balance left from 2019 purchase	08-01-516		\$4,500.00	\$4,500.00	
	1/3 replace back hoe	08-01-516		\$35,000.00	\$35,000.00	other 1/3 not budgeted per the Mayor 11/29/2021
	1/3 replace mower-balance left from 2019 purchase	08-01-516		\$800.00	\$800.00	
	1/3 replace tractor-balance left from 2019 purchase	08-01-516		\$4,666.67	\$4,666.67	
	lab equipment-in house testing	08-01-516		\$9,113.62	\$9,113.62	
	sludge removal-equipment	08-01-516		\$115,000.00	\$115,000.00	
	flush sewer mains	08-01-519	\$40,000.00	\$40,000.00	\$80,000.00	
	generator repairs	08-01-531		\$29,644.19	\$29,644.19	
	large lift station repair	08-01-531	\$10,000.00	\$54,427.26	\$64,427.26	
	muffin monster repair	08-01-531		\$39,897.02	\$39,897.02	
	replace blower/motor	08-01-531		\$4,001.06	\$4,001.06	
	replace electric panels, starters, contactors etc	08-01-531		\$7,803.12	\$7,803.12	
	replace grinder pump	08-01-531	\$16,000.00	\$32,000.00	\$48,000.00	
	replace manhole	08-01-531	\$10,000.00		\$10,000.00	
	replace rake motor/gear box	08-01-531		\$8,000.00	\$8,000.00	
	replace skimmer grinder pump	08-01-531		\$6,000.00	\$6,000.00	
	replace valves & plumbing	08-01-531		\$19,956.98	\$19,956.98	
	sludge removal services	08-01-531	\$10,000.00		\$10,000.00	
	1/3 1 ton dump truck	08-01-535	\$25,000.00		\$25,000.00	other 1/3 not budgeted per the Mayor 11/29/2021
	add 3rd blower, motor, and piping	08-01-562		\$30,000.00	\$30,000.00	
	1/2 paint/repair building	08-01-586		\$6,824.00	\$6,824.00	
	1/2 replace furnace	08-01-586	\$4,500.00	\$4,000.00	\$8,500.00	
	1/2 replace computer/printer/monitor-City Hall	08-02-516	\$1,250.00	\$1,408.54	\$2,658.54	
	Total	Total	\$122,750.00	\$454,455.95	\$577,205.95	

2022 Street Plan

Asphalt

Work done by city workers

Mary Street Overlay- 300' x 22' = 98 tons with a 20% possible waste factored in.	\$5,880.00
Mary Street Overlay- 310' x 22' = 102 tons with a 20% possible waste factored in.	<u>\$6,120.00</u>
(Totaling 200 tons to finish Mary Street at a cost figured at 60 dollars a ton at 2 inches thick)	\$12,000.00
Miscellaneous asphalt repairs 150 tons	<u>\$9,000.00</u>

Total Asphalt Portion of the Street Plan **\$21,000.00**

Concrete

Subcontracted concrete work

Repair 50 sections of concrete streets as needed, to be determined by the Mayor and Maintenance Supervisor (Each section is approximately 13 ft. x 20 ft. = 260 sq. ft. per section at \$9.00 per sq. ft.)	<u>\$117,000.00</u>
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Total Concrete Portion of the street plan **\$117,000.00**

Grand Total \$138,000.00

2022 Budget-Original

995 Main Street-City Hall Expenses for 2021

<u>Building Expenses</u>	<u>Amount</u>	<u>Pay from:</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
Cleaning	4,160.00	2,080.00	1,040.00	1,040.00	0.00
Miscellaneous Items	3,000.00	1,000.00	1,000.00	1,000.00	0.00
Expand Parking lot asphalt-City Hall	5,000.00	1,250.00	1,250.00	1,250.00	1,250.00
Elevated built in Board dais in meeting room	5,000.00	1,700.00	1,650.00	1,650.00	0.00
Office space division & floor repairs	5,000.00	1,600.00	1,700.00	1,700.00	0.00
Wall/foundation repairs-lunch/Mayors area	10,000.00	3,335.00	3,332.50	3,332.50	0.00
Total	33,360.00	11,365.00	10,372.50	10,372.50	1,250.00