

Bill NO. 1082

Ordinance NO. 1082

AN ORDINANCE AMENDING AND ADOPTING AN ANNUAL BUDGET FOR THE FISCAL YEAR BEGINNING ON JANUARY 1, 2024, 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, 2024.

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, 2024, 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 12th day of August, 2024.

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Lisa Meyer, Mayor

ATTEST:

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Linda Haynes, City Clerk

**2024 BUDGET MESSAGE**

Income and expenditures met 2023 guidelines.

**STATUS OF 2023 GOALS**

**Utility/Maintenance Dept:**

1. Asphalt patching was done on several streets. A contractor was used to replace sections of concrete in Briarwood Estates, Austin Oaks, and on Blackburn Court.
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. Budgeted capital expenditures such as equipment, vehicles, and buildings were purchased when needed. Purchases included: a new meter reading gun, a new furnace for the Mette Water Treatment Plant, traded in the 2001 F650 on a 2016 F350, two shipping containers, Yanmar mini excavator, SCADA system for the Mette Water Treatment Plant.
5. The water and sewer treatment facilities were upgraded and repaired as needed.
6. Construction began for well #5, and the water line extension on Hwy MM was completed. EZ valves were installed in key places to isolate water shut downs to smaller areas.

**Police Dept:**

7. The police training fund was efficiently utilized to keep all police personnel POST certified.
8. Budgeted capital expenditures such as equipment, vehicles, and buildings were purchased as follows: lease payments continued for the three police vehicles purchased in 2021 (3rd of 3 annual payments), a Flock Safety camera was purchased, and a new computer server was purchased and installed.

**Office Dept:**

9. The City Clerk attended the MCCFOA Spring Conference and the MIRMA Annual Conference.
10. No capital expenditures were purchased by this department in 2023.
11. The 2022 audit was close to completion at the end of 2023..

**Court Dept:**

12. Deb Freise attended the Court Clerk's annual conferences. The Judge attended the Missouri Municipal and Associates Circuit Judges Association annual conference.
13. A new 40" television was purchased for the security system.

**Misc:**

14. One Board of Aldermen member attended the MML Elected Official Conference. Three Board members and the Mayor attended the annual MML Conference in Kansas City.

15. Employee pay was increased by 7% on January 1, 2023 and 2% step increase were given to employees on their employment anniversary date in 2023. Other changes were made when an employees was promoted to a new position.
16. MIRMA grants were applied for and received, with \$6,952.55 being reimbursed for the sewer spoon, fall protection, and sewer camera. Other grants, such as the TEAP grant, was applied for but not funded.
17. 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 2023 were retained for replacement of aging, outdated, undersized water mains in old town.
18. The budget was reviewed by the Board of Aldermen on a quarterly basis.
19. Policies and procedures and city codes were updated when needed.
20. Only minor repairs were done at City Hall and other City owned buildings.

### **Budgetary Restrictions for 2023**

21. The hiring freeze remained in effect for all departments unless prior permission was given by the Board of Alderman.
22. Overtime and compensatory time was kept to a minimum.
23. Department heads carefully scrutinized all purchases and expenditures.
24. Monthly expenses were reviewed by the Board of Alderman to determine budget compliance.
25. 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.
26. Beginning 2023 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, 2023, unless the 2023 budget required partial use of that amount. A total of \$340,737 was transferred from the Street fund to the Street Repair and Replacement fund in 2023.
27. The restricted cash reserve amount in the General Revenue fund was set at \$725,000. In 2023 the balance dropped below this amount in March, and the end of year balance is estimated to be around \$500,000.

### **BUDGET GOALS FOR 2024**

#### **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 loop at Winchester Place.

**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.
10. Purchase capital expenditure items, such as equipment, as listed in the budget details.
11. Completion of and payment for the 2023 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. Two Board of Aldermen members to attend the annual MML Conference, and one Board of Aldermen to attend the MML Elected Official Conference.
15. Employee wage/salary increases are scheduled for a 2% increase on January 1, 2024. An estimated 1% step increase may be given on the employee's anniversary date in 2024, 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.

**Budgetary Restrictions for 2024**

20. Hiring freeze in all departments unless prior permission is given by the Board of Alderman.
21. All overtime and compensatory time is to be kept to a minimum.

22. Department heads to carefully scrutinize all purchases and expenditures.
23. Monthly expenses to be reviewed by the Board of Alderman to determine budget compliance.
24. 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.
25. The beginning 2024 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, 2024, unless the attached budget requires partial use of that amount. On 1/2/2024 a transfer will be made from the Street fund to the Street Repair and Replacement fund for the cash balance left over from the previous year.
26. The 2024 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, 2024 to December 31, 2024

Fund #	Description	Cash & C.D. Balance January 1, 2024	Estimated Revenues	Transfers In	Estimated Expenditures	Transfers Out	Cash & C.D. Estimated Balance December 31, 2024	
1	General	524,772.30	1,330,425.48	-	1,528,200.25	-	326,997.53	Note 1
2	Water	644,043.58	1,280,612.77	-	1,301,619.28	383,313.00	239,724.07	Note 2
3	Sewer	\$1,679,205.66	1,637,119.77	-	1,288,328.98	392,907.00	1,635,089.45	Note 3
4	Street	170,674.39	343,354.98	-	343,354.98	150,674.39	20,000.00	Note 4
6	Debt Service-2021 R	210,449.67	285.00	383,202.00	383,202.00	-	210,734.67	
7	Water R&R	954,702.37	1,517.00	149,916.00	854,731.10	-	251,404.27	
8	Sewer R&R	779,920.56	700.00	117,300.00	562,752.31	-	335,168.25	
9	Project Fund	8,471.00	-	-	8,471.00		0.00	
10	Trash	36,348.76	335,055.20	-	371,403.96	-	0.00	Note 5
11	Street R&R	463,418.27	24,444.00	150,674.39	638,536.66	-	0.00	Note 6
12	Debt Service-2019A	1,234.28	40.00	125,802.00	125,885.00	-	1,191.28	
<b>Totals</b>		<b>5,473,240.84</b>	<b>4,953,554.20</b>	<b>926,894.39</b>	<b>7,406,485.52</b>	<b>926,894.39</b>	<b>3,020,309.52</b>	

Note 1 Expenses include a reserve amount of \$1,000. \$197,774.77 of the beginning balance is being used for current year expenses.

Note 2 Beginning balance in the Water Works Fund Includes \$108,947 in customer deposits held, \$3,375. in unearned revenue, and \$5,559.8 in sales tax liability. Expenses include a reserve amount of \$1,000.. \$404,319.51 of the beginning balance is being used for current year expenses.

Note 3 Beginning balance in the Sewer Fund Includes \$109,023 in customer deposits held, Expenses include a reserve amount of \$61,000.. \$44,116.21 of the beginning balance is being used for current year expenses.

Note 4 Expenses include a reserve amount of \$160,638.5. \$150,674.39 of the beginning balance is being used for current year expenses. Beginning restricted cash is being transferred to the Street R&R Account as of 1/1/2024 which leaves \$20,000.00 in beginning restricted cash.

Note 5 Beginning balance in the Solid Waste Fund Includes \$100 in customer deposits held, Expenses include a reserve amount of \$40,045.77

Note 6 Expenses include a reserve amount of \$383,036.66

				Actual 2021	Actual 2022	Actual 2023	3rd Qtr Revised Budget 2023	Budget 2024	
<b>01-General Revenue Fund</b>									General Revenue Fund
			<b>Beginning Restricted and Unrestricted Checking Balance</b>					<b>\$524,772.30</b>	
			<b>Beginning Restricted Cash Account</b>					<b>\$326,997.53</b>	
			<b>Amount being used in budget from beginning checking balance</b>					<b>\$197,774.77</b>	Being used for current year expenses
01	00	403	PERSONAL PROPERTY TAX REVENUE	31,389.91	31,120.38	41,848.81	36,000.00	36,000.00	
01	00	406	REAL ESTATE TAXES REVENUE	73,947.36	76,162.03	93,525.66	86,000.00	95,500.00	
01	00	409	INTEREST ON TAXES REVENUE	1,413.71	1,032.67	1,858.61	1,700.00	1,900.00	includes real estate, personal property, and sales tax interest
01	00	415	SALES TAX REVENUE	577,262.07	483,085.76	466,818.66	450,000.00	525,000.00	
01	00	418	FRANCHISE TAX REVENUE	171,455.64	184,549.98	194,619.67	190,000.00	190,000.00	
01	00	421	FINANCIAL INSTITUTION TAX REVENUE	3.44	135.62	21.54	21.00	7.00	
01	00	424	SUR TAX REVENUE	2,040.10	2,141.84	2,338.36	2,335.00	2,455.00	
01	00	427	FUEL TAX REVENUE	27,148.77	32,370.75	47,294.33	43,000.00	57,500.00	50% here, 50% in Streets
01	00	430	MOTOR VEHICLE SALES TAX REVENUE	10,913.30	10,288.47	14,354.88	13,000.00	16,000.00	50% here, 50% in Streets
01	00	433	MOTOR VEHICLE FEE INCREASES REVENUE	4,972.12	4,775.42	6,070.97	6,000.00	7,250.00	50% here, 50% in Streets
01	00	451	BAD CHECK AND FEES REVENUE	0.00	0.00	0.00	10.00	0.00	
01	00	460	MERCHANT/BUSINESS LICENSE REVENUE	9,434.54	10,183.25	9,316.54	9,000.00	11,450.00	B=\$7,650 (new rate \$75), L=\$1,800, BB \$2,000
01	00	463	DOG LICENSES & FINES REVENUE	185.00	120.00	145.00	150.00	150.00	
01	00	466	BUILDING PERMIT REVENUE	72,535.09	55,693.35	67,105.85	50,000.00	100,000.00	85% gets paid out to GBA
01	00	467	DEVELOPMENT FEE REVENUE	19,305.15	11,268.55	18,298.20	10,170.00	9,000.00	85% gets paid out to GBA
01	00	468	OCCUPANCY PERMIT REVENUE	0.00	0.00	700.00	200.00	5,000.00	
01	00	469	FILING FEE REVENUE	20.00	5.00	150.00	50.00	75.00	
01	00	485	DEBT PROCEEDS	0.00	0.00	0.00	0.00	0.00	
01	00	487	CHECKING INTEREST REVENUE	764.68	558.60	677.77	700.00	700.00	
01	00	488	GRANT REVENUE-EQUIPMENT	0.00	87,570.75	0.00	0.00	0.00	
01	00	493	GRANT REVENUE	0.00	0.00	0.00	0.00	0.00	
01	00	496	OTHER REVENUE	12,765.50	9,916.91	11,755.60	11,150.00	13,175.00	misc. \$500, sale of 274 E. 2nd Street \$12,675
<b>Total Non-Departmental Revenue</b>				<b>\$1,015,556.38</b>	<b>\$1,000,979.33</b>	<b>\$976,900.45</b>	<b>\$909,486.00</b>	<b>\$1,071,162.00</b>	
01	03	475	POLICE REPORT REVENUE	335.00	180.00	490.00	350.00	350.00	
01	03	488	GRANT REVENUE-EQUIPMENT	2,933.40	3,459.00	0.00	0.00	3,375.00	\$3,375 MIRMA grant in car camera
01	03	489	GRANT REVENUE-WAGES	56,698.09	11,560.65	0.00	0.00	0.00	
01	03	496	OTHER REVENUE	22,025.00	15,425.00	0.00	0.00	20,398.48	reimbursement of hail damage-chief's vehicle
<b>Total Police Department Revenue</b>				<b>\$81,991.49</b>	<b>\$30,624.65</b>	<b>\$490.00</b>	<b>\$350.00</b>	<b>\$24,123.48</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	594.00	420.00	2,478.00	2,500.00	3,090.00	paid back out
01	05	471	INMATE FEES REVENUE	604.00	420.00	2,478.50	2,500.00	3,090.00	paid back out
01	05	472	COURT FINE REVENUE	44,789.00	24,664.50	164,920.61	170,000.00	206,000.00	
01	05	473	LAW ENFORCEMENT TRAINING FUND REVENUE	1,092.85	920.00	2,980.00	3,000.00	3,590.00	\$3,090 through court and \$500 annual POST
01	05	474	CLERK FEE REVENUE	3,573.16	2,520.00	14,893.53	15,500.00	18,540.00	
01	05	476	CRIME VICTIMS COMPENSATION FUND REVENUE	2,233.22	99.09	459.22	550.00	580.00	
01	05	477	PEACE OFFICERS STANDARDS & TRAINING FUND REVENUE	297.77	3.00	0.00	0.00	0.00	
01	05	479	DWI RECOUPMENTS	48.92	216.72	184.05	180.00	250.00	from State court
01	05	482	SHERIFFS' RETIREMENT SYSTEM REVENUE	555.00	0.00	0.00	0.00	0.00	
01	05	483	COURT AUTOMATION REVENUE	1,412.35	0.00	0.00	0.00	0.00	
01	05	496	OTHER REVENUE	15,146.90	8,400.00	14,400.00	14,400.00	0.00	
<b>Total Court Department Revenue</b>				<b>\$70,347.17</b>	<b>\$37,663.31</b>	<b>\$202,793.91</b>	<b>\$208,630.00</b>	<b>\$235,140.00</b>	
01	06	496	OTHER REVENUE	16,774.80	675.00	0.00	0.00	0.00	Sale of 274 E. 2nd Street property
<b>Total Park Department Revenue</b>				<b>\$16,774.80</b>	<b>\$675.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	
<b>TOTAL REVENUE</b>				<b>\$1,184,669.84</b>	<b>\$1,069,942.29</b>	<b>\$1,180,184.36</b>	<b>\$1,118,466.00</b>	<b>\$1,330,425.48</b>	
01	00	503	RETIREMENT EXPENSE	57,019.53	49,317.79	69,441.40	78,389.80	77,019.50	Based on pay chart
01	00	504	ELECTRIC & GAS UTILITY EXPENSE	13,080.92	6,925.89	6,310.76	10,500.00	15,000.00	rates increased by 8% Ameren, 15% CREC
01	00	508	ENGINEER EXPENSE	11,354.44	22,504.12	9,974.01	12,000.00	12,000.00	\$10,000 attend P&Z and BOA meetings, \$2,000 misc. projects
01	00	510	LEGAL EXPENSE	22,010.00	36,656.10	32,807.00	37,000.00	40,000.00	General legal
01	00	512	ACCOUNTANT EXPENSE	4,062.50	4,671.25	5,137.50	4,875.00	6,500.00	1/4 2023 Audit-estimate
01	00	518	SUPPLIES EXPENSE	426.46	2,290.95	483.62	1,000.00	1,000.00	TP, PT, soap, etc. at City Hall-66.6%, lights for City holiday tree

				Actual 2021	Actual 2022	Actual 2023	3rd Qtr Revised Budget 2023	Budget 2024	
						24,549.24			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), E-code 360 annual fee \$995, other E-code updates \$2,500, mass announcement fees-for general announcements \$120, Sysrec \$1,600
01	00	519	CONTRACTED SERVICES EXPENSE	12,411.86	15,104.70		22,639.00	8,145.00	
01	00	521	MISCELLANEOUS INSURANCE	0.00	1,391.67	1,230.00	1,400.00	1,400.00	1/3 cyber insurance policy
01	00	522	HEALTH INSURANCE EXPENSE	107,497.75	81,668.37	109,222.57	120,910.29	114,734.20	See payroll schedule
01	00	530	ANIMAL CONTROL EXPENSE	62.50	81.95	86.35	100.00	100.00	
01	00	534	ELECTION EXPENSE	5,169.61	5,911.04	2,882.67	3,000.00	3,000.00	
01	00	536	PUBLICATION EXPENSE	5,350.00	4,617.50	5,693.20	6,000.00	3,800.00	No longer publishing 6 month financial statement in the Journal-saves \$2,200
01	00	538	PRE-EMPLOYMENT TESTING & RELATED EXPENSE	1,799.65	3,936.80	2,126.73	4,500.00	2,500.00	
01	00	542	COLLECTOR/ASSESSOR FEES EXPENSE	5,591.27	5,660.85	7,187.44	7,000.00	7,000.00	
01	00	544	POSTAGE EXPENSE	866.59	1,225.24	933.37	1,400.00	1,400.00	
01	00	546	PUBLIC & COMMUNITY RELATIONS EXPENSE	150.00	167.57	760.80	775.00	450.00	
01	00	550	CAPITAL EXPENSE-BUILDINGS	0.00	33,369.80	0.00	8,300.00	0.00	
01	00	551	BUILDING LOAN PAYMENTS	19,200.00	19,200.00	19,200.00	19,200.00	19,200.00	66.6% payments
01	00	556	BUILDING PERMIT EXPENSE	59,909.02	53,902.75	49,673.49	42,500.00	85,000.00	85% of revenue
01	00	557	DEVELOPMENT FEE EXPENSE	12,193.79	10,865.53	5,388.48	5,100.00	26,000.00	85% of revenue on items reviewed by engineer
01	00	585	UNEMPLOYMENT EXPENSE	0.00	0.00	0.00	1,500.00	1,500.00	
01	00	586	REPAIRS & MAINT EXPENSE-BUILDINGS	9,755.60	10,116.68	2,395.15	8,065.00	3,870.00	1/3 Pest control, 1/3 cabinets in hall at City Hall \$120, ac/heat repairs \$1,600, 1/2 of building cleaning for 36 weeks \$1,750
01	00	588	RECORDING FEE EXPENSE	96.00	47.00	0.00	150.00	150.00	
01	00	589	RESERVE EXPENSE	0.00	0.00	0.00	1,189.72	1,000.00	Reserve can be used for unbudgeted or emergency purchase items which can be classified correctly during budget reviews. 1/4 Comprehensive Plan \$3,750, \$500 Misc., rental fees for: P&Z meetings \$600, Park Board meetings \$600, 1/3 Board of Aldermen meetings \$400
01	00	590	OTHER EXPENSE	3,146.37	1,261.54	8,862.80	12,150.00	5,850.00	
<b>Total Non-Departmental Expenses</b>				<b>\$351,153.86</b>	<b>\$370,895.09</b>	<b>\$364,346.58</b>	<b>\$409,643.81</b>	<b>\$436,618.70</b>	
01	01	500	SALARIES EXPENSE	27,188.59	22,439.98	18,846.13	20,300.00	4,000.00	Based on pay chart
01	01	502	PAYROLL TAX EXPENSE	1,957.19	1,627.27	1,378.73	1,552.95	306.00	% of salaries
01	01	506	TELEPHONE EXPENSE	889.93	793.62	0.00	0.00	0.00	Per Mayor moved to sewer
01	01	513	EQUIPMENT RENTAL EXPENSE	55.00	0.00	0.00	200.00	1,000.00	trenchers, etc.
01	01	514	REPAIRS & MAINTENANCE EXPENSE-EQUIPMENT	92.88	0.00	0.00	500.00	2,000.00	Siren repairs and annual maintenance agreement
01	01	516	CAPITAL EXPENSE-EQUIPMENT	603.72	116,761.00	0.00	3,000.00	0.00	
01	01	518	SUPPLIES EXPENSE	263.52	590.18	0.00	0.00	0.00	Per Mayor move this out of general revenue
01	01	521	MISCELLANEOUS INSURANCE	1,835.79	3,893.51	2,941.13	3,000.00	2,834.00	MIRMA-estimated based on a 6% increase-ended up with a loss experience debit
01	01	528	FUEL & MILEAGE EXPENSE	1,419.90	2,283.78	919.98	2,200.00	800.00	Part of Service & Supply, Warrenton Oil
01	01	590	OTHER EXPENSE	20.00	76.52	(1.17)	200.00	200.00	Misc.
<b>Total Maintenance Department Expenses</b>				<b>\$34,326.52</b>	<b>\$148,465.86</b>	<b>\$24,084.80</b>	<b>\$30,952.95</b>	<b>\$11,140.00</b>	
01	02	500	SALARIES EXPENSE	47,786.73	52,780.53	57,289.67	58,500.00	39,000.00	Based on pay chart
01	02	502	PAYROLL TAX EXPENSE	3,246.25	3,805.06	4,199.26	4,475.25	2,983.50	% of salary
01	02	506	TELEPHONE EXPENSE	702.67	382.96	386.15	480.00	480.00	1/3 CTI \$30 per month, 20% Cell phone \$5 per month rest from water & sewer, cell phone accessories \$60
01	02	514	REPAIRS & MAINTENANCE EXPENSE-EQUIPMENT	14.00	0.00	0.00	500.00	250.00	misc
01	02	516	CAPITAL EXPENSE-EQUIPMENT	886.63	156.66	0.00	0.00	0.00	
01	02	517	SOFTWARE PURCHASE EXPENSE	0.00	0.00	0.00	600.00	0.00	moved to contracted services
01	02	518	SUPPLIES EXPENSE	0.00	0.00	0.00	100.00	100.00	



				Actual 2021	Actual 2022	Actual 2023	3rd Qtr Revised Budget 2023	Budget 2024	
01	02	519	CONTRACTED SERVICES EXPENSE	2,881.45	4,056.84	3,395.80	4,450.00	4,620.00	1/3 copier maintenance agreement \$1,000, 1/3 Asyst annual support fees \$2,400, 1/3 of security camera fees \$170, 1/3 remote pc \$100, 1/3 Systec annual fees \$800, \$150 Misc.
01	02	520	OFFICE SUPPLIES EXPENSE	524.47	496.10	416.18	800.00	800.00	20% general, 40% water & sewer each
01	02	521	MISCELLANEOUS INSURANCE	4,310.36	6,943.79	6,972.06	7,000.00	8,675.00	MIRMA-estimated based on a 6% increase-ended up with a loss experience debit
01	02	526	UNIFORM EXPENSE	0.00	133.54	0.00	600.00	600.00	Shirts, jackets
01	02	528	FUEL & MILEAGE EXPENSE	567.85	631.63	692.87	1,000.00	1,000.00	Errands, trainings
01	02	540	DUES, LICENSES, & TRAINING EXPENSE	2,741.04	2,899.48	3,915.28	3,400.00	3,010.00	MoCCFOA meetings \$200.00, MoCCFOA dues \$100.00, MoCCFOA Spring Conference \$1,200.00, MIRMA Employment Practices Seminar \$50.00, IIMC dues \$260.00, Notary \$100.00, MML dues \$950, misc \$150.00
01	02	590	OTHER EXPENSE	33.34	74.00	(32.84)	1,500.00	250.00	\$250 Misc.
<b>Total Office Department Expenses</b>				<b>\$63,694.79</b>	<b>\$72,360.59</b>	<b>\$77,234.43</b>	<b>\$83,405.25</b>	<b>\$61,768.50</b>	
01	03	500	SALARIES EXPENSE	460,139.15	374,323.60	527,007.12	570,000.00	593,000.00	Based on pay chart
01	03	502	PAYROLL TAX EXPENSE	32,495.37	26,045.01	37,556.83	43,605.00	45,364.50	% based on salaries
01	03	506	TELEPHONE EXPENSE	3,929.12	3,523.10	3,044.79	3,044.00	3,150.00	CTI three phone lines & one fax \$110 per month, Cell phones \$150 per month
01	03	510	LEGAL EXPENSE	14,400.00	14,400.00	14,625.00	14,400.00	14,400.00	Prosecutorial fees-\$1,200 per month
01	03	514	REPAIRS & MAINTENANCE EXPENSE-EQUIPMENT	0.00	1,254.91	235.20	1,500.00	3,000.00	Repairs & Maintenance on equipment such as computer hard drives, radios, radar units, flashlight batteries, taser cartridges and batteries, ammunition, etc.
01	03	515	REPAIRS & MAINTENANCE EXPENSE-VEHICLES	9,347.73	4,905.91	8,126.60	8,000.00	32,000.00	Repairs & Maintenance on vehicles only-includes car washes, hail damage repairs \$21,398.48
01	03	516	CAPITAL EXPENSE-EQUIPMENT	7,675.23	7,903.44	16,229.82	29,109.99	20,900.00	Duty pistols w/ Holsters & accessories \$7,100, flashlights \$300, tough book (\$4,500 each x 2) \$9,000, stop sticks \$2,000, ADE for cars \$1,900.00, misc. \$600
01	03	517	SOFTWARE PURCHASE EXPENSE	179.88	179.88	479.76	250.00	0.00	moved to contracted services
01	03	518	SUPPLIES EXPENSE	1,728.50	1,596.77	1,902.77	3,000.00	1,500.00	disposable safety gloves, custom license plates, storage totes, paper towels, trash bags, etc.
01	03	519	CONTRACTED SERVICES EXPENSE	15,653.35	31,574.84	30,364.06	33,302.00	36,475.00	annual Adobe subscription (\$250 each x 2) \$500, Regis-records management mobile ticketing, and annual fees \$10,500, Lexipol-current policy manuals \$3,400, 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 \$1,300, 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 \$2,800, Systec annual fees \$6,200, Flock Safety service \$2,650 for 1
01	03	520	OFFICE SUPPLIES EXPENSE	236.05	1,026.86	662.28	1,000.00	1,000.00	paper, pens, calandars, file folders, business cards, etc.
01	03	521	MISCELLANEOUS INSURANCE	38,431.17	65,915.83	49,028.74	49,500.00	79,091.00	MIRMA-estimated based on a 6% increase-ended up with a loss experience debit
01	03	526	UNIFORM EXPENSE	6,900.37	3,389.06	6,872.50	9,000.00	9,000.00	includes body armor, handcuffs, duty holsters, etc.
01	03	527	INMATE FEES EXPENSE	0.00	0.00	0.00	300.00	300.00	
01	03	528	FUEL & MILEAGE EXPENSE	14,245.18	10,402.32	17,249.19	18,000.00	18,000.00	
01	03	535	CAPITAL EXPENSE-VEHICLES	77,707.76	38,707.76	38,707.76	38,800.00	0.00	3rd of 3 annual lease payments on three vehicles-

				Actual 2021	Actual 2022	Actual 2023	3rd Qtr Revised Budget 2023	Budget 2024	
01	03	540	DUES, LICENSES, & TRAINING EXPENSE	13,220.55	11,948.36	20,727.11	25,100.00	20,257.00	2023 ending training fund balance plus 2024 revenues, plus additional funds \$12,294.11 (includes gym memberships \$1,581 for 3 employees=\$4,743, Benchrest membership \$250, police academy fees, command college, etc.)
01	03	544	POSTAGE EXPENSE	0.00	129.04	47.14	200.00	200.00	
01	03	546	PUBLIC & COMMUNITY RELATIONS EXPENSE	523.87	292.58	237.24	850.00	1,000.00	Halloween Candy, Community Surveys, Identity Theft brochures
01	03	590	OTHER EXPENSE	503.25	5,045.84	(9.03)	1,000.00	10,500.00	Deductible on insurance claim \$10,000, Misc \$500
<b>Total Police Department Expenses</b>				<b>\$697,316.53</b>	<b>\$602,565.11</b>	<b>\$773,094.88</b>	<b>\$849,960.99</b>	<b>\$889,137.50</b>	
01	04	500	SALARIES EXPENSE	12,000.00	17,050.00	21,300.00	21,300.00	22,200.00	Mayor \$10,200, 4 Aldermen \$3,000 each = \$12,000
01	04	502	PAYROLL TAX EXPENSE	918.00	1,304.46	1,629.72	1,629.45	1,698.30	% based on salaries
01	04	506	TELEPHONE EXPENSE	552.20	654.79	670.75	672.00	1,120.00	CTI-Mayor's office and conference room \$56 per month, Mayor's cell \$400
01	04	516	CAPITAL EXPENSE-EQUIPMENT	489.00	0.00	194.98	500.00	250.00	misc.
01	04	519	CONTRACTED SERVICES EXPENSE	1,182.99	1,480.90	1,319.07	1,260.00	1,550.00	Zoom annual fee \$150, Systec annual fees \$1,400
01	04	520	OFFICE SUPPLIES EXPENSE	165.26	1,135.83	544.78	1,500.00	1,500.00	
01	04	521	MISCELLANEOUS INSURANCE	1,234.98	1,753.62	2,260.00	2,300.00	3,233.00	MIRMA-estimated based on a 6% increase-ended up with a loss experience debit
01	04	528	FUEL & MILEAGE EXPENSE	483.28	671.37	1,424.63	1,700.00	700.00	includes mileage for conferences
01	04	540	DUES, LICENSES, & TRAINING EXPENSE	2,000.00	2,233.81	6,265.70	7,150.00	7,150.00	2 4 BOA member to MML annual conference in Branson \$2,400 \$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	121.78	40.85	200.00	200.00	Misc.
<b>Total Council Department Expense</b>				<b>\$19,025.71</b>	<b>\$26,406.56</b>	<b>\$35,650.48</b>	<b>\$38,211.45</b>	<b>\$39,601.30</b>	
01	05	500	SALARIES EXPENSE	53,153.43	57,571.48	63,311.62	65,000.00	54,500.00	Based on pay chart
01	05	502	PAYROLL TAX EXPENSE	3,722.48	3,987.33	4,625.29	4,972.50	4,169.25	% based on salaries
01	05	506	TELEPHONE EXPENSE	816.44	471.39	479.41	480.00	550.00	CTI-one phone line, one fax line-\$45 per month
01	05	514	REPAIRS & MAINTENANCE EXPENSE-EQUIPMENT	0.00	0.00	0.00	500.00	250.00	
01	05	516	CAPITAL EXPENSE-EQUIPMENT	1,027.01	9.00	252.99	300.00	500.00	Laser printer
01	05	517	SOFTWARE PURCHASE EXPENSE	0.00	0.00	0.00	300.00	0.00	moved to contracted services
01	05	518	SUPPLIES EXPENSE	0.00	0.00	0.00	200.00	200.00	Air freshner, cleaning products, etc.
01	05	519	CONTRACTED SERVICES EXPENSE	11,711.34	10,002.64	8,004.00	8,060.00	8,310.00	Software upgrades \$300, Judge salary \$7,200, Systec annual fees \$810
01	05	520	OFFICE SUPPLIES EXPENSE	277.40	65.48	1,293.29	1,300.00	1,000.00	
01	05	521	MISCELLANEOUS INSURANCE	5,843.01	8,994.74	8,760.54	8,800.00	10,875.00	MIRMA-estimated based on a 6% increase-ended up with a loss experience debit
01	05	527	INMATE FEES EXPENSE	988.00	506.00	2,650.50	2,500.00	3,090.00	Bills from County + court collections to remit
01	05	528	FUEL & MILEAGE EXPENSE	230.16	217.04	247.59	500.00	500.00	
01	05	532	SHERIFFS' RETIREMENT SYSTEM EXPENSE	579.00	0.00	0.00	0.00	0.00	
01	05	537	COURT AUTOMATION EXPENSE	1,412.35	0.00	0.00	0.00	0.00	
01	05	539	DOMESTIC VIOLENCE SHELTER FUND EXPENSE	692.00	314.00	2,458.00	2,500.00	3,090.00	Remitted to City by MMMC and paid out to Lincoln County
01	05	540	DUES, LICENSES, & TRAINING EXPENSE	1,297.61	1,107.21	1,016.15	1,800.00	1,800.00	
01	05	541	CRIME VICTIMS COMP FUND SURCHARGE	2,115.92	85.56	0.00	0.00	0.00	State portion now collected and paid out by MMMC
01	05	543	PEACE OFFICERS STANDARDS & TRAINING FUND	304.77	5.00	0.00	0.00	0.00	Now collected and paid out by MMMC
01	05	544	POSTAGE EXPENSE	336.00	236.00	378.00	500.00	550.00	
01	05	590	OTHER EXPENSE	50.00	216.22	0.00	500.00	250.00	Misc.
<b>Total Court Department Expenses</b>				<b>\$84,556.92</b>	<b>\$83,789.09</b>	<b>\$93,477.38</b>	<b>\$98,212.50</b>	<b>\$89,634.25</b>	
01	06	504	ELECTRIC & GAS UTILITY EXPENSE	0.00	0.00	0.00	600.00	0.00	

				Actual 2021	Actual 2022	Actual 2023	3rd Qtr Revised Budget 2023	Budget 2024		
01	06	518	SUPPLIES EXPENSE	623.88	19.98	0.00	5,300.00	300.00	\$300 left of donation for flowers at Millsite Park	
01	06	572	ROCK EXPENSE	4,820.61	0.00	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	23,040.50	1,248.23	0.00	0.00	0.00		
<b>Total Park Department Expenses</b>				<b>\$28,484.99</b>	<b>\$1,268.21</b>	<b>\$0.00</b>	<b>\$5,900.00</b>	<b>\$300.00</b>		
<b>TOTAL EXPENSES</b>				<b>\$1,278,559.32</b>	<b>\$1,305,750.51</b>	<b>\$1,367,888.55</b>	<b>\$1,516,286.95</b>	<b>\$1,528,200.25</b>		
								<b>Difference</b>	<b>\$0.00</b>	
=====										
<b>02-Water Works Fund</b>				<b>Beginning Restricted and Unrestricted Checking Balance</b>				<b>\$644,043.58</b>	Water Works Fund	
				<b>Minus-Unearned Revenue</b>				<b>\$3,375.00</b>	At beginning of year-in beginning checking balance	
				<b>Minus-Sales tax liability</b>				<b>\$5,559.80</b>	At beginning of year-in beginning checking balance-paying to State in January	
				<b>Beginning Restricted Cash Account</b>				<b>\$230,789.27</b>	Includes \$108,947 in customer deposits held	
				<b>Amount being used in budget from beginning checking balance</b>				<b>\$404,319.51</b>		
02	00	403	PERSONAL PROPERTY TAX REVENUE	61,440.09	60,911.68	81,909.81	71,000.00	71,000.00		
02	00	406	REAL ESTATE TAXES REVENUE	144,738.59	149,071.22	183,056.32	169,100.00	187,500.00		
02	00	409	INTEREST ON TAXES REVENUE	2,661.68	1,968.90	3,624.60	3,200.00	3,500.00		
02	00	436	USER FEES REVENUE	744,379.81	796,741.81	858,669.43	850,000.00	840,000.00	3% increase in April	
02	00	442	BILLING PENALTIES REVENUE	14,197.75	16,537.84	18,151.88	16,500.00	18,000.00		
02	00	444	METER REMOVAL/SET REVENUE	2,850.00	1,350.00	800.00	750.00	750.00		
02	00	445	TEST FEES REVENUE	4,854.90	8,542.74	8,820.70	8,544.00	8,600.00		
02	00	448	DISCONNECT FEES REVENUE	21,790.00	17,130.00	17,170.00	14,000.00	20,000.00		
02	00	449	METERS REVENUE	19,159.18	18,603.34	29,250.00	26,000.00	15,000.00	25 meters @ \$325 each?????	
02	00	451	BAD CHECK AND FEES REVENUE	375.00	440.00	310.00	290.00	180.00		
02	00	453	UNCOLLECTABLE-WRITTEN OFF ACCOUNTS	0.00	(449.50)	(59.04)	(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	61,000.00	45,108.00	114,000.00	110,000.00	32,000.00	25 fees @ \$1,000 each	
02	00	487	CHECKING INTEREST REVENUE	1,130.90	1,389.46	1,436.60	1,300.00	1,350.00		
02	00	488	GRANT REVENUE-EQUIPMENT	0.00	0.00	0.00	0.00	0.00		
02	00	493	GRANT REVENUE	0.00	356,120.05	0.00	0.00	719.77	MIRMA grant	
02	00	495	\$ TRANSFER FROM FUND 03	0.00	356,120.05	496,125.41	496,125.41	0.00		
02	00	496	OTHER REVENUE	33,388.32	7,459.90	3,500.29	3,200.00	83,013.00	hydrant permits, sales tax discounts, Viking/Zurich insurance reimbursement for damages to Mette treatment facility \$81,788.52	
<b>Total Non-Departmental Revenue</b>				<b>\$1,111,966.22</b>	<b>\$1,837,045.49</b>	<b>\$1,816,766.00</b>	<b>\$1,769,009.41</b>	<b>\$1,280,612.77</b>		
02	00	503	RETIREMENT EXPENSE	10,690.76	16,648.53	19,074.08	23,304.60	32,270.70	Based on pay chart	
02	00	504	ELECTRIC & GAS UTILITY EXPENSE	46,014.35	48,236.24	46,600.76	54,000.00	58,590.00	rates increased by 8% Ameren, 8.3% CREC	
02	00	508	ENGINEER EXPENSE	8,086.60	147,136.79	8,399.58	110,000.00	100,319.00	Depends on projects \$25,000, Water Study carried over from 2023 \$72,251, final eng. for new well \$3,068	
02	00	510	LEGAL EXPENSE	1,632.50	805.00	2,315.00	3,000.00	3,000.00		
02	00	512	ACCOUNTANT EXPENSE	4,062.50	4,671.25	5,137.50	4,875.00	6,500.00	1/4 2023 Audit-estimate	
02	00	518	SUPPLIES EXPENSE	43.08	83.66	83.53	250.00	250.00	TP, PT, soap, etc. at City Hall-16.7%	
02	00	519	CONTRACTED SERVICES EXPENSE	3,600.00	4,528.60	5,195.00	4,830.00	0.00		
02	00	521	MISCELLANEOUS INSURANCE	0.00	1,391.67	1,230.00	1,400.00	1,400.00	1/3 cyber insurance policy	
02	00	522	HEALTH INSURANCE EXPENSE	19,712.88	23,950.97	28,675.07	40,676.52	46,770.04	See payroll schedule	
02	00	529	CREDIT/DEBIT CARD FEES	13,460.45	19,160.82	16,600.88	18,000.00	20,000.00		
02	00	536	PUBLICATION EXPENSE	585.69	462.60	525.60	1,600.00	1,600.00	1/2 Indeed fees for Maint Dept	
02	00	542	COLLECTOR/ASSESSOR FEES EXPENSE	10,943.88	11,079.86	14,068.74	13,000.00	13,000.00		
02	00	544	POSTAGE EXPENSE	2,319.17	2,770.40	2,180.88	4,000.00	4,000.00		
02	00	545	BILLING CARDS, ENVELOPES, E-BILL FEES	310.92	336.20	688.74	1,400.00	1,400.00	40% envelopes for billing and e-billing fees	

				Actual 2021	Actual 2022	Actual 2023	3rd Qtr Revised Budget 2023	Budget 2024	
02	00	550	CAPITAL EXPENSE-BUILDINGS	0.00	0.00	0.00	8,350.00	0.00	
02	00	551	BUILDING LOAN PAYMENTS	4,800.00	4,800.00	4,800.00	4,800.00	4,800.00	16.65% payments
02	00	554	CAPITAL EXPENSE-LAND	0.00	0.00	60,173.24	60,174.00	0.00	
02	00	561	WATER TOWER LEASE PAYMENTS EXPENSE	20,000.00	10,000.00	10,000.00	10,000.00	10,000.00	Depends on taps paid
02	00	564	PRIMACY/CONNECTION FEE EXPENSE	4,496.32	7,151.88	8,683.23	8,684.00	8,428.00	We keep 2%-paying June 2023 to May 2024 in June of 2024
02	00	569	\$ TRANSFER TO FUND 07	149,915.64	149,916.00	149,916.00	149,916.00	149,916.00	To R&R Account per rate study
02	00	570	\$ TRANSFER TO FUND 06 & 12	239,869.68	233,397.00	233,397.00	233,397.00	233,397.00	To Debt Service Fund 06 for 2021 issue \$191,601 (50%), and Fund 12 for 2019A issue \$41,796 (33%)
02	00	585	UNEMPLOYMENT EXPENSE	0.00	167.78	0.00	1,000.00	1,500.00	
02	00	586	REPAIRS & MAINT EXPENSE-BUILDINGS	8,270.20	7,497.24	1,260.00	7,022.50	1,795.00	1/3 Pest control, 1/3 cabinets in hall at City Hall \$120, ac/heat repairs \$400, 1/4 of building cleaning for 36 weeks \$875
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	1,000.00	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	562.96	360.77	3,672.91	6,750.00	4,650.00	1/4 Comprehensive Plan \$3,750, \$500 Misc., 1/3 Board of Aldermen meetings \$400
<b>Total Non-Departmental Expenses</b>				<b>\$549,377.58</b>	<b>\$694,553.26</b>	<b>\$622,677.74</b>	<b>\$771,629.62</b>	<b>\$704,785.74</b>	
02	01	500	SALARIES EXPENSE	83,016.91	114,343.47	142,216.76	147,800.00	197,000.00	Based on pay chart
02	01	502	PAYROLL TAX EXPENSE	5,761.11	8,319.29	10,315.56	11,306.70	15,070.50	% of salaries
02	01	506	TELEPHONE EXPENSE	2,077.56	1,849.15	3,183.49	3,300.00	3,620.00	CTI-40% of 2 phone lines \$25/month, cell service-Ben, A.J., Matt Kelsey \$150/month, telephone line for Scata \$120 per month
02	01	513	EQUIPMENT RENTAL EXPENSE	382.25	7,057.36	352.00	1,000.00	3,000.00	Misc.
02	01	514	REPAIRS & MAINTENANCE EXPENSE-EQUIPMENT	7,754.38	9,927.30	8,628.63	8,000.00	10,250.00	includes 1/2 or 1/3 of repairs to items on the equipment list, 1/2 portable generator PM agreement \$250
02	01	515	REPAIRS & MAINTENANCE EXPENSE-VEHICLES	1,513.27	14,096.71	8,775.84	15,500.00	15,500.00	repairs to truck #3,#4, or #7
02	01	516	CAPITAL EXPENSE-EQUIPMENT	478.18	10,563.13	1,633.32	3,000.00	111,750.00	1/2 Small generator (approx. 5000 watt) \$1,500, 1/2 Replacement zero turn mower \$10,000, 1/2 Trash pump 3 inch w/ hoses \$500, 1/2 Hydro-Vac (replacement) \$65,000, meter reading equip \$1,000. 1/2 T650 T4 Bobcat Compact Track loader with attachments <del>\$34,000</del> \$34,750
02	01	517	SOFTWARE PURCHASE EXPENSE	1,188.97	139.93	185.94	200.00	0.00	moved to contracted services
02	01	518	SUPPLIES EXPENSE	12,600.02	5,000.53	3,501.05	7,280.00	8,200.00	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 \$2,850, air tools for Truck 3 \$1,000, supplies \$3,726 (PPE, tokens, fire extinguishers, trash bags, first aide items, cleaning supplies, refills on propane bottles)
02	01	519	CONTRACTED SERVICES EXPENSE	23,492.02	5,209.44	4,413.66	5,595.00	5,308.00	1/2 annual adobe subscription fee \$250, 1/2 of One Call fees \$1,000, truck #3 #4 & #7 GPS \$720, 1/2 Sensus software support \$1,300, 1/2 backup operator monthly fees \$600, 1/2 mapping subscription \$250, 1/2 Systec annual fees \$1,010, 1/2 Quickbooks theets \$400
02	01	520	OFFICE SUPPLIES EXPENSE	655.03	800.80	819.95	1,000.00	1,500.00	1/2 here, 1/2 sewer
02	01	521	MISCELLANEOUS INSURANCE	7,932.13	11,888.34	14,986.62	15,000.00	21,385.00	MIRMA-estimated based on a 6% increase-ended up with a loss experience debit
02	01	526	UNIFORM EXPENSE	3,666.40	2,934.74	1,960.70	3,000.00	4,100.00	Cintas-Ben F, Ben M, & Kelsey \$3,000, Boots 3 employees \$600, misc. \$500
02	01	528	FUEL & MILEAGE EXPENSE	4,723.54	9,966.77	7,743.66	9,500.00	10,200.00	Part of Service & Supply, Warrenton Oil

				Actual 2021	Actual 2022	Actual 2023	3rd Qtr Revised Budget 2023	Budget 2024	
02	01	531	REPAIRS & MAINTENANCE EXPENSE-UTILITY SYSTEM	2,392.54	335,540.10	462,283.24	525,000.00	165,000.00	Mette WTP generator PM agreement \$650., water tank maintenance \$120,012 (the other \$40,000 is being paid from WRR), water valves \$20,000 for existing water lines, Capping well total \$23,000-will be partial grant reimbursement, City's part of grant to cap Well #1 \$5,675, \$1,338 misc.
02	01	535	CAPITAL EXPENSE-VEHICLES	32,325.47	0.00	11,500.00	11,500.00	0.00	
02	01	540	DUES, LICENSES, & TRAINING EXPENSE	410.00	858.26	2,141.12	3,770.00	4,000.00	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 certificatio renewals \$2,000, 1/2 MRWA dues/assessments \$420, 1/2 MWWC dues \$50, misc \$160
02	01	550	CAPITAL EXPENSE-BUILDINGS	0.00	0.00	1,509.63	91,500.00	0.00	
02	01	562	CAPITAL EXPENSE-UTILITY SYSTEM	19,742.00	275,169.49	1,673,239.65	1,809,153.66	317,806.89	City's half of pressure upgrades \$80,000, water meters (approx 100) \$35,000, new mains and valves extensions \$35,000, GO approved 1-8-24-\$14,000 for Martin extra casing, Martin-Not budgeted in R&R for Winchester project \$40,000 \$64,000, Martin balance on new well contract \$113,806.89
02	01	568	LAB TESTING EXPENSE	0.00	359.39	1,199.09	1,000.00	2,000.00	
02	01	572	ROCK EXPENSE	1,247.08	1,359.73	3,436.92	3,000.00	4,000.00	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	3,854.63	1,845.21	5,733.80	7,998.85	3,000.00	Bathroom in Mette Water Plant \$3,000.00,
02	01	590	OTHER EXPENSE	44.23	14.50	15.04	500.00	500.00	misc.
<b>Total Maintenance Department Expenses</b>				<b>\$215,257.72</b>	<b>\$817,243.64</b>	<b>\$2,369,775.67</b>	<b>\$2,685,604.21</b>	<b>\$903,890.39</b>	
02	02	500	SALARIES EXPENSE	36,863.86	40,098.54	42,944.22	44,800.00	57,100.00	Based on pay chart
02	02	502	PAYROLL TAX EXPENSE	2,542.36	2,875.60	3,133.17	3,427.20	4,368.15	% of salary
02	02	506	TELEPHONE EXPENSE	486.17	499.72	500.62	600.00	600.00	1/3 CTI \$30 per month, 40% Cell phone \$20 per month
02	02	514	REPAIRS & MAINTENANCE EXPENSE-EQUIPMENT	28.00	0.00	0.00	200.00	200.00	misc
02	02	516	CAPITAL EXPENSE-EQUIPMENT	56.65	271.59	0.00	0.00	0.00	
02	02	517	SOFTWARE PURCHASE EXPENSE	0.00	256.75	0.00	300.00	0.00	moved to contracted services
02	02	519	CONTRACTED SERVICES EXPENSE	3,419.56	5,437.59	4,669.58	5,230.00	5,635.00	1/3 copier maintenance agreement \$1,000, 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, 1/3 Systec annual fees \$800, tsheets \$55
02	02	520	OFFICE SUPPLIES EXPENSE	1,054.47	992.21	796.44	1,200.00	1,600.00	20% general, 40% water & sewer each
02	02	521	MISCELLANEOUS INSURANCE	3,362.52	5,356.61	5,296.83	5,300.00	6,503.00	MIRMA-estimated based on a 6% increase-ended up with a loss experience debit
02	02	590	OTHER EXPENSE	230.83	64.86	0.00	1,250.00	250.00	Misc. \$250
<b>Total Office Department Expenses</b>				<b>\$48,044.42</b>	<b>\$55,853.47</b>	<b>\$57,340.86</b>	<b>\$62,307.20</b>	<b>\$76,256.15</b>	
<b>TOTAL EXPENSES</b>				<b>\$812,679.72</b>	<b>\$1,567,650.37</b>	<b>\$3,049,794.27</b>	<b>\$3,519,541.03</b>	<b>\$1,684,932.28</b>	
									To offset '02-00-453 Uncollectable Written Off Accounts
								<b>\$1,000.00</b>	
									Estimate for end of year-difference on revenue vs. collected
								<b>\$1,000.00</b>	
								<b>\$0.00</b>	
=====									
<b>03-Sewer Fund</b>									Sewer Fund

				Actual 2021	Actual 2022	Actual 2023	3rd Qtr Revised Budget 2023	Budget 2024	
				<b>Beginning Restricted and Unrestricted Checking Balance</b>				<b>\$1,679,205.66</b>	
				<b>Beginning Restricted Cash Account</b>				<b>\$1,635,089.45</b>	Includes \$109,023 in customer deposits held
				<b>Amount being used in budget from beginning checking balance</b>				<b>\$44,116.21</b>	
03	00	436	USER FEES REVENUE	1,182,997.73	1,243,075.07	1,296,362.83	1,260,000.00	1,300,000.00	3% increase in April
03	00	442	BILLING PENALTIES REVENUE	22,761.61	25,952.45	28,040.80	26,000.00	28,000.00	
03	00	445	TEST FEES REVENUE	1,530.41	1,575.68	1,626.05	1,550.00	1,600.00	
03	00	453	UNCOLLECTABLE-WRITTEN OFF ACCOUNTS	0.00	(909.21)	(155.12)	(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	110,000.00	87,886.00	58,000.00	50,000.00	56,000.00	25 fees @ \$2,000 each
03	00	486	BOND ISSUANCE PROCEEDS	12,378.11	0.00	0.00	0.00	0.00	
03	00	487	CHECKING INTEREST REVENUE	1,263.12	1,243.72	1,876.62	1,800.00	1,800.00	
03	00	493	GRANT REVENUE	365,099.29	3,398.87	6,952.55	6,952.00	719.77	MIRMA grant
03	00	496	OTHER REVENUE	49,589.13	4,257.75	37,148.55	25,000.00	250,000.00	Sewer hauled in
<b>Total Non-Departmental Revenue</b>				<b>\$1,745,619.40</b>	<b>\$1,366,480.33</b>	<b>\$1,429,852.28</b>	<b>\$1,370,302.00</b>	<b>\$1,637,119.77</b>	
03	00	503	RETIREMENT EXPENSE	11,716.46	17,652.47	19,558.94	24,611.40	33,921.70	Based on pay chart
03	00	504	ELECTRIC & GAS UTILITY EXPENSE	69,520.97	71,683.11	57,133.77	65,000.00	70,200.00	rates increased by 8% Ameren, 19% CREC
03	00	508	ENGINEER EXPENSE	40,694.12	11,630.32	1,483.75	35,000.00	35,000.00	CCWWTF operating permit & misc.
03	00	510	LEGAL EXPENSE	6,181.60	4,970.00	2,320.00	7,000.00	7,000.00	
03	00	512	ACCOUNTANT EXPENSE	4,062.50	4,671.25	5,137.50	4,875.00	6,500.00	1/4 2023 Audit-estimate
03	00	518	SUPPLIES EXPENSE	43.11	83.63	83.53	250.00	250.00	TP, PT, soap, etc. at City Hall-16.7%
03	00	519	CONTRACTED SERVICES EXPENSE	3,600.00	4,493.60	5,195.00	4,830.00	0.00	
03	00	521	MISCELLANEOUS INSURANCE	0.00	1,391.66	1,230.00	1,400.00	1,400.00	1/3 cyber insurance policy
03	00	522	HEALTH INSURANCE EXPENSE	21,690.12	26,268.41	30,182.76	43,141.60	49,280.39	See payroll schedule
03	00	529	CREDIT/DEBIT CARD FEES	13,460.45	19,160.82	16,600.87	18,000.00	20,000.00	
03	00	536	PUBLICATION EXPENSE	585.69	462.61	525.60	1,600.00	1,600.00	1/2 Indeed fees for Maint Dept
03	00	544	POSTAGE EXPENSE	2,404.43	2,471.69	1,991.70	4,000.00	4,000.00	
03	00	545	BILLING CARDS, ENVELOPES, E-BILL FEES	310.92	336.20	688.74	1,400.00	1,400.00	40% envelopes for billing and e-billing fees
03	00	550	CAPITAL EXPENSE-BUILDINGS	0.00	0.00	0.00	8,350.00	0.00	
03	00	551	BUILDING LOAN PAYMENTS	4,800.00	4,800.00	4,800.00	4,800.00	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	47,169.73	47,041.36	46,904.66	47,362.50	48,000.00	Series 2019 bonds-payments made quarterly to UMB Bank
03	00	564	PRIMACY/CONNECTION FEE EXPENSE	1,440.16	70.53	1,482.57	1,483.00	1,560.00	We keep 5%-began paying yearly April of 2020
03	00	565	BOND FEES EXPENSE	5,187.62	5,033.57	4,846.51	4,850.00	4,800.00	
03	00	569	\$ TRANSFER TO FUND 08 & 02	117,294.60	473,420.05	613,425.41	613,425.41	117,300.00	\$117,300 to R&R Account per rate study, \$137,388.82 to water fund.
03	00	570	\$ TRANSFER TO FUND 06 & 12	281,689.68	275,607.00	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	0.00	167.78	0.00	2,000.00	3,000.00	
03	00	586	REPAIRS & MAINT EXPENSE-BUILDINGS	8,282.26	7,497.23	1,260.00	7,022.50	1,795.00	1/3 Pest control, 1/3 cabinets in hall at City Hall \$120, ac/heat repairs \$400, 1/4 of building cleaning for 36 weeks \$875
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	16,444.57	61,000.00	Reserve can be used for unbudgeted or emergency purchase items which can be classified correctly during budget reviews
03	00	590	OTHER EXPENSE	1,000.00	1,460.78	212.10	4,250.00	4,650.00	1/4 Comprehensive Plan \$3,750, \$500 Misc., 1/3 Board of Aldermen meetings \$400
<b>Total Non-Departmental Expenses</b>				<b>\$641,134.42</b>	<b>\$980,374.07</b>	<b>\$1,090,670.41</b>	<b>\$1,197,202.98</b>	<b>\$753,564.09</b>	
03	01	500	SALARIES EXPENSE	95,103.98	125,369.13	150,399.85	158,700.00	210,000.00	Based on pay chart
03	01	502	PAYROLL TAX EXPENSE	6,642.57	9,080.41	10,906.92	12,140.55	16,065.00	% of salary
03	01	506	TELEPHONE EXPENSE	2,077.55	1,851.24	2,463.86	2,450.00	2,800.00	CTI-40% of 2 phone lines \$25 per month, cell service phones-3 employees-Rob, Bobby, & Ben M.\$150 per month, misc. \$700
03	01	513	EQUIPMENT RENTAL EXPENSE	718.25	8,310.90	685.30	3,000.00	3,000.00	

				Actual 2021	Actual 2022	Actual 2023	3rd Qtr Revised Budget 2023	Budget 2024	
03	01	514	REPAIRS & MAINTENANCE EXPENSE-EQUIPMENT	9,140.09	7,685.71	9,191.64	12,000.00	12,000.00	includes 1/2 or 1/3 of repairs to items on the equipment list, 1/2 portable generator PM agreement \$250
03	01	515	REPAIRS & MAINTENANCE EXPENSE-VEHICLES	64,970.41	2,928.94	1,864.93	10,000.00	10,000.00	repairs to truck #1, #8, or #14
03	01	516	CAPITAL EXPENSE-EQUIPMENT	2,247.12	27,356.98	23,878.47	31,000.00	156,750.00	Trash pump 6" with hoses-\$65,000 \$45,000, 1/2 Small generator (approx. 5000 watt) \$1,500, 1/2 Replacement zero turn mower \$10,000, 1/2 Trash pump 3 inch w/ hoses \$500, 1/2 Hydro-Vac (replacement) \$65,000, 1/2 T650 T4 Bobcat Compact Track loader with attachments-\$34,000-\$34,750
03	01	517	SOFTWARE PURCHASE EXPENSE	619.98	139.94	119.94	200.00	0.00	moved to contracterd services
03	01	518	SUPPLIES EXPENSE	20,600.88	7,819.78	2,378.28	6,280.00	7,150.00	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 \$2,850, supplies \$3,676
03	01	519	CONTRACTED SERVICES EXPENSE	107,063.88	6,194.45	5,425.75	6,795.00	5,310.00	1/2 of annual Adobe subscription \$250, 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, 1/2 Systec annual fees \$1,010, 1/2 Quickbooks tsheets \$400
03	01	520	OFFICE SUPPLIES EXPENSE	655.02	650.32	407.36	1,000.00	1,500.00	1/2 here, 1/2 water
03	01	521	MISCELLANEOUS INSURANCE	8,494.86	13,619.26	16,431.71	16,435.00	22,615.00	MIRMA-estimated based on a 6% increase-ended up with a loss experience debit
03	01	526	UNIFORM EXPENSE	3,127.27	2,228.36	3,075.16	4,250.00	4,800.00	Cintas-A.J., Bobby, Dan, & Rob H.\$3,500, Boots 4 employees \$800, misc \$500
03	01	528	FUEL & MILEAGE EXPENSE	5,452.33	12,236.30	7,516.55	11,500.00	12,200.00	Part of Service & Supply, Warrenton Oil
03	01	531	REPAIRS & MAINTENANCE EXPENSE-UTILITY SYSTEM	2,032.41	415,478.67	94,012.04	239,808.00	180,625.74	separate page for breakdown
03	01	533	REPAIRS & MAINTENANCE EXPENSE-STEP SYSTEM	0.00	0.00	33,639.49	30,000.00	50,000.00	New account for JUST STEP system items- includes improvements and replacement lids
03	01	535	CAPITAL EXPENSE-VEHICLES	13,454.74	0.00	0.00	0.00	0.00	
03	01	540	DUES, LICENSES, & TRAINING EXPENSE	239.30	1,024.51	2,325.04	2,515.00	2,600.00	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 certificatio renewals \$600, 1/2 MRWA dues/assessments \$420, 1/2 MWWC dues \$50, misc \$160
03	01	550	CAPITAL EXPENSE-BUILDINGS	4,210.00	2,111.15	3,509.64	92,500.00	0.00	
03	01	562	CAPITAL EXPENSE-UTILITY SYSTEM	33,715.16	15,138.75	0.00	0.00	130,000.00	Wastewater plant SCADA-added \$100,000, was \$30,000
03	01	568	LAB TESTING EXPENSE	11,276.39	8,718.72	8,784.08	10,000.00	12,000.00	PDC, Water Resources Management, Environmental Analysis, lab testing supplies
03	01	572	ROCK EXPENSE	1,247.07	7,440.68	715.68	5,000.00	10,500.00	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	5,643.31	708.96	287.32	250.00	500.00	
03	01	590	OTHER EXPENSE	4,036.73	0.00	1,000.00	1,000.00	300.00	
<b>Total Maintenance Department Expense</b>				<b>\$402,769.30</b>	<b>\$676,093.16</b>	<b>\$379,019.01</b>	<b>\$657,523.55</b>	<b>\$851,415.74</b>	
03	02	500	SALARIES EXPENSE	36,863.84	40,098.43	42,944.23	44,700.00	57,100.00	Based on pay chart
03	02	502	PAYROLL TAX EXPENSE	2,542.29	2,875.69	3,133.19	3,419.55	4,368.15	% of salary
03	02	506	TELEPHONE EXPENSE	486.18	499.71	500.62	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	28.00	0.00	0.00	200.00	200.00	misc
03	02	516	CAPITAL EXPENSE-EQUIPMENT	56.65	271.61	0.00	0.00	0.00	
03	02	517	SOFTWARE PURCHASE EXPENSE	0.00	256.75	0.00	300.00	0.00	moved to contracted services

				Actual 2021	Actual 2022	Actual 2023	3rd Qtr Revised Budget 2023	Budget 2024	
03	02	519	CONTRACTED SERVICES EXPENSE	3,419.53	5,437.59	4,669.62	5,230.00	5,635.00	1/3 copier maintenance agreement \$1,000, 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, 1/3 Systec annual fees \$800, 1/2 tsheets \$55
03	02	520	OFFICE SUPPLIES EXPENSE	1,054.50	1,013.77	818.03	1,200.00	1,600.00	20% general, 40% water & sewer each
03	02	521	MISCELLANEOUS INSURANCE	3,362.52	5,356.61	5,296.82	5,300.00	6,503.00	MIRMA-estimated based on a 6% increase-ended up with a loss experience debit
03	02	590	OTHER EXPENSE	230.83	64.86	0.00	1,250.00	250.00	Misc. \$250
<b>Total Office Department Expenses</b>				<b>\$48,044.34</b>	<b>\$55,875.02</b>	<b>\$57,362.51</b>	<b>\$62,199.55</b>	<b>\$76,256.15</b>	
<b>TOTAL EXPENSES</b>				<b>\$1,091,948.06</b>	<b>\$1,712,342.25</b>	<b>\$1,527,051.93</b>	<b>\$1,916,926.08</b>	<b>\$1,681,235.98</b>	
									Plus-Previous year's written off accounts
									\$1,000.00
									Estimate for end of year-difference on revenue vs. collected
									\$1,000.00
									Difference
									\$0.00
=====									
<b>04-Street Fund</b>									Street Fund
									Beginning Restricted and Unrestricted Checking Balance
									\$170,674.39
									Beginning Restricted Cash Account
									\$20,000.00
									Amount being used in budget from beginning checking balance
									\$150,674.39
									Beginning restricted cash is being transferred to the Street R&R Account as of 1/1/2024
04	00	409	INTEREST ON TAXES REVENUE	25.69	12.37	3.14	25.00	25.00	sales tax interest
04	00	415	SALES TAX REVENUE	273,318.55	224,924.65	216,948.98	205,000.00	250,000.00	
04	00	427	FUEL TAX REVENUE	40,723.13	48,556.12	70,941.51	65,000.00	57,500.00	50% here, 50% in General Revenue
04	00	430	MOTOR VEHICLE SALES TAX REVENUE	16,369.95	15,432.70	21,532.31	19,000.00	16,000.00	50% here, 50% in General Revenue
04	00	433	MOTOR VEHICLE FEE INCREASES REVENUE	7,458.17	7,163.12	9,106.44	8,500.00	7,250.00	50% here, 50% in General Revenue
04	00	487	CHECKING INTEREST REVENUE	72.02	158.35	110.62	80.00	160.00	
04	00	496	GRANT REVENUE	0.00	0.00	0.00	0.00	719.98	MIRMA grant
04	00	496	OTHER REVENUE	0.00	172,105.00	18,600.00	20,600.00	11,700.00	Sale of Road grader
<b>Total Non-Departmental Revenue</b>				<b>\$337,967.51</b>	<b>\$468,352.31</b>	<b>\$337,243.00</b>	<b>\$318,205.00</b>	<b>\$343,354.98</b>	
04	00	503	RETIREMENT EXPENSE	1,609.02	2,242.24	3,043.49	4,743.20	3,048.00	Based on pay chart
04	00	504	ELECTRIC & GAS UTILITY EXPENSE	38,268.11	41,564.56	44,751.20	47,000.00	51,230.00	rates increased by 8% Ameren, 15% CREC
04	00	508	ENGINEER EXPENSE	546.00	601.00	2,249.50	0.00	0.00	
04	00	510	LEGAL EXPENSE	202.50	290.00	225.00	500.00	500.00	
04	00	512	ACCOUNTANT EXPENSE	4,062.50	4,671.25	5,137.50	4,875.00	6,500.00	1/4 2023 Audit-estimate
04	00	519	CONTRACTED SERVICES EXPENSE	0.00	193.40	3,572.25	3,187.00	0.00	
04	00	522	HEALTH INSURANCE EXPENSE	3,931.10	4,113.10	5,496.98	8,921.75	4,634.48	See payroll schedule
04	00	550	CAPITAL EXPENSE-BUILDINGS	0.00	0.00	0.00	5,000.00	0.00	Part of Projects at 995 Main being carried over and new projects
04	00	569	\$ TRANSFER TO FUND 11	81,945.15	169,775.49	340,737.99	340,737.00	150,674.39	What is left over from prior year less \$20,000 being kept back for restricted cash
04	00	585	UNEMPLOYMENT EXPENSE	0.00	0.00	0.00	1,000.00	3,000.00	
04	00	586	REPAIRS & MAINT EXPENSE-BUILDINGS	144.00	0.00	0.00	1,250.00	0.00	
04	00	589	RESERVE EXPENSE	0.00	0.00	0.00	23,129.24	160,638.50	Reserve can be used for unbudgeted or emergency purchase items which can be classified correctly during budget reviews
04	00	590	OTHER EXPENSE	0.00	8,362.12	66,966.85	80,810.00	3,750.00	Service road cost share \$77,060 annual payment due on 6/15/2024 Per Kenny Schulte email on 5/21/2024 there is no cost share payment due in 2024, 1/4 Comprehensive Plan \$3,750
<b>Total Non-Departmental Expense</b>				<b>\$130,708.38</b>	<b>\$231,813.16</b>	<b>\$472,180.76</b>	<b>\$521,153.19</b>	<b>\$383,975.37</b>	



				Actual 2021	Actual 2022	Actual 2023	3rd Qtr Revised Budget 2023	Budget 2024	
04	01	500	SALARIES EXPENSE	22,254.04	22,051.05	32,041.32	39,200.00	24,000.00	Based on pay chart
04	01	502	PAYROLL TAX EXPENSE	1,519.05	1,583.47	2,364.26	2,998.80	1,836.00	% of salary
04	01	506	TELEPHONE EXPENSE	1,081.19	924.59	776.99	1,050.00	1,050.00	CTI-20% of 2 phone lines \$12.50 per month, Cell service-Dan \$50 per month
04	01	513	EQUIPMENT RENTAL EXPENSE	1,303.50	165.00	150.00	2,500.00	2,500.00	rental of roller, paver, excavator, etc.
04	01	514	REPAIRS & MAINTENANCE EXPENSE-EQUIPMENT	6,944.18	9,177.81	3,335.32	12,000.00	3,000.00	1/3 repair of items on the equipment list (see list),
04	01	515	REPAIRS & MAINTENANCE EXPENSE-VEHICLES	16,036.39	9,955.11	2,293.69	12,000.00	12,000.00	repairs to truck #2, #5, or #6
04	01	516	CAPITAL EXPENSE-EQUIPMENT	1,131.63	436.95	614.75	1,000.00	700.00	1/3 laptops w/ software
04	01	518	SUPPLIES EXPENSE	3,240.71	1,649.43	936.51	3,000.00	3,000.00	Includes tools for two trucks \$1,350, Misc. supplies caution tape, cleaning supplies, oxygen for torch, safety supplies, striping paint, refills on propane bottles \$1,650
04	01	519	CONTRACTED SERVICES EXPENSE	244.47	3,286.25	2,743.88	17,750.00	15,750.00	truck #2-GPS service \$250, tree trimming \$7,500, street sweeping \$8,000
04	01	521	MISCELLANEOUS INSURANCE	4,164.51	3,186.86	2,890.16	2,891.00	4,818.00	MIRMA-estimated based on a 6% increase-ended up with a loss experience debit
04	01	526	UNIFORM EXPENSE	2,234.55	2,436.56	1,989.52	3,000.00	3,000.00	Cintas-Eric and Dan \$2,100, 2 employee boots \$400, misc \$500
04	01	528	FUEL & MILEAGE EXPENSE	1,464.42	2,414.44	1,744.86	4,000.00	4,000.00	Part of Service & Supply, Warrenton Oil
04	01	535	CAPITAL EXPENSE-VEHICLES	2,106.39	0.00	0.00	0.00	0.00	
04	01	540	DUES, LICENSES, & TRAINING EXPENSE	0.00	0.00	0.00	400.00	400.00	1/3 CPR training \$50, 1/3 MIRMA annual conference \$210, 1/3 MIRMA seminar \$40, misc. \$100
04	01	550	CAPITAL EXPENSE-BUILDINGS	0.00	0.00	1,486.30	2,000.00	0.00	
04	01	574	ICE CONTROL EXPENSE	12,346.27	21,477.02	0.00	25,000.00	25,000.00	Salt, cinders mixed with salt, brine
04	01	582	SIGN EXPENSE	1,354.47	1,936.46	1,516.83	5,000.00	5,000.00	
04	01	586	REPAIRS & MAINT EXPENSE-BUILDINGS	6,254.57	3,005.71	241.45	3,000.00	3,000.00	
04	01	590	OTHER EXPENSE	22.48	988.00	0.00	1,000.00	1,000.00	
<b>Total Maintenance Department Expenses</b>				<b>\$83,702.82</b>	<b>\$84,674.71</b>	<b>\$55,125.84</b>	<b>\$137,789.80</b>	<b>\$110,054.00</b>	
<b>TOTAL EXPENSES</b>				<b>\$214,411.20</b>	<b>\$316,487.87</b>	<b>\$527,306.60</b>	<b>\$658,942.99</b>	<b>\$494,029.37</b>	
								<b>Difference</b>	<b>\$0.00</b>
=====									
<b>06-Debt Service Fund-2021 Refunding Issue</b>									Debt Service Fund-2021 Refunding Issue
						<b>Beginning Checking Balance</b>	<b>\$210,449.67</b>		
06	00	486	BOND ISSUANCE PROCEEDS	3,176,713.53	0.00	0.00	0.00	0.00	
06	00	487	CHECKING INTEREST REVENUE	272.85	198.05	301.45	270.00	285.00	
06	00	491	\$ TRANSFER FROM FUND 02 & 03	396,099.36	383,202.00	383,202.00	383,202.00	383,202.00	\$191,601 from Water, \$191,601 from Sewer
<b>Total Non-Departmental Revenue</b>				<b>\$3,573,085.74</b>	<b>\$383,400.05</b>	<b>\$383,503.45</b>	<b>\$383,472.00</b>	<b>\$383,487.00</b>	
06	00	563	BOND PRINCIPAL & INTEREST PAYMENTS EXPENSE	3,632,783.16	383,198.72	383,198.71	383,198.70	383,202.00	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	85,487.88	0.00	0.00	0.00	0.00	
<b>Total Non-Departmental Expenses</b>				<b>\$3,718,271.04</b>	<b>\$383,198.72</b>	<b>\$383,198.71</b>	<b>\$383,198.70</b>	<b>\$383,202.00</b>	
								<b>Ending Cash Account</b>	<b>\$210,734.67</b> For use toward next payment
=====									
<b>07-WATER WORKS REPAIR AND REPLACEMENT FUND</b>									WATER WORKS REPAIR AND REPLACEMENT FUND
						<b>Beginning Checking Balance</b>	<b>\$914,294.33</b>		
						<b>Beginning CD Balance</b>	<b>\$40,408.04</b>		Estimated
07	00	487	CHECKING INTEREST REVENUE	624.88	687.99	914.27	875.00	875.00	
07	00	490	C.D. INTEREST REVENUE	335.81	139.13	642.44	642.00	642.00	Feb & Aug
07	00	495	\$ TRANSFER FROM FUND 02	149,915.64	149,916.00	149,916.00	149,916.00	149,916.00	From water per rate study
<b>Total Non-Departmental Revenue</b>				<b>\$150,876.33</b>	<b>\$150,743.12</b>	<b>\$151,472.71</b>	<b>\$151,433.00</b>	<b>\$151,433.00</b>	

				Actual 2021	Actual 2022	Actual 2023	3rd Qtr Revised Budget 2023	Budget 2024		
07	01	514	REPAIRS & MAINTENANCE EXPENSE-EQUIPMENT	0.00	0.00	0.00	0.00	0.00	See RR Schedule for list of items	
07	01	516	CAPITAL EXPENSE-EQUIPMENT	209.15	84.50	0.00	57,295.65	57,295.65	See RR Schedule for list of items	
07	01	531	REPAIRS & MAINTENANCE EXPENSE-UTILITY SYSTEM	652.29	250,000.00	40,000.00	464,002.35	692,502.35	See RR Schedule for list of items	
07	01	535	CAPITAL EXPENSE-VEHICLES	0.00	32,700.00	13,000.00	42,300.00	29,300.00	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>\$861.44</b>	<b>\$282,784.50</b>	<b>\$53,000.00</b>	<b>\$638,422.00</b>	<b>\$853,922.00</b>		
07	02	516	CAPITAL EXPENSE-EQUIPMENT	0.00	1,849.47	0.00	809.10	809.10	See RR Schedule for list of items	
<b>Total Office Department Expenses</b>				<b>\$0.00</b>	<b>\$1,849.47</b>	<b>\$0.00</b>	<b>\$809.10</b>	<b>\$809.10</b>		
<b>TOTAL EXPENSES</b>				<b>\$861.44</b>	<b>\$284,633.97</b>	<b>\$53,000.00</b>	<b>\$639,231.10</b>	<b>\$854,731.10</b>		
								<b>Ending Cash and CD Accounts</b>	<b>\$251,404.27</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>\$779,920.56</b>			
08	00	487	CHECKING INTEREST REVENUE	419.85	427.84	749.29	700.00	700.00		
08	00	495	\$ TRANSFER FROM FUND 03	117,294.60	117,300.00	117,300.00	117,300.00	117,300.00	From sewer per rate study	
<b>Total Non-Departmental Revenue</b>				<b>\$117,714.45</b>	<b>\$117,727.84</b>	<b>\$118,049.29</b>	<b>\$118,000.00</b>	<b>\$118,000.00</b>		
08	01	514	REPAIRS & MAINTENANCE EXPENSE-EQUIPMENT	0.00	0.00	0.00	181,409.28	0.00	See RR Schedule for list of items	
08	01	516	CAPITAL EXPENSE-EQUIPMENT	209.14	84.50	0.00	80,000.00	181,409.28	See RR Schedule for list of items	
08	01	531	REPAIRS & MAINTENANCE EXPENSE-UTILITY SYSTEM	6,287.18	98,019.68	0.00	199,709.95	310,209.95	See RR Schedule for list of items	
08	01	535	CAPITAL EXPENSE-VEHICLES	0.00	0.00	0.00	25,000.00	25,000.00	See RR Schedule for list of items	
08	01	562	CAPITAL EXPENSE-UTILITY SYSTEM	2,886.38	0.00	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>\$9,382.70</b>	<b>\$98,104.18</b>	<b>\$0.00</b>	<b>\$531,443.23</b>	<b>\$561,943.23</b>		
08	02	516	CAPITAL EXPENSE-EQUIPMENT	0.00	1,849.46	0.00	809.08	809.08	See RR Schedule for list of items	
<b>Total Office Department Expenses</b>				<b>\$0.00</b>	<b>\$1,849.46</b>	<b>\$0.00</b>	<b>\$809.08</b>	<b>\$809.08</b>		
<b>TOTAL EXPENSES</b>				<b>\$9,382.70</b>	<b>\$99,953.64</b>	<b>\$0.00</b>	<b>\$532,252.31</b>	<b>\$562,752.31</b>		
								<b>Ending Cash Account</b>	<b>\$335,168.25</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>\$8,471.00</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	35,574.35	5,951.80	14,672.00	23,143.00	8,471.00	left on contract-new well \$8,471	
<b>Total Non-Departmental Expense</b>				<b>\$35,574.35</b>	<b>\$5,951.80</b>	<b>\$14,672.00</b>	<b>\$23,143.00</b>	<b>\$8,471.00</b>		
09	01	562	CAPITAL EXPENSE-UTILITY SYSTEM	509,241.50	199,692.39	0.00	0.00	0.00		
<b>Total Maintenance Department Expenses</b>				<b>\$509,241.50</b>	<b>\$199,692.39</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>		
<b>TOTAL EXPENSES</b>				<b>\$544,815.85</b>	<b>\$205,644.19</b>	<b>\$14,672.00</b>	<b>\$23,143.00</b>	<b>\$8,471.00</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>\$36,348.76</b>		Includes \$100 in customer deposits held	
10	00	439	TRASH REVENUE	179,222.03	190,752.85	213,178.96	213,760.00	335,375.20	Increases to \$20.95 + \$1 per month per regular customer, \$10.48 + \$0.50. senior/disabled	

				Actual 2021	Actual 2022	Actual 2023	3rd Qtr Revised Budget 2023	Budget 2024	
10	00	453	UNCOLLECTABLE-WRITTEN OFF ACCOUNTS	0.00	(108.56)	(7.34)	(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	35.34	25.81	35.56	30.00	30.00	
10	00	496	OTHER REVENUE	0.00	44.00	232.00	190.00	150.00	tire disposal
<b>Total Non-Departmental Revenue</b>				<b>\$179,257.37</b>	<b>\$190,714.10</b>	<b>\$213,439.18</b>	<b>\$213,480.00</b>	<b>\$335,055.20</b>	
10	00	503	RETIREMENT EXPENSE	291.15	323.89	352.93	423.50	482.60	Based on pay chart
10	00	510	LEGAL EXPENSE	0.00	0.00	0.00	200.00	200.00	
10	00	518	SUPPLIES EXPENSE	0.00	0.00	9.49	100.00	100.00	
10	00	522	HEALTH INSURANCE EXPENSE	499.79	485.09	506.70	549.83	580.89	See payroll schedule
10	00	529	CREDIT/DEBIT CARD FEES	6,730.24	9,580.37	8,300.38	9,000.00	9,500.00	
10	00	536	PUBLICATION EXPENSE	0.00	0.00	0.00	0.00	0.00	
10	00	540	DUES, LICENSES, & TRAINING EXPENSE	189.91	411.83	0.00	200.00	222.00	
10	00	544	POSTAGE EXPENSE	1,115.00	1,180.00	945.00	2,000.00	2,000.00	
10	00	545	BILLING CARDS, ENVELOPES, E-BILL FEES	155.46	168.09	344.38	700.00	700.00	40% envelopes for billing and e-billing fees
10	00	566	SOLID WASTE EXPENSE	174,173.17	186,667.05	193,500.33	193,592.00	305,000.00	We keep 3%.
10	00	589	RESERVE EXPENSE	0.00	0.00	0.00	27,459.59	40,045.77	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	230.59	0.00	8,000.00	8,000.00	last year was-tire recycling event-collection & disposal \$3,000, styrofoam recycling transportation \$5,000
<b>Total Non-Departmental Expenses</b>				<b>\$183,154.72</b>	<b>\$199,046.91</b>	<b>\$203,959.21</b>	<b>\$242,224.92</b>	<b>\$366,831.26</b>	
10	02	500	SALARIES EXPENSE	2,882.30	3,046.20	3,177.71	3,500.00	3,800.00	Based on pay chart
10	02	502	PAYROLL TAX EXPENSE	204.27	216.22	229.63	267.75	290.70	% of salary
10	02	521	MISCELLANEOUS INSURANCE	268.30	418.83	402.39	403.00	482.00	MIRMA-estimated based on a 6% increase-ended up with a loss experience debit
<b>Total Office Department Expenses</b>				<b>\$3,354.87</b>	<b>\$3,681.25</b>	<b>\$3,809.73</b>	<b>\$4,170.75</b>	<b>\$4,572.70</b>	
<b>TOTAL EXPENSES</b>				<b>\$186,509.59</b>	<b>\$202,728.16</b>	<b>\$207,768.94</b>	<b>\$246,395.67</b>	<b>\$371,403.96</b>	
								<b>\$500.00</b>	To offset '10-00-453 Uncollectable Written Off Accounts
								<b>\$500.00</b>	Estimate for end of year-difference on revenue vs. collected
								<b>\$0.00</b>	Difference
=====									
<b>11-Street Repair &amp; Replacement Fund</b>									Street Repair & Replacement Fund
								<b>\$410,781.66</b>	Beginning Checking Balance
								<b>\$52,636.61</b>	Beginning CD Balance
11	00	487	CHECKING INTEREST REVENUE	71.85	108.48	494.74	475.00	475.00	
11	00	490	C.D. INTEREST REVENUE	153.92	102.90	969.00	969.00	969.00	April & Oct
11	00	495	\$ TRANSFER FROM FUND 04	81,945.15	169,775.49	340,737.99	340,737.00	150,674.39	What is left in the regular street fund at end of 2023
11	0	496	OTHER REVENUE	0.00	0.00	0.00	0.00	23,000.00	trade in of 2015 Bobcat T650
<b>Total Non-Departmental Revenue</b>				<b>\$82,170.92</b>	<b>\$169,986.87</b>	<b>\$342,201.73</b>	<b>\$342,181.00</b>	<b>\$175,118.39</b>	
11	00	589	RESERVE EXPENSE	0.00	0.00	0.00	171,055.88	383,036.66	Left over funds go here
<b>Total Non-Departmental Expenses</b>				<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$171,055.88</b>	<b>\$383,036.66</b>	
11	01	516	CAPITAL EXPENSE-EQUIPMENT	0.00	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	236.98	2,601.52	122.62	1,000.00	2,500.00	
11	01	576	ROAD OIL EXPENSE	240.00	0.00	0.00	0.00	0.00	
11	01	578	ASPHALT & CONCRETE EXPENSE	102,454.57	29,288.33	86,108.22	375,860.00	251,000.00	Amount from 2024 Street Plan

				Actual 2021	Actual 2022	Actual 2023	3rd Qtr Revised Budget 2023	Budget 2024	
11	01	580	HAULING EXPENSE	67.15	0.00	287.50	2,000.00	2,000.00	
<b>Total Maintenance Department Expenses</b>				<b>\$102,998.70</b>	<b>\$31,889.85</b>	<b>\$86,518.34</b>	<b>\$378,860.00</b>	<b>\$255,500.00</b>	
<b>TOTAL EXPENSES</b>				<b>\$102,998.70</b>	<b>\$31,889.85</b>	<b>\$86,518.34</b>	<b>\$549,915.88</b>	<b>\$638,536.66</b>	
								<b>Difference</b>	<b>\$0.00</b>
=====									
<b>12-Debt Service Fund-2019A Issue</b>									Debt Service Fund-2019A Issue
						<b>Beginning Checking Balance</b>		<b>\$1,234.28</b>	
12	00	487	CHECKING INTEREST REVENUE	359.48	120.45	41.53	40.00	40.00	on project fund 9 and this fund
12	00	491	\$ TRANSFER FROM FUND 02 & 03	125,460.00	125,802.00	125,802.00	125,802.00	125,802.00	from water \$41,796, from sewer \$84,006
<b>Total Non-Departmental Revenue</b>				<b>\$125,819.48</b>	<b>\$125,922.45</b>	<b>\$125,843.53</b>	<b>\$125,842.00</b>	<b>\$125,842.00</b>	
12	00	563	BOND PRINCIPAL & INTEREST PAYMENTS EXPENSE	125,478.07	125,375.85	125,384.59	125,385.00	125,385.00	Series 2019A-payments made twice a year to Security Bank of Kansas City
12	00	565	BOND FEES EXPENSE	500.00	550.00	550.00	500.00	500.00	
<b>Total Non-Departmental Expenses</b>				<b>\$125,978.07</b>	<b>\$125,925.85</b>	<b>\$125,934.59</b>	<b>\$125,885.00</b>	<b>\$125,885.00</b>	
						<b>Ending Cash Account</b>		<b>\$1,191.28</b>	Estimated-For use toward next payment
=====									
<b>Outstanding Debt as of 1/1/2024</b>									
Series 2021 Bonds (refi of 2014 Issue)				\$2,344,678.34					
2005 Site Lease				\$3,654,948.47					
Series 2019 Bonds				\$702,100.00					
Series 2019A Bonds				\$1,467,900.00					
<b>Total Outstanding Debt</b>				<b>\$8,169,626.81</b>					

Breakdown of 03-01-531

180,625.74

generator PM agreements for Hwy MM lift gen-\$600, Himmel li	1,900.00	Annual
Omnisite monitoring of 8 lift stations at \$276 each	2,208.00	Annual
Omnisite monitoring of CCWWTF	450.00	Annual
Sewer main jetting (outside services)	\$10,000	Annual
Aeration diffuser maintenance	\$8,000	Annual
Lift Station maintenance agreement (Vandevanter)	13,000	Annual
Replacement pump(s) at CCWW	18,500	Annual
CCWW Blower belt replacements	3,000	yearly
Austin Oaks lift station repairs-part from Sewer R&R	25,068	\$27,377.
Relocate Influent/RAS at CCWW (outside contractor)	\$30,000	
Auger screener maintenance	\$8,000	
CCWWTF Generator repairs	\$7,000	
Replacement pump(s) at CCWW-2nd one	18,500	
Misc,	35,000.00	

**Total 180,625.74**

2024 Payroll Worksheet 2% Cost of living, 1% Merit

**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.**

Terry in as 72 hour pay period

Salary Worksheet			# of pay		Regular	Estimate	Estimated	Regular	OT	Unused	Total Wages
Employee	New Class	Date Hired	periods	Wage	Hours	OT hours	Vacation	Wages	Wages	Vacation	
Terry Foster *	G12, MidQ		21	99,745.96	1512	0	160	72,507.64	0.00	7,672.77	80,180.41
Terry Foster *	G12, 3Q	10/17/2007	05	100,743.42	360	0	0	17,436.36	0.00	0.00	17,436.36
Steve Davis	G8, 1Q		18	31.19	1528	105	40	47,660.76	4,912.68	1,247.66	53,821.11
Steve Davis	G8, MIDQ	8/30/2012	08	31.50	640	45	0	20,162.25	2,126.49	0.00	22,288.74
Brian Johnson	G7, 1Q	1/4/2021	01	27.80	168	5	40	4,669.56	208.46	1,111.80	5,989.82
Brian Johnson	G7, 1Q		25	28.07	2000	145	0	56,145.90	6,105.87	0.00	62,251.77
Michael Pirtle	G9, MidQ		04	73,513.44	1	0	40	11,309.76	0.00	1,413.72	12,723.48
Michael Pirtle	G9, MidQ	2/14/2022	22	74,248.57	1	0	0	62,825.72	0.00	0.00	62,825.72
Kim Mergenthal	G5, 1Q		11	24.03	880	5	20	21,147.46	180.23	480.62	21,808.31
Kim Mergenthal	G5, 1Q	5/23/2023	15	24.27	1200	10	0	29,125.81	364.07	0.00	29,489.89
Nathan James	G7, 1Q		20	26.76	1688	115	40	45,178.98	4,616.93	1,070.59	50,866.50
Nathan James	G7, 1Q	10/3/2022	06	27.03	480	35	0	12,975.58	1,419.20	0.00	14,394.78
Steven Pinkerton	G7,1Q		18	27.80	1528	105	20	42,470.76	4,377.71	555.90	47,404.37
Steven Pinkerton	G7,1Q	8/29/2022	08	28.07	640	45	0	17,966.69	1,894.92	0.00	19,861.61
Sarah Miller	G7, MinQ		02	26.23	160	10	0	4,197.50	393.52	0.00	4,591.02
Sarah Miller	G7, MinQ	1/17/2023	24	26.50	1920	140	0	50,873.75	5,564.32	0.00	56,438.06
Alex Fenger-PT	G7, 1Q		26	26.75	520	0	0	13,912.39	0.00	0.00	13,912.39
Alex Fenger-PT	G7, 1Q	12/17/2022	00	27.02	0	0	0	0.00	0.00	0.00	0.00
Drew James-PT	G7, MinQ		22	26.23	440	0	0	11,543.14	0.00	0.00	11,543.14
Drew James-PT	G7, MinQ	10/25/2023	04	26.50	80	0	0	2,119.74	0.00	0.00	2,119.74
<b>Total of 8 full time and 2 part time employees</b>											<b>\$589,947.22</b>
*Terry Foster is budgeted for 72 hour work periods, taking off 26 unpaid days in 2024 due to budget cuts.											<b>Use \$593,000.00</b>

Salary Worksheet			# of pay		Regular	Estimate	Estimated	Regular	OT	Unused	Total Wages	
Employee	New Class	Date Hired	periods	Wage	Hours	OT hours	Vacation	Wages	Wages	Vacation		
Linda Haynes	G10, MaxQ		17	94,691.57	1	0	40	61,913.72	0.00	1,820.99	63,734.71	
Linda Haynes	G10, MaxQ	8/16/1994	09	95,638.48	1	0	0	33,105.63	0.00	0.00	33,105.63	
Casey Powelson	G5, MidQ		22	25.42	1,760	88	96	44,736.38	3,355.23	2,440.17	50,531.78	
Casey Powelson	G5, MidQ	10/23/2017	04	25.67	320	16	0	8,215.23	616.14	0.00	8,831.37	
<b>Total of 2 full time employees</b>											<b>Total \$156,203.49</b>	
											<b>Use \$157,000.00</b>	
Percents of each fund					01-02	02-02	03-02	10-02	Total			
Linda Haynes	34-33-33-0				21,669.80	21,032.45	21,032.45	0.00	63,734.71			
Linda Haynes	34-33-33-0				11,255.91	10,924.86	10,924.86	0.00	33,105.63			
Casey Powelson	10-42-42-06				5,053.18	21,223.35	21,223.35	3,031.91	50,531.78			
Casey Powelson	10-42-42-06				883.14	3,709.17	3,709.17	529.88	8,831.37			
<b>Totals</b>					<b>\$38,862.03</b>	<b>\$56,889.83</b>	<b>\$56,889.83</b>	<b>\$3,561.79</b>	<b>\$156,203.49</b>			
					<b>Use \$39,000.00</b>	<b>\$57,100.00</b>	<b>\$57,100.00</b>	<b>\$3,800.00</b>	<b>\$157,000.00</b>			
					24.84%	36.37%	36.37%	2.42%	100.00%			

Salary Worksheet			# of pay		Regular	Estimate	Estimated	On Call	Regular	OT	Unused	Total Wages
Employee	New Class	Date Hired	periods	Wage	Hours	OT hours	Vacation	Pay	Wages	Wages	Vacation	
Robert Hamlin	G10, 3Q		14	92,081.60	1	0	40	0.00	49,582.40	0.00	1,770.80	51,353.20

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Robert Hamlin	G10, 3Q	7/9/2021	12	93,002.42	1	0	0	0.00	42,924.19	0.00	0.00	42,924.19
Daniel Hacker	G8, MinQ		14	59,462.41	1	0	40	0.00	32,018.22	0.00	1,143.51	33,161.73
Daniel Hacker	G8, 1Q	7/11/2022	12	60,057.03	1	0	0	0.00	27,718.63	0.00	0.00	27,718.63
Allen Hance	G8, MinQ		18	55,572.34	1	0	40	0.00	38,473.16	0.00	1,068.70	39,541.86
Allen Hance	G8, MinQ	8/31/2020	8	56,128.07	1	0	0	0.00	17,270.17	0.00	0.00	17,270.17
Robert Noble	G3, 1Q		17	19.80	1360	95	40	1,400.00	28,325.55	2,821.24	791.93	31,938.72
Robert Noble	G3, 1Q	8/14/2020	9	20.00	720	55	0	875.00	15,272.25	1,649.69	0.00	16,921.94
Benjamin Fick	G3, MidQ		2	24.61	160	15	40	350.00	4,287.60	553.73	984.40	5,825.73
Benjamin Fick	G3, MidQ	1/25/2021	24	24.86	1920	135	0	1,925.00	49,648.71	5,033.36	0.00	54,682.07
Benjamin Morgel	G3, MinQ		16	18.66	1280	80	40	1,400.00	25,279.42	2,238.70	746.23	28,264.35
Benjamin Morgel	G3, MinQ	7/31/2023	10	18.84	800	70	0	875.00	15,948.89	1,978.45	0.00	17,927.33
Kelsey Nolting	G3, MinQ		23	18.66	1840	120	20	1,750.00	36,076.67	3,358.04	373.12	39,807.83
Kelsey Nolting	G3, MinQ	11/13/2023	3	18.84	240	30	0	525.00	5,047.17	847.91	0.00	5,895.07
#1-New Part time/temporary person for mowing				16.00	600	0	0	0.00	9,600.00	0.00	0.00	9,600.00
#2-New Part time/temporary person for mowing				16.00	600	0	0	0.00	9,600.00	0.00	0.00	9,600.00

Total of 7 full time and 2 part time employees.											Total	\$432,432.83
											Use	\$435,000.00

Percents of each fund		01-01	02-01	03-01	04-01	Total	L-3 Benefit Program	
Robert Hamlin	1-47-47-5	513.53	24,136.00	24,136.00	2,567.66	51,353.20	Police-Gen Rev 10.9%	64,637.00
Robert Hamlin		429.24	20,174.37	20,174.37	2,146.21	42,924.19	Other-Gen Rev 12.7%	12,382.50
Daniel Hacker	1-44-45-10	331.62	14,591.16	14,922.78	3,316.17	33,161.73	Other-Water 12.7%	32,270.70
Daniel Hacker		277.19	12,196.20	12,473.38	2,771.86	27,718.63	Other-Sewer 12.7%	33,921.70
Allen Hance	0-48-47-5	0.00	18,980.09	18,584.67	1,977.09	39,541.86	Other-Street 12.7%	3,048.00
Allen Hance		0.00	8,289.68	8,116.98	863.51	17,270.17	Other-Trash 12.7%	482.60
Robert Noble	2-43-55-Actual	618.77	13,303.65	17,016.30	1,000.00	31,938.72	<b>Total</b>	<b>\$146,742.50</b>
Robert Noble		318.44	6,846.43	8,757.06	1,000.00	16,921.94		
Benjamin Fick	0-50-50-Actual	0.00	2,412.86	2,412.86	1,000.00	5,825.73		
Benjamin Fick		0.00	26,841.04	26,841.04	1,000.00	54,682.07		
Benjamin Morgel	1-42-57-Actual	272.64	11,451.03	15,540.68	1,000.00	28,264.35		
Benjamin Morgel		169.27	7,109.48	9,648.58	1,000.00	17,927.33		
Kelsey Nolting	1-49-50-Actual	388.08	19,015.84	19,403.92	1,000.00	39,807.83		
Kelsey Nolting		48.95	2,398.59	2,447.54	1,000.00	5,895.07		
#1-New Part time/temporary person fc	1-49-50-Actual	86.40	4,233.60	4,320.00	960.00	9,600.00		
#2-New Part time/temporary person fc	1-49-50-Actual	86.40	4,233.60	4,320.00	960.00	9,600.00		
<b>Totals</b>		<b>\$3,540.54</b>	<b>\$196,213.62</b>	<b>\$209,116.17</b>	<b>\$23,562.51</b>	<b>\$432,432.83</b>		
	<b>Use</b>	<b>\$4,000.00</b>	<b>\$197,000.00</b>	<b>\$210,000.00</b>	<b>\$24,000.00</b>	<b>\$435,000.00</b>		
		0.92%	45.29%	48.28%	5.52%	100.00%		

Salary Worksheet		# of pay periods	Regular	Estimate	Estimated Unused Vacation	Regular	OT	Unused	Total
Employee	New Class		Hours	OT hours	Hours	Wages	Wages	Vacation	Wages
Deb Freise **	G5, 3Q	22	64,675.61	1,408	80	43,780.41	0.00	2,487.52	46,267.94
Deb Freise **	G5, MaxQ	11/4/2002 04	65,322.37	256	0	8,039.68	0.00	0.00	8,039.68
<b>Total of 1 full time employees</b>									<b>\$54,307.61</b>
**Deb Freise is budgeted for 64 hour work periods, taking off 52 unpaid days in 2024 due to budget cuts.									<b>Use \$54,500.00</b>

Employee Insurance Expense								Payroll Grand total		\$1,239,500.00
	General	Water	Sewer	Street	Trash	Total				
8 Police	96,000.00	0.00	0.00	0.00	0.00	96,000.00	<b>Grand total of payroll</b>			
2 Office	5,961.78	8,728.66	8,728.66	0.00	580.89	24,000.00	General Revenue	690,500.00		
7 Maintenance	772.41	38,041.38	40,551.72	4,634.48	0	84,000.00	Water	254,100.00		
1 Court	12,000.00	0.00	0.00	0.00	0.00	12,000.00	Sewer	267,100.00		
<b>Total</b>	<b>\$114,734.20</b>	<b>\$46,770.04</b>	<b>\$49,280.39</b>	<b>\$4,634.48</b>	<b>\$580.89</b>	<b>\$216,000.00</b>	Street	24,000.00		
							Trash	3,800.00		
							<b>Total</b>	<b>\$1,239,500.00</b>		

@ Annual average of \$12,000 per employee  
\$216,000.00 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
<b>2024</b> ½ computer-Maintenance Dept.	07-01-516		\$2,328.98	\$2,328.98
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
1/3 replace mower +balance left from 2019 purchase	07-01-516		\$5,800.00	\$5,800.00
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	\$7,500.00	\$19,760.13	\$27,260.13
paint chlorine contact tanks (2)	07-01-531	\$40,000.00	\$0.00	\$40,000.00
replace chlorine injection	07-01-531	\$8,000.00	\$7,772.58	\$15,772.58
replace electric controls etc.	07-01-531	\$8,000.00	\$54,180.00	\$62,180.00
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	\$120,000.00	\$140,000.00
replace well pump	07-01-531		\$119,811.25	\$119,811.25
well house valves and plumbing	07-01-531		\$58,873.79	\$58,873.79
paint water tower	07-01-531	\$185,000.00	\$0.00	\$185,000.00
1/3 1 ton dump truck-used for difference after trade in of 2001 dump truck on 2016 F350	07-01-535		\$12,000.00	\$12,000.00
replace utility truck-balance left from 2022 bucket truck	07-01-535		\$17,300.00	\$17,300.00
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		\$8,000.00	\$8,000.00
½ replace computer/printer/monitor-City Hall	07-02-516		\$809.10	\$809.10
		<b>\$268,500.00</b>	<b>\$586,231.10</b>	<b>\$854,731.10</b>



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

Item	Acct #	Amount	From last yr Carried over	Total Budget
<b>2024</b> ½ computer-Maintenance Dept.	08-01-516		\$2,328.99	\$2,328.99
½ replace locator	08-01-516		\$5,000.00	\$5,000.00
½ 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
1/3 replace mower +balance left from 2019 purchase	08-01-516		\$5,800.00	\$5,800.00
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		\$80,000.00	\$80,000.00
large lift station repair	08-01-531	\$10,000.00	\$17,377.26	\$27,377.26
muffin monster repair	08-01-531		\$39,897.02	\$39,897.02
replace blower/motor	08-01-531	\$15,000.00	\$19,001.06	\$34,001.06
replace electric panels, starters, contactors etc	08-01-531		\$22,803.12	\$22,803.12
replace grinder pump	08-01-531	\$16,000.00	\$41,104.51	\$57,104.51
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	\$16,000.00
replace skimmer grinder pump	08-01-531	\$6,000.00	\$1,570.00	\$7,570.00
replace valves & plumbing	08-01-531	\$20,000.00	\$19,956.98	\$39,956.98
sludge removal services-Need to reclass 10,000 of this to 08-01-516	08-01-531	\$10,000.00	\$20,000.00	\$30,000.00
generator repairs	08-01-531	\$17,500.00		\$17,500.00
replace UV	08-01-531	\$8,000.00		\$8,000.00
1/3 1 ton dump truck	08-01-535		\$25,000.00	\$25,000.00
add 3rd blower, motor, and piping	08-01-562		\$30,000.00	\$30,000.00
½ paint/repair building	08-01-586		\$6,824.00	\$6,824.00
½ replace furnace	08-01-586		\$8,500.00	\$8,500.00
½ replace computer/printer/monitor-City Hall	08-02-516		\$809.08	\$809.08
<b>Total</b>	<b>Total</b>	<b>\$110,500.00</b>	<b>\$532,252.31</b>	<b>\$642,752.31</b>

## 2024 Street Plan

### Asphalt

Street crack seal (outside service)	\$15,000.00
Asphalt paving (outside service) Briarwood & Monterey Estates	\$101,000.00
Patching (material only)	<u>\$10,000.00</u>

**Total Asphalt Portion of the Street Plan \$126,000.00**

### Concrete

#### Subcontracted concrete work

Repair 45 sections of concrete streets as needed, to be determined by the Mayor and Public Works Superintendent (Each section is approximately 13 ft. x 20 ft. = 260 sq. ft. per section at \$10.45 per sq. ft.) (Using average of 2023 Orth Concrete price of \$8.78 regular and \$12.12 high early.)	<u>\$125,000.00</u>
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**Total Concrete Portion of the street plan \$125,000.00**

**Grand Total \$251,000.00**