

Bill NO. 1053

Ordinance NO. 1053

AN ORDINANCE AMENDING AND ADOPTING AN ANNUAL BUDGET FOR THE FISCAL YEAR BEGINNING ON JANUARY 1, 2023, AND APPROPRIATING FUNDS PURSUANT THERETO.

WHEREAS, THE City Clerk has presented to the Board of Aldermen an amended annual budget for the fiscal year beginning on January 1, 2023.

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, 2023, 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 November, 2023.

---

Patrick Flannigan, Mayor

ATTEST:

---

Linda Haynes, City Clerk

**2023 BUDGET MESSAGE**

Income and expenditures met 2022 guidelines.

**STATUS OF 2022 GOALS**

**Utility/Maintenance Dept:**

1. Asphalt patching was done on several streets. Sections of concrete were replaced in Monterey Estates. Near the end of 2022 they City's asphalt paver and tack oiler were sold. The City plans to contract out future asphalt work.
2. Employees attend training to obtain and maintain water and sewer certifications, stay in compliance with new regulations, and ensure safe work environments.
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. Budgeted capital expenditures such as equipment, vehicles, and buildings were purchased when needed. Purchases included: three new storm warning sirens (purchased with a partial grant), radio detection locator with GPS, manual butt fusion machine, snow plow, sewer camera (purchased with a partial grant), used sickle mower, 2014 Dodge with crane, and converted the existing shed into an office/lab area.
6. The water and sewer treatment facilities were upgraded and repaired as needed.
7. Design on Well #5 continued and completed, which included relocating and upgrading the size of the well. The project to extend water and sewer to the west side of Hwy 61 at Hwy C was completed. A water line upgrade was also completed along Hwy C.

**Police Dept:**

8. The police training fund was efficiently utilized to keep all police personnel POST certified.
9. Budgeted capital expenditures such as equipment, vehicles, and buildings were purchased as follows: lease payments continued for the three police vehicles purchased in 2021 (2nd of 3 annual payments), a handheld radio was purchased, five mobile ticket printers were purchased and installed, and renovations were completed on the police offices.

**Office Dept:**

10. The City Clerk attended the MCCFOA Spring Conference and the MIRMA Annual Conference.
11. A NAS device and two computers were purchased.
12. The 2021 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. No new computers, printers, or monitors were purchased or upgraded.

**Misc:**

15. One Board of Aldermen member attended the MML Elected Official Conference. No members attended the annual MML Conference, due to scheduling conflicts.
16. Employee pay was increased by 5% on January 1, 2022 and 2% step increase were given to employees on their employment anniversary date in 2022. Other changes were made when the pay charts were amended on March 14, 2022 and when an employees was promoted to a new position.
17. American Rescue Plan Act grant funding was received for expenses related to the COVID19 pandemic. A partial grant was received for three new storm warning sirens. The police department received a grant for bullet proof vests.
18. A total of \$10,000 was remitted for the Site Lease/Lease Purchase agreement on the Mette Road facilities. The remaining water taps collected in 2022 were retained for replacement of aging, outdated, undersized water 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 when needed.
21. At City Hall the center roof was replaced and renovations were completed in the police office area.

**Budgetary Restrictions for 2022**

22. The hiring freeze remained in effect for all departments unless prior permission was given by the Board of Alderman.
23. Overtime and compensatory time was kept to a minimum.
24. Department heads carefully scrutinized all purchases and expenditures.
25. Monthly expenses were reviewed by the Board of Alderman to determine budget compliance.
26. 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.
27. Beginning 2022 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, 2022, unless the 2022 budget required partial use of that amount. A total of \$169,775.49 was transferred from the Street fund to the Street Repair and Replacement fund in 2022.
28. The restricted cash reserve amount in the General Revenue fund remained above the minimum \$664,000 during the 2022 budget year.

**BUDGET GOALS FOR 2023**

**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. Purchase capital expenditure items, such as vehicles, equipment, and property/buildings, as listed in the budget details.
5. Upgrade and repair current water and sewer treatment facilities as needed.
6. Continue with the new Well #5 project and the water line upgrade/extension along Hwy MM.

**Police Dept:**

7. Efficiently utilize the police training fund to keep all police personnel POST certified.
8. Purchase capital expenditure items, such as vehicles and equipment, as listed in the budget details.

**Office Dept:**

9. City Clerk to attend the MCCFOA Spring Conference and the MIRMA Annual Conference.
10. Purchase capital expenditure items, such as equipment, as listed in the budget details.
11. Completion of and payment for the 2022 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 capital expenditure items, such as equipment, as listed in the budget details.

**Misc:**

14. One Board of Aldermen members to attend the annual MML Conference, and two Board of Aldermen to attend the MML Elected Official Conference.
15. Employee wage/salary increases are scheduled for a 7% increase on January 1, 2023. An estimated 2% step increase may be given on the employee's anniversary date in 2023, dependent on the employee's annual review.
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 remaining renovations on the City Hall, Police, and Court building located at 995 Main Street.

**Budgetary Restrictions for 2023**

21. Hiring freeze in all departments unless prior permission is given by the Board of Alderman.
22. All overtime and compensatory time is to be kept to a minimum.
23. Department heads to carefully scrutinize all purchases and expenditures.
24. Monthly expenses to be reviewed by the Board of Alderman to determine budget compliance.
25. 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.
26. The beginning 2023 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, 2023, unless the attached budget requires partial use of that amount. On 1/2/2023 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.
27. The 2023 General Revenue fund's six month reserve amount for operating expenses is \$725,000. 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 \$725,000.

City of Moscow Mills, Missouri  
 Budget Summary  
 Budget Period January 1, 2023 to December 31, 2023

Fund #	Description	Cash & C.D. Balance January 1, 2023	Estimated Revenues	Transfers In	Estimated Expenditures	Transfers Out	Cash & C.D. Estimated Balance December 31, 2023
1	General	712,476.49	1,118,466.00	-	1,516,286.95	-	314,655.54
2	Water	1,856,215.10	1,272,884.00	496,125.41	3,136,228.03	383,313.00	105,683.48
3	Sewer	\$1,796,935.29	1,370,302.00	-	1,027,893.67	889,032.41	1,250,311.21
4	Street	360,737.99	318,205.00	-	318,205.99	340,737.00	20,000.00
6	Debt Service-2021 R	210,144.93	270.00	383,202.00	383,198.70	-	210,418.23
7	Water R&R	856,229.66	1,517.00	149,916.00	639,231.10	-	368,431.56
8	Sewer R&R	661,871.27	700.00	117,300.00	532,252.31	-	247,618.96
9	Project Fund	23,143.00	-	-	23,143.00		0.00
10	Trash	32,915.67	213,480.00	-	246,395.67	-	0.00
11	Street R&R	207,734.88	1,444.00	340,737.00	549,915.88	-	0.00
12	Debt Service-2019A	1,325.34	40.00	125,802.00	125,885.00	-	1,282.34
Totals		6,719,729.62	4,297,308.00	1,613,082.41	8,498,636.30	1,613,082.41	2,518,401.32

Note 1

Note 2

Note 3

Note 4

Note 5

Note 6

Note 1 Expenses include a reserve amount of \$1,189.72 \$397,820.95 of the beginning balance is being used for current year expenses.

Note 2 Beginning balance in the Water Works Fund includes \$98,507 in customer deposits held, \$2,255.93 in unearned revenue, and \$4,577.34 in sales tax liability. Expenses include a reserve amount of \$1,000. \$1,750,531.62 of the beginning balance is being used for current year expenses.

Note 3 Beginning balance in the Sewer Fund includes \$97,233 in customer deposits held, Expenses include a reserve amount of \$16,444.57. \$546,624.08 of the beginning balance is being used for current year expenses.

Note 4 Expenses include a reserve amount of \$23,129.24. \$340,737.99 of the beginning balance is being used for current year expenses. \$340,737.99 of beginning restricted cash is being transferred to the Street R&R Account as of 1/1/2023 which leaves \$20,000.00 in beginning restricted cash.

Note 5 Beginning balance in the Solid Waste Fund includes \$80 in customer deposits held, Expenses include a reserve amount of \$27,459.59

Note 6 Expenses include a reserve amount of \$171,055.88

				Actual 2020	Actual 2021	Actual 2022	Final Revised Budget 2022	Budget 2023	
<b>01-General Revenue Fund</b>									<b>General Revenue Fund</b>
				<b>Beginning Restricted and Unrestricted Checking Balance</b>				<b>\$712,476.49</b>	
				<b>Beginning Restricted Cash Account</b>				<b>\$314,655.54</b>	
				<b>Amount being used in budget from beginning checking balance</b>				<b>\$397,820.95</b>	\$397,820.95 being used for current year expenses
01	00	403	PERSONAL PROPERTY TAX REVENUE	35,864.03	31,389.91	31,120.38	32,000.00	36,000.00	
01	00	406	REAL ESTATE TAXES REVENUE	71,387.06	73,947.36	76,162.03	81,000.00	86,000.00	
01	00	409	INTEREST ON TAXES REVENUE	1,636.76	1,413.71	1,032.67	1,700.00	1,700.00	includes real estate, personal property, and sales tax interest
01	00	415	SALES TAX REVENUE	500,699.69	577,262.07	483,085.76	460,000.00	450,000.00	
01	00	418	FRANCHISE TAX REVENUE	153,792.05	171,455.64	184,549.98	175,000.00	190,000.00	
01	00	421	FINANCIAL INSTITUTION TAX REVENUE	0.26	3.44	135.62	135.00	21.00	
01	00	424	SUR TAX REVENUE	2,082.60	2,040.10	2,141.84	2,141.84	2,335.00	
01	00	427	FUEL TAX REVENUE	31,839.48	27,148.77	32,370.75	26,000.00	43,000.00	40% here, 60% in Streets
01	00	430	MOTOR VEHICLE SALES TAX REVENUE	11,803.21	10,913.30	10,288.47	10,000.00	13,000.00	40% here, 60% in Streets
01	00	433	MOTOR VEHICLE FEE INCREASES REVENUE	5,599.76	4,972.12	4,775.42	4,560.00	6,000.00	40% here, 60% in Streets
01	00	451	BAD CHECK AND FEES REVENUE	30.00	0.00	0.00	10.00	10.00	
01	00	460	MERCHANT/BUSINESS LICENSE REVENUE	8,488.30	9,434.54	10,183.25	9,600.00	9,000.00	
01	00	463	DOG LICENSES & FINES REVENUE	145.00	185.00	120.00	150.00	150.00	
01	00	466	BUILDING PERMIT REVENUE	93,362.91	72,535.09	55,693.35	48,000.00	50,000.00	85% gets paid out to GBA
01	00	467	DEVELOPMENT FEE REVENUE	7,412.50	19,305.15	11,268.55	6,500.00	10,170.00	85% gets paid out to GBA
01	00	468	OCCUPANCY PERMIT REVENUE	0.00	0.00	0.00	0.00	200.00	
01	00	469	FILING FEE REVENUE	20.00	20.00	5.00	20.00	50.00	now \$25.00 each
01	00	485	DEBT PROCEEDS	120,000.00	0.00	0.00	0.00	0.00	
01	00	487	CHECKING INTEREST REVENUE	1,542.40	764.68	558.60	425.00	700.00	
01	00	488	GRANT REVENUE-EQUIPMENT	0.00	0.00	87,570.75	87,570.75	0.00	
01	00	493	GRANT REVENUE	4,541.61	0.00	0.00	0.00	0.00	
01	00	496	OTHER REVENUE	19,962.01	12,765.50	9,916.91	12,560.00	11,150.00	City's portion of Anthem rebates, misc. \$500
<b>Total Non-Departmental Revenue</b>				<b>\$1,070,209.63</b>	<b>\$1,015,556.38</b>	<b>\$1,000,979.33</b>	<b>\$957,372.59</b>	<b>\$909,486.00</b>	
01	03	475	POLICE REPORT REVENUE	270.00	335.00	180.00	200.00	350.00	
01	03	488	GRANT REVENUE-EQUIPMENT	0.00	2,933.40	3,459.00	3,454.00	0.00	
01	03	489	GRANT REVENUE-WAGES	171,126.05	56,698.09	11,560.65	11,500.00	0.00	
01	03	496	OTHER REVENUE	0.00	22,025.00	15,425.00	15,425.00	0.00	
<b>Total Police Department Revenue</b>				<b>\$171,396.05</b>	<b>\$81,991.49</b>	<b>\$30,624.65</b>	<b>\$30,579.00</b>	<b>\$350.00</b>	
01	05	451	BAD CHECK AND FEES REVENUE	0.00	0.00	0.00	0.00	0.00	
01	05	470	DOMESTIC VIOLENCE SHELTER REVENUE	1,668.00	594.00	420.00	300.00	2,500.00	
01	05	471	INMATE FEES REVENUE	1,664.00	604.00	420.00	300.00	2,500.00	
01	05	472	COURT FINE REVENUE	135,790.50	44,789.00	24,664.50	35,000.00	170,000.00	
01	05	473	LAW ENFORCEMENT TRAINING FUND REVENUE	2,521.10	1,092.85	920.00	800.00	3,000.00	\$2,500 through court and \$500 annual POST check
01	05	474	CLERK FEE REVENUE	9,984.00	3,573.16	2,520.00	1,500.00	15,500.00	
01	05	476	CRIME VICTIMS COMPENSATION FUND REVENUE	6,240.00	2,233.22	99.09	50.00	550.00	
01	05	477	PEACE OFFICERS STANDARDS & TRAINING FUND REVENUE	834.00	297.77	3.00	10.00	0.00	
01	05	479	DWI RECOUPMENTS	32.86	48.92	216.72	250.00	180.00	
01	05	482	SHERIFFS' RETIREMENT SYSTEM REVENUE	2,496.00	555.00	0.00	100.00	0.00	
01	05	483	COURT AUTOMATION REVENUE	1,078.00	1,412.35	0.00	0.00	0.00	
01	05	496	OTHER REVENUE	6,000.00	15,146.90	8,400.00	8,400.00	14,400.00	HP Court-12 months
<b>Total Court Department Revenue</b>				<b>\$168,308.46</b>	<b>\$70,347.17</b>	<b>\$37,663.31</b>	<b>\$46,710.00</b>	<b>\$208,630.00</b>	
01	06	496	OTHER REVENUE	13,615.00	16,774.80	675.00	675.00	0.00	
<b>Total Park Department Revenue</b>				<b>\$13,615.00</b>	<b>\$16,774.80</b>	<b>\$675.00</b>	<b>\$675.00</b>	<b>\$0.00</b>	
<b>TOTAL REVENUE</b>				<b>\$1,423,529.14</b>	<b>\$1,184,669.84</b>	<b>\$1,069,942.29</b>	<b>\$1,035,336.59</b>	<b>\$1,118,466.00</b>	
01	00	503	RETIREMENT EXPENSE	43,773.55	57,019.53	49,317.79	54,517.10	78,389.80	Based on pay chart
01	00	504	ELECTRIC & GAS UTILITY EXPENSE	13,239.88	13,080.92	6,925.89	10,500.00	10,500.00	Moved part of city hall and maint. dept bills to water, sewer, and street
01	00	508	ENGINEER EXPENSE	10,686.50	11,354.44	22,504.12	17,000.00	12,000.00	\$10,000 attend P&Z and BOA meetings, \$2,000 misc. projects
01	00	510	LEGAL EXPENSE	29,688.50	22,010.00	36,656.10	37,000.00	37,000.00	General legal

				Actual 2020	Actual 2021	Actual 2022	Final Revised Budget 2022	Budget 2023	
01	00	512	ACCOUNTANT EXPENSE	3,812.50	4,062.50	4,671.25	4,671.25	4,875.00	1/4 2022 Audit
01	00	518	SUPPLIES EXPENSE	1,510.67	426.46	2,290.95	1,000.00	1,000.00	TP, PT, soap, etc. at City Hall-66.6%
01	00	519	CONTRACTED SERVICES EXPENSE	4,772.50	12,411.86	15,104.70	17,342.50	22,639.00	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), Cooper Train Management \$500, E-code 360 annual fee \$995, other E-code updates \$2,500, 1/2 Fast Bryant fees \$7,200, 1/4 mass announcement fees- for general announcements \$120, contracted Mowing \$8,393.75,
01	00	521	MISCELLANEOUS INSURANCE	0.00	0.00	1,391.67	1,400.00	1,400.00	adding 1/3 cyber insurance policy-MIRMA not including it
01	00	522	HEALTH INSURANCE EXPENSE	81,571.59	107,497.75	81,668.37	87,037.92	120,910.29	See payroll schedule
01	00	530	ANIMAL CONTROL EXPENSE	61.50	62.50	81.95	100.00	100.00	
01	00	534	ELECTION EXPENSE	1,902.37	5,169.61	5,911.04	6,500.00	3,000.00	
01	00	536	PUBLICATION EXPENSE	5,177.55	5,350.00	4,617.50	6,000.00	6,000.00	
01	00	538	PRE-EMPLOYMENT TESTING & RELATED EXPENSE	2,570.55	1,799.65	3,936.80	3,800.00	4,500.00	
01	00	542	COLLECTOR/ASSESSOR FEES EXPENSE	5,662.01	5,591.27	5,660.85	6,500.00	7,000.00	
01	00	544	POSTAGE EXPENSE	590.46	866.59	1,225.24	1,400.00	1,400.00	
01	00	546	PUBLIC & COMMUNITY RELATIONS EXPENSE	608.32	150.00	167.57	500.00	775.00	
01	00	550	CAPITAL EXPENSE-BUILDINGS	0.00	0.00	33,369.80	37,919.80	8,300.00	1/3 of Projects at 995 Main being carried over
01	00	551	BUILDING LOAN PAYMENTS	9,875.48	19,200.00	19,200.00	19,200.00	19,200.00	66.6% payments
01	00	554	CAPITAL EXPENSE-LAND	32,750.22	0.00	0.00	0.00	0.00	
01	00	556	BUILDING PERMIT EXPENSE	78,092.53	59,909.02	53,902.75	48,650.00	42,500.00	85% of revenue
01	00	557	DEVELOPMENT FEE EXPENSE	5,917.41	12,193.79	10,865.53	7,300.00	5,100.00	85% of revenue on items reviewed by engineer
01	00	585	UNEMPLOYMENT EXPENSE	9.23	0.00	0.00	1,500.00	1,500.00	
01	00	586	REPAIRS & MAINT EXPENSE-BUILDINGS	5,959.69	9,755.60	10,116.68	12,785.00	8,065.00	1/3 of Projects at 995 Main being carried over
01	00	588	RECORDING FEE EXPENSE	0.00	96.00	47.00	150.00	150.00	
01	00	589	RESERVE EXPENSE	0.00	0.00	0.00	1,000.00	1,189.72	Reserve can be used for unbudgeted or emergency purchase items which can be classified correctly during budget reviews.
01	00	590	OTHER EXPENSE	152,464.96	3,146.37	1,261.54	19,500.00	12,150.00	1/4 Comprehensive Plan \$3,750, 202 Mary St. demo \$7,400, Misc.\$1,000
<b>Total Non-Departmental Expenses</b>				<b>\$490,697.97</b>	<b>\$351,153.86</b>	<b>\$370,895.09</b>	<b>\$403,273.57</b>	<b>\$409,643.81</b>	
01	01	500	SALARIES EXPENSE	18,305.36	27,188.59	22,439.98	25,000.00	20,300.00	Based on pay chart
01	01	502	PAYROLL TAX EXPENSE	1,317.51	1,957.19	1,627.27	1,912.50	1,552.95	% of salaries
01	01	506	TELEPHONE EXPENSE	740.04	889.93	793.62	950.00	0.00	Per Mayor move to sewer
01	01	513	EQUIPMENT RENTAL EXPENSE	0.00	55.00	0.00	200.00	200.00	
01	01	514	REPAIRS & MAINTENANCE EXPENSE-EQUIPMENT	(19.44)	92.88	0.00	500.00	500.00	Siren repairs
01	01	516	CAPITAL EXPENSE-EQUIPMENT	0.00	603.72	116,761.00	119,761.00	3,000.00	holiday decorations \$3,000
01	01	518	SUPPLIES EXPENSE	405.56	263.52	590.18	1,645.00	0.00	Per Mayor move this out of general revenue
01	01	521	MISCELLANEOUS INSURANCE	2,038.01	1,835.79	3,893.51	3,894.00	3,000.00	MIRMA-adjust to actual
01	01	528	FUEL & MILEAGE EXPENSE	1,018.69	1,419.90	2,283.78	1,800.00	2,200.00	
01	01	590	OTHER EXPENSE	0.00	20.00	76.52	200.00	200.00	
<b>Total Maintenance Department Expenses</b>				<b>\$23,805.73</b>	<b>\$34,326.52</b>	<b>\$148,465.86</b>	<b>\$155,862.50</b>	<b>\$30,952.95</b>	
01	02	500	SALARIES EXPENSE	42,459.86	47,786.73	52,780.53	54,100.00	58,500.00	Based on pay chart
01	02	502	PAYROLL TAX EXPENSE	3,061.61	3,246.25	3,805.06	4,138.65	4,475.25	% of salary
01	02	506	TELEPHONE EXPENSE	807.22	702.67	382.96	480.00	480.00	1/3 CTI \$30 per month, 20% Cell phone \$10 per month rest from water & sewer
01	02	514	REPAIRS & MAINTENANCE EXPENSE-EQUIPMENT	25.00	14.00	0.00	500.00	500.00	misc
01	02	516	CAPITAL EXPENSE-EQUIPMENT	1,037.31	886.63	156.66	200.00	0.00	
01	02	517	SOFTWARE PURCHASE EXPENSE	0.00	0.00	0.00	600.00	600.00	upgrade current software
01	02	518	SUPPLIES EXPENSE	0.00	0.00	0.00	100.00	100.00	

				Actual 2020	Actual 2021	Actual 2022	Final Revised Budget 2022	Budget 2023	
01	02	519	CONTRACTED SERVICES EXPENSE	2,069.45	2,881.45	4,056.84	4,378.00	4,450.00	1/3 copier maintenance agreement \$850, 1/3 Asyst annual support fees \$2,400, 1/3 of security camera fees \$170, 1/3 remote pc \$100, Systec annual fees \$930-(1/3 e-mail Office 365 2 e-mails \$100, 1/3 Sonicwall annual monitoring & wireless access points \$330, 1/3 MSP annual fee, NAS device, and offsite backup \$450, 1/3 two factor authentication for 2 users \$50)
01	02	520	OFFICE SUPPLIES EXPENSE	455.51	524.47	496.10	800.00	800.00	20% general, 40% water & sewer each
01	02	521	MISCELLANEOUS INSURANCE	3,802.81	4,310.36	6,943.79	6,944.00	7,000.00	MIRMA-adjust to actual
01	02	526	UNIFORM EXPENSE	213.41	0.00	133.54	600.00	600.00	Shirts, jackets
01	02	528	FUEL & MILEAGE EXPENSE	590.90	567.85	631.63	1,000.00	1,000.00	Errands, trainings
01	02	540	DUES, LICENSES, & TRAINING EXPENSE	2,656.04	2,741.04	2,899.48	4,450.00	3,400.00	MoCCFOA meetings \$200.00, MoCCFOA dues \$100.00, MoCCFOA Spring Conference \$1,000.00, MIRMA annual meeting \$800, MIRMA Employment Practices Seminar \$50.00, IIMC dues \$260.00, Notary \$100.00, MML dues \$740.00, misc \$150.00
01	02	590	OTHER EXPENSE	26.25	33.34	74.00	1,500.00	1,500.00	1/3 filing cabinets/book shelves \$1,000, \$500 Misc.
<b>Total Office Department Expenses</b>				<b>\$57,205.37</b>	<b>\$63,694.79</b>	<b>\$72,360.59</b>	<b>\$79,790.65</b>	<b>\$83,405.25</b>	
01	03	500	SALARIES EXPENSE	381,582.85	460,139.15	374,323.60	404,000.00	570,000.00	Based on pay chart
01	03	502	PAYROLL TAX EXPENSE	27,108.83	32,495.37	26,045.01	30,906.00	43,605.00	% based on salaries
01	03	506	TELEPHONE EXPENSE	4,091.55	3,929.12	3,523.10	3,720.00	3,044.00	CTI three phone lines & one fax \$100 per month, Cell phones \$145 per month, cell phone buy out \$54.
01	03	510	LEGAL EXPENSE	14,400.00	14,400.00	14,400.00	14,400.00	14,400.00	Prosecutorial fees-\$1,200 per month
01	03	514	REPAIRS & MAINTENANCE EXPENSE-EQUIPMENT	833.50	0.00	1,254.91	1,300.00	1,500.00	Repairs & Maintenance on equipment such as computer hard drives, radios, radar units, body cams, flashlight batteries, ammunition, taser cartridges and batteries, etc.
01	03	515	REPAIRS & MAINTENANCE EXPENSE-VEHICLES	11,663.70	9,347.73	4,905.91	12,600.00	8,000.00	includes car washes \$600
01	03	516	CAPITAL EXPENSE-EQUIPMENT	4,440.29	7,675.23	7,903.44	29,074.00	29,109.99	Duty pistols w/ Holsters & accessories \$7,100, flashlights \$300, tough book \$4,500, stop sticks (\$500 each x 4) \$2,000, Radar Unit \$3,000, Flock safety camera \$2,850, Police server \$8,759.99, used speed trailer \$500
01	03	517	SOFTWARE PURCHASE EXPENSE	479.86	179.88	179.88	500.00	250.00	annual Adobe subscription \$250
01	03	518	SUPPLIES EXPENSE	1,650.82	1,728.50	1,596.77	5,000.00	3,000.00	ticket books, nitrile disposable safety gloves, PPE
01	03	519	CONTRACTED SERVICES EXPENSE	22,493.44	15,653.35	31,574.84	33,399.05	33,302.00	Regis-records management \$9,600, Lexipol-current policy manuals \$3,200, Citizen serve-ordinance violation program \$2,400, Mo State Hwy Patrol-MULES \$1,500, Accurint (LexisNexis)-investigative program \$1,500, Drug Task Force \$1,500, Copier maint. agreement \$1,200, Huber & Associates/Enterpol-license to retrieve old records \$750, IACP.net-policy examples \$275, GPS units-service on 5 total units \$1,200, Lenslock service-body cams \$2,697, Systec annual fees \$6,680-(3 e-mail Office 365 9 e-mails \$1,400, 1/3 Sonicwall annual monitoring & wireless access points \$330, MSP annual fee \$4,500, two factor authentication for 7 users \$450), Misc \$800 (Flock Safety service \$2,400 will not be due again until Feb 2024, one year was included with camera purchase)
01	03	520	OFFICE SUPPLIES EXPENSE	442.68	236.05	1,026.86	1,040.00	1,000.00	

				Actual 2020	Actual 2021	Actual 2022	Final Revised Budget 2022	Budget 2023	
01	03	521	MISCELLANEOUS INSURANCE	28,442.31	38,431.17	65,915.83	65,916.00	49,500.00	MIRMA-adjust to actual
01	03	526	UNIFORM EXPENSE	13,050.48	6,900.37	3,389.06	8,900.00	9,000.00	includes body armor, handcuffs, etc..
01	03	527	INMATE FEES EXPENSE	0.00	0.00	0.00	300.00	300.00	
01	03	528	FUEL & MILEAGE EXPENSE	9,860.46	14,245.18	10,402.32	14,000.00	18,000.00	
01	03	535	CAPITAL EXPENSE-VEHICLES	24,243.92	77,707.76	38,707.76	39,700.00	38,800.00	2nd of 3 annual lease payments on three vehicles
01	03	540	DUES, LICENSES, & TRAINING EXPENSE	13,040.57	13,220.55	11,948.36	27,500.00	25,100.00	2022 ending training fund balance plus 2023 revenues, plus additional = \$27,500 (includes gym memberships \$1,581 for 6 employees=\$9,486, Benchrest membership \$250, police academy fees, command college, etc.)
01	03	544	POSTAGE EXPENSE	0.00	0.00	129.04	200.00	200.00	
01	03	546	PUBLIC & COMMUNITY RELATIONS EXPENSE	145.28	523.87	292.58	850.00	850.00	Halloween Candy, Community Surveys, Identity Theft brochures
01	03	590	OTHER EXPENSE	842.25	503.25	5,045.84	8,900.00	1,000.00	office furniture & misc.
<b>Total Police Department Expenses</b>				<b>\$558,812.79</b>	<b>\$697,316.53</b>	<b>\$602,565.11</b>	<b>\$702,205.05</b>	<b>\$849,960.99</b>	
01	04	500	SALARIES EXPENSE	12,100.00	12,000.00	17,050.00	17,050.00	21,300.00	Mayor \$10,200, 2 Aldermen \$2,250 each = \$5,100, 2 Aldermen \$3,000 each = \$6,000
01	04	502	PAYROLL TAX EXPENSE	925.65	918.00	1,304.46	1,304.33	1,629.45	% based on salaries
01	04	506	TELEPHONE EXPENSE	479.50	552.20	654.79	660.00	672.00	CTI-Mayor's office and conference room \$56 per month
01	04	516	CAPITAL EXPENSE-EQUIPMENT	5,004.31	489.00	0.00	500.00	500.00	misc. \$500
01	04	519	CONTRACTED SERVICES EXPENSE	326.15	1,182.99	1,480.90	1,587.00	1,260.00	Zoom annual fee \$150, Systec annual fees \$1,110-(e-mail Office 365 5 e-mails \$730, MSP annual fee \$310, two factor authentication for 1 user \$70)
01	04	520	OFFICE SUPPLIES EXPENSE	193.27	165.26	1,135.83	1,200.00	1,500.00	
01	04	521	MISCELLANEOUS INSURANCE	1,144.62	1,234.98	1,753.62	1,754.00	2,300.00	MIRMA-adjust to actual
01	04	528	FUEL & MILEAGE EXPENSE	226.56	483.28	671.37	1,000.00	1,700.00	includes mileage for conferences
01	04	540	DUES, LICENSES, & TRAINING EXPENSE	1,856.00	2,000.00	2,233.81	2,250.00	7,150.00	4 BOA member to MML annual conference in Kansas City \$4,800, 1 BOA members to MML elected official conference in Columbia \$500, Boonslick Regional Planning Comm Membership \$1,700, ICC annual dues \$150
01	04	590	OTHER EXPENSE	0.00	0.00	121.78	200.00	200.00	Misc.
<b>Total Council Department Expense</b>				<b>\$22,256.06</b>	<b>\$19,025.71</b>	<b>\$26,406.56</b>	<b>\$27,505.33</b>	<b>\$38,211.45</b>	
01	05	500	SALARIES EXPENSE	48,474.15	53,153.43	57,571.48	59,000.00	65,000.00	Based on pay chart
01	05	502	PAYROLL TAX EXPENSE	3,403.69	3,722.48	3,987.33	4,513.50	4,972.50	% based on salaries
01	05	506	TELEPHONE EXPENSE	1,549.53	816.44	471.39	600.00	480.00	CTI-one phone line, one fax line-\$40 per month
01	05	514	REPAIRS & MAINTENANCE EXPENSE-EQUIPMENT	150.00	0.00	0.00	500.00	500.00	
01	05	516	CAPITAL EXPENSE-EQUIPMENT	3,817.77	1,027.01	9.00	300.00	300.00	
01	05	517	SOFTWARE PURCHASE EXPENSE	0.00	0.00	0.00	300.00	300.00	
01	05	518	SUPPLIES EXPENSE	0.00	0.00	0.00	200.00	200.00	
01	05	519	CONTRACTED SERVICES EXPENSE	11,225.15	11,711.34	10,002.64	10,067.00	8,060.00	Cancelled Rejis and Copier agreement, Judge salary \$7,200, Systec annual fees \$860-(e-mail Office 365 1 e-mail \$150, MSP annual fee \$310, 1/3 Sonicwall annual monitoring & wireless access points \$330, two factor authentication for 1 user \$70)
01	05	520	OFFICE SUPPLIES EXPENSE	1,003.56	277.40	65.48	700.00	1,300.00	
01	05	521	MISCELLANEOUS INSURANCE	5,051.74	5,843.01	8,994.74	8,995.00	8,800.00	MIRMA-adjust to actual, court annual bonding
01	05	527	INMATE FEES EXPENSE	1,840.00	988.00	506.00	300.00	2,500.00	Bills from County + court collections to remit
01	05	528	FUEL & MILEAGE EXPENSE	0.00	230.16	217.04	500.00	500.00	
01	05	532	SHERIFFS' RETIREMENT SYSTEM EXPENSE	2,715.00	579.00	0.00	0.00	0.00	
01	05	537	COURT AUTOMATION EXPENSE	1,078.00	1,412.35	0.00	0.00	0.00	
01	05	539	DOMESTIC VIOLENCE SHELTER FUND EXPENSE	1,698.00	692.00	314.00	300.00	2,500.00	Remitted to City by MMMC and paid out to Lincoln County
01	05	540	DUES, LICENSES, & TRAINING EXPENSE	385.00	1,297.61	1,107.21	1,800.00	1,800.00	

				Actual 2020	Actual 2021	Actual 2022	Final Revised Budget 2022	Budget 2023	
01	05	541	CRIME VICTIMS COMP FUND SURCHARGE	6,450.02	2,115.92	85.56	100.00	0.00	State portion now collected and paid out by MMMC
01	05	543	PEACE OFFICERS STANDARDS & TRAINING FUND	907.00	304.77	5.00	10.00	0.00	Now collected and paid out by MMMC
01	05	544	POSTAGE EXPENSE	550.00	336.00	236.00	500.00	500.00	
01	05	590	OTHER EXPENSE	7,329.77	50.00	216.22	500.00	500.00	Misc.
<b>Total Court Department Expenses</b>				<b>\$97,628.38</b>	<b>\$84,556.92</b>	<b>\$83,789.09</b>	<b>\$89,185.50</b>	<b>\$98,212.50</b>	
01	06	504	ELECTRIC & GAS UTILITY EXPENSE	0.00	0.00	0.00	200.00	600.00	electric at Millsite Park
01	06	518	SUPPLIES EXPENSE	366.00	623.88	19.98	1,000.00	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	4,820.61	0.00	0.00	0.00	
01	06	586	REPAIRS & MAINT EXPENSE-BUILDINGS	0.00	0.00	0.00	0.00	0.00	
01	06	590	OTHER EXPENSE	49,424.70	23,040.50	1,248.23	2,000.00	0.00	2020 & 2021 included Bicentennial expenses
<b>Total Park Department Expenses</b>				<b>\$49,790.70</b>	<b>\$28,484.99</b>	<b>\$1,268.21</b>	<b>\$3,200.00</b>	<b>\$5,900.00</b>	
<b>TOTAL EXPENSES</b>				<b>\$1,300,197.00</b>	<b>\$1,278,559.32</b>	<b>\$1,305,750.51</b>	<b>\$1,461,022.60</b>	<b>\$1,516,286.95</b>	
							<b>Difference</b>	<b>\$0.00</b>	
=====									
<b>02-Water Works Fund</b>								<b>Water Works Fund</b>	
				<b>Beginning Restricted and Unrestricted Checking Balance</b>				<b>\$1,856,215.10</b>	
				<b>Minus-Unearned Revenue</b>				<b>\$2,255.93</b>	
				<b>Minus-Sales tax liability</b>				<b>\$4,577.34</b>	
				<b>Beginning Restricted Cash Account</b>				<b>\$98,850.21</b>	
				<b>Amount being used in budget from beginning checking balance</b>				<b>\$1,750,531.62</b>	
02	00	403	PERSONAL PROPERTY TAX REVENUE	70,197.39	61,440.09	60,911.68	62,000.00	71,000.00	
02	00	406	REAL ESTATE TAXES REVENUE	139,727.42	144,738.59	149,071.22	158,000.00	169,100.00	
02	00	409	INTEREST ON TAXES REVENUE	2,223.79	2,661.68	1,968.90	2,300.00	3,200.00	
02	00	436	USER FEES REVENUE	678,864.89	744,379.81	796,741.81	785,000.00	850,000.00	3% increase in April
02	00	442	BILLING PENALTIES REVENUE	11,921.77	14,197.75	16,537.84	15,500.00	16,500.00	
02	00	444	METER REMOVAL/SET REVENUE	3,400.00	2,850.00	1,350.00	1,500.00	750.00	
02	00	445	TEST FEES REVENUE	4,293.66	4,854.90	8,542.74	8,400.00	8,544.00	
02	00	448	DISCONNECT FEES REVENUE	21,410.00	21,790.00	17,130.00	17,500.00	14,000.00	
02	00	449	METERS REVENUE	20,475.00	19,159.18	18,603.34	17,000.00	26,000.00	25 meters @ \$325 each, 60 @ \$325 for Pine Tree
02	00	451	BAD CHECK AND FEES REVENUE	260.00	375.00	440.00	260.00	290.00	
02	00	453	UNCOLLECTABLE-WRITTEN OFF ACCOUNTS	(461.17)	0.00	(449.50)	(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	63,000.00	61,000.00	45,108.00	38,000.00	110,000.00	25 fees @ \$1,000 each, 85 @ \$1,000 Pine Tree
02	00	485	DEBT PROCEEDS	30,000.00	0.00	0.00	0.00	0.00	
02	00	487	CHECKING INTEREST REVENUE	1,975.82	1,130.90	1,389.46	1,100.00	1,300.00	
02	00	488	GRANT REVENUE-EQUIPMENT	0.00	0.00	0.00	0.00	0.00	
02	00	493	GRANT REVENUE	60.84	0.00	356,120.05	356,120.05	0.00	
02	00	495	\$ TRANSFER FROM FUND 03	0.00	0.00	356,120.05	356,120.05	496,125.41	for assistance with Well #5 and pressure equipment costs
02	00	496	OTHER REVENUE	5,324.59	33,388.32	7,459.90	7,125.00	3,200.00	hydrant permits \$2,800, 1/3 sale of mower \$400
<b>Total Non-Departmental Revenue</b>				<b>\$1,052,674.00</b>	<b>\$1,111,966.22</b>	<b>\$1,837,045.49</b>	<b>\$1,824,925.10</b>	<b>\$1,769,009.41</b>	
02	00	503	RETIREMENT EXPENSE	9,026.58	10,690.76	16,648.53	17,105.10	23,304.60	Based on pay chart
02	00	504	ELECTRIC & GAS UTILITY EXPENSE	49,154.34	46,014.35	48,236.24	54,000.00	54,000.00	

				Actual 2020	Actual 2021	Actual 2022	Final Revised Budget 2022	Budget 2023	
02	00	508	ENGINEER EXPENSE	12,191.00	8,086.60	147,136.79	148,000.00	110,000.00	Extra engineering for new well project \$13,000, rest depends on projects \$25,000, Water study and improvement recommendations \$72,000
02	00	510	LEGAL EXPENSE	982.50	1,632.50	805.00	3,000.00	3,000.00	
02	00	512	ACCOUNTANT EXPENSE	3,812.50	4,062.50	4,671.25	4,671.25	4,875.00	1/4 2022 Audit
02	00	518	SUPPLIES EXPENSE	59.74	43.08	83.66	250.00	250.00	TP, PT, soap, etc. at City Hall-16.7%
02	00	519	CONTRACTED SERVICES EXPENSE	0.00	3,600.00	4,528.60	4,370.00	4,830.00	1/4 Fast Bryant fees \$3,600, 1/4 mass announcement fees-for general announcements \$105, contracted Mowing \$1,125 adding 1/3 cyber insurance policy-MIRMA not including it
02	00	521	MISCELLANEOUS INSURANCE	0.00	0.00	1,391.67	1,400.00	1,400.00	See payroll schedule
02	00	522	HEALTH INSURANCE EXPENSE	18,030.63	19,712.88	23,950.97	30,567.23	40,676.52	
02	00	529	CREDIT/DEBIT CARD FEES	12,548.88	13,460.45	19,160.82	16,000.00	18,000.00	
02	00	536	PUBLICATION EXPENSE	1,447.76	585.69	462.60	1,600.00	1,600.00	1/2 Indeed fees for Maint Dept
02	00	542	COLLECTOR/ASSESSOR FEES EXPENSE	11,082.32	10,943.88	11,079.86	11,000.00	13,000.00	
02	00	544	POSTAGE EXPENSE	2,112.16	2,319.17	2,770.40	2,400.00	4,000.00	
02	00	545	BILLING CARDS, ENVELOPES, E-BILL FEES	1,008.30	310.92	336.20	1,400.00	1,400.00	e-billing fees
02	00	550	CAPITAL EXPENSE-BUILDINGS	0.00	0.00	0.00	4,600.00	8,350.00	1/3 of Projects at 995 Main being carried over
02	00	551	BUILDING LOAN PAYMENTS	2,469.08	4,800.00	4,800.00	4,800.00	4,800.00	16.65% payments
02	00	554	CAPITAL EXPENSE-LAND	8,212.14	0.00	0.00	63,000.00	60,174.00	Land purchase for well #5
02	00	561	WATER TOWER LEASE PAYMENTS EXPENSE	20,000.00	20,000.00	10,000.00	10,000.00	10,000.00	Depends on taps paid
02	00	563	BOND PRINCIPAL & INTEREST PAYMENTS EXPENSE	12,838.20	0.00	0.00	0.00	0.00	
02	00	564	PRIMACY/CONNECTION FEE EXPENSE	4,198.76	4,496.32	7,151.88	7,200.00	8,684.00	We keep 2%-paying June 2022 to May 2023 in June of 2023
02	00	565	BOND FEES EXPENSE	91.14	0.00	0.00	0.00	0.00	
02	00	569	\$ TRANSFER TO FUND 07	149,915.64	149,915.64	149,916.00	149,916.00	149,916.00	To R&R Account per rate study
02	00	570	\$ TRANSFER TO FUND 06 & 12	246,319.92	239,869.68	233,397.00	233,397.00	233,397.00	To Debt Service Fund 06 for 2022 issue \$191,601 (50%), and Fund 12 for 2019A issue \$41,796 (33%)
02	00	585	UNEMPLOYMENT EXPENSE	12.00	0.00	167.78	1,000.00	1,000.00	
02	00	586	REPAIRS & MAINT EXPENSE-BUILDINGS	4,728.15	8,270.20	7,497.24	11,737.50	7,022.50	1/3 of Projects at 995 Main being carried over
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	18,283.62	1,000.00	Reserve can be used for unbudgeted or emergency purchase items which can be classified correctly during budget reviews
02	00	590	OTHER EXPENSE	30,096.67	562.96	360.77	500.00	6,750.00	1/4 Comprehensive Plan \$3,750, temporary easement from Cappel \$2,500, misc. \$500
<b>Total Non-Departmental Expenses</b>				<b>\$600,338.41</b>	<b>\$549,377.58</b>	<b>\$694,553.26</b>	<b>\$800,397.70</b>	<b>\$771,629.62</b>	
02	01	500	SALARIES EXPENSE	74,795.70	83,016.91	114,343.47	113,000.00	147,800.00	Based on pay chart
02	01	502	PAYROLL TAX EXPENSE	5,160.55	5,761.11	8,319.29	8,644.50	11,306.70	% of salaries
02	01	506	TELEPHONE EXPENSE	1,839.96	2,077.56	1,849.15	2,100.00	3,300.00	CTI-40% of 2 phone lines \$25/month, Cell phones 3 employees \$145/month, 1 line for SCADA \$120 month, cell phone buy out \$394
02	01	513	EQUIPMENT RENTAL EXPENSE	160.80	382.25	7,057.36	400.00	1,000.00	
02	01	514	REPAIRS & MAINTENANCE EXPENSE-EQUIPMENT	6,322.86	7,754.38	9,927.30	8,000.00	8,000.00	
02	01	515	REPAIRS & MAINTENANCE EXPENSE-VEHICLES	1,353.05	1,513.27	14,096.71	15,500.00	15,500.00	
02	01	516	CAPITAL EXPENSE-EQUIPMENT	4,405.09	478.18	10,563.13	17,437.63	3,000.00	1/3 of one trailer-\$1,000, gas air compressor \$2,000
02	01	517	SOFTWARE PURCHASE EXPENSE	0.00	1,188.97	139.93	90.00	200.00	
02	01	518	SUPPLIES EXPENSE	17,332.68	12,600.02	5,000.53	15,000.00	7,280.00	1/2 of Cintas items = paper towels, tp and dispenser rentals, urinal clip & screen, outdoor matt, 2 rugs-all is an average of \$7 per week, 1/3 paper towels average \$5 per week, misc. small tools for two trucks \$1,350, air tools for Truck 3 \$1,000, supplies \$3,650

				Actual 2020	Actual 2021	Actual 2022	Final Revised Budget 2022	Budget 2023	
02	01	519	CONTRACTED SERVICES EXPENSE	1,240.73	23,492.02	5,209.44	5,629.35	5,595.00	1/2 of One Call fees \$1,000, truck #3 & #4 GPS \$500, 1/2 Sensus software support \$1,300, 1/2 backup operator monthly fees \$600, 1/2 mapping subscription \$250, Systec annual fees \$1,145-(1/2 e-mail Office 365 3 e-mail \$230, 1/2 MSP annual fee \$780,1/2 two factor authentication for 4 users \$135), 1/2 Quickbooks time keeping service \$800
02	01	520	OFFICE SUPPLIES EXPENSE	406.42	655.03	800.80	800.00	1,000.00	1/2 here, 1/2 sewer
02	01	521	MISCELLANEOUS INSURANCE	7,561.45	7,932.13	11,888.34	11,889.00	15,000.00	MIRMA-adjust to actual
02	01	526	UNIFORM EXPENSE	3,564.31	3,666.40	2,934.74	3,000.00	3,000.00	Cintas-A.J. & Ben F \$2,100, Boots 2 employees \$400, misc. \$500
02	01	528	FUEL & MILEAGE EXPENSE	3,670.34	4,723.54	9,966.77	8,500.00	9,500.00	
02	01	531	REPAIRS & MAINTENANCE EXPENSE-UTILITY SYSTEM	521.82	2,392.54	335,540.10	258,800.00	525,000.00	1/2 portable generator PM agreement \$250, Mette WTP generator PM agreement \$700., water tank maintenance \$382,286 water valves \$12,520, Omnisite at WTP \$850, Mette pumps and repairs \$42,000, chlorine and chlorine feed equipment \$8,700, Majestic pressure vault repairs \$1,000, \$77,500 misc.
02	01	535	CAPITAL EXPENSE-VEHICLES	38,260.00	32,325.47	0.00	10,000.00	11,500.00	Includes reimbursing to street fund for \$11,500 trade in value of 2001 F650-traded in for used 2016 F350 (rest from water r&r fund)
02	01	540	DUES, LICENSES, & TRAINING EXPENSE	1,447.58	410.00	858.26	2,105.00	3,770.00	1/2 confined space, trench safety training \$500, 1/3 CPR training \$50, 1/3 MIRMA annual conference \$210, 1/2 MRWA annual conference \$500, 1/3 MIRMA seminar \$40, 1/2 MO LTAP training \$70, exam fees and certification renewals \$2,000, 1/2 MRWA dues/assessments \$400
02	01	550	CAPITAL EXPENSE-BUILDINGS	0.00	0.00	0.00	89,500.00	91,500.00	1/2 building 5 bay \$87,500, 1/3 Conex box & shelves for Maint. Department \$2,000
02	01	562	CAPITAL EXPENSE-UTILITY SYSTEM	84,478.43	19,742.00	275,169.49	1,278,024.16	1,809,153.66	tap fee revenue kept from 2022 and 2023 is being used for the new well project (previous years were spent on Hwy C and Hwy MM waterline upgrades), water well project-bid amount \$1,314,350.00 short in project fund, water & sewer extension \$20,888.21 balance still due to Mehler-short in project fund, Hwy C water line upgrade-balance due to Wehmeyer \$19,122.50, SCADA equipment at Tower St. \$142,215, Hwy MM water main extension Jokerst \$170,105.15, change order #1 with Martin \$26,000 (of \$86,000) needed for the Winchester water loop, City's half of pressure upgrades \$80,000, water meters (approx 100) \$32,392.80, Omni-Valve \$4,080
02	01	568	LAB TESTING EXPENSE	108.00	0.00	359.39	200.00	1,000.00	
02	01	572	ROCK EXPENSE	0.00	1,247.08	1,359.73	1,500.00	3,000.00	rock at treatment plants and stock at shop
02	01	580	HAULING EXPENSE	0.00	0.00	0.00	700.00	700.00	
02	01	586	REPAIRS & MAINT EXPENSE-BUILDINGS	146.18	3,854.63	1,845.21	3,500.00	7,998.85	Bathroom in Mette Water Plant \$3,000.00, Mette Water Plant furnace \$4,998.85
02	01	590	OTHER EXPENSE	0.00	44.23	14.50	500.00	500.00	
<b>Total Maintenance Department Expenses</b>				<b>\$252,775.95</b>	<b>\$215,257.72</b>	<b>\$817,243.64</b>	<b>\$1,854,819.64</b>	<b>\$2,685,604.21</b>	
02	02	500	SALARIES EXPENSE	33,123.01	36,863.86	40,098.54	41,100.00	44,800.00	Based on pay chart
02	02	502	PAYROLL TAX EXPENSE	2,370.41	2,542.36	2,875.60	3,144.15	3,427.20	% of salary
02	02	506	TELEPHONE EXPENSE	924.51	486.17	499.72	600.00	600.00	1/3 CTI \$30 per month, 40% Cell phone \$20 per month

				Actual 2020	Actual 2021	Actual 2022	Final Revised Budget 2022	Budget 2023	
02	02	514	REPAIRS & MAINTENANCE EXPENSE-EQUIPMENT	50.00	28.00	0.00	200.00	200.00	misc
02	02	516	CAPITAL EXPENSE-EQUIPMENT	2,287.31	56.65	271.59	200.00	0.00	
02	02	517	SOFTWARE PURCHASE EXPENSE	0.00	0.00	256.75	300.00	300.00	
02	02	519	CONTRACTED SERVICES EXPENSE	4,221.35	3,419.56	5,437.59	5,728.00	5,230.00	1/3 copier maintenance agreement \$850, 1/3 Asyst annual support fees \$2,400, 1/3 of security camera fees \$170, 1/3 remote pc \$100, 1/2 PM folder/stuffer \$450, 1/2 mass announcement fees \$60, 1/2 Neptune annual fee \$600, Systec annual fees \$600-(1/3 e-mail Office 365 2 e-mails \$100, 1/3 MSP annual fee, NAS device, and offsite backup \$450, 1/3 two factor authentication for 2 users \$50)
02	02	520	OFFICE SUPPLIES EXPENSE	900.60	1,054.47	992.21	1,200.00	1,200.00	20% general, 40% water & sewer each
02	02	521	MISCELLANEOUS INSURANCE	2,967.30	3,362.52	5,356.61	5,357.00	5,300.00	MIRMA-adjust to actual
02	02	590	OTHER EXPENSE	0.00	230.83	64.86	1,250.00	1,250.00	1/3 filing cabinets/book shelves \$1,000-moved from 02-02-516, \$250 Misc.
<b>Total Office Department Expenses</b>				<b>\$46,844.49</b>	<b>\$48,044.42</b>	<b>\$55,853.47</b>	<b>\$59,079.15</b>	<b>\$62,307.20</b>	
<b>TOTAL EXPENSES</b>				<b>\$899,958.85</b>	<b>\$812,679.72</b>	<b>\$1,567,650.37</b>	<b>\$2,714,296.49</b>	<b>\$3,519,541.03</b>	
									To offset '02-00-453 Uncollectable Written Off Accounts
								<b>\$1,000.00</b>	
									<b>Estimate</b> for end of year-difference on revenue vs. collected
								<b>\$1,000.00</b>	
								<b>Difference</b>	<b>\$0.00</b>
=====									
<b>03-Sewer Fund</b>									<b>Sewer Fund</b>
				<b>Beginning Restricted and Unrestricted Checking Balance</b>				<b>\$1,796,935.29</b>	
				<b>Beginning Restricted Cash Account</b>				<b>\$1,250,311.21</b>	includes <b>\$97,233</b> in customer deposits held
				<b>Amount being used in budget from beginning checking balance</b>				<b>\$546,624.08</b>	\$496,125.41 is being transferred to the water fund to assist with Well #5 costs and pressure equipment costs, \$50,498.67 is being used for current year sewer expenses
03	00	436	USER FEES REVENUE	1,078,192.33	1,182,997.73	1,243,075.07	1,230,000.00	1,260,000.00	3% increase in April
03	00	442	BILLING PENALTIES REVENUE	18,906.87	22,761.61	25,952.45	24,000.00	26,000.00	
03	00	445	TEST FEES REVENUE	1,454.26	1,530.41	1,575.68	1,500.00	1,550.00	
03	00	453	UNCOLLECTABLE-WRITTEN OFF ACCOUNTS	(58.40)	0.00	(909.21)	(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	126,000.00	110,000.00	87,886.00	72,000.00	50,000.00	25 fees @ \$2,000 each
03	00	485	DEBT PROCEEDS	30,000.00	0.00	0.00	0.00	0.00	
03	00	486	BOND ISSUANCE PROCEEDS	229,803.58	12,378.11	0.00	0.00	0.00	
03	00	487	CHECKING INTEREST REVENUE	1,820.07	1,263.12	1,243.72	950.00	1,800.00	
03	00	493	GRANT REVENUE	229,861.45	365,099.29	3,398.87	3,398.87	6,952.00	MIRMA-sewer spoons, fall protection, sewer camera
03	00	495	\$ TRANSFER FROM FUND 08	45,102.98	0.00	0.00	0.00	0.00	
03	00	496	OTHER REVENUE	41,343.95	49,589.13	4,257.75	3,500.00	25,000.00	1/3 sale of mower \$400, hauled in waste \$24,100, misc \$500,
<b>Total Non-Departmental Revenue</b>				<b>\$1,802,427.09</b>	<b>\$1,745,619.40</b>	<b>\$1,366,480.33</b>	<b>\$1,334,348.87</b>	<b>\$1,370,302.00</b>	
03	00	503	RETIREMENT EXPENSE	9,214.81	11,716.46	17,652.47	18,437.10	24,611.40	Based on pay chart
03	00	504	ELECTRIC & GAS UTILITY EXPENSE	74,767.51	69,520.97	71,683.11	87,000.00	65,000.00	
03	00	508	ENGINEER EXPENSE	144,820.49	40,694.12	11,630.32	20,000.00	35,000.00	depends on projects, \$26,174 CCWWTF permit renewal
03	00	510	LEGAL EXPENSE	11,277.62	6,181.60	4,970.00	7,000.00	7,000.00	
03	00	512	ACCOUNTANT EXPENSE	3,812.50	4,062.50	4,671.25	4,671.25	4,875.00	1/4 2022 Audit
03	00	518	SUPPLIES EXPENSE	59.76	43.11	83.63	250.00	250.00	TP, PT, soap, etc. at City Hall-16.7%

				Actual 2020	Actual 2021	Actual 2022	Final Revised Budget 2022	Budget 2023	
03	00	519	CONTRACTED SERVICES EXPENSE	0.00	3,600.00	4,493.60	4,370.00	4,830.00	1/4 Fast Bryant fees \$3,600, 1/4 mass announcement fees-for general announcements \$105, contracted Mowing \$1,125 adding 1/3 cyber insurance policy-MIRMA not including it
03	00	521	MISCELLANEOUS INSURANCE	0.00	0.00	1,391.66	1,400.00	1,400.00	See payroll schedule
03	00	522	HEALTH INSURANCE EXPENSE	18,691.65	21,690.12	26,288.41	33,156.27	43,141.60	
03	00	529	CREDIT/DEBIT CARD FEES	12,548.88	13,460.45	19,160.82	16,000.00	18,000.00	
03	00	536	PUBLICATION EXPENSE	1,447.78	585.69	462.61	1,600.00	1,600.00	1/2 Indeed fees for Maint Dept
03	00	544	POSTAGE EXPENSE	2,140.98	2,404.43	2,471.69	2,400.00	4,000.00	
03	00	545	BILLING CARDS, ENVELOPES, E-BILL FEES	1,008.31	310.92	336.20	1,400.00	1,400.00	e-billing fees
03	00	550	CAPITAL EXPENSE-BUILDINGS	0.00	0.00	0.00	4,600.00	8,350.00	1/3 of Projects at 995 Main being carried over
03	00	551	BUILDING LOAN PAYMENTS	2,469.08	4,800.00	4,800.00	4,800.00	4,800.00	16.65% payments
03	00	554	CAPITAL EXPENSE-LAND	8,212.14	0.00	0.00	0.00	0.00	
03	00	556	PERMIT EXPENSE	0.00	0.00	0.00	300.00	300.00	
03	00	563	BOND PRINCIPAL & INTEREST PAYMENTS EXPENSE	45,962.98	47,169.73	47,041.36	47,634.18	47,362.50	Series 2019 bonds-direct loan/SRF-payments made quarterly to UMB Bank
03	00	564	PRIMACY/CONNECTION FEE EXPENSE	1,784.72	1,440.16	70.53	1,425.00	1,483.00	We keep 5%-began paying yearly April of 2020
03	00	565	BOND FEES EXPENSE	2,912.11	5,187.62	5,033.57	5,200.00	4,850.00	
03	00	569	\$ TRANSFER TO FUND 08 & 02	117,294.60	117,294.60	473,420.05	473,420.05	613,425.41	\$117,300 to R&R Account per rate study,\$496,125.41 to water to assist with Well #5 and pressure equipment costs
03	00	570	\$ TRANSFER TO FUND 06 & 12	288,139.92	281,689.68	275,607.00	275,607.00	275,607.00	To Debt Service Fund 06 for 2022 issue \$191,601 (50%), and Fund 12 for 2019A issue \$84,006 (67%)
03	00	585	UNEMPLOYMENT EXPENSE	12.01	0.00	167.78	1,000.00	2,000.00	
03	00	586	REPAIRS & MAINT EXPENSE-BUILDINGS	4,728.37	8,282.26	7,497.23	11,737.50	7,022.50	1/3 of Projects at 995 Main being carried over
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	815.91	16,444.57	Reserve can be used for unbudgeted or emergency purchase items which can be classified correctly during budget reviews
03	00	590	OTHER EXPENSE	33,114.66	1,000.00	1,460.78	1,750.00	4,250.00	1/4 Comprehensive Plan \$3,750, misc. \$500
<b>Total Non-Departmental Expenses</b>				<b>\$784,420.88</b>	<b>\$641,134.42</b>	<b>\$980,374.07</b>	<b>\$1,026,174.26</b>	<b>\$1,197,202.98</b>	
03	01	500	SALARIES EXPENSE	80,407.03	95,103.98	125,369.13	125,000.00	158,700.00	Based on pay chart
03	01	502	PAYROLL TAX EXPENSE	5,577.11	6,642.57	9,080.41	9,562.50	12,140.55	% of salary
03	01	506	TELEPHONE EXPENSE	1,839.96	2,077.55	1,851.24	2,100.00	2,450.00	CTI-40% of 2 phone lines \$25 per month, Cell phones-3 employees \$145 per month
03	01	513	EQUIPMENT RENTAL EXPENSE	4,829.90	718.25	8,310.90	13,685.00	3,000.00	
03	01	514	REPAIRS & MAINTENANCE EXPENSE-EQUIPMENT	8,254.70	9,140.09	7,685.71	12,000.00	12,000.00	
03	01	515	REPAIRS & MAINTENANCE EXPENSE-VEHICLES	8,307.44	64,970.41	2,928.94	10,000.00	10,000.00	
03	01	516	CAPITAL EXPENSE-EQUIPMENT	23,411.25	2,247.12	27,356.98	25,715.13	31,000.00	1/3 of one trailer-\$1,000, 10 Series mini excavator \$30,000
03	01	517	SOFTWARE PURCHASE EXPENSE	0.00	619.98	139.94	90.00	200.00	
03	01	518	SUPPLIES EXPENSE	19,732.62	20,600.88	7,819.78	10,150.00	6,280.00	1/2 of Cintas items = paper towels, tp and dispenser rentals, urinal clip & screen, outdoor matt, 2 rugs-all is an average of \$7 per week, 1/3 paper towels average \$5 per week, misc. small tools for two trucks \$1,350, supplies \$3,650
03	01	519	CONTRACTED SERVICES EXPENSE	3,517.65	107,063.88	6,194.45	11,619.35	6,795.00	1/2 of One Call fees \$1,000, truck #1 & #8 GPS \$500, 1/2 Sensus software support \$1,300, 1/2 backup operator monthly fees \$600, 1/2 mapping subscription \$250, Systec annual fees \$1,145-(1/2 e-mail Office 365 3 e-mail \$230, 1/2 MSP annual fee \$780,1/2 two factor authentication for 4 users \$135), 1/2 Quickbooks time keeping service \$800, brush trimming at wastewater treatment plant \$1,200
03	01	520	OFFICE SUPPLIES EXPENSE	406.41	655.02	650.32	800.00	1,000.00	1/2 here, 1/2 water
03	01	521	MISCELLANEOUS INSURANCE	8,187.58	8,494.86	13,619.26	13,620.00	16,435.00	MIRMA-adjust to actual
03	01	526	UNIFORM EXPENSE	3,089.25	3,127.27	2,228.36	3,000.00	4,250.00	Cintas-Bobby, Rob H., Matthew \$3,150, Boots 3 employees \$600, misc \$500

				Actual 2020	Actual 2021	Actual 2022	Final Revised Budget 2022	Budget 2023	
03	01	528	FUEL & MILEAGE EXPENSE	4,613.54	5,452.33	12,236.30	11,500.00	11,500.00	
03	01	531	REPAIRS & MAINTENANCE EXPENSE-UTILITY SYSTEM	30,235.21	2,032.41	415,478.67	910,370.99	239,808.00	separate page for breakdown
03	01	533	REPAIRS & MAINTENANCE EXPENSE-STEP SYSTEM	0.00	0.00	0.00	0.00	30,000.00	New account for JUST STEP system items
03	01	535	CAPITAL EXPENSE-VEHICLES	0.00	13,454.74	0.00	0.00	0.00	
03	01	540	DUES, LICENSES, & TRAINING EXPENSE	405.94	239.30	1,024.51	1,450.00	2,515.00	1/2 confined space, trench safety training \$500, 1/3 CPR training \$50, 1/3 MIRMA annual conference \$210, 1/2 MRWA annual conference \$500, 1/3 MIRMA seminar \$40, 1/2 MO LTAP training \$70, exam fees and certification renewals \$600, 1/2 MRWA dues/assessments \$400, misc. \$145
03	01	550	CAPITAL EXPENSE-BUILDINGS	0.00	4,210.00	2,111.15	107,500.00	92,500.00	1/2 building 5 bay \$87,500, 1/3 Conex box & shelves for Maint. Department \$2,000, wiring & shelving for existing CCWWTF conex box \$3,000
03	01	562	CAPITAL EXPENSE-UTILITY SYSTEM	156,505.78	27,574.17	15,138.75	15,138.75	0.00	
03	01	568	LAB TESTING EXPENSE	8,725.00	11,276.39	8,718.72	8,000.00	10,000.00	PDC, Water Resources Management, Environmental Analysis, lab testing supplies
03	01	572	ROCK EXPENSE	1,444.72	1,247.07	7,440.68	7,500.00	5,000.00	rock at treatment plants and stock at shop
03	01	580	HAULING EXPENSE	0.00	0.00	0.00	700.00	700.00	
03	01	586	REPAIRS & MAINT EXPENSE-BUILDINGS	146.19	5,643.31	708.96	3,500.00	250.00	
03	01	590	OTHER EXPENSE	0.00	4,036.73	0.00	300.00	1,000.00	
<b>Total Maintenance Department Expense</b>				<b>\$369,637.28</b>	<b>\$396,628.31</b>	<b>\$676,093.16</b>	<b>\$1,303,301.72</b>	<b>\$657,523.55</b>	
03	02	500	SALARIES EXPENSE	33,122.94	36,863.84	40,098.43	41,100.00	44,700.00	Based on pay chart
03	02	502	PAYROLL TAX EXPENSE	2,370.45	2,542.29	2,875.69	3,144.15	3,419.55	% of salary
03	02	506	TELEPHONE EXPENSE	924.64	486.18	499.71	600.00	600.00	1/3 CTI \$30 per month, 40% Cell phone \$20 per month-rest from water & sewer
03	02	514	REPAIRS & MAINTENANCE EXPENSE-EQUIPMENT	50.00	28.00	0.00	200.00	200.00	misc
03	02	516	CAPITAL EXPENSE-EQUIPMENT	2,287.30	56.65	271.61	200.00	0.00	
03	02	517	SOFTWARE PURCHASE EXPENSE	0.00	0.00	256.75	300.00	300.00	
03	02	519	CONTRACTED SERVICES EXPENSE	4,221.34	3,419.53	5,437.59	5,728.00	5,230.00	1/3 copier maintenance agreement \$850, 1/3 Asyst annual support fees \$2,400, 1/3 of security camera fees \$170, 1/3 remote pc \$100, 1/2 PM folder/stuffer \$450, 1/2 mass announcement fees \$60, 1/2 Neptune annual fee \$600, Systec annual fees \$600-(1/3 e-mail Office 365 2 e-mails \$100, 1/3 MSP annual fee, NAS device, and offsite backup \$450, 1/3 two factor authentication for 2 users \$50)
03	02	520	OFFICE SUPPLIES EXPENSE	900.62	1,054.50	1,013.77	1,200.00	1,200.00	20% general, 40% water & sewer each
03	02	521	MISCELLANEOUS INSURANCE	2,967.30	3,362.52	5,356.61	5,357.00	5,300.00	MIRMA-adjust to actual
03	02	590	OTHER EXPENSE	0.00	230.83	64.86	1,250.00	1,250.00	1/3 filing cabinets/book shelves \$1,000-moved from 02-02-516, \$250 Misc.
<b>Total Office Department Expenses</b>				<b>\$46,844.59</b>	<b>\$48,044.34</b>	<b>\$55,875.02</b>	<b>\$59,079.15</b>	<b>\$62,199.55</b>	
<b>TOTAL EXPENSES</b>				<b>\$1,200,902.75</b>	<b>\$1,085,807.07</b>	<b>\$1,712,342.25</b>	<b>\$2,388,555.13</b>	<b>\$1,916,926.08</b>	
									To offset '03-00-453 Uncollectable Written Off Accounts
								<b>\$1,000.00</b>	<b>Estimate for end of year-difference on revenue vs. collected</b>
								<b>\$1,000.00</b>	
								<b>Difference</b>	<b>\$0.00</b>
=====									
<b>04-Street Fund</b>								<b>Street Fund</b>	
								<b>Beginning Restricted and Unrestricted Checking Balance</b>	<b>\$360,737.99</b>
								<b>Beginning Restricted Cash Account</b>	<b>\$20,000.00</b>

				Actual 2020	Actual 2021	Actual 2022	Final Revised Budget 2022	Budget 2023	
				<b>Amount being used in budget from beginning checking balance</b>				<b>\$340,737.99</b>	\$340,737.99 of beginning restricted cash is being transferred to the Street R&R Account as of 1/1/2023
04	00	409	INTEREST ON TAXES REVENUE	236.53	25.69	12.37	25.00	25.00	sales tax interest
04	00	415	SALES TAX REVENUE	237,236.82	273,318.55	224,924.65	235,000.00	205,000.00	
04	00	427	FUEL TAX REVENUE	31,839.47	40,723.13	48,556.12	39,000.00	65,000.00	60% here, 40% in General Revenue
04	00	430	MOTOR VEHICLE SALES TAX REVENUE	11,803.21	16,369.95	15,432.70	15,000.00	19,000.00	60% here, 40% in General Revenue
04	00	433	MOTOR VEHICLE FEE INCREASES REVENUE	5,599.76	7,458.17	7,163.12	6,840.00	8,500.00	60% here, 40% in General Revenue
04	00	487	CHECKING INTEREST REVENUE	55.41	72.02	158.35	85.00	80.00	
04	00	493	GRANT REVENUE	31.07	0.00	0.00	0.00	0.00	
04	00	496	OTHER REVENUE	5,015.55	0.00	172,105.00	154,000.00	20,600.00	misc. \$2,000; \$11,500 trade in value of 2001 F650 traded in for used 2016 F350 (rest from water r&r fund), 1/3 sale of mower \$400, sale of wood chipper \$6,700
<b>Total Non-Departmental Revenue</b>				<b>\$291,817.82</b>	<b>\$337,967.51</b>	<b>\$468,352.31</b>	<b>\$449,950.00</b>	<b>\$318,205.00</b>	
04	00	503	RETIREMENT EXPENSE	3,123.33	1,609.02	2,242.24	3,219.00	4,743.20	Based on pay chart
04	00	504	ELECTRIC & GAS UTILITY EXPENSE	37,954.46	38,268.11	41,564.56	42,000.00	47,000.00	
04	00	508	ENGINEER EXPENSE	447.50	546.00	601.00	29,962.00	0.00	
04	00	510	LEGAL EXPENSE	700.00	202.50	290.00	500.00	500.00	
04	00	512	ACCOUNTANT EXPENSE	3,812.50	4,062.50	4,671.25	4,671.25	4,875.00	1/4 2022 Audit
04	00	519	CONTRACTED SERVICES EXPENSE	0.00	0.00	193.40	192.50	3,187.00	1/4 mass announcement fees-for general announcements \$105, contracted Mowing \$3,082
04	00	522	HEALTH INSURANCE EXPENSE	7,054.22	3,931.10	4,113.10	6,256.85	8,921.75	See payroll schedule
04	00	550	CAPITAL EXPENSE-BUILDINGS	0.00	0.00	0.00	1,250.00	5,000.00	Part of Projects at 995 Main being carried over and new projects
04	00	569	\$ TRANSFER TO FUND 11	64,699.28	81,945.15	169,775.49	169,775.49	340,737.00	What is left over from prior year \$360,737.99 less \$20,000 being kept back for restricted cash
04	00	585	UNEMPLOYMENT EXPENSE	0.00	0.00	0.00	1,000.00	1,000.00	
04	00	586	REPAIRS & MAINT EXPENSE-BUILDINGS	0.00	144.00	0.00	0.00	1,250.00	
04	00	589	RESERVE EXPENSE	0.00	0.00	0.00	178,782.95	23,129.24	Reserve can be used for unbudgeted or emergency purchase items which can be classified correctly during budget reviews
04	00	590	OTHER EXPENSE	41.67	0.00	8,362.12	8,197.01	80,810.00	Service road cost share \$77,060 annual payment due on 6/15/2023, 1/4 Comprehensive Plan \$3,750
<b>Total Non-Departmental Expense</b>				<b>\$117,832.96</b>	<b>\$130,708.38</b>	<b>\$231,813.16</b>	<b>\$445,807.05</b>	<b>\$521,153.19</b>	
04	01	500	SALARIES EXPENSE	41,525.86	22,254.04	22,051.05	29,000.00	39,200.00	Based on pay chart
04	01	502	PAYROLL TAX EXPENSE	2,910.55	1,519.05	1,583.47	2,218.50	2,998.80	% of salary
04	01	506	TELEPHONE EXPENSE	920.05	1,081.19	924.59	1,050.00	1,050.00	CTI-20% of 2 phone lines \$12.50 per month, Cell phone-one employee \$50 per month
04	01	513	EQUIPMENT RENTAL EXPENSE	17,887.94	1,303.50	165.00	13,000.00	2,500.00	
04	01	514	REPAIRS & MAINTENANCE EXPENSE-EQUIPMENT	9,944.97	6,944.18	9,177.81	12,000.00	12,000.00	
04	01	515	REPAIRS & MAINTENANCE EXPENSE-VEHICLES	14,234.78	16,036.39	9,955.11	12,000.00	12,000.00	
04	01	516	CAPITAL EXPENSE-EQUIPMENT	21,747.45	1,131.63	436.95	28,133.00	1,000.00	1/3 of one trailer \$1,000
04	01	518	SUPPLIES EXPENSE	6,019.26	3,240.71	1,649.43	17,700.00	3,000.00	Includes tools for two trucks \$1,350
04	01	519	CONTRACTED SERVICES EXPENSE	1,440.00	244.47	3,286.25	8,240.00	17,750.00	truck #2-GPS service \$250, tree trimming \$7,500, street sweeping \$8,000, boom mower services \$2,000
04	01	521	MISCELLANEOUS INSURANCE	3,698.46	4,164.51	3,186.86	3,187.00	2,891.00	MIRMA-adjust to actual
04	01	526	UNIFORM EXPENSE	5,325.75	2,234.55	2,436.56	3,000.00	3,000.00	Cintas-Eric and Dan \$2,100, 2 employee boots \$400, misc \$500
04	01	528	FUEL & MILEAGE EXPENSE	2,342.08	1,464.42	2,414.44	4,000.00	4,000.00	
04	01	535	CAPITAL EXPENSE-VEHICLES	0.00	2,106.39	0.00	0.00	0.00	
04	01	540	DUES, LICENSES, & TRAINING EXPENSE	90.00	0.00	0.00	1,000.00	400.00	1/3 CPR training \$50, 1/3 MIRMA annual conference \$210, 1/3 MIRMA seminar \$40, misc. \$100

				Actual 2020	Actual 2021	Actual 2022	Final Revised Budget 2022	Budget 2023	
04	01	550	CAPITAL EXPENSE-BUILDINGS	0.00	0.00	0.00	2,000.00	2,000.00	1/3 Conex box & shelves for Maint. Department
04	01	574	ICE CONTROL EXPENSE	36,103.16	12,346.27	21,477.02	45,000.00	25,000.00	\$2,000
04	01	582	SIGN EXPENSE	1,497.73	1,354.47	1,936.46	5,000.00	5,000.00	
04	01	586	REPAIRS & MAINT EXPENSE-BUILDINGS	83.86	6,254.57	3,005.71	5,000.00	3,000.00	
04	01	590	OTHER EXPENSE	16,995.00	22.48	988.00	1,488.00	1,000.00	
<b>Total Maintenance Department Expenses</b>				<b>\$182,766.90</b>	<b>\$83,702.82</b>	<b>\$84,674.71</b>	<b>\$193,016.50</b>	<b>\$137,789.80</b>	
<b>TOTAL EXPENSES</b>				<b>\$300,599.86</b>	<b>\$214,411.20</b>	<b>\$316,487.87</b>	<b>\$638,823.55</b>	<b>\$658,942.99</b>	
								<b>Difference</b>	<b>\$0.00</b>
=====									
<b>06-Debt Service Fund-2021 Refunding Issue</b>									<b>Debt Service Fund-2021 Refunding Issue</b>
							<b>Beginning Checking Balance</b>	<b>\$210,144.93</b>	
06	00	486	BOND ISSUANCE PROCEEDS	0.00	3,176,713.53	0.00	0.00	0.00	
06	00	487	CHECKING INTEREST REVENUE	591.42	272.85	198.05	140.00	270.00	
06	00	491	\$ TRANSFER FROM FUND 02 & 03	408,999.84	396,099.36	383,202.00	383,202.00	383,202.00	\$191,601 from Water, \$191,601 from Sewer
<b>Total Non-Departmental Revenue</b>				<b>\$409,591.26</b>	<b>\$3,573,085.74</b>	<b>\$383,400.05</b>	<b>\$383,342.00</b>	<b>\$383,472.00</b>	
06	00	563	BOND PRINCIPAL & INTEREST PAYMENTS EXPENSE	393,668.36	3,632,783.16	383,198.72	383,198.72	383,198.70	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	85,487.88	0.00	0.00	0.00	
<b>Total Non-Departmental Expenses</b>				<b>\$393,986.36</b>	<b>\$3,718,271.04</b>	<b>\$383,198.72</b>	<b>\$383,198.72</b>	<b>\$383,198.70</b>	
								<b>Ending Cash Account</b>	<b>\$210,418.23</b>
For use toward next payment									
=====									
<b>07-WATER WORKS REPAIR AND REPLACEMENT FUND</b>									<b>WATER WORKS REPAIR AND REPLACEMENT FUND</b>
							<b>Beginning Checking Balance</b>	<b>\$816,464.06</b>	
							<b>Beginning CD Balance</b>	<b>\$39,765.60</b>	
07	00	487	CHECKING INTEREST REVENUE	1,104.26	624.88	687.99	475.00	875.00	
07	00	488	GRANT REVENUE	624.99	0.00	0.00	0.00	0.00	
07	00	490	C.D. INTEREST REVENUE	439.23	335.81	139.13	175.00	642.00	Feb & Aug
07	00	495	\$ TRANSFER FROM FUND 02	149,915.64	149,915.64	149,916.00	149,916.00	149,916.00	From water per rate study
<b>Total Non-Departmental Revenue</b>				<b>\$152,084.12</b>	<b>\$150,876.33</b>	<b>\$150,743.12</b>	<b>\$150,566.00</b>	<b>\$151,433.00</b>	
07	01	514	REPAIRS & MAINTENANCE EXPENSE-EQUIPMENT	3,739.87	0.00	0.00	0.00	0.00	See RR Schedule for list of items
07	01	516	CAPITAL EXPENSE-EQUIPMENT	4,560.37	209.15	84.50	52,380.15	57,295.65	See RR Schedule for list of items
07	01	531	REPAIRS & MAINTENANCE EXPENSE-UTILITY SYSTEM	3,285.49	652.29	250,000.00	656,002.35	464,002.35	See RR Schedule for list of items
07	01	535	CAPITAL EXPENSE-VEHICLES	0.00	0.00	32,700.00	75,000.00	42,300.00	See RR Schedule for list of items
07	01	562	CAPITAL EXPENSE-UTILITY SYSTEM	0.00	0.00	0.00	60,000.00	60,000.00	See RR Schedule for list of items
07	01	586	REPAIRS & MAINT EXPENSE-BUILDINGS	0.00	0.00	0.00	14,824.00	14,824.00	See RR Schedule for list of items
<b>Total Maintenance Department Expenses</b>				<b>\$11,585.73</b>	<b>\$861.44</b>	<b>\$282,784.50</b>	<b>\$858,206.50</b>	<b>\$638,422.00</b>	
07	02	516	CAPITAL EXPENSE-EQUIPMENT	940.01	0.00	1,849.47	2,658.57	809.10	See RR Schedule for list of items
<b>Total Office Department Expenses</b>				<b>\$940.01</b>	<b>\$0.00</b>	<b>\$1,849.47</b>	<b>\$2,658.57</b>	<b>\$809.10</b>	
<b>TOTAL EXPENSES</b>				<b>\$12,525.74</b>	<b>\$861.44</b>	<b>\$284,633.97</b>	<b>\$860,865.07</b>	<b>\$639,231.10</b>	
								<b>Ending Cash and CD Accounts</b>	<b>\$368,431.56</b>
Put back for items in future years per schedule									
=====									
<b>08-SEWER REPAIR AND REPLACEMENT FUND</b>									<b>SEWER REPAIR AND REPLACEMENT FUND</b>
							<b>Beginning Checking Balance</b>	<b>\$661,871.27</b>	
08	00	487	CHECKING INTEREST REVENUE	762.21	419.85	427.84	290.00	700.00	
08	00	488	GRANT REVENUE	625.00	0.00	0.00	0.00	0.00	
08	00	495	\$ TRANSFER FROM FUND 03	117,294.60	117,294.60	117,300.00	117,300.00	117,300.00	From sewer per rate study

				Actual 2020	Actual 2021	Actual 2022	Final Revised Budget 2022	Budget 2023	
<b>Total Non-Departmental Revenue</b>				<b>\$118,681.81</b>	<b>\$117,714.45</b>	<b>\$117,727.84</b>	<b>\$117,590.00</b>	<b>\$118,000.00</b>	
08	00	569	\$ TRANSFER TO FUND 03	45,102.98	0.00	0.00	0.00	0.00	
<b>Total Non-Departmental Expenses</b>				<b>\$45,102.98</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	
08	01	514	REPAIRS & MAINTENANCE EXPENSE-EQUIPMENT	2,011.00	0.00	0.00	176,493.78	181,409.28	See RR Schedule for list of items
08	01	516	CAPITAL EXPENSE-EQUIPMENT	4,560.37	209.14	84.50	80,000.00	80,000.00	See RR Schedule for list of items
08	01	531	REPAIRS & MAINTENANCE EXPENSE-UTILITY SYSTEM	30,327.30	6,287.18	98,019.68	247,729.63	199,709.95	See RR Schedule for list of items
08	01	535	CAPITAL EXPENSE-VEHICLES	10,565.00	0.00	0.00	25,000.00	25,000.00	See RR Schedule for list of items
08	01	562	CAPITAL EXPENSE-UTILITY SYSTEM	0.00	2,886.38	0.00	30,000.00	30,000.00	See RR Schedule for list of items
08	01	586	REPAIRS & MAINT EXPENSE-BUILDINGS	0.00	0.00	0.00	15,324.00	15,324.00	See RR Schedule for list of items
<b>Total Maintenance Department Expenses</b>				<b>\$47,463.67</b>	<b>\$9,382.70</b>	<b>\$98,104.18</b>	<b>\$574,547.41</b>	<b>\$531,443.23</b>	
08	02	516	CAPITAL EXPENSE-EQUIPMENT	940.04	0.00	1,849.46	2,658.54	809.08	See RR Schedule for list of items
<b>Total Office Department Expenses</b>				<b>\$940.04</b>	<b>\$0.00</b>	<b>\$1,849.46</b>	<b>\$2,658.54</b>	<b>\$809.08</b>	
<b>TOTAL EXPENSES</b>				<b>\$93,506.69</b>	<b>\$9,382.70</b>	<b>\$99,953.64</b>	<b>\$577,205.95</b>	<b>\$532,252.31</b>	
								<b>Ending Cash Account</b>	<b>\$247,618.96</b> Put back for items in future years per schedule
=====									
<b>09-PROJECT FUND</b>									<b>PROJECT FUND</b>
							<b>Beginning Checking Balance</b>	<b>\$23,143.00</b>	
09	00	486	BOND ISSUANCE PROCEEDS	0.00	0.00	0.00	0.00	0.00	
<b>Total Non-Departmental Revenue</b>				<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	
09	00	508	ENGINEER EXPENSE	183,050.02	35,574.35	5,951.80	29,094.80	23,143.00	left on contract-new well \$12,383, water & sewer extension \$10,760
09	00	565	BOND FEES EXPENSE	0.00	0.00	0.00	0.00	0.00	
<b>Total Non-Departmental Expense</b>				<b>\$183,050.02</b>	<b>\$35,574.35</b>	<b>\$5,951.80</b>	<b>\$29,094.80</b>	<b>\$23,143.00</b>	
09	01	513	EQUIPMENT RENTAL EXPENSE	10,615.28	0.00	0.00	0.00	0.00	
09	01	518	SUPPLIES EXPENSE	0.00	0.00	0.00	0.00	0.00	
09	01	528	FUEL & MILEAGE EXPENSE	485.47	0.00	0.00	0.00	0.00	
09	01	562	CAPITAL EXPENSE-UTILITY SYSTEM	0.00	509,241.50	199,692.39	199,692.39	0.00	whole well project of \$1,000,000 must come from water
09	01	580	HAULING EXPENSE	10,327.50	0.00	0.00	0.00	0.00	
<b>Total Maintenance Department Expenses</b>				<b>\$21,428.25</b>	<b>\$509,241.50</b>	<b>\$199,692.39</b>	<b>\$199,692.39</b>	<b>\$0.00</b>	
<b>TOTAL EXPENSES</b>				<b>\$204,478.27</b>	<b>\$544,815.85</b>	<b>\$205,644.19</b>	<b>\$228,787.19</b>	<b>\$23,143.00</b>	
								<b>Difference</b>	<b>\$0.00</b>
=====									
<b>10-SOLID WASTE FUND</b>									<b>SOLID WASTE FUND</b>
							<b>Beginning Checking Balance</b>	<b>\$32,915.67</b>	includes \$80 in customer deposits held
10	00	439	TRASH REVENUE	196,318.17	179,222.03	190,752.85	190,000.00	213,760.00	Increases to \$13.68 + \$1 per month per regular customer, \$6.84 +\$0.50. senior/disabled, added for Pine Tree \$1,760 for two months
10	00	453	UNCOLLECTABLE-WRITTEN OFF ACCOUNTS	(76.66)	0.00	(108.56)	(500.00)	(500.00)	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	76.99	35.34	25.81	20.00	30.00	
10	00	490	OTHER REVENUE	0.00	0.00	44.00	45.00	190.00	tire disposal
<b>Total Non-Departmental Revenue</b>				<b>\$196,318.50</b>	<b>\$179,257.37</b>	<b>\$190,714.10</b>	<b>\$189,565.00</b>	<b>\$213,480.00</b>	
10	00	503	RETIREMENT EXPENSE	272.22	291.15	323.89	355.20	423.50	Based on pay chart

				Actual 2020	Actual 2021	Actual 2022	Final Revised Budget 2022	Budget 2023	
10	00	510	LEGAL EXPENSE	915.00	0.00	0.00	200.00	200.00	
10	00	518	SUPPLIES EXPENSE	0.00	0.00	0.00	100.00	100.00	
10	00	522	HEALTH INSURANCE EXPENSE	420.97	499.79	485.09	481.72	549.83	See payroll schedule
10	00	529	CREDIT/DEBIT CARD FEES	6,274.47	6,730.24	9,580.37	8,000.00	9,000.00	
10	00	536	PUBLICATION EXPENSE	138.00	0.00	0.00	0.00	0.00	
10	00	540	DUES, LICENSES, & TRAINING EXPENSE	0.00	189.91	411.83	200.00	200.00	
10	00	544	POSTAGE EXPENSE	1,045.00	1,115.00	1,180.00	1,200.00	2,000.00	
10	00	545	BILLING CARDS, ENVELOPES, E-BILL FEES	504.15	155.46	168.09	700.00	700.00	e-bill fees
10	00	566	SOLID WASTE EXPENSE	182,283.94	174,173.17	186,667.05	184,300.00	193,592.00	We keep 3%,-added for Pine Tree \$1,592 for two months
10	00	589	RESERVE EXPENSE	0.00	0.00	0.00	31,886.33	27,459.59	What is left at the end of the year less what is needed for this year's budget is what reserve ends up being.
10	00	590	OTHER EXPENSE	0.00	0.00	230.59	2,600.00	8,000.00	tire recycling event-collection & disposal \$3,000, styrofoam recycling transportation \$5,000
<b>Total Non-Departmental Expenses</b>				<b>\$191,853.75</b>	<b>\$183,154.72</b>	<b>\$199,046.91</b>	<b>\$230,023.25</b>	<b>\$242,224.92</b>	
10	02	500	SALARIES EXPENSE	2,642.88	2,882.30	3,046.20	3,200.00	3,500.00	Based on pay chart
10	02	502	PAYROLL TAX EXPENSE	186.53	204.27	216.22	244.80	267.75	% of salary
10	02	521	MISCELLANEOUS INSURANCE	242.42	268.30	418.83	419.00	403.00	MIRMA-adjust to actual
<b>Total Office Department Expenses</b>				<b>\$3,071.83</b>	<b>\$3,354.87</b>	<b>\$3,681.25</b>	<b>\$3,863.80</b>	<b>\$4,170.75</b>	
<b>TOTAL EXPENSES</b>				<b>\$194,925.58</b>	<b>\$186,509.59</b>	<b>\$202,728.16</b>	<b>\$233,887.05</b>	<b>\$246,395.67</b>	
									To offset '10-00-453 Uncollectable Written Off Accounts
								<b>\$500.00</b>	
									<b>Estimate</b> for end of year-difference on revenue vs. collected
								<b>\$500.00</b>	
								<b>Difference</b>	<b>\$0.00</b>
=====									
<b>11-Street Repair &amp; Replacement Fund</b>									<b>Street Repair &amp; Replacement Fund</b>
								<b>Beginning Checking Balance</b>	<b>\$156,067.27</b>
								<b>Beginning CD Balance</b>	<b>\$51,667.61</b>
11	00	487	CHECKING INTEREST REVENUE	276.87	71.85	108.48	80.00	475.00	
11	00	490	C.D. INTEREST REVENUE	369.61	153.92	102.90	100.00	969.00	April & Oct
11	00	495	\$ TRANSFER FROM FUND 04	64,699.28	81,945.15	169,775.49	169,775.49	340,737.00	What is left in the regular street fund at end of 2022
<b>Total Non-Departmental Revenue</b>				<b>\$65,345.76</b>	<b>\$82,170.92</b>	<b>\$169,986.87</b>	<b>\$169,955.49</b>	<b>\$342,181.00</b>	
11	00	589	RESERVE EXPENSE	0.00	0.00	0.00	50,493.35	171,055.88	
<b>Total Non-Departmental Expenses</b>				<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$50,493.35</b>	<b>\$171,055.88</b>	
11	01	516	CAPITAL EXPENSE-EQUIPMENT	4,200.00	0.00	0.00	0.00	0.00	
11	01	550	CAPITAL EXPENSE-BUILDINGS	0.00	0.00	0.00	0.00	0.00	
11	01	572	ROCK EXPENSE	2,055.48	236.98	2,601.52	4,000.00	1,000.00	
11	01	576	ROAD OIL EXPENSE	3,520.00	240.00	0.00	4,000.00	0.00	
11	01	578	ASPHALT & CONCRETE EXPENSE	142,786.46	102,454.57	29,288.33	173,100.00	375,860.00	Amount from 2023 Street Plan
11	01	580	HAULING EXPENSE	6,737.06	67.15	0.00	8,000.00	2,000.00	
<b>Total Maintenance Department Expenses</b>				<b>\$159,299.00</b>	<b>\$102,998.70</b>	<b>\$31,889.85</b>	<b>\$189,100.00</b>	<b>\$378,860.00</b>	
<b>TOTAL EXPENSES</b>				<b>\$159,299.00</b>	<b>\$102,998.70</b>	<b>\$31,889.85</b>	<b>\$239,593.35</b>	<b>\$549,915.88</b>	
								<b>Difference</b>	<b>\$0.00</b>
=====									
<b>12-Debt Service Fund-2019A Issue</b>									<b>Debt Service Fund-2019A Issue</b>
								<b>Beginning Checking Balance</b>	<b>\$1,325.34</b>

				Actual 2020	Actual 2021	Actual 2022	Final Revised Budget 2022	Budget 2023	
12	00	487	CHECKING INTEREST REVENUE	1,339.56	359.48	120.45	100.00	40.00	on project fund 9 and this fund
12	00	491	\$ TRANSFER FROM FUND 02 & 03	125,460.00	125,460.00	125,802.00	125,802.00	125,802.00	from water \$41,796, from sewer \$84,006
<b>Total Non-Departmental Revenue</b>				<b>\$126,799.56</b>	<b>\$125,819.48</b>	<b>\$125,922.45</b>	<b>\$125,902.00</b>	<b>\$125,842.00</b>	
12	00	563	BOND PRINCIPAL & INTEREST PAYMENTS EXPENSE	125,393.11	125,478.07	125,375.85	125,375.85	125,385.00	Series 2019A-payments made twice a year to
12	00	565	BOND FEES EXPENSE	500.00	500.00	550.00	500.00	500.00	Security Bank of Kansas City
<b>Total Non-Departmental Expenses</b>				<b>\$125,893.11</b>	<b>\$125,978.07</b>	<b>\$125,925.85</b>	<b>\$125,875.85</b>	<b>\$125,885.00</b>	
							<b>Ending Cash Account</b>	<b>\$1,282.34</b>	<b>Estimated-For use toward next payment</b>
=====									
<b>Outstanding Debt as of 1/1/2023</b>									
Series 2021 Bonds (refi of 2014 Issue)				\$2,682,406.06					
2005 Site Lease				\$3,452,984.40					
Series 2019 Bonds				\$740,400.00					
Series 2019A Bonds				\$1,536,900.00					
<b>Total Outstanding Debt</b>				<b>\$8,412,690.46</b>					

2023 Budget-Third Quarter amendment-11/13/2023

Breakdown of 03-01-531

239,808.00

1/2 portable generator PM agreement	250.00	yearly
generator PM agreements for Hwy MM lift gen-\$600, Himmel lift gen-\$500, CCWWTF gen-\$800,	1,900.00	yearly
Omnisite monitoring of 8 lift stations at \$276 each	2,208.00	yearly
Omnisite monitoring of CCWWTF	450.00	yearly
Relocate Influent/RAS at CCWW (outside contractor)	30,000.00	
Replacement pump(s) at CCWW	18,000.00	
Auger screener maintenance	6,000.00	
Biosolids removal (sludge land application)	60,000.00	
Sewer main jetting (outside services)	10,000.00	
Lift Station maintenance agreement (Vandevanter)	13,000.00	
911 Lift Station control box upgrade	7,000.00	
Aeration diffuser maintenance	8,000.00	
CCWW Blower belt replacements	3,000.00	
Replace one Himmel Lift Station pump	10,000.00	
Moscow Meadows Lift Station (control box & fence)	12,000.00	
Sludge basin aeration improvements	5,000.00	
Repair Himmel Lift Station pump (last one)	18,000.00	
Misc,	35,000.00	

**Total 239,808.00**

2023 Payroll Worksheet											
7% COLA on 1/1/2023 and 2% step increase on anniversary date											
The amounts stated in this chart are guidelines. Actual step portion of any pay increase will be determined by the employee's supervisor, with the approval of the Mayor.											
Salary Worksheet											
Employee	New Class	Date Hired	# of pay periods	Wage	Regular Hours	Estimate OT hours	Estimated Unused Vacation Hours	Regular Wages	OT Wages	Unused Vacation	Total Wages
Terry Foster	G12, MidQ		21	95,872.73	1	0	160	77,435.66	0.00	7,374.83	84,810.49
Terry Foster	G12, MidQ	10/17/2007	05	97,790.18	1	0	0	18,805.80	0.00	0.00	18,805.80
Steve Davis	G8, 1Q		18	29.98	1528	105	0	45,811.58	4,722.07	0.00	50,533.65
Steve Davis	G8, 1Q	8/30/2012	08	30.58	640	45	0	19,571.86	2,064.22	0.00	21,636.08
Brian Johnson	G7, 1Q	1/4/2021	01	26.72	168	5	0	4,488.61	200.38	0.00	4,688.99
Brian Johnson	G7, 1Q		25	27.25	2000	145	0	54,504.52	5,927.37	0.00	60,431.88
Michael Pirtle	G8, 1Q		04	29.04	399	34.5	40	11,586.88	1,502.81	1,161.59	14,251.28
Michael Pirtle	G9, MidQ	2/14/2022	22	72,072.00	1	0	0	60,984.00	0.00	0.00	60,984.00
Andrea Carver	G5, MidQ	Adjusted to actual	04	26.75	322	0	0	8,613.50	0.00	0.00	8,613.50
Andrea Carver-Gone		Adj to actual 2/21/2022	04	27.29	376.5	0	0	10,272.80	0.00	0.00	10,272.80
Kim Mergenthal-New	G5, 1Q	5/23/2023	15	23.56	1200	25	0	28,272.00	883.50	0.00	29,155.50
Nathan James	G7, MinQ		20	25.72	1648	115	40	42,391.17	4,437.18	1,028.91	47,857.27
Nathan James	G7, MinQ	10/3/2022	06	26.24	480	35	0	12,593.88	1,377.46	0.00	13,971.34
Steven Pinkerton	G7,1Q		18	26.72	1496	105	40	39,969.98	4,208.07	1,068.72	45,246.76
Steven Pinkerton	G7,1Q	8/29/2022	08	27.25	640	45	0	17,441.45	1,839.53	0.00	19,280.97
Sarah Miller	G7, MinQ		26	25.72	2080	150	0	53,503.42	5,787.63	0.00	59,291.05
Alex Fenger-PT	G7, MinQ	12/17/2022	26	25.72	520	0	0	13,375.86	0.00	0.00	13,375.86
New Hire-PT	G7, MinQ		10	25.72	200	0	0	5,144.56	0.00	0.00	5,144.56
Total of 8 full time and 2 part time employees											\$568,351.79
											<b>Use \$570,000.00</b>

Salary Worksheet											
Employee	New Class	Date Hired	# of pay periods	Wage	Regular Hours	Estimate OT hours	Estimated Unused Vacation Hours	Regular Wages	OT Wages	Unused Vacation	Total Wages
Linda Haynes	G10, 3Q		16	91,014.57	1	0	40	56,008.97	0.00	1,750.28	57,759.25
Linda Haynes	G10, 3Q	8/16/1994	10	92,834.87	1	0	0	35,705.72	0.00	0.00	35,705.72
Casey Powelson	G5, 1Q		22	24.43	1,760	88	96	42,993.46	3,224.51	2,345.10	48,563.06
Casey Powelson	G5, 1Q	10/23/2017	04	24.92	320	16	0	7,973.33	598.00	0.00	8,571.33
Total											\$150,599.36
											<b>Use \$151,500.00</b>
					01-02	02-02	03-02	10-02	Total		
Linda Haynes					28,879.62	14,439.81	14,439.81	0.00	57,759.25		
Linda Haynes					17,852.86	8,926.43	8,926.43	0.00	35,705.72		
Casey Powelson					9,712.61	17,968.33	17,968.33	2,913.78	48,563.06		
Casey Powelson					1,714.27	3,171.39	3,171.39	514.28	8,571.33		
Totals					\$58,159.36	\$44,505.97	\$44,505.97	\$3,428.06	\$150,599.36		
<b>Use</b>					<b>\$58,500.00</b>	<b>\$44,800.00</b>	<b>\$44,700.00</b>	<b>\$3,500.00</b>	<b>\$151,500.00</b>		
					38.61%	29.57%	29.50%	2.31%	100.00%		

Salary Worksheet												
Employee	New Class	Date Hired	# 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	G10, 1Q		12	77,696.77	1	0	40	0.00	35,860.05	0.00	1,494.17	37,354.21
Robert Hamlin	G10, MidQ	7/9/2021	14	79,250.70	1	0	0	0.00	42,673.45	0.00	0.00	42,673.45
Daniel Hacker	G8, MinQ		12	57,153.41	1	0	40	0.00	26,378.50	0.00	1,099.10	27,477.60
Daniel Hacker	G8, MinQ	7/11/2022	14	58,296.48	1	0	0	0.00	31,390.41	0.00	0.00	31,390.41

Allen Hance	G3, MinQ	Adjusted to actual	11	19.02	871.25	44.5	0	500.00	17,075.18	1,269.89	0.00	18,345.07
Allen Hance-to salary	G5, 1Q	8/31/2020	2	47,000.00	1	0	0	0.00	3,615.38	0.00	0.00	3,615.38
Allen Hance-license	G5, 1Q		4	49,080.00	1	0	0	0.00	7,550.77	0.00	0.00	7,550.77
Allen Hance-to supervisor	G8, MinQ		1	53,414.40	1	0	0	0.00	2,054.40	0.00	0.00	2,054.40
Allen Hance-2%	G8, MinQ		8	54,482.69	1	0	0	0.00	16,763.90	0.00	0.00	16,763.90
Robert Noble	G3, MinQ		16	19.02	1280	95	0	600.00	24,951.49	2,711.01	0.00	27,662.49
Robert Noble	G3, 1Q	8/14/2020	10	19.41	800	55	0	1,575.00	17,099.07	1,600.92	0.00	18,699.99
Benjamin Fick	G3, 1Q	Adjusted to actual	2	19.80	160	18	0	100.00	3,267.20	534.47	0.00	3,801.67
Benjamin Fick	G3, 1Q	Adj to actual-1/25/2021	11	20.19	873.25	29	0	900.00	18,531.70	878.30	0.00	19,410.01
Benjamin Fick-license	G3, MidQ		13	21.19	1040	83	0	1,050.00	23,087.60	2,638.16	0.00	25,725.76
Eric Carrera-Gone	G3, MinQ	Adjusted to actual	14	18.29	1033.25	33.75	0	500.00	19,394.32	925.74	0.00	20,320.06
Benjamin Morgel	G3, MinQ		10	18.29	800	75	0	875.00	15,507.00	2,057.63	0.00	17,564.63
Matthew Colbert-Gone	G3, MinQ	Adjusted to actual	20.5	18.29	1368.75	37.75	0	725.00	25,759.44	1,035.67	0.00	26,795.11
New Hire	G3, MinQ		5	18.29	400	20	0	350.00	7,664.52	548.59	0.00	8,213.11
<b>Total of 7 full time employees.</b>								7,175.00	<b>Total</b>			\$355,418.03

Percents of each fund		01-01	02-01	03-01	04-01	Total	L-3 Benefit Program		Use	\$366,000.00
Robert Hamlin	5-45-45-5	1,867.71	16,809.40	16,809.40	1,867.71	37,354.21	Police-Gen Rev 10.7%	60,990.00		
Robert Hamlin		2,133.67	19,203.05	19,203.05	2,133.67	42,673.45	Other-Gen Rev 12.1%	17,399.80	78,389.80	
Daniel Hacker	10-30-40-20	2,747.76	8,243.28	10,991.04	5,495.52	27,477.60	Other-Water 12.1%	23,304.60		
Daniel Hacker		3,139.04	9,417.12	12,556.16	6,278.08	31,390.41	Other-Sewer 12.1%	24,611.40		
Allen Hance	5-55-40-Actual	817.25	8,989.79	6,538.03	2,000.00	18,345.07	Other-Street 12.1%	4,743.20		
Allen Hance-to salary	5-50-35-10	180.77	1,807.69	1,265.38	361.54	3,615.38	Other-Trash 12.1%	423.50		
Allen Hance-license		377.54	3,775.38	2,642.77	755.08	7,550.77	<b>Total</b>	<b>\$131,472.50</b>		
Allen Hance-to supervisor		102.72	1,027.20	719.04	205.44	2,054.40				
Allen Hance-2%		838.20	8,381.95	5,867.37	1,676.39	16,763.90				
Robert Noble	5-40-55-Actual	1,283.12	10,265.00	14,114.37	2,000.00	27,662.49				
Robert Noble		785.00	6,280.00	8,635.00	3,000.00	18,699.99				
Benjamin Fick	5-48-47-Actual	165.08	1,584.80	1,551.78	500.00	3,801.67				
Benjamin Fick		858.00	8,236.80	8,065.20	2,250.00	19,410.01				
Benjamin Fick-license		1,173.79	11,268.36	11,033.60	2,250.00	25,725.76				
Eric Carrera-Gone	5-40-55-Actual	916.00	7,328.03	10,076.03	2,000.00	20,320.06				
Benjamin Morgel		778.23	6,225.85	8,560.54	2,000.00	17,564.63				
Matthew Colbert-Gone	5-48-47-Actual	1,189.76	11,421.65	11,183.70	3,000.00	26,795.11				
Matthew Colbert	5-48-47-Actual	260.66	2,502.29	2,450.16	3,000.00	8,213.11				
<b>Totals</b>		<b>\$19,614.30</b>	<b>\$142,767.65</b>	<b>\$152,262.65</b>	<b>\$40,773.43</b>	<b>\$355,418.03</b>				
<b>Use</b>		<b>\$20,300.00</b>	<b>\$147,800.00</b>	<b>\$158,700.00</b>	<b>\$39,200.00</b>	<b>\$366,000.00</b>				
		5.55%	40.38%	43.36%	10.71%	100.00%				

Salary Worksheet	New Class	# of pay periods	Wage	Regular Hours	Estimate OT hours	Estimated Unused Vacation Hours	Regular Wages	OT Wages	Unused Vacation	Total Wages
Deb Freise	G5, 3Q	22	62,164.18	1	0	80	52,600.46	0.00	2,390.93	54,991.39
Deb Freise	G5, MaxQ	11/4/2002 04	63,407.46	1	0	0	9,754.99	0.00	0.00	9,754.99
<b>Total</b>										\$64,746.38
<b>Use</b>										<b>\$65,000.00</b>

Employee Insurance Expense	General	Water	Sewer	Street	Trash	Total	Payroll Grand total		\$1,152,500.00
8 Police	95,200.00	0.00	0.00	0.00	0.00	95,200.00	<b>Grand total of payroll</b>		
2 Office	9,190.10	7,037.89	7,022.18	0.00	549.83	23,800.00	General Revenue	713,800.00	
7 Maintenance	4,620.19	33,638.63	36,119.43	8,921.75	0	83,300.00	Water	192,600.00	
1 Court	11,900.00	0.00	0.00	0.00	0.00	11,900.00	Sewer	203,400.00	
Total	\$120,910.29	\$40,676.52	\$43,141.60	\$8,921.75	\$549.83	\$214,200.00	Street	39,200.00	
							Trash	3,500.00	
							<b>Total</b>	<b>\$1,152,500.00</b>	

@ Annual average of \$11,900 per employee  
214,200.00 Total 100% for employee and 60% for dependents

Water Works Repair & Replacement Schedule-Passed by Ordinance #841 on 12/17/19

Item	Acct #	Amount	From last yr Carried over	Total Budget	
2023 1/2 computer-Maintenance Dept.	07-01-516		\$2,328.98	\$2,328.98	
1/2 replace locator	07-01-516		\$5,000.00	\$5,000.00	
1/2 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 & Rob 11/29/2022
1/3 replace mower +balance left from 2019 purchase	07-01-516	\$5,000.00	\$800.00	\$5,800.00	other 1/3 not budgeted per the Mayor & Rob 11/29/2022
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	
7/7/2022-Rob says we can use this for tank painting if needed, \$40,000 budgeted again in 2024					
paint chlorine contact tanks (2)	07-01-531		\$40,000.00	\$40,000.00	
replace chlorine injection	07-01-531		\$7,772.58	\$7,772.58	
replace electric controls etc.	07-01-531	\$8,000.00	\$46,180.00	\$54,180.00	
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	\$100,000.00	\$120,000.00	
replace well pump	07-01-531		\$119,811.25	\$119,811.25	
well house valves and plumbing	07-01-531	\$30,000.00	\$28,873.79	\$58,873.79	
1/3 1 ton dump truck	07-01-535		\$25,000.00	\$25,000.00	other 1/3 not budgeted per the Mayor & Rob 11/29/2022
replace utility truck-balance left from 2022 bucket truck	07-01-535		\$17,300.00	\$17,300.00	\$ left for used truck-new employee 2023
Winchester water loop	07-01-562		\$60,000.00	\$60,000.00	
1/2 paint/repair building	07-01-586		\$6,824.00	\$6,824.00	
1/2 replace furnace	07-01-586		\$8,000.00	\$8,000.00	
1/2 replace computer/printer/monitor-City Hall	07-02-516		\$809.10	\$809.10	
Total	Total	\$63,000.00	\$576,231.10	\$639,231.10	

Sewer Repair & Replacement Schedule-Passed by Ordinance #842 on 12/17/19

Item	Acct #	Amount	From last yr Carried over	Total Budget	
2023 1/2 computer-Maintenance Dept.	08-01-516		\$2,328.99	\$2,328.99	
1/2 replace locator	08-01-516		\$5,000.00	\$5,000.00	
1/2 replace vacatron-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 & Rob 11/29/2022
1/3 replace mower +balance left from 2019 purchase	08-01-516	\$5,000.00	\$800.00	\$5,800.00	other 1/3 not budgeted per the Mayor & Rob 11/29/2022
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	sludge truck for 2023 \$80,000
flush sewer mains	08-01-519		\$80,000.00	\$80,000.00	
large lift station repair	08-01-531	\$10,000.00	\$7,377.26	\$17,377.26	
muffin monster repair	08-01-531		\$39,897.02	\$39,897.02	
replace blower/motor	08-01-531	\$15,000.00	\$4,001.06	\$19,001.06	
replace electric panels, starters, contactors etc	08-01-531	\$15,000.00	\$7,803.12	\$22,803.12	
replace grinder pump	08-01-531		\$41,104.51	\$41,104.51	
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		\$1,570.00	\$1,570.00	
replace valves & plumbing	08-01-531		\$19,956.98	\$19,956.98	
sludge removal services	08-01-531	\$10,000.00	\$10,000.00	\$20,000.00	
1/3 1 ton dump truck	08-01-535		\$25,000.00	\$25,000.00	other 1/3 not budgeted per the Mayor & Rob 11/29/2022
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		\$8,500.00	\$8,500.00	
1/2 replace computer/printer/monitor-City Hall	08-02-516		\$809.08	\$809.08	
<b>Total</b>	<b>Total</b>	<b>\$55,000.00</b>	<b>\$477,252.31</b>	<b>\$532,252.31</b>	



2023 Budget-Third Quarter amendment-11/13/2023

995 Main Street-City Hall Expenses for 2023

<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	3,000.00	1,000.00	1,000.00	1,000.00	0.00	3,000.00
Seal & stripe parking lot at City Hall	5,000.00	1,250.00	1,250.00	1,250.00	1,250.00	5,000.00
Wall/foundation repairs-lunch/Mayors area	10,000.00	3,335.00	3,332.50	3,332.50	0.00	10,000.00
Expand Parking lot asphalt-City Hall	20,000.00	5,000.00	5,000.00	5,000.00	5,000.00	20,000.00
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
Total	53,360.00	16,365.00	15,372.50	15,372.50	6,250.00	53,360.00
amt that goes in 550-Capital Expense-Buildings	30,000.00	8,300.00	8,350.00	8,350.00	5,000.00	30,000.00
amt that goes in 586 Repairs and Maint-Buildings	23,360.00	8,065.00	7,022.50	7,022.50	1,250.00	23,360.00