

City of Cassville



Fiscal Year 2018

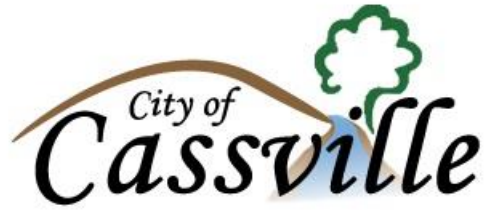
*Operating and
Capital Budget*

A hub for
living, working
and playing in
America's Real
Hometown



CITY OF CASSVILLE
2018 OPERATING AND CAPITAL BUDGET
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Elected Officials

Mayor

Bill Shiveley

Aldermen

Jerry Marple, North Ward

Jon Horner, North Ward

Cindy Carr, South Ward

Mike Vining, South Ward

City Staff

City Administrator

Steve Walensky

Management Team

Dana Kammerlohr, Police Chief

Jennifer Evans, City Clerk/Finance Officer

David Brock, Director of Public Works

MISSOURI



8 miles from Roaring River State Park

20—30 miles from Table Rock Lake

30 miles from Eureka Springs, AR

40 miles from Bentonville/Rogers/Springdale AR area

50 miles from Branson, MO

60 miles from Springfield, MO

60 miles from Joplin, MO

Live, Work Play



City of Cassville

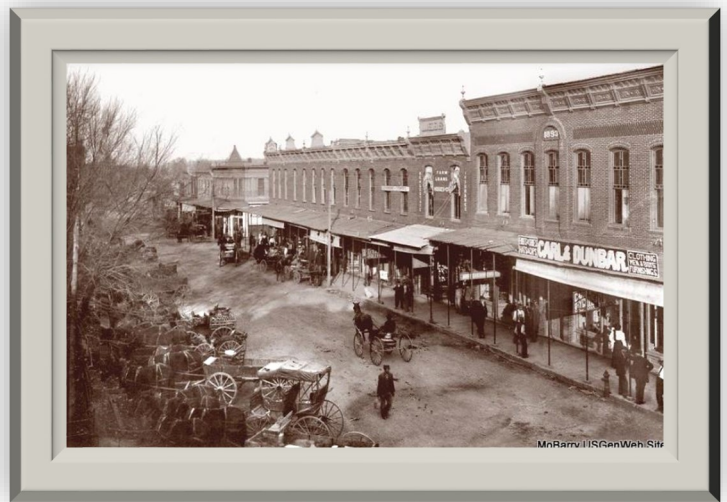
At a Glance

Date of Incorporation: July 7, 1891

Form of Government: Mayor—City
Administrator—Board of Aldermen

Land Area: 3.22 square miles

2016 Budget: \$5,451,593



Education

Cassville R-IV School District: Pre-K
through grade 12, enrollment 1,822

Crowder College: Associate's and
Bachelor of Science Degrees, enroll-
ment 450 at Cassville campus

Demographics

Population: 3,266

Median Age: 40

Median Household Income: \$40,271

Average Household Size: 2.4



Major Employers

Regal Beloit

Cassville R-IV School District

Mercy Health Center

Walmart

Justin Boot

Arning Canopy Systems

Able2

Barry Electric Cooperative

Introduction and Overview

In this section:

- Vision, Mission and Core Values
- Budget Message
- Organizational chart
- Personnel
- Budget Process
- Basis of Budgeting



Water Fiscal Government
Police Responsibility Sewer Cents
Revenue Policy Mayor
Dollars Court Money Council Administration Expense
Planning Priorities Streets Citizens
Finances Parks

City of Cassville Vision and Mission

OUR VISION:

To make the City of Cassville a hub for living, working and playing in America's real hometown.

OUR MISSION:

The City of Cassville is committed to ensuring a safe, beautiful, thriving community for residents, visitors and businesses, creating strong futures built from rich histories.

OUR CORE VALUES:

- Customer Service: We help those we serve achieve great performance in their lives
- Excellence and Learning: We strive to do our very best in everything that we do, while continually learning and improving
- Togetherness: We believe we are better together than any one is alone
- Integrity: We dedicate ourselves to the highest levels of ethical and professional conduct
- Respect: We honor and value the ideas and opinions of others on the journey to our vision.
- Innovation: We creatively and objectively think and apply
- Stewardship: We consistently act as responsible stewards of our resources

OUR GOALS:

1. To build and maintain a strong foundation while delivering, improving and expanding City services
2. To make Cassville a destination for visitors to experience the beauty of the Ozarks while making memories for a lifetime
3. To support, grow and create opportunities for economic growth while maximizing our technology and networking advantage



Budget Message

Dear Honorable Mayor and Council Members

It is with great honor and privilege that I write this 2018 City Administrator budget message. I hope that you and the community agree that this 2018 budget serves as a useful plan to administrate the resources enabling us to affect lasting and positive change in the community while remaining fiscally responsible. First and foremost, I must acknowledge the work of the City's Management Team in helping to develop this budget. Many hours are logged by each Department Head to develop a responsible budget that meets the needs of the City. I could not complete the task without their input and recommendations. In particular, I would like to thank our City Clerk/Finance Officer Jennifer Evans. She has put many hours into this budget and I truly appreciate and am grateful for her dedication and skill set. It could easily be said that the City Budget is the most important policy that the City Council must adopt each year. The budget is the plan for the next year that defines the level of services and projects that we provide our community. We begin the development of the 2018 Budget with the goal of creating a budget that moves to make Cassville "America's Real Hometown", while also being financially responsible and prudent. In doing so, we focus on the impact of the services that our City government provides on the lives of the residents and guests of the community. As City Officials, we not only need to be fiscally responsible, but we must also think beyond the numbers to consider the value and quality of the services we deliver and how that resonates with the public we serve. This budget was developed with the goal of maximizing the services that residents of the City of Cassville expect with the aim of making improvements while remaining fiscally responsible.

The key initiatives that are emerging in this budget year:

Stormwater Enhancements. With the creation of the HEC-RAS (Hydrologic Engineering Center's - River Analysis System), we will be positioned to determine the best option for the 7th street bridge completion. Implementation of the HEC-RAS will create the prioritization of flow improvements through our area. Our mission, as it relates to stormwater control, is to reduce damages to our community while moving the water out of Cassville as fast as possible.

Transportation Plan. We now have a three-year plan for thoroughfares that provide clarity on what locations will be addressed each year with the annual available funding. This new plan will provide communication to our community on what actions the city plans to undertake and complete each of the next three years.

Parks Actions. Relocation of the baseball field to the batting cage location will remove the most commonly damaged area of the park during flooding. Constructing additional parking for guests in that location will approximately double the available parking for the city parks guests. In addition to that this year we will develop a "Parks Three Year Plan" creating a roadmap for an improvement strategy for our parks system, including plans for Greenway Trail Enhancements.

Collection System Improvement Project. With the engineering firm Allgeier, Martin and Associates selected as the City's engineering consultants, the advance of the plans to begin rehabilitation to our

sewer collections system will commence and with funding expected this year, actual repairs are planned to be launched addressing our Inflow and Infiltration problems.

City Hall Staff Reorganization. To better prepare for meeting our new Vision, Mission and Goals, we have reviewed and revised the staffing responsibilities for the Police Administration area and front office staff. These changes will positively affect the new communication plan, website revitalization, and branding of the city for and to our citizens.

The 2018 Budget is our financial plan which will continue to provide our residents, businesses and guests with a full scope of high quality municipal services. Our programs, special events, and safety enhance life in our City. This budget also provides guidance for us to complete all the projects, improvements to our parks, facilities, infrastructure, and other amenities that make our community so desirable. These changes in how we conduct business are being accomplished with no increase in our projected revenues for sales tax, but have taken a conservative approach to managing actual receipts closer to our budgeted revenues. Projected sales tax revenues have not changed over the last 6 years. Managing expenses well below earned sales tax has built fund balances so we can now take advantage of the margins between budgeted revenues and actual receipts. Our Enterprise Funds have received steady increases in rates to keep pace with inflationary changes and have built reserves for asset replacement and emergency needs for our water and wastewater systems. We do not forecast additional sales in either fund for 2018. Our continued progress with managing our debt is a long term plan and we are making solid progress in debt reductions. With the passage of the \$11,000,000 Revenue Bond election for water and sewer improvements, debt service management will continue to play a critical role for the budget as we look to issue more debt in the next 5 years. Capital projects for this year total \$907,196 compared to our 2017 request of \$491,038. The key differences are the Airport Fuel Facility project which is a 90/10 Grant from MoDOT Aviation, but we show the fully funded project of \$418,418 in our capital plan. We also have a \$60,000 budgeted change in fund balance in the Capital Improvement Fund for augmentation of capital purchases. In comparison to 2017's capital budget, the actual cost to the City is increasing by only 2%.

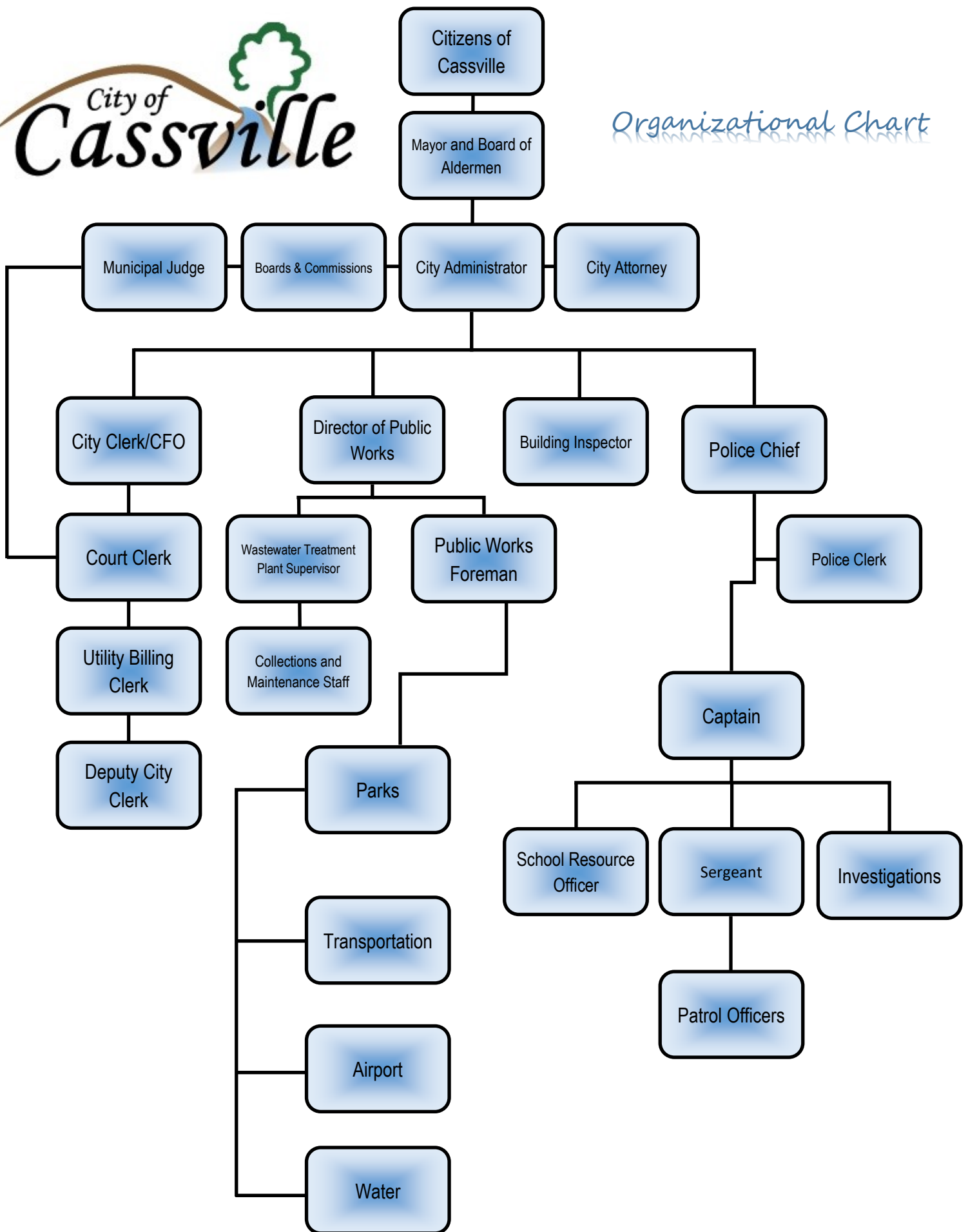
Once again I would like to share my appreciation to our Mayor and City Council for their vision and direction through this process and all the hard work of our Department Heads and staff. We have a clear plan of maintaining fiscal strength and stability. This budget will enable the City of Cassville to continue its quality of life as a thriving and safe community that cherishes its location, unites in its diversity and evolves to meet the continuous challenges that success brings.

Respectfully submitted,

Steve Walensky
City Administrator



Organizational Chart



Personnel

Several factors affecting the budget relating to personnel are noted. Chief among these are a 2% raise for all fulltime employees and part-time police officers, as well as a staff reorganization which is described as follows:

The Accounting Clerk position (which currently shares duties with the police department as police clerk) was revamped to a Deputy City Clerk position which entailed a switch from hourly to salary, a 3.6% increase in salary, and an increase in vacation accrual from 8 hours per month to 10 hours per month. The total fiscal impact with salary increase and increase in benefits = \$2,357, or 5%. The repurposing of this position comes with the additional duties of communications and public relations, two core functions that align with the City's mission and vision. This position will take on the responsibility of a quarterly newsletter as well as social media and website rebranding, in addition to the existing duties of Accounting Clerk.

Because additional duties were added to the Accounting Clerk, and renamed Deputy City Clerk, the shared duties of Police Clerk were taken from that position. In order to facilitate the City's priority of creating a safe place to live, an additional position in the police department of fulltime Police Clerk was created. This position will be staffed by an officer, which adds additional patrol as needed. This position will allow officers to spend more time policing the City and less time doing administrative tasks. The total fiscal impact of this new position with salary and benefits = \$46,029.

The Court Clerk position was reduced to part time. The existing court clerk was moved to the Utility Billing Clerk position to fill a vacancy due to the retirement of the current employee holding that job. The net fiscal impact by reducing the Court Clerk to part time, but moving the higher paid staff over to utility billing resulted in a savings of \$28,049.

The net effect of all staff reorganization changes resulted in an increase of \$20,337 in personnel costs spread out over all funds.

	Salary plus benefits	
Accounting Clerk	\$ 43,240	
Deputy City Clerk	\$ 45,597	
Fiscal Impact	<u>\$ 2,357</u>	Increase in cost
Court Clerk Fulltime	\$ 47,280	
Court Clerk Parttime	\$ 15,508	
Fiscal Impact	<u>\$ 31,772</u>	Decrease in cost
Court Clerk Fulltime	\$ 47,280	
Utility Billing Fulltime	\$ 43,557	
Fiscal Impact	<u>\$ 3,723</u>	Increase in cost
Police Clerk Fulltime	\$ 46,029	
Fiscal Impact	<u>\$ 46,029</u>	Increase in cost
Net Effect of Staff Realignments	\$ 20,337	Increase in Personnel costs

Budget Process

Although Missouri State Statutes only require that the General fund and Special Revenue funds be annually appropriated, all funds of the City of Cassville are budgeted. Budgets are viewed as a management control tool and a financial plan to monitor and measure expenditure levels. Budgeting of the enterprise activity is necessary to ensure the level of user rates is sufficient to cover costs and meet bondholder requirements for debt coverage.

The annual budget is adopted by the 31st of December of the previous year by the Board of Aldermen. After the budget is established, any budgetary changes or adjustments require approval of the Board and are made six months after the beginning of the fiscal year and again at year end. The board of Aldermen's budget policy sets the parameters for the annual budget process, including priority of services, balancing the budget and internal controls.

The budget calendar for the City of Cassville's 2018 Budget is as follows:

July 10, 2017 – 6 months' actual revenues and expenditures are reviewed and any budget adjustments to the 2017 budget needed are made

September 5, 2017 – Worksheets, year-to-date revenue and expense report and instructions for the 2018 budget sent to departments

October 16, 2017 – Worksheets returned to Finance Department

October 17 – 27 – Budget meetings with Department heads, Finance Officer and City Administrator to make adjustments to departmental budgets

October 30, 2017 – Budget draft provided to department heads for final review

November 20, 2017 – Budget work session with Mayor and Board of Aldermen for presentation of budget draft

December 11, 2017 – Final Budget presented to Board of Aldermen for adoption

December 29, 2017 – 2017 Year end budget adjustment recommendation made to Board of Aldermen based on 12 months' actual revenues and expenditures.

Basis of Budgeting

The city of Cassville uses a “cash basis” of budgeting for all fund types. This means that the city budget is based on expected cash receipts and disbursements. Encumbrances and depreciation are not budgeted. City expenditures may not exceed the amounts appropriated. In the case of an emergency or a contingency, which was not reasonably foreseeable, a budget amendment would be required.

The City’s budget represents a financial plan for the fiscal year setting forth all estimated expenditures, revenues and other financing sources for the ensuing budget year, together with the corresponding figures for the previous fiscal year. In estimating the anticipated revenues, consideration must be given to any unexpected surpluses and the historical data of sales tax receipts. Further, the budget must show a balanced relationship between the total proposed expenditures and the total anticipated revenues with the inclusion of beginning funds.

Basis of Accounting

All governmental fund types use the modified accrual basis of accounting. Under the modified accrual basis of accounting, revenues are recognized when susceptible to accrual (i.e., when they become both measurable and available). “Measurable” means the amount of the transaction can be determined and “available” means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. Expenditures are recorded when the related fund liability is incurred. Principal and interest on general long-term debt are recorded as fund liabilities when due. Those revenues susceptible to accrual are sales tax, Missouri County Aid Road Trust (CART) funds, and franchise tax.

Proprietary fund types utilize the accrual basis of accounting. Under this method, revenues are recorded when earned and expenses are recorded at the time liabilities are incurred.

Bridging the Basis of Budgeting and Accounting

Some of the differences between the cash basis of budgeting and the accrual method of accounting are:

Debt payment for principal – budgeted as an expense item, adjusted at year-end against the liability

Depreciation – recorded for proprietary funds on an accrual basis, eliminated for budget purposes

Encumbrances – recorded as a reserve of fund balance on the modified accrual basis, on a cash basis for budgeting recorded as a reserve of budgeted funds.

Compensated Absences – adjusted annually using the accrual method, not budgeted but absorbed by turnover and usage.

Tax revenue accruals – even though tax revenues are accrued when they become collectable, it will translate to twelve months of tax revenue matching twelve months of budgeted revenue.

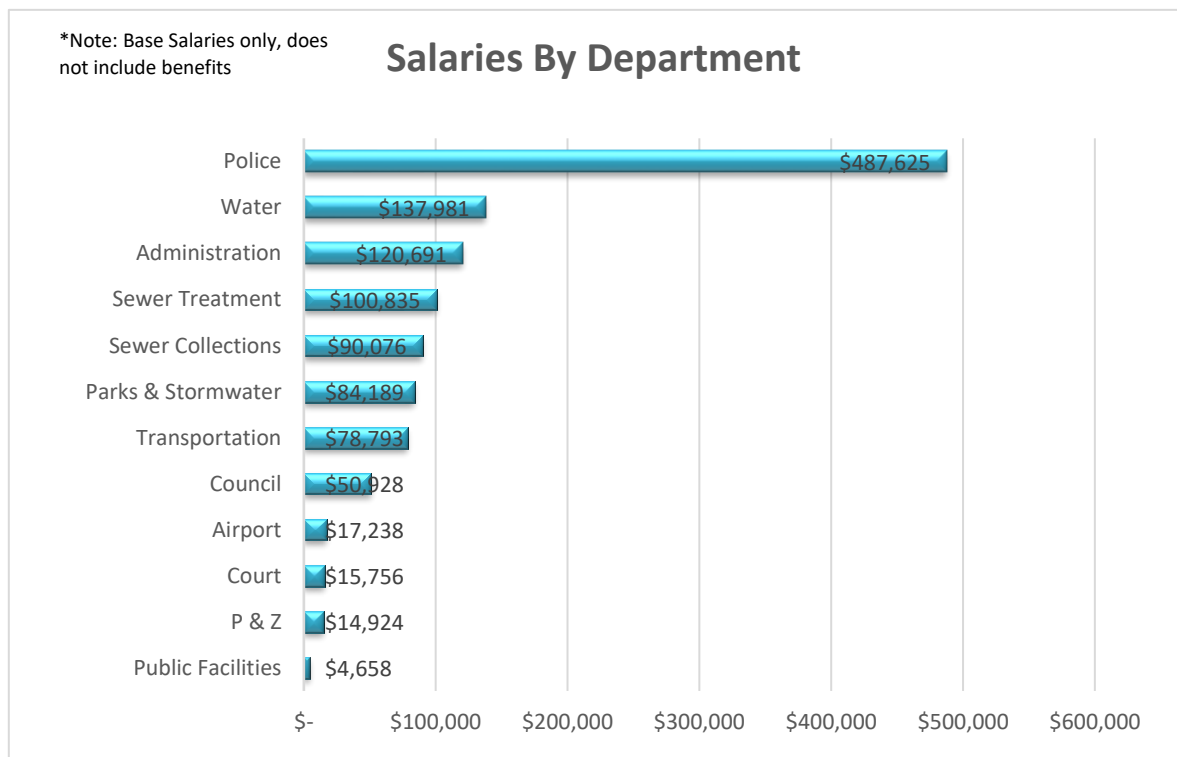
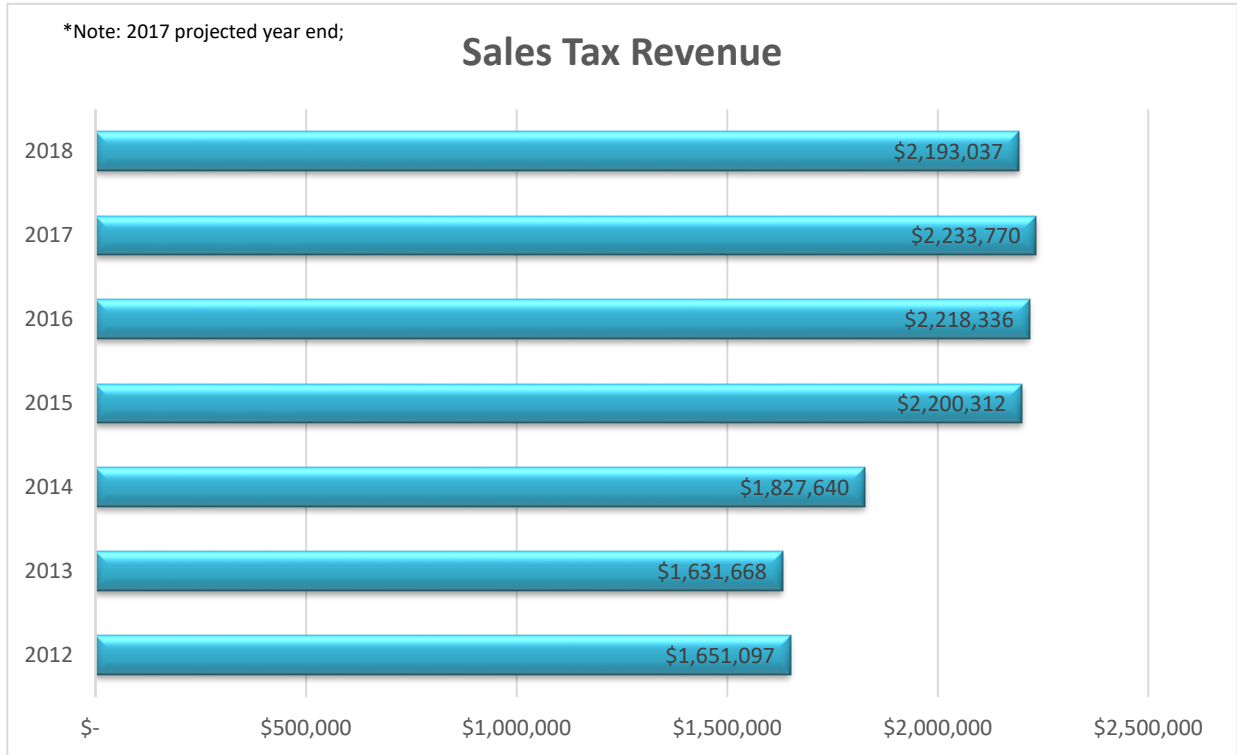
**CITY OF CASSVILLE
OPERATING AND CAPITAL BUDGET
SUMMARY**

GENERAL FUND																	
	Estimated Fund Balance 1/1/2018	Grant Revenue	Tax Revenue	Sales Revenue	Other Revenue	Transfers In	D.S. Reserve	Total Revenue	Payroll Expense	Operating Expense	Capital Expense	Debt Service	Transfers Out	Total Expense	2018 Revenue over Expenses	Reduction in Fund Balance	Estimated Fund Balance 12/31/2018
Administration		\$ -	\$ 923,363	\$ 226,000	\$ 162,608	\$ -	\$ -	\$ 1,311,971	\$ 163,454	\$ 284,054	\$ -	\$ -	\$ -	\$ 447,508	\$ 864,463	\$ -	
Police Department		68,378	-	-	89,069	-	-	\$ 157,447	686,258	136,689	-	-	-	\$ 822,947	(665,500)	-	
Municipal Court		-	-	-	6,540	-	-	\$ 6,540	17,630	17,797	-	-	-	\$ 35,427	(28,887)	-	
City Council		-	-	-	-	-	-	\$ -	59,420	5,575	-	-	-	\$ 64,995	(64,995)	-	
Public Facilities		-	-	-	-	-	-	\$ -	6,744	37,851	-	-	-	\$ 44,595	(44,595)	-	
Planning & Zoning		-	-	-	3,500	-	-	\$ 3,500	20,105	6,325	-	-	-	\$ 26,430	(22,930)	-	
Municipal Airport		376,576	-	-	11,500	-	-	\$ 388,076	25,152	23,904	-	-	376,576	\$ 425,632	(37,556)	-	
TOTAL	\$ 1,747,793	\$ 444,954	\$ 923,363	\$ 226,000	\$ 273,217	\$ -	\$ -	\$ 1,867,534	\$ 978,763	\$ 512,195	\$ -	\$ -	\$ 376,576	\$ 1,867,534	\$ -	\$ -	\$ 1,747,793
SPECIAL REVENUE FUNDS																	
	Estimated Fund Balance 1/1/2018	Grant Revenue	Tax Revenue	Operating Revenue	Other Revenue	Transfers In	D.S. Reserve	Total Revenue	Payroll Expense	Operating Expense	Capital Expense	Debt Service	Transfers Out	Total Expense	2018 Revenue over Expenses	Reduction in Fund Balance	Estimated Fund Balance 12/31/2018
Economic Development		\$ -	\$ -	\$ -	\$ 685	\$ -	\$ -	\$ 685	\$ -	\$ 5,740	\$ -	\$ -	\$ -	\$ 5,740	\$ (5,055)	\$ 5,055	
Parks & Stormwater		400	461,700	-	-	-	-	462,100	127,604	279,146	55,350	-	-	462,100	-	-	
Transportation		2,300	474,074	1,200	-	-	-	477,574	130,890	139,761	187,400	19,523	-	477,574	-	-	
Capital Improvement		-	461,700	-	-	376,576	-	838,276	-	3,809	581,011	-	313,456	898,276	(60,000)	60,000	
TOTAL	\$ 913,434	\$ 2,700	\$ 1,397,474	\$ 1,200	\$ 685	\$ 376,576	\$ -	\$ 1,778,635	\$ 258,494	\$ 428,456	\$ 823,761	\$ 19,523	\$ 313,456	\$ 1,843,690	\$ (65,055)	\$ 65,055	\$ 848,379
ENTERPRISE FUNDS																	
	Estimated Fund Balance 1/1/2018	Grant Revenue	Tax Revenue	Sales Revenue	Other Revenue	Transfers In	D.S. Reserve	Total Revenue	Payroll Expense	Operating Expense	Capital Expense	Debt Service	Transfers Out	Total Expense	2018 Revenue over Expenses	Reduction in Fund Balance	Estimated Fund Balance 12/31/2018
Water		\$ -	\$ -	\$ 651,700	\$ 54,982	\$ -	\$ -	\$ 706,682	\$ 212,923	\$ 350,760	\$ 40,150	\$ 102,849	\$ -	\$ 706,682	-	\$ -	
Sewer		2,800	-	725,200	68,417	313,456	-	1,109,873	281,410	380,215	35,035	413,213	-	1,109,873	-	-	
TOTAL	\$ 6,592,015	\$ 2,800	\$ -	\$ 1,376,900	\$ 123,399	\$ 313,456	\$ -	\$ 1,816,555	\$ 494,333	\$ 730,975	\$ 75,185	\$ 516,062	\$ -	\$ 1,816,555	\$ -	\$ -	\$ 6,592,015
GRAND TOTAL	\$ 9,253,242	\$ 450,454	\$ 2,320,837	\$ 1,604,100	\$ 397,301	\$ 690,032	\$ -	\$ 5,462,724	\$ 1,731,590	\$ 1,671,626	\$ 898,946	\$ 535,585	\$ 690,032	\$ 5,527,779	\$ (65,055)	\$ 65,055	\$ 9,188,187

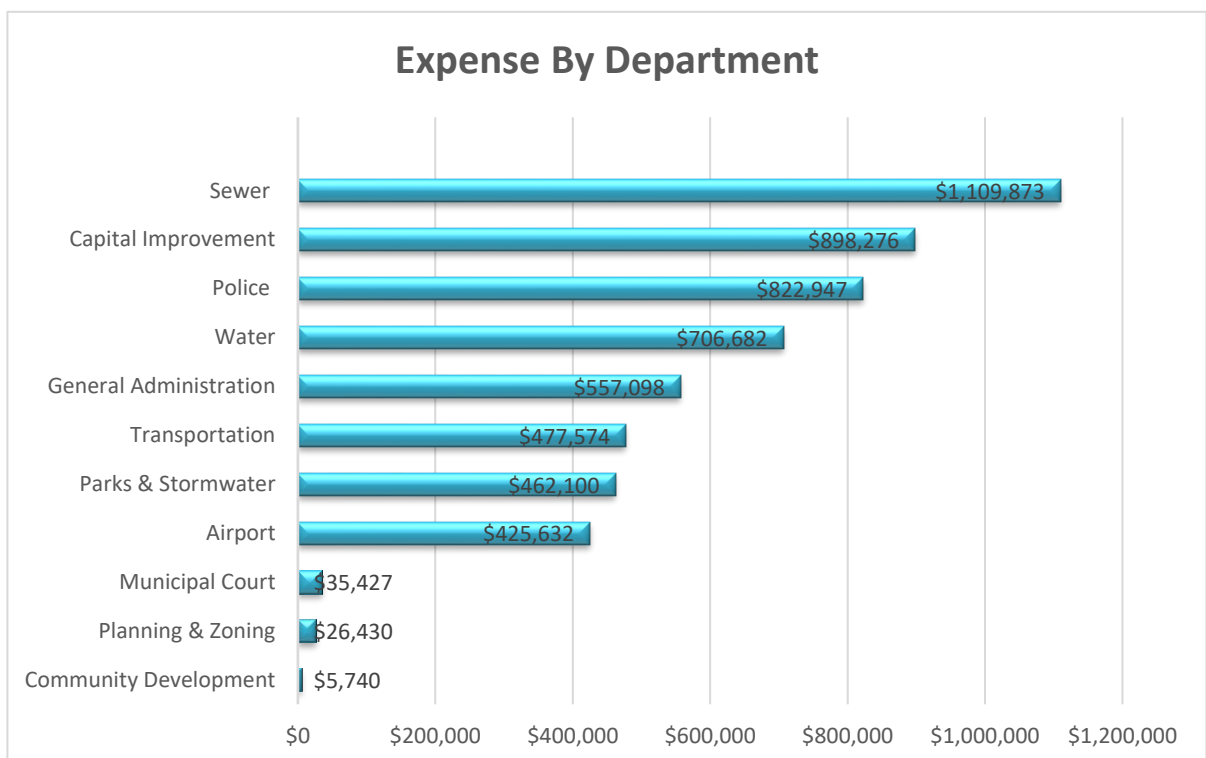
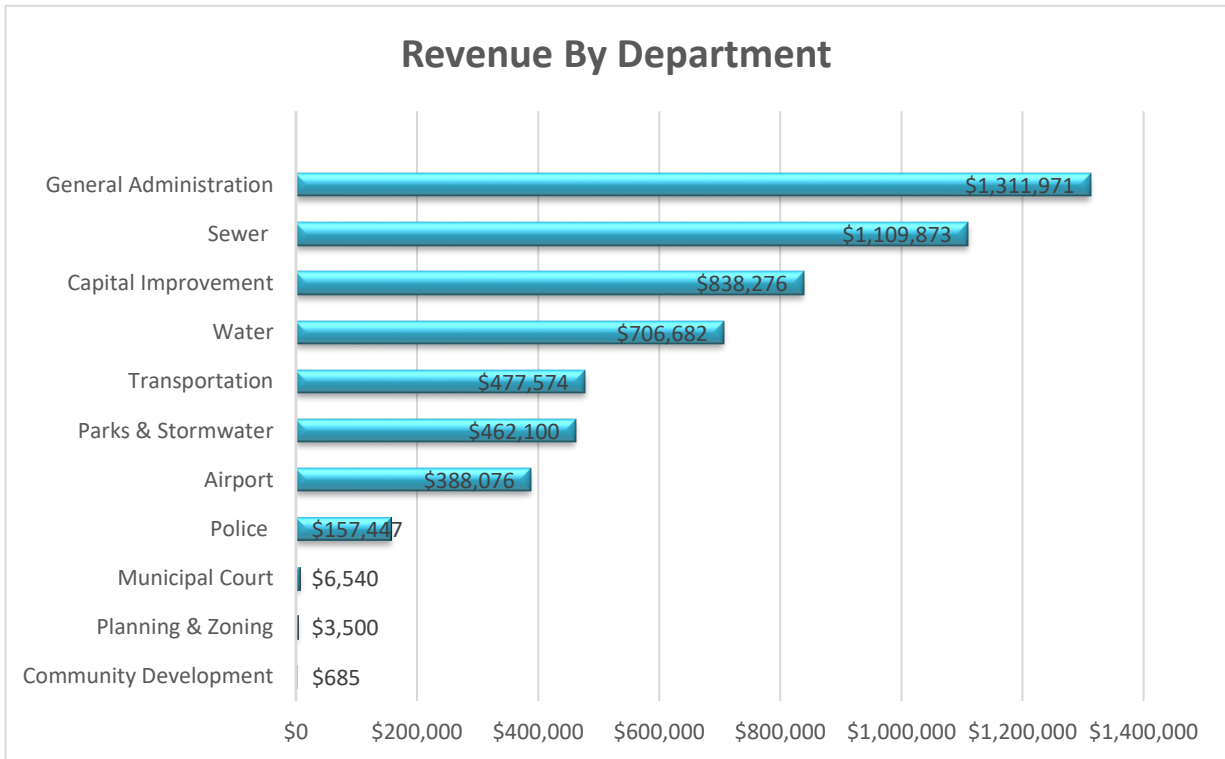
City of Cassville, Missouri
Operating and Capital Budget
Budgeted Changes in Fund Balance

	General Fund	Special Revenue Funds	Enterprise Funds	Total Fund Balance
Audited Ending Fund Balance - December 31, 2016	1,747,793	913,434	6,592,015	9,253,242
Estimated Revenue over expenses in 2017:	-	-	-	-
Estimated Fund Balance - Beginning January 1, 2018:	1,747,793	913,434	6,592,015	9,253,242
Revenues				
Administration	1,311,971	-	-	1,311,971
City Council	-	-	-	-
Police & Court	163,987	-	-	163,987
Planning & Zoning	3,500	-	-	3,500
Airport	388,076	-	-	388,076
Community Development	-	685	-	685
Parks & Stormwater	-	462,100	-	462,100
Transportation	-	477,574	-	477,574
Capital Improvement	-	461,700	-	461,700
Water	-	-	706,682	706,682
Sewer	-	-	796,417	796,417
Total Revenues Budgeted	1,867,534	1,402,059	1,503,099	4,772,692
Operating Expenses				
Administration	447,508	-	-	447,508
City Council	64,995	-	-	64,995
Police & Court	858,374	-	-	858,374
Public Facilities	44,595	-	-	44,595
Planning & Zoning	26,430	-	-	26,430
Airport	49,056	-	-	49,056
Community Development	-	5,740	-	5,740
Parks & Stormwater	-	406,750	-	406,750
Transportation	-	270,651	-	270,651
Capital Improvement	-	3,809	-	3,809
Water	-	-	530,433	530,433
Sewer	-	-	624,625	624,625
Total Operating Expense Budgeted	1,490,958	686,950	1,155,058	3,332,966
Capital Expenses				
Administration	-	-	-	-
Economic Development	-	-	-	-
Police & Court	-	-	-	-
Parks & Stormwater	-	55,350	-	55,350
Transportation	-	187,400	-	187,400
Airport	-	-	-	-
Capital - General	-	581,011	-	581,011
Water	-	-	40,150	40,150
Sewer	-	-	35,035	35,035
Total Capital Expense Budgeted	-	823,761	75,185	898,946
Debt Service				
2002 Bond Issue	-	-	197,299	197,299
2005 Bond Issue	-	-	56,000	56,000
2006A Bond Issue	-	-	20,859	20,859
2014 COP Bond Issue	-	19,523	181,747	201,270
2017 Southern Hills Refinancing	-	-	60,157	60,157
Total Debt Service Budgeted	-	19,523	516,062	535,585
Accrued Reserves				
Water Accrued Asset Reserve	-	-	33,250	33,250
Sewer Accrued Asset Reserve	-	-	37,000	37,000
Total Reserves Budgeted	-	-	70,250	70,250
Transfers in				
Parks & Stormwater	-	-	-	-
Transportation	-	-	-	-
Capital Improvement	-	376,576	-	376,576
Water	-	-	-	-
Sewer	-	-	313,456	313,456
Total Transfers In	-	376,576	313,456	690,032
Transfers out				
General Fund (Airport)	376,576	-	-	376,576
Transportation	-	-	-	-
Capital Improvement Sales Tax	-	313,456	-	313,456
Sewer	-	-	-	-
Total Transfers Out	376,576	313,456	-	690,032
Increase (decrease) in unrestricted fund balance	-	(65,055)	-	(65,055)
Estimated Fund Balance - Ending December 31, 2018	1,747,793	848,379	6,592,015	9,188,187

City of Cassville, Missouri 2018 Operating and Capital Budget



**City of Cassville, Missouri
2018 Operating and Capital Budget**



City of Cassville, Missouri
Capital Budget Requests
General Fund

	Project #	Acct. #	Amount
Administration Department			
Website & logo design, rebranding launch	187251	28-280-7250	\$ 10,000
Financial Software	187252	28-280-7250	85,000
			<u>\$ 95,000</u>
Police Department			
2018 Police Interceptor Explorer with equipment	187301	28-280-7300	\$ 35,000
Stalker Coptrax in car video	187201	28-280-7200	4,721
Stalker Body cameras (10)	187202	28-280-7200	6,695
Stalker Radars (2)	187203	28-280-7200	7,000
AED's (2)	187204	28-280-7200	3,600
Computer holder and stand	187205	28-280-7200	1,300
Laptops with 3yr warranty (2)	187253	28-280-7250	2,078
Computer monitors (6)	187254	28-280-7250	1,099
Handguns (4)	187206	28-280-7200	2,600
Tasers (2)	187207	28-280-7200	3,500
			<u>\$ 67,593</u>
Airport			
Fuel Facility (\$376,000 grant, \$42,000 city share)	187401	28-280-7400	\$ 418,418
			<u>\$ 418,418</u>
TOTAL Capital General Fund Departments			<u>\$ 581,011</u>

City of Cassville, Missouri
Capital Budget Requests
Special Revenue Funds

	Project #	Acct. #	Amount
Aquatic Park Department			
Rubber Mulch	187402	26-261-7400	\$ 9,600
Splash and slam backboard and rim	187208	26-261-7200	1,200
Portable filter vacuum	187209	26-261-7200	3,050
			<u>\$ 13,850</u>
Parks Department			
Replace '91 Ford Tractor	187210	26-260-7200	\$ 28,000
Relocate Baseball Field #2	187403	26-260-7400	7,500
Repair Trail Creek Crossing	187404	26-260-7400	6,000
			<u>\$ 41,500</u>
<u>Total capital Parks & Stormwater Fund</u>			<u>\$ 55,350</u>

City of Cassville, Missouri
Capital Budget Requests
Special Revenue Funds

	Project #	Acct. #	Amount
Streets Department			
Replace '96 Ford F-700			
\$96,000 financed at 3% for 3 years	187303	27-270-7300	\$ 19,600
Street projects for 2018	187405	27-270-7400	167,800
			<u>\$ 187,400</u>
Total capital Transportation Fund			<u><u>\$ 187,400</u></u>

City of Cassville, Missouri
Capital Budget Requests
Enterprise Funds

	Project #	Acct. #	Amount
Water Department			
Replace 1996 Backhoe			
\$95,000 financed for 3 years @ 3% interest			
is \$33,150 annual payment	187211	77-717-7200	\$ 27,650
Replace 2 chlorine rooms	187101	77-717-7100	4,000
Upgrade or install 2 fire hydrants	187212	77-717-7200	6,000
Replace 2 chlorine scales	187213	77-717-7200	2,500
			<u><u>\$ 40,150</u></u>
Sewer Treatment Department			
Dissolved Oxygen meter	187214	79-719-7200	\$ -
Catwalk and Decking for Influent channel	187102	79-719-7100	12,000
Replace skimmer blades	187215	79-719-7200	6,750
			<u><u>\$ 18,750</u></u>
Sewer Collections Department			
Replace sewer jet	187216	79-729-7200	\$ 16,285
\$80,000 financed for 3 years @ 3% interest			
\$27,920 annual payment			
			<u><u>\$ 16,285</u></u>
<u>Total capital for the water and sewer funds</u>			<u><u>\$ 75,185</u></u>
Grand Total All Capital, All Funds			<u><u>\$ 898,946</u></u>

CITY OF CASSVILLE
NET DEBT SERVICE REQUIREMENTS

Description	Due Date	Amount Due in 2018	Outstanding as of 12/31/2017	Maturity Date
2002B State Environmental Revenue Bonds	1/1/2018	197,299	1,095,000	7/1/2023
2005 Sales Tax Capital Improvement Bonds	3/1/2018	56,000	150,000	9/1/2020
2006A Sherwood Forest NID	3/1/2018	20,859	168,160	3/1/2026
2014 COP Bonds	2/1/2018	201,270	575,861	8/1/2020
2017 Refinancing Sales Tax Rev Bonds	1/1/2018	60,157	552,700	7/1/2025
Subtotal of Debt Service		\$ 535,585	\$ 2,541,721	

CITY OF CASSVILLE
2002B STATE ENVIRONMENTAL IMPROVEMENT AND ENERGY RESOURCES AUTHORITY
WATER POLLUTION CONTROL REVENUE BONDS
REVOLVING FUND PROGRAM
NET DEBT SERVICE REQUIREMENTS

DUE	PRINCIPAL	DNR FEE	TRUSTEE FEE	INTEREST	DEBT SERVICE	OUTSTANDING
						2,935,000.00
7/1/2003	25,000.00	14,675.00	441.17	-	40,116.17	2,910,000.00
1/1/2004	-	-	437.41	-		-
7/1/2004	30,000.00	14,550.00	437.41	-	45,424.82	2,880,000.00
1/1/2005	-	-	432.90	-		-
7/1/2005	30,000.00	14,400.00	432.90	-	45,265.80	2,850,000.00
1/1/2006	-	-	428.39	23,464.45		-
7/1/2006	135,000.00	14,250.00	428.39	23,464.45	197,035.68	2,715,000.00
1/1/2007	-	-	408.10	23,786.69		-
7/1/2007	135,000.00	13,575.00	408.10	23,786.69	196,964.58	2,580,000.00
1/1/2008	-	-	387.81	23,872.67		-
7/1/2008	135,000.00	12,900.00	387.81	23,872.67	196,420.96	2,445,000.00
1/1/2009	-	-	367.51	23,789.91		-
7/1/2009	135,000.00	12,225.00	367.51	23,789.91	195,539.84	2,310,000.00
1/1/2010	-	-	347.22	22,697.47		-
7/1/2010	140,000.00	11,550.00	347.22	22,697.47	197,639.38	2,170,000.00
1/1/2011	-	-	326.18	21,557.78		-
7/1/2011	140,000.00	10,850.00	326.18	21,557.78	194,617.92	2,030,000.00
1/1/2012	-	-	305.13	20,284.92		-
7/1/2012	145,000.00	10,150.00	305.13	20,284.92	196,330.10	1,885,000.00
1/1/2013	-	-	283.34	18,968.71		-
7/1/2013	150,000.00	9,425.00	283.34	18,968.71	197,929.10	1,735,000.00
1/1/2014	-	-	260.79	17,452.75		-
7/1/2014	155,000.00	8,675.00	260.79	17,452.75	199,102.08	1,580,000.00
1/1/2015	-	-	237.49	15,854.87		-
7/1/2015	160,000.00	7,900.00	237.49	15,854.87	200,084.72	1,420,000.00
1/1/2016	-	-	213.44	14,186.23		-
7/1/2016	160,000.00	7,100.00	213.44	14,186.23	195,899.34	1,260,000.00
1/1/2017	-	-	189.39	12,500.64		-
7/1/2017	165,000.00	6,300.00	189.39	12,500.64	196,680.06	1,095,000.00
1/1/2018	-	-	164.59	10,747.21		-
7/1/2018	170,000.00	5,475.00	164.59	10,747.21	197,298.60	925,000.00
1/1/2019	-		139.04	8,922.90		-
7/1/2019	175,000.00	4,625.00	139.04	8,922.90	197,748.88	750,000.00
1/1/2020	-		112.73	7,022.29		-
7/1/2020	180,000.00	3,750.00	112.73	7,022.29	198,020.04	570,000.00
1/1/2021	-		85.68	5,336.94		-
7/1/2021	185,000.00	2,850.00	85.68	5,336.94	198,695.24	385,000.00
1/1/2022	-		57.87	3,604.77		-
7/1/2022	190,000.00	1,925.00	57.87	3,604.77	199,250.28	195,000.00
1/1/2023	-		29.31	1,825.79		-
7/1/2023	195,000.00	975.00	29.31	1,825.79	199,685.20	-
TOTAL	2,935,000.00	188,125.00	10,869.81	551,753.98	3,685,748.79	

Account: 79-719-8002

CITY OF CASSVILLE
2005 WATER SEWER SALES TAX REVENUE BOND
NET DEBT SERVICE REQUIREMENTS

DUE	PRINCIPAL	COUPON	INTEREST	DEBT SERVICE	OUTSTANDING
					570,000.00
3/1/2006	-	-	10,598.44		
9/1/2006	-	-	12,718.13	23,316.57	570,000.00
3/1/2007	30,000.00	3.750%	12,718.13		-
9/1/2007	-	-	12,155.63	54,873.76	540,000.00
3/1/2008	35,000.00	3.875%	12,155.63		-
9/1/2008	-	-	11,477.50	58,633.13	505,000.00
3/1/2009	30,000.00	4.000%	11,477.50		-
9/1/2009	-	-	10,877.50	52,355.00	475,000.00
3/1/2010	35,000.00	4.100%	10,877.50		-
9/1/2010	-	-	10,160.00	56,037.50	440,000.00
3/1/2011	40,000.00	4.200%	10,160.00		-
9/1/2011	-	-	9,320.00	59,480.00	400,000.00
3/1/2012	40,000.00	4.300%	9,320.00		-
9/1/2012	-	-	8,460.00	57,780.00	360,000.00
3/1/2013	40,000.00	4.400%	8,460.00		-
9/1/2013	-	-	7,580.00	56,040.00	320,000.00
3/1/2014	40,000.00	4.500%	7,580.00		-
9/1/2014	-	-	6,680.00	54,260.00	280,000.00
3/1/2015	40,000.00	4.600%	6,680.00		-
9/1/2015	-	-	5,760.00	52,440.00	240,000.00
3/1/2016	45,000.00	4.800%	5,760.00		-
9/1/2016	-	-	4,680.00	55,440.00	195,000.00
3/1/2017	45,000.00	4.800%	4,680.00		-
9/1/2017	-	-	3,600.00	53,280.00	150,000.00
3/1/2018	50,000.00	4.800%	3,600.00		-
9/1/2018	-	-	2,400.00	56,000.00	100,000.00
3/1/2019	50,000.00	4.800%	2,400.00		-
9/1/2019	-	-	1,200.00	53,600.00	50,000.00
3/1/2020	50,000.00	4.800%	1,200.00		-
9/1/2020	-	-	-	51,200.00	-
TOTAL	570,000.00	4.409%	224,735.96	794,735.96	

Account: 79-719-8005

CITY OF CASSVILLE
2006A SHERWOOD FOREST NID
NET DEBT SERVICE REQUIREMENTS

DUE	PRINCIPAL	INTEREST	TOTAL P & I	ADMIN FEE	DEBT SERVICE	OUTSTANDING
						318,000.00
3/1/2007	1,000.00	-	1,000.00	1,590.00	2,590.00	317,000.00
3/1/2008	8,130.00	9,339.50	17,469.50	1,585.00	19,054.50	308,870.00
3/1/2009	14,425.00	4,633.05	19,058.05	1,544.35	20,602.40	294,445.00
3/1/2010	14,713.00	4,416.68	19,129.68	1,472.23	20,601.91	279,732.00
3/1/2011	15,008.00	4,195.98	19,203.98	1,398.66	20,602.64	264,724.00
3/1/2012	15,308.00	3,970.86	19,278.86	1,323.62	20,602.48	249,416.00
3/1/2013	15,614.00	3,741.24	19,355.24	1,247.08	20,602.32	233,802.00
3/1/2014	15,926.00	3,507.03	19,433.03	1,169.01	20,602.04	217,876.00
3/1/2015	16,245.00	3,268.14	19,513.14	1,089.38	20,602.52	201,631.00
3/1/2016	16,570.00	3,024.47	19,594.47	1,008.16	20,602.63	185,061.00
3/1/2017	16,901.00	2,775.92	19,676.92	925.31	20,602.23	168,160.00
3/1/2018	17,239.00	2,522.40	19,761.40	1,097.25	20,858.65	150,921.00
3/1/2019	17,584.00	2,263.82	19,847.82	1,097.25	20,945.07	133,337.00
3/1/2020	17,936.00	2,000.06	19,936.06	1,097.25	21,033.31	115,401.00
3/1/2021	18,294.00	1,731.02	20,025.02	1,097.25	21,122.27	97,107.00
3/1/2022	18,660.00	1,456.61	20,116.61	1,097.25	21,213.86	78,447.00
3/1/2023	19,033.00	1,176.71	20,209.71	1,097.25	21,306.96	59,414.00
3/1/2024	19,414.00	891.21	20,305.21	1,097.25	21,402.46	40,000.00
3/1/2025	19,802.00	600.00	20,402.00	1,097.25	21,499.25	20,198.00
3/1/2026	20,198.00	302.97	20,500.97	1,097.25	21,598.22	-
TOTAL	318,000.00	55,817.67	373,817.67	24,228.05	398,045.72	

Account: 79-719-8006

CITY OF CASSVILLE
2014 Refi COP Bonds
NET DEBT SERVICE REQUIREMENTS

DUE	PRINCIPAL	COUPON	INTEREST	TRUSTEE FEES	DEBT SERVICE	OUTSTANDING
						1,110,042.00
8/1/2014	-	0.00%	15,152.07	350.00	15,502.07	1,110,042.00
2/1/2015	86,810.00		13,986.53	350.00	101,146.53	1,023,232.00
8/1/2015	86,810.00	3.50%	12,892.72	350.00	100,052.72	936,422.00
2/1/2016	89,011.00		11,798.92	350.00	101,159.92	847,411.00
8/1/2016	89,012.00	3.75%	10,677.38	350.00	100,039.38	758,399.00
2/1/2017	91,269.00		9,555.83	385.00	101,209.83	667,130.00
8/1/2017	91,269.00	4.00%	8,405.84	385.00	100,059.84	575,861.00
2/1/2018	93,584.00		7,255.85	385.00	101,224.85	482,277.00
8/1/2018	93,583.00	4.25%	6,076.69	385.00	100,044.69	388,694.00
2/1/2019	95,957.00		4,897.54	385.00	101,239.54	292,737.00
8/1/2019	95,957.00	4.50%	3,688.49	385.00	100,030.49	196,780.00
2/1/2020	98,390.00		2,479.43	385.00	101,254.43	98,390.00
8/1/2020	98,390.00	4.75%	1,239.71	385.00	100,014.71	-
TOTAL	1,110,042.00	4.25%	108,107.00	4,830.00	1,222,979.00	

Account		Principal	Percent	Trustee Fees	Interest - 2018	Annual D.S.
Streets	27-270-8014	\$ 18,155	9.7%	74.69	1,293.26	19,523.15
Water	77-717-8014	\$ 95,642	51.1%	393.47	6,812.93	102,848.73
Sewer	79-719-8014	\$ 73,369	39.2%	301.84	5,226.36	78,897.66
		<u>\$ 187,167</u>	<u>100%</u>	<u>770.00</u>	<u>13,332.54</u>	<u>201,269.54</u>
		187,167.00	100.00%	770.00	13,332.54	201,269.54

CITY OF CASSVILLE
2017 Refi WATER SEWER SALES TAX REVENUE BOND
NET DEBT SERVICE REQUIREMENTS

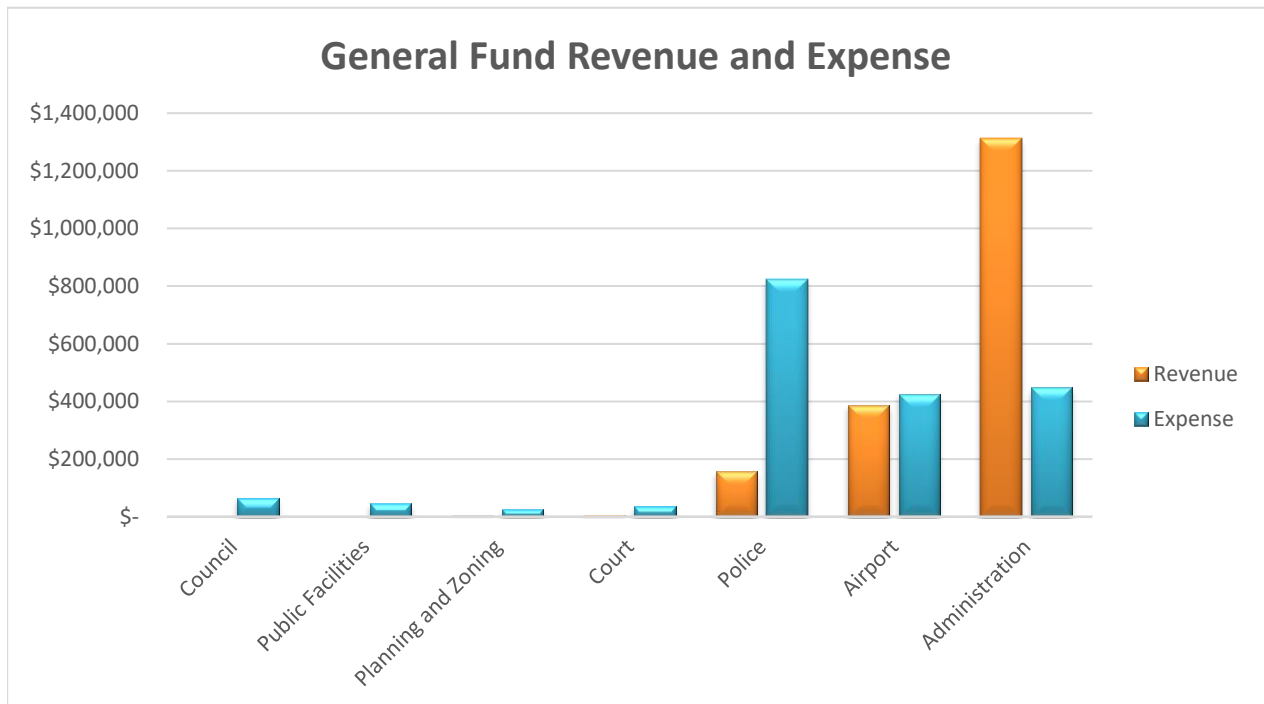
DUE	PRINCIPAL	COUPON	INTEREST	DEBT SERVICE	Annual Debt Service	OUTSTANDING
						569,600.00
7/1/2017	16,900.00	2.34%	4,813.12	21,713.12	21,713.12	552,700.00
1/1/2018	23,600.00	2.34%	6,466.59	30,066.59		529,100.00
7/1/2018	23,900.00	2.34%	6,190.47	30,090.47	60,157.06	505,200.00
1/1/2019	24,200.00	2.34%	5,910.84	30,110.84		481,000.00
7/1/2019	24,500.00	2.34%	5,627.70	30,127.70	60,238.54	456,500.00
1/1/2020	24,800.00	2.34%	5,341.05	30,141.05		431,700.00
7/1/2020	25,100.00	2.34%	5,050.89	30,150.89	60,291.94	406,600.00
1/1/2021	25,400.00	2.34%	4,757.22	30,157.22		381,200.00
7/1/2021	25,600.00	2.34%	4,460.04	30,060.04	60,217.26	355,600.00
1/1/2022	25,900.00	2.34%	4,160.52	30,060.52		329,700.00
7/1/2022	26,200.00	2.34%	3,857.49	30,057.49	60,118.01	303,500.00
1/1/2023	26,600.00	2.34%	3,550.95	30,150.95		276,900.00
7/1/2023	26,900.00	2.34%	3,239.73	30,139.73	60,290.68	250,000.00
1/1/2024	62,500.00	2.34%	2,925.00	65,425.00		187,500.00
7/1/2024	62,500.00	2.34%	2,193.75	64,693.75	130,118.75	125,000.00
1/1/2025	62,500.00	2.34%	1,462.50	63,962.50		62,500.00
7/1/2025	62,500.00	2.34%	731.25	63,231.25	127,193.75	-
TOTAL	569,600.00	2.34%	70,739.11	640,339.11	640,339.11	

Account: 79-719-8017

City of Cassville, Missouri
2018 Operating and Capital Budget
General Fund Overview

	Revenue
Council	\$ -
Public Facilities	\$ -
Planning and Zoning	\$ 3,500
Court	\$ 6,540
Police	\$ 157,447
Airport	\$ 388,076
Administration	\$ 1,311,971
TOTAL	\$ 1,867,534

	Expense
Council	\$ 64,995
Public Facilities	\$ 44,595
Planning and Zoning	\$ 26,430
Court	\$ 35,427
Police	\$ 822,947
Airport	\$ 425,632
Administration	\$ 447,508
TOTAL	\$ 1,867,534



CITY OF CASSVILLE OPERATING AND CAPITAL BUDGET
GENERAL FUND REVENUE

10 GENERAL FUND
110 ADMINISTRATION DEPARTMENT

DESCRIPTION		2015 ACTUAL	2016 ACTUAL	2017 BUDGET	2017 10 Months	2018 BUDGET	Ref
Revenue							
41100	General Sales Tax	\$ 931,290	\$ 940,647	\$ 899,088	\$ 792,428	\$ 923,363	1
Tax Revenue		\$ 931,290	\$ 940,647	\$ 899,088	\$ 792,428	\$ 923,363	
44900	Trash Services	\$ 215,887	\$ 219,531	\$ 215,000	\$ 183,224	\$ 218,000	
44910	Commercial Trash	7,243	7,729	7,000	7,015	8,000	
Sales Revenue		\$ 223,130	\$ 227,260	\$ 222,000	\$ 190,239	\$ 226,000	
41300	Surtax	3,584	\$ 3,424.93	\$ 3,758.00	\$ 3,758	\$ 3,758	
42100	Franchise Fees - Cable	11,672	12,097	11,800	10,279	12,100	
42105	Franchise Fees - Gas	37,569	31,459	31,200	30,996	31,500	
42300	Liquor License	5,436	4,613	4,500	4,475	4,500	
42450	Fireworks Permit	500	500	500	500	500	
43900	Fee In Lieu of Taxes	66,629	68,061	69,283	58,284	70,250	
44420	Zoning Administration	-		-	-	-	
46100	Interest Income	5,232	11,014	19,000	25,908	31,000	2
48100	Miscellaneous Revenue	95	574	224	269	-	
48200	Reimbursement - Insurance	7,405	2,541	-	443	-	
48300	Rental Income	9,000	9,000	9,000	9,000	9,000	
	Prior year accrual-ecode project			-		-	
	Reduction in Fund Balance		-	-		-	
Other Revenue		\$ 147,121	\$ 143,283	\$ 149,265	\$ 143,912	\$ 162,608	
Total Administration Revenue		\$ 1,301,541	\$ 1,311,190	\$ 1,270,353	\$ 1,126,579	\$ 1,311,971	

Budget Explanations

- 1 represents a 2.7% increase over Budget from last year - still 3% less than actual receipts for 2017
- 2 Interest rates went up in 2017 resulting in a sizeable increase over previous years

CITY OF CASSVILLE OPERATING AND CAPITAL BUDGET
GENERAL FUND EXPENSES

10 GENERAL FUND
110 ADMINISTRATION DEPARTMENT

DESCRIPTION		2015	2016	2017	2017	2018	Ref
		ACTUAL	ACTUAL	BUDGET	10 Months	BUDGET	
Personnel Expense							
5000	Salaries	\$ 63,912	\$ 70,753	\$ 134,334	\$ 107,189	\$ 120,691	
5005	Social Security	3,833	4,104	8,329	6,108	7,483	
5006	Medicare	897	960	1,948	1,428	1,750	
5008	Retirement	8,276	9,338	18,964	15,509	19,846	
5010	Health Insurance	6,208	7,512	11,532	9,386	12,132	
5012	Life insurance	127	107	179	128	171	
5016	Unemployment Insurance	564	904	326	359	316	
5018	Worker's Compensation	282	260	2,320	2,016	1,065	
Total Personnel Expense		\$ 84,099	\$ 93,939	\$ 177,932	\$ 142,124	\$ 163,454	
General Operation Expense							
6060	Audit Expense	\$ 6,700	\$ 7,250	\$ 7,600	\$ 7,600	\$ 7,600	
6071	Bank Fees & Charges	-	16	24	4	-	
6137	Contingency	-	3,984	906	-	11,346	
6148	Debris Clean up	175		-	-	-	
6253	Employee Drug Testing	-		240	38	75	
6340	Fixed Asset Management	-	560	300	240	300	
6370	Insurance/Bonds	9,096	2,688	4,100	4,087	4,300	
6405	Legal Fees	-		500	400	500	
6407	Legal Advertisements	655	504	500	496	600	
6458	Meeting Expense	-	31	300	247	300	
6460	Memberships/Dues	1,762	2,243	2,500	1,977	2,000	
6470	Miscellaneous	48	(95)	-	(195)	-	
6475	Miscellaneous Equipment	31	-	-	-	-	
6580	Office Supplies	2,978	3,608	2,000	3,117	3,500	
6590	Office Equipment	91	1,413	1,700	1,705	400	
6605	Permits and Fees			22	11	-	
6615	Postage Expense	1,065	1,352	1,200	951	1,200	
6640	Professional Services	7,938	22,848	350	694	450	
6650	Promotions	422	816	650	582	550	
6680	Publications/Printing	106	79	500	234	500	
6690	Records Management	-		500	222	-	
6730	Rental/Leases/Maint. Agreements	22,025	21,499	19,199	19,328	28,085	
6740	Repair/Maintenance - Equipment	4	106	-	40	-	
6741	Repair/Maintenance - Facilities	116		-	-	-	
6742	Repair/Maintenance - Vehicles	1,779		500	-	250	
6760	Sales Tax Reports	210	210	228	158	228	
6761	Safety Equipment	86	90	100	-	100	
6762	Safety Supplies	-		-		-	
6787	Special Events	362	697	300	311	700	
6820	Cell Phones	29	559	1,260	885	1,260	
6850	Tools	23		-		-	
6860	Trash Collection	207,561	212,902	208,550	176,489	211,460	
6870	Travel/Training	5,187	5,353	7,500	7,726	7,000	
6880	Uniforms	-	402	300	59	300	
6885	Vehicle Equipment			100	21	50	
6890	Vehicle Fuel	-		4,000	463	1,000	
6858	Workers Comp Payment	-		-	-	-	
Total General Operation Expense		\$ 268,448	\$ 289,114	\$ 265,929	\$ 227,889	\$ 284,054	
6858	Transfers Out	60,493		-	-	-	
Total Salary & General Operations		\$ 413,039	\$ 383,053	\$ 443,861	\$ 370,013	\$ 447,508	

CITY OF CASSVILLE OPERATING AND CAPITAL BUDGET
PERSONNEL

10 GENERAL FUND

110 ADMINISTRATION DEPARTMENT

Employee Position Employee Name		Current Salary	COLA	Merit	Annual Salary	Budgeted Salary
C.A. - Steve Walensky	92.00%	\$ 61,594	\$ -	\$ 1,232	\$ 62,826	\$ 62,826
City Clerk/CFO - Jennifer Evans	75.00%	39,000	-	2,250	41,250	41,250
Deputy City Clerk Cherry Bailey	30.00%	8,436	-	299	8,736	8,736
Public Works Director - David Brock	7.00%	3,850	-	77	3,927	3,927
Darelyn Cooper - PRN	100.00%	3,952	-	-	3,952	3,952
Total		\$ 116,832	\$ -	\$ 3,858	\$ 120,691	\$ 120,691

Proposed Salary and Benefits	Budgeted Salary	FICA	Employee Retirement	Health Insurance	Life Insurance	Unemplmt Insurance	Total Cost
Steve Walensky	\$ 62,826	\$ 4,806	\$ 10,680	\$ 5,471	\$ 77	\$ 96	\$ 83,957
Jennifer Evans	41,250	3,156	7,013	4,460	63	78	56,020
Cherry Bailey	8,736	668	1,485	1,784	25	31	12,730
David Brock	3,927	300	668	416	6	7	5,324
Darelyn Cooper	3,952	302	-	-	-	104	4,358
Grand Total	\$ 120,691	\$ 9,233	\$ 19,846	\$ 12,132	\$ 171	\$ 316	\$ 162,389

*Darelyn Cooper is budgeted at 16 hours per pay period for 6 months

* Jennifer Evans' salary raised to match other department heads

CITY OF CASSVILLE OPERATING AND CAPITAL BUDGET
GENERAL FUND EXPENSES

10 GENERAL FUND
130 CITY COUNCIL DEPARTMENT

DESCRIPTION		2015 ACTUAL	2016 ACTUAL	2017 BUDGET	2017 10 Months	2018 BUDGET	Ref
Personnel Expense							
5000	Salaries	\$ 47,843	\$ 48,216	\$ 49,731	\$ 41,277	\$ 50,928	
5005	Social Security	2,958	2,974	3,083	2,549	3,158	
5006	Medicare	692	696	721	296	738	
5008	Retirement	1,721	1,920	2,125	1,798	2,461	
5010	Health Insurance	1,303	1,485	1,407	1,173	1,635	
5012	Life Insurance	24	22	22	16	23	
5016	Unemployment Insurance	-	-	296	319	298	
5018	Worker's Compensation	84	614	246	10	179	
Total Personnel Expense		\$ 54,625	\$ 55,927	\$ 57,631	\$ 47,439	\$ 59,420	
General Operation Expense							
6220	Election Expense	\$ 1,602	\$ 701	\$ 1,253	\$ 1,253	\$ 1,300	
6370	Insurance	416	984	1,300	1,169	1,300	
6405	Legal Fees	1,075	90	100	-	100	
6407	Legal Advertisements	40	37	100	-	100	
6458	Meeting Expense	82	161	275	162	275	
6580	Office Supplies	-	71	100	21	100	
6640	Professional Services	4,998	-	4,750	-	-	
6680	Publications/Printing	20	-	-	-	-	
6787	Special Events	50	26	400	58	400	
6870	Travel/Training	-	801	1,000	1,863	2,000	
Total General Operation Expense		\$ 8,282	\$ 2,871	\$ 9,278	\$ 4,526	\$ 5,575	
Total Salary & General Operations		\$ 62,907	\$ 58,797	\$ 66,909	\$ 51,965	\$ 64,995	

Budget Explanations

CITY OF CASSVILLE OPERATING AND CAPITAL BUDGET
PERSONNEL

10 GENERAL FUND
130 CITY COUNCIL DEPARTMENT

Employee Position Employee Name		Current Salary	COLA	Merit	Annual Salary	Budgeted Salary
Mayor Bill Shiveley	100.00%	\$ 2,550	\$ -	\$ -	\$ 2,550	\$ 2,550
South Ward Alderman Mike Vining	100.00%	1,275	-	-	1,275	1,275
NorthWard Alderman Jerry Marple	100.00%	1,275	-	-	1,275	1,275
North Ward Alderman Jon Horner	100.00%	1,275	-	-	1,275	1,275
South Ward Alderman Cindy Carr	100.00%	1,275	-	-	1,275	1,275
City Attorney Don Cupps	100.00%	14,400	-	-	14,400	14,400
City Prosecutor David Cole	100.00%	14,400	-	-	14,400	14,400
City Clerk/CFO - Jennifer Evans	25.00%	13,000	-	750	13,750	13,750
Deputy City Clerk Cherry Bailey	2.50%	703	-	25	728	728
Total		\$ 50,153	\$ -	\$ 775	\$ 50,928	\$ 50,928

Proposed Salary and Benefits	Budgeted Salary	FICA	Employee Retirement	Health Ins.	Life Ins.	Unemplmt Insurance	Total Cost
Bill Shiveley	\$ 2,550	\$ 195	\$ -	\$ -	\$ -	\$ 20	\$ 2,765
Jon Horner	1,275	98	-	-	-	10	1,383
Cindy Carr	1,275	98	-	-	-	10	1,383
Jerry Marple	1,275	98	-	-	-	10	1,383
Mike Vining	1,275	98	-	-	-	10	1,383
Don Cupps	14,400	1,102	-	-	-	104	15,606
David Cole	14,400	1,102	-	-	-	104	15,606
Jennifer Evans	13,750	1,052	2,338	1,487	21	26	18,673
Deputy City Clerk CB	728	56	124	149	2	3	1,061
Grand Total	\$ 50,928	\$ 3,896	\$ 2,461	\$ 1,635	\$ 23	\$ 298	\$ 59,242

CITY OF CASSVILLE OPERATING AND CAPITAL BUDGET
GENERAL FUND REVENUE

10 GENERAL FUND
120 POLICE DEPARTMENT
DESCRIPTION

		2015	2016	2017	2017	2018	Ref
		ACTUAL	ACTUAL	BUDGET	10 Months	BUDGET	
Revenue							
43000	FEMA Disaster Grant	\$ -	\$ 1,348		\$ -		
43300	DWI Enforcement (overtime)	857	400	500	315	500	
43301	COPS BVP Grant (vests)	-	4,500	8,800	-	-	
43302	COPS Grant	-		-	-	-	
43303	Seatbelt Grant	-	84	100	-	100	
43305	LLEBG/JAG Grant	-	3,004	5,711	5,711	9,605	
43390	Walmart Local Grant	-		-	-	-	
43505	Cyber Crime Grant	71,334	51,418	53,950	48,951	58,173	
Grant Revenue		\$ 72,191	\$ 60,754	\$ 69,062	\$ 54,977	\$ 68,378	

42500	Sign Permits	\$ 819	\$ 785	\$ 700	\$ 494	\$ -	
42510	Special Use Permit	-		-	-	-	
43506	POST Distribution	471	454	450	500	500	
43800	DARE Reimbursement	11,257	23,324	27,275	24,182	32,744	
44205	Report Fees	492	375	350	370	350	
45100	Bond Forfeiture	-		-	-	-	
45105	Restitution	51		-	-	-	
45115	Board Bill - Jail	6,587	5,289	5,500	3,781	4,500	
45120	Crime Victim's Compensation	185	186	200	114	200	
45125	Law Enforcement Recoupment	697	1,717	750	755	750	
45130	LET-County (Police)	1,002	1,010	1,000	604	1,000	
45132	Evidence Held	3,288		-	-	-	
45135	Fines - Other	37,739	34,911	35,000	18,063	24,000	
45140	Fines - Traffic	15,277	22,959	20,000	15,350	25,000	
46100	Interest Income	11	18	-	36	25	
47100	Contributions and Donations	-		-	-	-	
48100	Miscellaneous Revenue	-	100	-	-	-	
48200	Reimbursement - Insurance	-		21,079	25,796	-	
48400	Scrap Sales	-		-	-	-	
Operations Revenue		\$ 77,877	\$ 91,128	\$ 112,304	\$ 90,045	\$ 89,069	
49400	Transfers in	-		-	-	-	
Total Police Revenue		\$ 150,067	\$ 151,882	\$ 181,365	\$ 145,023	\$ 157,447	

Budget Explanations

CITY OF CASSVILLE OPERATING AND CAPITAL BUDGET
GENERAL FUND EXPENSES

10 GENERAL FUND
120 POLICE DEPARTMENT
DESCRIPTION

		2015	2016	2017	2017	2018	Ref
		ACTUAL	ACTUAL	BUDGET	10 Months	BUDGET	
Personnel Expense							
5000	Salaries	\$ 351,640	\$ 383,582	\$ 412,347	\$ 373,346	\$ 487,625	
5005	Social Security	20,311	21,832	25,565	22,390	30,233	
5006	Medicare	5,453	5,802	5,979	5,236	7,071	
5008	Retirement	28,769	28,661	36,116	32,213	39,496	
5010	Health Insurance	54,785	55,936	56,514	48,760	71,664	
5012	Life Insurance	829	890	877	671	1,012	
5016	Unemployment Insurance	3,235	1,757	1,274	1,476	1,357	
5018	Worker's Compensation	11,717	16,997	32,944	35,224	47,800	
	Total Personnel Expense	\$ 476,739	\$ 515,457	\$ 571,615	\$ 519,316	\$ 686,258	
General Operation Expense							
6030	Animal Control Expense	\$ 562	\$ 243	\$ 700	\$ 411	\$ 500	
6095	Boarding Fees - Jail	6,355	2,835	3,667	-	4,500	
6134	COPS Grant	-	400	-	-	-	
6136	COPS BVP Grant (vests)	857		-	-	-	
6141	Cyber Crime Grant Payroll	50,653	50,119	53,950	-	-	
6143	Drug Task Force	-	-	4,000	-	4,000	
6145	Evidence Released	3,288		-	-	-	
6149	FEMA Disaster Grant	1,797					
6230	Electric	-		-	-	-	
6250	Emergency Management	3,204	-	3,500	-	4,500	
6253	Employee Drug Testing			440	305	450	
6290	Evidence Processing/Supplies	36	725	1,000	609	1,000	
6340	Fixed Asset Management		59		-		
6370	Insurance/Bonds	15,623	22,694	26,500	26,410	28,000	
6377	Interpreting Services	-	-	100	-	100	
6395	Janitorial Supplies	-	187	-	-	-	
6407	Legal Advertisements	-	21	100	93	100	
6410	LLEBG/JAG Grant	-	3,005	5,711	5,711	9,605	
6420	Lab Tests and Supplies	-	200	200	-	200	
6458	Meeting Expenses	-	14	200	23	200	
6460	Memberships/Dues	500	581	650	455	650	
6470	Miscellaneous	295	243	200	90	200	
6475	Miscellaneous Equipment	577	2,132	500	379	500	
6580	Office Supplies	2,102	1,125	1,300	1,558	1,500	
6590	Office Equipment	226	-	800	112	300	
6605	Permits/Fees	11	11	11	11	11	
6615	Postage Expense	133	189	200	114	200	
6640	Professional Services	4,557	404	1,000	160	1,000	
6650	Promotions	-	-	-	-	-	
6670	Public Ed. Expense (DARE)	4,259	700	4,000	1,789	3,500	
6680	Publications/Printing	658	1,021	800	197	500	
6730	Rental/Lease/Maintenance Agre	16,957	18,857	19,652	7,786	19,747	
6740	Repair/Maintenance - Equipmer	3,321	25	1,000	910	1,000	
6741	Repair/Maintenance - Facilities	60	150	-	-	-	
6742	Repair/Maintenance - Vehicles	4,651	6,772	7,500	9,220	10,000	
6761	Safety Equipment & supplies	215	252	350	373	350	

CITY OF CASSVILLE OPERATING AND CAPITAL BUDGET
GENERAL FUND EXPENSES

6787	Special Events	883	459	900	65	700	
6820	Cell Phones	5,004	3,722	8,400	5,378	7,176	
6850	Tools	-	63	100	-	200	
6852	Non-Capital Equipment	1,335	3,868	1,000	323	2,500	
6858	Transfers Out			25,411	-	-	
6870	Travel/Training	10,566	8,264	12,000	6,108	11,000	
6880	Uniforms	3,959	4,751	7,000	2,996	5,000	
6890	Vehicle Fuel	14,363	12,183	15,000	12,091	17,000	
6930	Wal-Mart Local Grant	-			-		
6935	Workers Comp Payments	514		1,000	740	500	
6943	Youth Seat belt Grant		84				
Total General Operation Expense		\$ 157,522	\$ 146,360	\$ 208,843	\$ 84,415	\$ 136,689	
Total Salary & General Operations		\$ 634,261	\$ 661,817	\$ 780,458	\$ 603,731	\$ 822,947	

Budget Explanations

CITY OF CASSVILLE OPERATING AND CAPITAL BUDGET
PERSONNEL

**10 GENERAL FUND
120 POLICE DEPARTMENT**

Employee Position Employee Name		Current Salary	COLA	Merit	Annual Salary	Budgeted Salary
Police Chief - Dana Kammerlohr	100.00%	\$ 53,007		\$ 1,993	\$ 55,000	\$ 55,000
Investigator - Danny Boyd	100.00%	39,291		\$ 786	\$ 40,077	40,077
Captain - James Smith	100.00%	44,200		\$ 884	\$ 45,084	45,084
Sargeant - Donnie Privett	100.00%	39,291		\$ 786	\$ 40,077	40,077
Troy Wenzel	100.00%	34,133		\$ 683	\$ 34,815	34,815
Luke Hackett	100.00%	31,990		\$ 640	\$ 32,630	32,630
Jeremy Thomas	100.00%	31,990		\$ 640	\$ 32,630	32,630
Jon Cherney	100.00%	34,882		\$ 698	\$ 35,579	35,579
Zachary Thompson	100.00%	32,011		\$ 640	\$ 32,651	32,651
Colt Beck	100.00%	34,424		\$ 688	\$ 35,112	35,112
Kyle Kuhn	100.00%	31,990		\$ 640	\$ 32,630	32,630
NEW Patrol Officer/Police Clerk	100.00%	31,990		\$ -	\$ 31,990	31,990
Deputy City Clerk - Cherry Bailey	5.00%	1,406		\$ 50	\$ 1,406	1,406
Part time police officers	100.00%	23,993		\$ 480	\$ 24,473	24,473
Total		\$ 440,607	\$ -	\$ 9,127	\$ 474,156	\$ 474,156

Proposed Salary and Benefits	Budgeted Salary	FICA	Employee Retirement	Health Ins	Life Ins	Unemplmt Insurance	Total Cost
Dana Kammerlohr	\$ 55,000	\$ 4,207	\$ 4,675	\$ 5,947	\$ 84	\$ 104	\$ 70,018
Danny Boyd	40,077	3,066	3,407	5,947	84	104	52,685
James Smith	45,084	3,449	3,832	5,947	84	104	58,500
Donald Privett	40,077	3,066	3,407	5,947	84	104	52,685
Troy Wenzel	34,815	2,663	2,959	5,947	84	104	46,573
Luke Hackett	32,630	2,496	2,774	5,947	84	104	44,035
Jeremy Thomas	32,630	2,496	2,774	5,947	84	104	44,035
Jon Cherney	35,579	2,722	3,024	5,947	84	104	47,460
Zachary Thompson	32,651	2,498	2,775	5,947	84	104	44,060
Colt Beck	35,112	2,686	2,985	5,947	84	104	46,918
Kyle Kuhn	32,630	2,496	2,774	5,947	84	104	44,035
NEW Patrol Officer/PC	31,990	2,447	2,719	5,947	84	104	43,292
Cherry Bailey	1,406	108	248	297	4	5	2,068
Total FT w/benefits	\$ 449,684	\$ 34,401	\$ 38,351	\$ 71,664	\$ 1,012	\$ 1,253	\$ 596,365
PT reserve	\$ 24,473	\$ 1,872	\$ -	\$ -	\$ -	104	26,449
Overtime	13,468	1,030	1,145	-	-		15,643
Grand Total	\$ 487,625	\$ 37,303	\$ 39,496	\$ 71,664	\$ 1,012	\$ 1,357	\$ 638,457

*Dana Kammerlohr's salary raised to match other department heads

Part time Officers are budgeted at 30 hours per week combined

	Jan-May	June-Dec	Total	90%
Cyber crime grant				
Salary	\$ 18,416.67	\$ 26,299.00	\$ 44,715.67	\$ 40,244.10
FICA	\$ 1,408.88	\$ 2,011.87	\$ 3,420.75	\$ 3,078.67
Retirement	\$ 1,675.92	\$ 2,235.42	\$ 3,911.33	\$ 3,520.20
Health Ins	\$ 2,255.50	\$ 3,469.20	\$ 5,724.70	\$ 5,152.23
Work Comp	\$ 1,619.82	\$ 5,244.70	\$ 6,864.52	\$ 6,178.07
				\$ 58,173.27

CITY OF CASSVILLE OPERATING AND CAPITAL BUDGET
GENERAL FUND REVENUE

10 GENERAL FUND

125 MUNICIPAL COURT DEPARTMENT

DESCRIPTION		2015	2016	2017	2017	2018	Ref
		ACTUAL	ACTUAL	BUDGET	10 Months	BUDGET	
Revenue							
45100	Bond Forfeiture	\$ 2,875	\$ 1,839	\$ 2,000	\$ 1,891	\$ 2,000	
45110	Municipal Court Clerk Fee	6,023	6,034	6,000	3,689	4,500	
46100	Interest Income	15.28	23.04	15	44	40	
48200	Reimbursement - Insurance	-		-	81.53	-	
Total Court Revenue		\$ 8,913	\$ 7,896	\$ 8,015	\$ 5,706	\$ 6,540	

CITY OF CASSVILLE OPERATING AND CAPITAL BUDGET
GENERAL FUND EXPENSES

10 GENERAL FUND
125 MUNICIPAL COURT DEPARTMENT

DESCRIPTION		2015	2016	2017	2017	2018	Ref
		ACTUAL	ACTUAL	BUDGET	10 Months	BUDGET	
Personnel Expense							
5000	Salaries	\$ 28,502	\$ 28,500	\$ 29,927	\$ 24,240	\$ 15,756	
5005	Social Security	1,728	1,727	1,855	1,448	977	
5006	Medicare	404	404	434	339	228	
5008	Retirement	4,121	4,201	4,633	3,844	248	
5010	Health Insurance	5,738	5,314	5,413	4,281	297	
5012	Life insurance	91	80	84	59	4	
5016	Unemployment Insurance	175	121	114	120	120	
5018	Worker's Compensation	314	44	271	-	-	
Total Personnel Expense		\$ 41,072	\$ 40,390	\$ 42,731	\$ 34,331	\$ 17,630	
General Operation Expense							
6370	Insurance/Bonds	\$ 319	\$ 638	\$ 750	\$ 703	\$ 800	
6390	Janitorial Services	-		-		-	
6395	Janitorial Supplies	-		-		-	
6407	Legal Fees	-	848	500	42	100	
6458	Meeting Expense		61				
6460	Memberships/Dues	111	80	150	90	150	
6470	Miscellaneous	-		-	-	-	
6475	Miscellaneous Equipment	-		-		-	
6495	Municipal Judge	9,000	9,000	9,000	7,500	9,000	
6580	Office supplies	356	492	600	511	600	
6590	Office Equipment	-	143	300	255	300	
6615	Postage Expense	133	166	150	114	150	
6690	Records Management			100	80		
6730	Rental/Leases/Maintenance Agreement	4,178	4,028	3,866	3,273	4,137	
6761	Safety Equipment & Supplies	86	99	100	-	-	
6787	Special Events	71	5	60	-	60	
6820	Cell Phones	10		-	-	-	
6870	Travel/Training	2,115	1,898	1,700	1,089	2,500	
6880	Uniforms	-		-	-	-	
Total General Operation Expense		\$ 16,380	\$ 17,457	\$ 17,276	\$ 13,657	\$ 17,797	
Total Salary & General Operations		\$ 57,452	\$ 57,848	\$ 60,007	\$ 47,987	\$ 35,427	

Budget Explanations

CITY OF CASSVILLE OPERATING AND CAPITAL BUDGET
PERSONNEL

10 GENERAL FUND
125 MUNICIPAL COURT DEPARTMENT

Employee Position Employee Name	Current Salary	COLA	Merit	Annual Salary	Budgeted Salary
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Court Clerk	100.00%	\$ 14,300	\$ -	\$ -	\$ 14,300	\$ 14,300
Deputy City Clerk Cherry Bailey	5.00%	1,406	-	50	1,456	1,456
Total		\$ 15,706	\$ -	\$ 50	\$ 15,756	\$ 15,756

Proposed Salary and Benefits	Budgeted Salary	FICA	Employee Retirement	Health Insurance	Life Insurance	Unemplmt Insurance	Total Cost
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Full Time Employees

Court Clerk	14,300	1,094	-	-	-	114	15,508
Deputy City Clerk CB	1,456	111	248	297	4	5	2,122
Grand Total	\$ 15,756	\$ 1,205	\$ 248	\$ 297	\$ 4	\$ 120	\$ 17,630

CITY OF CASSVILLE OPERATING AND CAPITAL BUDGET
GENERAL FUND EXPENSES

10 GENERAL FUND
140 PUBLIC FACILITIES DEPARTMENT

DESCRIPTION		2015	2016	2017	2017	2018	Ref
		ACTUAL	ACTUAL	BUDGET	10 Months	BUDGET	
Personnel Expense							
5000	Salaries	\$ 8,675	\$ 3,924	\$ 6,664	\$ 1,075	\$ 4,658	
5005	Social Security	509	208	413	66	289	
5006	Medicare	119	49	97	15	68	
5008	Retirement	1,288	577	1,066	136	792	
5010	Health Insurance	1,310	455	772	190	833	
5012	Life Insurance	21	7	12	3	12	
5016	Unemployment Insurance	-	-	50	40	15	
5018	Worker's Compensation	183	264	167	4	77	
Total Personnel Expense		\$ 12,105	\$ 5,484	\$ 9,241	\$ 1,529	\$ 6,744	
General Operation Expense							
6230	Electric	\$ 6,729	\$ 7,654	\$ 7,600	\$ 7,020	\$ 8,800	
6370	Insurance	3,019	4,353	4,600	4,364	4,500	
6390	Janitorial Services	9,000	9,000	9,000	7,500	9,000	
6395	Janitorial Supplies	957	1,379	1,200	914	1,000	
6407	Legal Advertisement	-	-	-	-	-	
6475	Miscellaneous Equipment	8	8	200	169	300	
6480	Mowing				8	100	
6510	Natural Gas	2,686	1,411	1,300	1,145	1,450	
6580	Office Supplies		2		-		
6590	Office Equipment		-	700	-	500	
6585	Facilities Supplies	1,020	1,264	1,300	1,005	1,400	
6730	Rental & Lease Maintenance	264	2,473	5,031	3,446	5,151	
6740	Repair/Maintenance Equipment	1,086	1,404	1,500	1,532	2,000	
6741	Repair/Maintenance Facilities	2,063	10,072	3,500	3,315	3,500	
6761	Safety Equipment	13	45	50	17	50	
6850	Tools - non capital		72	100	-	100	
General Operation Expense		\$ 26,844	\$ 39,139	\$ 36,081	\$ 30,435	\$ 37,851	
Total Salary & General Operations		\$ 38,949	\$ 44,622	\$ 45,322	\$ 31,964	\$ 44,595	

Budget Explanations

CITY OF CASSVILLE OPERATING AND CAPITAL BUDGET
PERSONNEL

10 GENERAL FUND

140 PUBLIC FACILITIES DEPARTMENT

Employee Position	Current			Annual	Budgeted
Employee Name	Salary	COLA	Merit	Salary	Salary

PW Maintenance - Stan Patton	1.00%	\$ 348	\$ -	\$ 7	\$ 355	\$ 355
PW Foreman - Dwayne Moller	1.00%	435	-	9	443	443
PW Maintenance - Justin Henson	2.00%	573	-	11	584	584
PW Maintenance - Trey Phillips	10.00%	3,212	-	64	3,276	3,276
Total		\$ 4,567	\$ -	\$ 91	\$ 4,658	\$ 4,658

Proposed Salary and Benefits	Budgeted Salary	FICA	Empl. Ret.	Health Ins	Life Ins	Unemplmt Ins.	Total Cost
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Full Time Employees

Stan Patton	\$ 355	\$ 27	\$ 60	\$ 59	\$ 1	\$ 1	\$ 504
Dwayne Moller	443	34	75	59	1	1	614
Justin Henson	584	45	99	119	2	2	851
Trey Phillips	3,276	251	557	595	8	10	4,697
Grand Total	\$ 4,658	\$ 356	\$ 792	\$ 833	\$ 12	\$ 15	\$ 6,665

CITY OF CASSVILLE OPERATING AND CAPITAL BUDGET
GENERAL FUND REVENUE

10 GENERAL FUND
150 PLANNING AND ZONING DEPARTMENT

DESCRIPTION		2015	2016	2017	2017	2018	Ref
		ACTUAL	ACTUAL	BUDGET	10 Months	BUDGET	
Revenue							
42400	Construction Permits	\$ 7,991	\$ 4,491	\$ 2,500	\$ 6,211	\$ 3,000	
42500	Sign Permits	-		700		400	
42510	Special Use Permit	250	50	50	50	50	
44420	Zoning Administration Fees	-	250	100	-	50	
48200	Reimbursement - Insurance				4		
Operations Revenue		\$ 8,241	\$ 4,791	\$ 3,350	\$ 6,265	\$ 3,500	
49400	Transfers in	-			-	-	
Total Community Development Revenue		\$ 8,241	\$ 4,791	\$ 3,350	\$ 6,265	\$ 3,500	

Budget Explanations

CITY OF CASSVILLE OPERATING AND CAPITAL BUDGET
GENERAL FUND EXPENSES

10 GENERAL FUND
150 PLANNING & ZONING DEPARTMENT

DESCRIPTION		2015	2016	2017	2017	2018	Ref
		ACTUAL	ACTUAL	BUDGET	10 Months	BUDGET	
Personnel Expense							
5000	Salaries	\$ 3,594	\$ 5,279	\$ 16,825	\$ 5,790	\$ 14,924	
5005	Social Security	203	291	1,043	356	925	
5006	Medicare	48	68	244	83	216	
5008	Retirement	498	716	1,028	206	769	
5010	Health Insurance	476	629	758	229	892	
5012	Life Insurance	8	10	12	3	13	
5016	Unemployment Insurance	-	-	98	40	99	
5018	Worker's Compensation	242	239	672	62	2,267	
Total Personnel Expense		\$ 5,067	\$ 7,232	\$ 20,680	\$ 6,770	\$ 20,105	
General Operation Expense							
6370	Insurance/Bonds	167	272	450	395	450	
6405	Legal Fees	-	300	1,000	1,613	250	
6407	Legal Advertisements		99	125	-	125	
6458	Meeting Expense	-		-	153	-	
6580	Office Supplies	64	39	375	528	500	
6605	Permits & Fees	-		-		-	
6606	Plan Review						
6607	Planning & Zoning	-		-		-	
6615	Postage Expense	-		-		-	
6640	Professional Services	9,536	10,142	12,000	3,482	5,000	¹
6680	Publications/Printing	10		-	-	-	
6787	Special Events	-	-	-		-	
6820	Cell phones	-		-	-	-	
6950	Zoning Administration		187	100	-	-	
Total General Operation Expense		\$ 9,777	\$ 11,039	\$ 14,050	\$ 6,171	\$ 6,325	
Total Salary & General Operations		\$ 14,844	\$ 18,271	\$ 34,730	\$ 12,940	\$ 26,430	

Budget Explanations

¹ Use of contracted building inspector for large projects only

CITY OF CASSVILLE OPERATING AND CAPITAL BUDGET
PERSONNEL

10 GENERAL FUND

150 PLANNING & ZONING DEPARTMENT

Employee Position Employee Name		Current Salary	COLA	Merit	Annual Salary	Budgeted Salary
Building Inspector - Keith Speer	100.00%	\$ 10,400	\$ -	\$ -	\$ 10,400	\$ 10,400
Utility Billing/Permits Clerk - Jennifer Privett	15.00%	4,427	-	97	4,524	4,524
Total		\$ 14,827	\$ -	\$ 97	\$ 14,924	\$ 14,924

Proposed Salary and Benefits	Budgeted Salary	FICA	Employee Retirement	Health Ins.	Life Ins.	Unemplmt Ins.	Total Cost
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Full-Time Employees

Keith Speer	\$ 10,400	\$ 796	\$ -	\$ -	\$ -	\$ 83	\$ 11,279
Jennifer Privett	4,524	346	769	892	13	16	6,559
	\$ 14,924.03	\$ 1,142	\$ 769	\$ 892	\$ 13	\$ 99	\$ 17,838

*Keith Speer is budgeted at 16 hours per pay period

CITY OF CASSVILLE OPERATING AND CAPITAL BUDGET
GENERAL FUND REVENUE

10 GENERAL FUND
190 AIRPORT DEPARTMENT
DESCRIPTION

		2015	2016	2017	2017	2018	Ref
		ACTUAL	ACTUAL	BUDGET	10 Months	BUDGET	
Revenue							
43100	Airport Grant	\$ -	\$ 255,415	\$ 180,000	\$ 23,240	\$ 376,576	
	Grant Revenue	\$ -	\$ 255,415	\$ 180,000	\$ 23,240	\$ 376,576	

Operations Revenue

44107	Airport Fuel Revenue	\$ 16,979	\$ 6,731	\$ 7,500	\$ 106	\$ 2,500	
48200	Reimbursement - Insurance	-		400	412	-	
48300	Rental Income (Hangars)	8,960	6,860	6,500	8,000	9,000	
48350	Hay Lease	560	-	-	-	-	
	Total Operations Revenue	\$ 26,499	\$ 13,591	\$ 14,400	\$ 8,518	\$ 11,500	
49400	Transfers in	-			-	-	
	Total Airport Revenue	\$ 26,499	\$ 269,006	\$ 194,400	\$ 31,758	\$ 388,076	

Budget Explanations

CITY OF CASSVILLE OPERATING AND CAPITAL BUDGET
GENERAL FUND EXPENSES

10 GENERAL FUND
190 AIRPORT DEPARTMENT
DESCRIPTION

		2015	2016	2017	2017	2018	Ref
		ACTUAL	ACTUAL	BUDGET	10 Months	BUDGET	
Personnel Expense							
5000	Salaries	\$ 10,776	\$ 11,396	\$ 14,156	\$ 3,015	\$ 17,238	
5005	Social Security	635	660	878	182	1,069	
5006	Medicare	148	154	205	43	250	
5008	Retirement	1,383	1,579	2,265	396	2,930	
5010	Health Insurance	1,350	1,145	2,068	521	2,765	
5012	Life Insurance	21	18	29	7	36	
5016	Unemployment Insurance	46	-	40	40	48	
5018	Worker's Compensation	284	692	838	56	816	
Total Personnel Expense		\$ 14,644	\$ 15,644	\$ 20,479	\$ 4,260	\$ 25,152	
General Operation Expense							
6020	Airport Fuel Expense	\$ 14,909	\$ -	\$ 6,000	\$ -	\$ 2,300	
6120	Chemicals	-		100		-	
6138	Credit Card Fees	870	808	400	72	100	
6230	Electric	2,597	2,802	2,800	2,722	3,400	
6370	Insurance/Bonds	1,374	5,195	4,790	4,308	4,400	
6405	Legal Fees	-		-		-	
6407	Legal Advertisements	136	-	-	13	-	
6470	Miscellaneous				39	50	
6480	Mowing	4,894	4,894	4,895	4,577	8,500	
6580	Office Supplies	2	11	150	152	130	
6615	Postage Expense	-	14	-	-	-	
6655	Propane	-		-	-	-	
6730	Rental/Leases/Maint. Agreements	1,693	1,674	782	538	674	
6740	Repair/Maintenance - Equipment	370	588	500	42	-	
6741	Repair/Maintenance - Facilities	4,323	2,634	4,000	4,118	4,000	
6742	Repair/Maintenance - Vehicles	179			-		
6761	Safety Equipment	355	-	100	8	-	
6763	Seed & Straw						
6787	Special Events	65	5	-	-	-	
6820	Cell Phones	33		-	-	-	
6850	Tools	-		-		-	
6870	Travel/Training	-		-		-	
6880	Uniforms	-		-	-	-	
6890	Vehicle Fuel	434	376	500	239	350	
Total General Operation Expense		\$ 32,234	\$ 19,001	\$ 25,017	\$ 16,829	\$ 23,904	
	Transfers Out		\$ 255,415	\$ 180,000		\$ 376,576	1
Total Salary & General Operations		\$ 46,878	\$ 290,060	\$ 225,496	\$ 21,089	\$ 425,632	

Budget Explanations

1 Transfer to Capital Improvement Fund for Airport fuel facility project

CITY OF CASSVILLE OPERATING AND CAPITAL BUDGET
PERSONNEL

10 GENERAL FUND
190 AIRPORT DEPARTMENT

Employee Position Employee Name		Current Salary	COLA	Merit	Annual Salary	Budgeted Salary
Deputy City Clerk Cherry Bailey	2.50%	\$ 703	\$ -	\$ 25	\$ 728	\$ 728
Public Works Director - David Brock	9.00%	4,950	-	99	5,049	5,049
PW Maintenance - Stan Patton	2.00%	696	-	14	709	709
PW Foreman - Dwayne Moller	5.00%	2,174	-	43	2,217	2,217
PW Maintenance - Justin Henson	18.00%	5,155	-	103	5,259	5,259
PW Maintenance - Trey Phillips	10.00%	3,212	-	64	3,276	3,276
Total		\$ 16,889	\$ -	\$ 349	\$ 17,238	\$ 17,238

Proposed Salary and Benefits	Budgeted Salary	FICA	Employee Ret.	Health Ins.	Life Ins.	Unemplmt Ins.	Total Cost
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Full-Time Employees

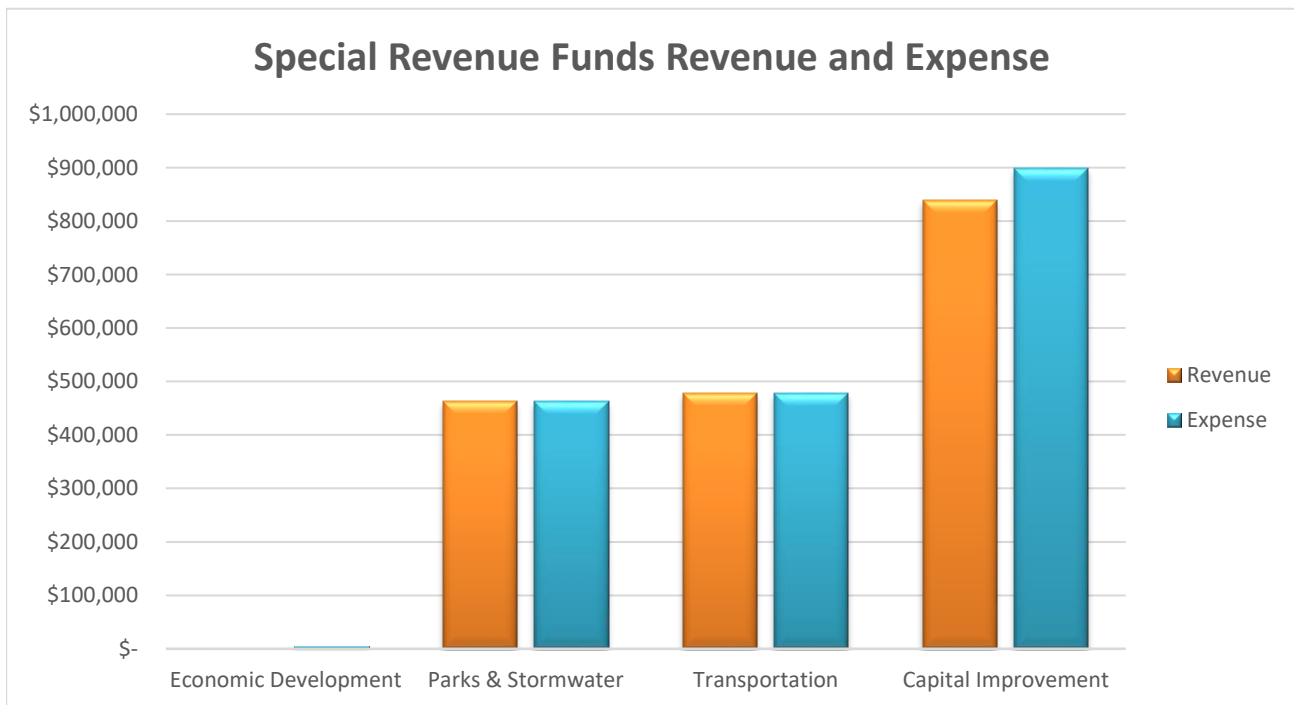
Cherry Bailey	\$ 728	\$ 56	\$ 124	\$ 149	\$ 2	\$ 3	\$ 1,061
David Brock	5,049	386	858	535	4	9	6,842
Stan Patton	709	54	121	119	2	2	1,007
Dwayne Moller	2,217	170	377	297	4	5	3,070
Justin Henson	5,259	402	894	1,070	15	19	7,659
Trey Phillips	3,276	251	557	595	8	10	4,697
Grand Total	\$ 17,238	\$ 1,319	\$ 2,930	\$ 2,765	\$ 36	\$ 48	\$ 24,337

City of Cassville, Missouri
2018 Operating and Capital Budget
General Fund Overview

Revenue	
Economic Development	\$ 685
Parks & Stormwater	\$ 462,100
Transportation	\$ 477,574
Capital Improvement	\$ 838,276
TOTAL	\$ 1,778,635

Expense	
Economic Development	\$ 5,740
Parks & Stormwater	\$ 462,100
Transportation	\$ 477,574
Capital Improvement	\$ 898,276
TOTAL	\$ 1,843,690

Budgeted Reduction in Fund Balance	
Economic Development	\$ 5,055
Capital Improvement	\$ 60,000
	\$ 65,055



CITY OF CASSVILLE OPERATING AND CAPITAL BUDGET
SPECIAL REVENUE FUND REVENUE

21 ECONOMIC DEVELOPMENT/UDAG FUND
215 ECONOMIC DEVELOPMENT DEPARTMENT

DESCRIPTION		2015 ACTUAL	2016 ACTUAL	2017 BUDGET	2017 10 Months	2018 BUDGET	Ref
Revenue							
46100	Interest Income	\$ 1,425	\$ 851	\$ 800	\$ -	\$ 685	
48100	Miscellaneous			\$ 50,000	\$ 50,000		
48350	Hay Lease	17		-	-	-	
Operations Revenue		\$ 1,442	\$ 851	\$ 50,800	\$ 50,000	\$ 685	
49400	Transfers in	-	-	-	-	-	
Reduction in Fund Balance				140,790	135,790	5,055	1
Total Economic Development Revenue		\$ 1,442	\$ 851	\$ 191,590	\$ 185,790	\$ 5,740	

1 \$70,000 in fund balance not held in CD

CITY OF CASSVILLE OPERATING AND CAPITAL BUDGET
SPECIAL REVENUE FUND EXPENSES

21 ECONOMIC DEVELOPMENT/UDAG FUND
215 ECONOMIC DEVELOPMENT DEPARTMENT

DESCRIPTION		2015	2016	2017	2017	2018	Ref
		ACTUAL	ACTUAL	BUDGET	10 Months	BUDGET	
General Operation Expense							
6137	Contingency	\$ -	\$ -	\$ 380	\$ -	\$ -	
6230	Electric - Industrial Park sign	330	344	360	401	540	
6340	Fixed Asset Management	6,839	-				
6407	Legal Advertisement	56	38	60	-	-	
6430	Marketing	-		-	-	-	
6460	Memberships/Dues	-		5,000	5,000	5,000	
6480	Mowing	-				200	
6640	Professional Services	-		185,790	121,752	-	
Total General Operation Expense		\$ 7,225	\$ 382	\$ 191,590	\$ 127,153	\$ 5,740	

Budget Explanations

CITY OF CASSVILLE OPERATING AND CAPITAL BUDGET
SPECIAL REVENUE FUND REVENUE

**26 PARKS & STORMWATER FUND
260 PARKS DEPARTMENT**

DESCRIPTION		2015 ACTUAL	2016 ACTUAL	2017 BUDGET	2017 10 Months	2018 BUDGET	Ref
Revenue							
43000	FEMA Disaster Grant	\$ 18,295	\$ 93,064	\$ 606	\$ 606	\$ 400	
Grant Revenue		\$ 18,295	\$ 93,064	\$ 606	\$ 606	\$ 400	
41105	Sales Tax - Parks & Stormwater	\$ 465,645	\$ 470,324	\$ 449,562	\$ 396,191	\$ 461,700	1
Tax Revenue		\$ 465,645	\$ 470,324	\$ 449,562	\$ 396,191	\$ 461,700	
45105	Restitution	\$ -	\$ 15	\$ -	\$ -	\$ -	
46100	Interest Income	-	-	-	-	-	
47100	Contributions and Donations	-	-	-	-	-	
48100	Miscellaneous Revenue	-	40	-	-	-	
48200	Reimbursement - Insurance	-	-	-	156	-	
49500	Sales of Assets	500	-	-	-	-	
Operating Revenue		\$ 500	\$ 55	\$ -	\$ 156	\$ -	
49400	Transfers in	60,493	-	-	-	-	
	Prior Year accrual Pool repairs	-	-	-	-	-	
	Prior Year Accrual tennis & bball courts	-	-	-	-	-	
49500	Sales of Assets	-	-	-	-	-	
49999	Fund Balance Reduction	-	-	-	-	-	
Other Financing Sources		\$ 60,493	\$ -	\$ -	\$ -	\$ -	
Total Parks & Stormwater Revenue		\$ 544,932	\$ 563,443	\$ 450,168	\$ 396,953	\$ 462,100	

Budget Explanation

1 represents a 2.7% increase over Budget from last year - still 3% less than actual receipts for 2017

CITY OF CASSVILLE OPERATING AND CAPITAL BUDGET
SPECIAL REVENUE FUND EXPENSE

**26 PARKS & STORMWATER FUND
260 PARKS DEPARTMENT**

DESCRIPTION		2015 ACTUAL	2016 ACTUAL	2017 BUDGET	2017 10 Months	2018 BUDGET	Ref
Personnel Expense							
5000	Salaries	\$ 56,935	\$ 57,323	\$ 71,118	\$ 46,782	\$ 84,189	
5005	Social Security	3,346	3,387	4,409	2,797	5,220	
5006	Medicare	783	792	1,031	654	1,221	
5008	Retirement	7,192	7,169	11,379	7,093	14,312	
5010	Health Insurance	8,032	9,449	12,504	7,751	15,641	
5012	Life Insurance	127	143	194	113	221	
5016	Unemployment Insurance	437	301	240	279	274	
5018	Worker's Compensation	1,944	2,858	5,872	6,290	6,526	
Total Personnel Expense		\$ 78,796	\$ 81,422	\$ 106,747	\$ 71,759	\$ 127,604	
General Operation Expense							
6120	Chemicals	\$ 4,395	\$ 514	\$ 6,000	\$ 575	\$ 2,000	
6137	Contingency	\$ -	\$ -	\$ 2,516		\$ 7,904	
6230	Electric	5,920	7,508	8,520	5,765	7,000	
6253	Employee Drug Testing			100		100	
6260	Equipment Use Fee	-		-		-	
6370	Insurance/Bonds	1,928	3,702	4,380	4,285	4,350	
6390	Janitorial Services	-		-	-	-	
6395	Janitorial Supplies	219	-	500	393	500	
6407	Legal Advertisements	71	38	75	175	200	
6458	Meeting Expense				23	-	
6460	Memberships/Dues	-		-		-	
6470	Miscellaneous	49	287	300	638	800	
6475	Miscellaneous Equipment	35	-	75	-	100	
6480	Mowing	22,841	22,841	22,841	20,067	25,150	
6580	Office Supplies	127	892	1,000	658	1,000	
6590	Office Equipment		57	220		100	
6615	Postage	-		-		-	
6640	Professional Services	-		-		-	
6650	Promotions	-		-		-	
6605	Permits & Fees	11		-	-	-	
6680	Publications/Printing	68	129	-	17	100	
6730	Rental/Lease/Maintenance	413	429	131	80	182	
6740	Repair/Maintenance - Equipment	2,239	1,755	2,500	1,780	2,500	
6741	Repair/Maintenance - Facilities	4,077	15,555	16,000	5,478	8,500	
6742	Repair/Maintenance - Vehicles	3,348	2,418	1,500	1,357	2,200	
6750	Rock/Gravel/Salt/Cinders	10,278	2,225	2,750	4,304	2,500	
6760	Sales Tax Reports	105	105	100	79	100	
6761	Safety Equipment	207	293	300	111	300	
6762	Safety Supplies	208	361	100	99	150	
6763	Seed & Straw	300	223	700	329	1,000	
6770	Signs/Signals	66	2,944	4,500	4,426	4,500	
6783	Softball Tournament						
6787	Special Events	71	5	-	-	300	
6796	Street Right of Way	9		-	-	-	
6820	Cell Phones	322	674	990	797	960	
6830	Theme Park Tickets	-		-		-	
6850	Tools	23	576	400	478	600	
6870	Travel/Training	-	255	-	-	300	

CITY OF CASSVILLE OPERATING AND CAPITAL BUDGET
SPECIAL REVENUE FUND EXPENSE

26 PARKS & STORMWATER FUND

260 PARKS DEPARTMENT

DESCRIPTION		2015 ACTUAL	2016 ACTUAL	2017 BUDGET	2017 10 Months	2018 BUDGET	Ref
6880	Uniforms	1,333	1,670	1,600	1,496	1,800	
6885	Vehicle Equipment	-		-		-	
6890	Vehicle Fuel	1,897	3,598	4,000	3,091	4,000	
6940	YMCA Contract	25,000	25,000	25,000	20,833	25,000	
Total General Operation Expense		\$ 85,560	\$ 94,052	\$ 107,098	\$ 77,334	\$ 104,196	
Transfers out							
Total Salary & General Operations		\$ 164,356	\$ 175,475	\$ 213,845	\$ 149,093	\$ 231,800	
Budget Explanations							

CITY OF CASSVILLE OPERATING AND CAPITAL BUDGET
PERSONNEL

26 PARKS & STORMWATER FUND
260 PARKS DEPARTMENT

Employee Position Employee Name		Current Salary	COLA	Merit	Annual Salary	Budgeted Salary
Deputy City Clerk Cherry Bailey	10.00%	\$ 2,812	\$ -	\$ 100	\$ 2,912	\$ 2,912
City Administrator Steve Walensky	2.00%	1,339	-	27	1,366	1,366
Public Works Director - David Brock	13.00%	7,150	-	143	7,293	7,293
Parks Maintenance - Brian Madison	95.00%	27,269	-	545	27,814	27,814
PW Maintenance - Stan Patton	13.00%	4,521	-	90	4,612	4,612
PW Foreman - Dwayne Moller	15.00%	6,521	-	130	6,651	6,651
PW Maintenance - Justin Henson	5.00%	1,432	-	29	1,461	1,461
PW Maintenance - Trey Phillips	20.00%	6,423	-	128	6,552	6,552
Parks Maintenance - Ryan Lynxwiler	90.00%	25,029	-	501	25,529	25,529
Total		\$ 82,496	\$ -	\$ 1,693	\$ 84,189	\$ 84,189

Proposed Salary and Benefits	Budgeted Salary	FICA	Employee Ret.	Health Ins.	Life Ins.	Unemplmt Ins.	Total Cost
Cherry Bailey	\$ 2,912	\$ 223	\$ 495	\$ 595	\$ 8	\$ 10	\$ 4,243
Steve Walensky	1,366	104	232	119	2	2	1,825
David Brock	7,293	558	1,240	773	11	14	9,888
Brian Madison	27,814	2,128	4,728	5,650	80	99	40,499
Stan Patton	4,612	353	784	773	11	14	6,546
Dwayne Moller	6,651	509	1,131	892	13	16	9,211
Justin Henson	1,461	112	248	297	4	5	2,128
Trey Phillips	6,552	501	1,114	1,189	17	21	9,393
Ryan Lynxwiler	25,529	1,953	4,340	5,352	76	94	37,344
Total	\$ 84,189	\$ 6,440	\$ 14,312	\$ 15,641	\$ 221	\$ 274	\$ 121,077

CITY OF CASSVILLE OPERATING AND CAPITAL BUDGET
CAPITAL EXPENSE

26 PARKS AND STORMWATER FUND
260 PARKS DEPARTMENT

DESCRIPTION		2015 ACTUAL	2016 ACTUAL	2017 BUDGET	2017 10 Months	2018 BUDGET	Ref
Capital Expense							
7000	Land	\$ -		\$ -	\$ 25,432	\$ -	
7100	Buildings & Improvements	37,950	4,499	-	-	-	
7200	Equipment	41,786	15,228	4,800	5,784	28,000	
7250	Computers & Software	-		-	-	-	
7300	Vehicles	44,766		17,500	17,500	-	
7400	Infrastructure	25,198	28,039	6,813	6,646	13,500	
9079	Asset Reserve				-		
Parks Department Capital		\$ 149,700	\$ 47,766	\$ 29,113	\$ 55,362	\$ 41,500	

Budget Explanation

CITY OF CASSVILLE OPERATING AND CAPITAL BUDGET
SPECIAL REVENUE FUND EXPENSE

**26 PARKS & STORMWATER FUND
261 AQUATIC PARK DEPARTMENT**

DESCRIPTION		2015 ACTUAL	2016 ACTUAL	2017 BUDGET	2017 10 Months	2018 BUDGET	Ref
General Operation Expense							
6120	Chemicals	\$ 9,052	\$ 10,094	\$ 17,000	\$ 12,921	\$ 17,000	
6230	Electric	9,113	9,459	13,260	8,867	13,500	
6370	Insurance/Bonds	3,624	5,008	5,508	5,193	5,300	
6475	Miscellaneous Equipment	-	-	-		1,000	
6680	Publications/Printing	-		-		-	
6730	Rental/Lease/Maintenance	-		-		-	
6740	Repair/Maintenance - Equipment	-	430	500	-	-	
6741	Repair/Maintenance - Facilities	1,939	3,677	6,500	5,663	7,000	
6761	Safety Equipment & Supplies	-	204	250	-	250	
6850	Tools	-		-	-	-	
6852	Equipment - non Capital	1,500	1,211	3,100	2,291	3,500	
6870	Travel/Training	-	687	300	-	300	
6880	Uniforms	-		-		-	
6890	Vehicle/Equipment Fuel	-		-		-	
6940	YMCA Contract	16,200	16,200	24,600	20,500	24,600	
9077	Reserve for Asset Repair/Replace					2,500	1
Total General Operation Expense		\$ 41,428	\$ 46,970	\$ 71,018	\$ 55,435	\$ 74,950	

Budget Explanations

- 1 Addition of reserve line for pool repair/maintenance

CITY OF CASSVILLE OPERATING AND CAPITAL BUDGET
CAPITAL EXPENSE

26 PARKS AND STORMWATER FUND
261 AQUATIC PARK DEPARTMENT

DESCRIPTION		2015	2016	2017	2017	2018	Ref
		ACTUAL	ACTUAL	BUDGET	10 Months	BUDGET	
Capital Expense							
7000	Land	\$ -	\$ -		\$ -		
7100	Buildings & Improvements	14,383	111,890	-	-	-	
7200	Equipment	-	6,762	18,900	18,856	4,250	
7250	Computers & Software	-		-	-	-	
7300	Vehicles	-		-	-	-	
7400	Infrastructure	-		-	-	9,600	
Aquatic Park Department Capital		\$ 14,383	\$ 118,652	\$ 18,900	\$ 18,856	\$ 13,850	

Budget Explanation

CITY OF CASSVILLE OPERATING AND CAPITAL BUDGET
SPECIAL REVENUE FUND EXPENSE

**26 PARKS & STORMWATER FUND
262 STORMWATER DEPARTMENT**

DESCRIPTION		2015 ACTUAL	2016 ACTUAL	2017 BUDGET	2017 10 Months	2018 BUDGET	Ref
Personnel Expense							
5000	Salaries	\$ 9,559	\$ 5,379	\$ 4,426	\$ 4,426	\$ -	
5005	Social Security	543	322	267	267.01	-	
5006	Medicare	127	75	62	62.44	-	
5008	Retirement	1,247	511	597	597.24	-	
5010	Health Insurance	1,768	852	209	208.63	-	
5012	Life Insurance	28	13	3	2.87	-	
5016	Unemployment Insurance	0	0	-	-	-	
5018	Worker's Compensation	0		-	-	-	
Personnel Expense		13,272	7,152.83	5,564.00	5,564.49	-	
General Operation Expense							
6149	FEMA Disaster Grant	22,868.20	55,487.56		-		
6405	Legal Fees				54.00		
6407	Legal Advertisement		139.20		-		
6790	Stormwater Drainage Improvement	\$ -	\$ 49,382	\$ 111,728	\$ 105,224	\$ 100,000	
Total General Operation Expense		\$ 22,868	\$ 105,009	\$ 111,728	\$ 105,278	\$ 100,000	
Total Salary & General Operations		\$ 36,140	\$ 112,162	\$ 117,292	\$ 110,842	\$ 100,000	

Budget Explanations

CITY OF CASSVILLE OPERATING AND CAPITAL BUDGET
SPECIAL REVENUE FUND REVENUE

27 TRANSPORTATION FUND
270 STREETS DEPARTMENT
DESCRIPTION

		2015	2016	2017	2017	2018	Ref
		ACTUAL	ACTUAL	BUDGET	10 Months	BUDGET	
Revenue							
41115	Transportation Sales Tax	\$ 334,148	\$ 352,475	\$ 337,170	\$ 296,889	\$ 346,274	1
41200	Motor Fuel Tax	86,430	87,757	84,500	73,626	85,500	
41205	Motor Vehicle Sales Tax	27,081	28,487	25,000	24,313	27,500	
42200	Motor Vehicle Fee Increases	14,484	14,115	14,500	12,066	14,800	
Tax Revenue		\$ 462,143	\$ 482,833	\$ 461,170	\$ 406,895	\$ 474,074	
44410	Street Cut Fee	\$ 1,200	\$ 600	\$ 1,200	\$ 1,200	\$ 1,200	
46100	Interest Income	-		-		-	
48100	Miscellaneous Revenue	150	201	-		-	
48200	Reimbursement - Insurance	-		-	225	-	
48400	Scrap Sales	-		-	-	-	
49500	Sales of Assets	-		-	-	-	
Operating Revenue		\$ 1,350	\$ 801	\$ 1,200	\$ 1,425	\$ 1,200	
	Transfer from General Fund	\$ -	\$ -	\$ -	\$ -	\$ -	
43000	FEMA Disaster grant		218		-	2,300	
49999	Reduction in fund balance		-	200,000		-	
	Prior Year Accrual						
Other Financing Sources			\$ 218	\$ 200,000	\$ -	\$ 2,300	
Total Streets Revenue		\$ 463,493	\$ 483,853	\$ 662,370	\$ 408,320	\$ 477,574	

Budget Explanation

1 represents a 2.7% increase over Budget from last year - still 3% less than actual receipts for 2017

CITY OF CASSVILLE OPERATING AND CAPITAL BUDGET
SPECIAL REVENUE FUND EXPENSE

27 TRANSPORTATION FUND
270 STREETS DEPARTMENT
DESCRIPTION

		2015	2016	2017	2017	2018	Ref
		ACTUAL	ACTUAL	BUDGET	10 Months	BUDGET	
Personnel Expense							
5000	Salaries	\$ 67,556	\$ 73,809	\$ 66,777	\$ 82,554	\$ 78,793	
5005	Social Security	3,997	4,407	4,140	5,042	4,885	
5006	Medicare	933	1,072	968	1,179	1,142	
5008	Retirement	8,917	8,682	10,501	10,452	13,395	
5010	Health Insurance	8,719	9,217	11,000	12,783	13,679	
5012	Life Insurance	139	136	171	161	193	
5016	Unemployment Insurance	437	301	220	279	239	
5018	Worker's Compensation	3,229	4,353	6,609	7,399	18,564	
	Total Personnel Expense	\$ 93,927	\$ 101,979	\$ 100,386	\$ 119,850	\$ 130,890	
General Operation Expense							
6120	Chemicals	\$ 52	\$ 970	\$ 1,000	\$ 267	\$ 750	
6130	Collections Systems Maintenance			\$ 211	\$ 211	\$ 300	
6137	Contingency	-	-	11,173	-	1,556	
6149	FEMA Disaster Grant	291					
6253	Employee Drug Testing			100	45	100	
6255	Engineering Fees	-		-	-	1,000	
6260	Equipment Use Fee	-	6,784	-	-	-	
6370	Insurance/Bonds	1,188	4,915	7,570	5,760	5,900	
6372	Insurance Deductible	-		-	-	-	
6390	Janitorial Services	-		-	-	-	
6395	Janitorial Supplies	-		150	123	150	
6405	Legal Fees	-		50	27	-	
6407	Legal Advertisements	167	54	150	212	100	
6420	Lab Tests & Supplies	-		-	-	-	
6458	Meeting Expense				46	-	
6460	Memberships/Dues	-	650	-	-	-	
6470	Miscellaneous	68	238	300	22	300	
6475	Miscellaneous Equipment	-	36	150	165	200	
6480	Mowing				16	200	
6580	Office Supplies	121	515	600	610	750	
6590	Office Equipment		124	220	-	220	
6605	Permits/Fees	47	-	-	-	-	
6607	Planning & Zoning	-		-	-	-	
6640	Professional Services	1,000	1,000	-	94	100	
6650	Promotions	-		-	-	-	
6680	Publications/Printing	153	129	100	17	-	
6730	Rental/Leases/Maintenance Agreement	589	626	239	153	261	
6740	Repair/Maintenance - Equipment	7,193	5,383	9,500	9,929	8,000	
6741	Repair/Maintenance - Facilities	787	267	700	631	1,000	
6742	Repair/Maintenance - Vehicles	3,776	4,740	5,000	2,258	5,000	
6747	Road Cut Fee Reimbursement	600	-	600	600	600	
6750	Rock/Gravel/Salt/Cinders	2,191	4,629	4,500	3,391	5,000	
6761	Safety Equipment	32	55	100	9	250	
6762	Safety Supplies	17	92	700	739	350	
6763	Seed & Straw	-	-	250	200	300	
6770	Signs & Signals	2,295	2,571	2,000	969	4,000	
6780	Snow Removal Expense	3,053	908	3,000	352	3,000	

CITY OF CASSVILLE OPERATING AND CAPITAL BUDGET
SPECIAL REVENUE FUND EXPENSE

27 TRANSPORTATION FUND
270 STREETS DEPARTMENT
DESCRIPTION

		2015	2016	2017	2017	2018	Ref
		ACTUAL	ACTUAL	BUDGET	10 Months	BUDGET	
6787	Special Events	287	22	50	-	150	
6790	Stormwater Drainage			2,000	1,778	3,000	
6795	Street Lighting Expense	35,863	38,854	40,000	36,101	45,000	
6796	Street and ROW Maintenance	19,320	17,384	27,000	36,325	35,000	
6820	Cell Phones	327	296	330	303	324	
6850	Tools	1,914	373	1,000	970	1,300	
6852	Equipment Non Capital					1,300	1
6870	Travel/Training	-		1,000	-	500	
6880	Uniforms	1,976	3,730	4,500	2,725	4,200	
6890	Vehicle Fuel	1,301	804	1,000	1,318	1,300	
6935	Workers Comp Payment	-		-	-	-	
9077	Reserve for Street Projects					8,300	2
Total General Operation Expense		\$ 84,605	\$ 96,148	\$ 125,243	\$ 106,367	\$ 139,761	
6858	Tranfers Out	\$ -	\$ -	\$ -	\$ -	\$ -	
Total Salary & General Operations		\$ 178,532	\$ 198,127	\$ 225,629	\$ 226,217	\$ 270,651	

Budget Explanations

- 1 PVC Barricades
- 2 Addition of line item for reserve

CITY OF CASSVILLE OPERATING AND CAPITAL BUDGET
PERSONNEL

**27 TRANSPORTATION FUND
270 STREETS DEPARTMENT**

Employee Position Employee Name		Current Salary	Cola	Merit	Annual Salary	Budgeted Salary
Deputy City Clerk Cherry Bailey	10.00%	\$ 2,812	\$ -	\$ 100	\$ 2,912	\$ 2,912
City Administrator Steve Walensky	2.00%	1,339	-	27	1,366	1,366
Public Works Director - David Brock	14.00%	7,700	-	154	7,854	7,854
PW Maintenance - Stan Patton	35.00%	12,172	-	243	12,416	12,416
PW Foreman - Dwayne Moller	27.00%	11,737	-	235	11,972	11,972
Streets Maintenance - Ken Latschar	100.00%	26,998	-	540	27,538	27,538
PW Maintenance - Justin Henson	22.00%	6,301	-	126	6,427	6,427
PW Maintenance - Trey Phillips	20.00%	6,423	-	128	6,552	6,552
Total		\$ 75,483	\$ -	\$ 1,553	\$ 77,037	\$ 77,037

Proposed Salary and Benefits	Budgeted Salary	FICA	Employee Retirement	Health Ins.	Life Ins.	Unemplmt Ins.	Total Cost
Cherry Bailey	\$ 2,912	\$ 223	\$ 495	\$ 595	\$ 8.4	\$ 10	\$ 4,243
Steve Walensky	1,366	104	232	119	2	2	1,825
David Brock	7,854	601	1,335	833	12	15	10,649
Stan Patton	12,416	950	2,111	2,082	29.40	36	17,623
Dwayne Moller	11,972	916	2,035	1,606	22.68	28	16,580
Ken Latschar	27,538	2,107	4,682	5,947	84.00	104	40,462
Justin Henson	6,427	492	1,093	1,308	18.48	23	9,361
Trey Phillips	6,552	501	1,114	1,189	16.80	21	9,393
Total Full-Time	\$ 77,037	\$ 5,893	\$ 13,096	\$ 13,679	\$ 193	\$ 239	\$ 110,137
OVERTIME w/ benefits	\$ 1,757	\$ 134	\$ 299	\$ -	\$ -		\$ 2,190
Grand Total	\$ 78,793	\$ 6,028	\$ 13,395	\$ 13,679	\$ 193	\$ 239	\$ 112,327

CITY OF CASSVILLE OPERATING AND CAPITAL BUDGET
PERSONNEL

27 TRANSPORTATION FUND

270 STREETS DEPARTMENT

DESCRIPTION		2015 ACTUAL	2016 ACTUAL	2017 BUDGET	2017 10 Months	2018 BUDGET	Ref
Capital Expense							
7000	Land	\$ -		\$ -	\$ -	\$ -	
7100	Buildings & Improvements	-		-	-	-	
7200	Equipment	42,846	45,386	46,700	45,177	-	
7250	Computers & Software	-		-	-	-	
7300	Vehicles	25,500		-	-	19,600	
7400	Infrastructure	-	230,293	373,738	289,689	167,800	
Streets Department Capital		\$ 68,346	\$ 275,679	\$ 420,438	\$ 334,866	\$ 187,400	

Budget Explanation

CITY OF CASSVILLE OPERATING AND CAPITAL BUDGET
PERSONNEL

**27 TRANSPORTATION FUND
270 STREETS DEPARTMENT**

DESCRIPTION		2015 ACTUAL	2016 ACTUAL	2017 BUDGET	2017 10 Months	2018 BUDGET	Ref
Debt Service							
8004	Wal-Mart Developer's Agreement	\$ -		\$ -		\$ -	
8014	Debt Service - 2014 COP	16,297	16,303	16,303	17,903	19,523	
Streets Department Debt Service		\$ 16,297	\$ 16,303	\$ 16,303	\$ 17,903	\$ 19,523	

Budget Explanation

CITY OF CASSVILLE OPERATING AND CAPITAL BUDGET
PERSONNEL

28 CAPITAL IMPROVEMENT SALES TAX FUND
280 CAPITAL IMPROVEMENT DEPARTMENT

DESCRIPTION		2015 ACTUAL	2016 ACTUAL	2017 BUDGET	2017 10 Months	2018 BUDGET	Ref
Revenue							
41110	Capital Improvement SalesTax	\$ 465,645	\$ 470,324	\$ 449,562	\$ 396,215	\$ 461,700	1
47100	Contributions and Donations	-		-	-	-	
49400	Transfers In	-	255,415	205,411	-	376,576	2
49999	Fund Balance Reduction		-			60,000	3
Total Capital Improvement Revenue		\$ 465,645	\$ 725,739	\$ 654,973	\$ 396,215	\$ 838,276	

Budget Explanations

- 1 Represents a 2.7% increase over Budget from last year - still 3% less than actual receipts for 2017
- 2 Transfer in from General Fund for Airport Grant
- 3 \$180,000 currently in fund balance

CITY OF CASSVILLE OPERATING AND CAPITAL BUDGET
PERSONNEL

28 CAPITAL IMPROVEMENT SALES TAX FUND

280 CAPITAL IMPROVEMENT DEPARTMENT

DESCRIPTION		2015	2016	2017	2017	2018	Ref
		ACTUAL	ACTUAL	BUDGET	10 Months	BUDGET	
General Operation Expense							
6121	Airport Grant	\$ -	\$ 306,922	\$ 392	\$ 392	\$ -	
6137	Contingency	-	-	34,008	-	3,809	
6796	Street Right of Way						
6850	tools	306					
6858	Transfers out for Debt Service	286,327	285,141	283,762	236,468	313,456	
Total General Operation Expense		\$ 286,632	\$ 592,063	\$ 318,162	\$ 236,468	\$ 317,265	

Detail of debt service supported by Capital Improvement Sales Tax:

2002B State Environmental Revenue Bonds	\$ 197,299
2005 Sales Tax Capital Improvement Bonds	56,000
2017 Refinancing Sales Tax Rev Bonds	60,157
	<u><u>\$ 313,456</u></u>

CITY OF CASSVILLE OPERATING AND CAPITAL BUDGET
PERSONNEL

28 CAPITAL IMPROVEMENT SALES TAX FUND

280 CAPITAL IMPROVEMENT DEPARTMENT

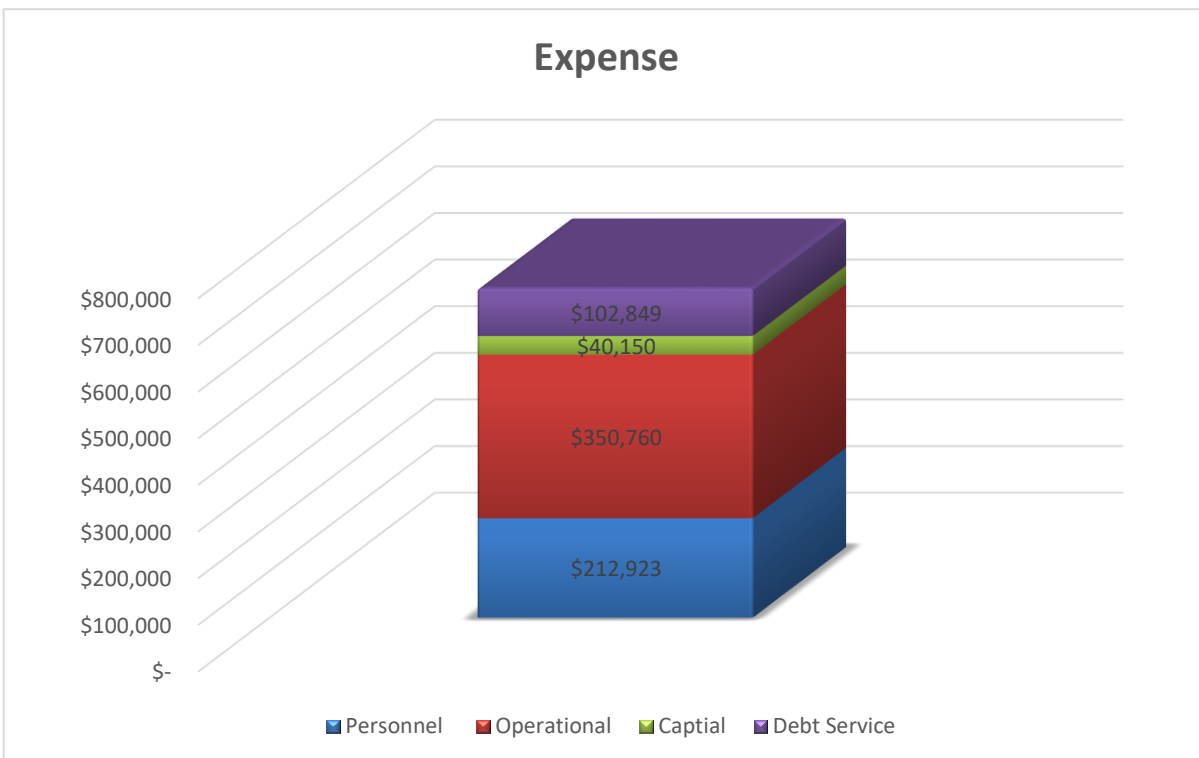
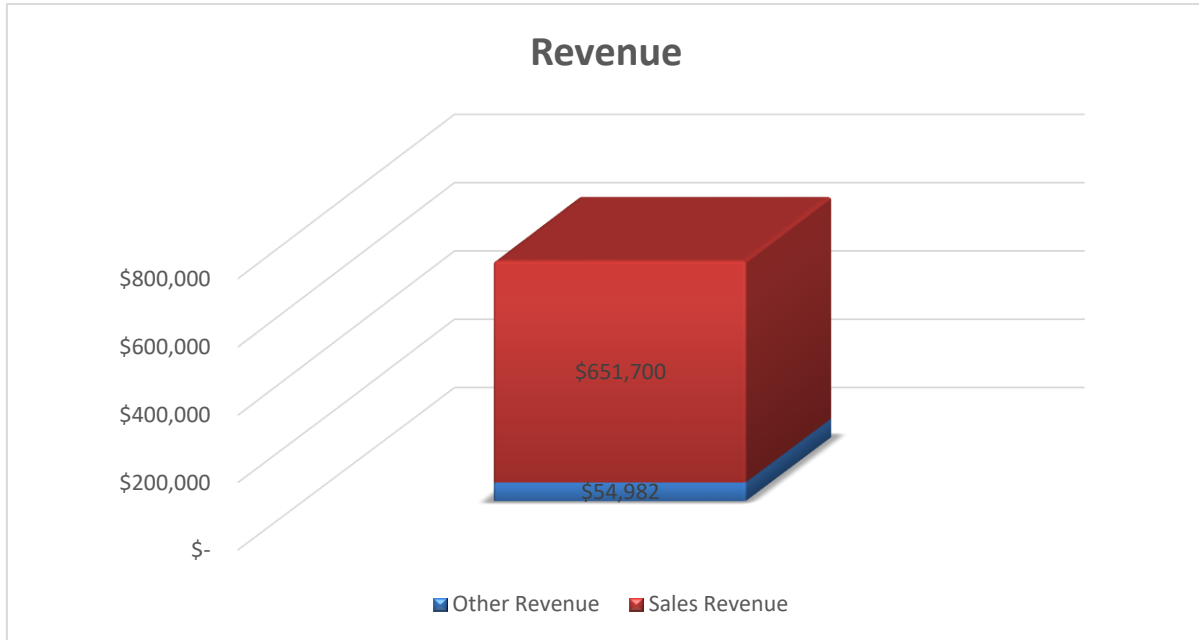
DESCRIPTION		2015 ACTUAL	2016 ACTUAL	2017 BUDGET	2017 10 Months	2018 BUDGET	Ref
Capital Expense							
7000	Land	\$ -		\$ -	\$ -	\$ -	
7100	Buildings & Improvements	-		16,500	14,341	-	
7200	Equipment	14,401	84,018	17,400	7,353	29,416	
7250	Computers & Software	680		9,300	8,363	98,177	
7300	Vehicles	74,299	29,117	93,611	59,820	35,000	
7400	Infrastructure	2,305	1,340	200,000	2,447	418,418	
Capital Improvement		\$ 91,684	\$ 114,476	\$ 336,811	\$ 92,324	\$ 581,011	

Budget Explanation

City of Cassville, Missouri
2018 Operating and Capital Budget
Enterprise Fund Overview
Water

Type	Revenue
Other Revenue	\$ 54,982
Sales Revenue	\$ 651,700
TOTAL	<u>\$ 706,682</u>

Type	Expense
Personnel	\$ 212,923
Operational	\$ 350,760
Capital	\$ 40,150
Debt Service	\$ 102,849
TOTAL	<u>\$ 706,682</u>



CITY OF CASSVILLE OPERATING AND CAPITAL BUDGET
ENTERPRISE FUND REVENUE

77 WATER UTILITY FUND
717 WATER DEPARTMENT
DESCRIPTION

		2015	2016	2017	2017	2018	Ref
		ACTUAL	ACTUAL	BUDGET	10 Months	BUDGET	
44700	Water Services	\$ 639,037	\$ 662,748	\$ 650,000	\$ 561,323	\$ 665,000	1
49750	Allowance for Bad Debt	-	-	(10,000)	-	(13,300)	
Sales Revenue		\$ 639,037	\$ 662,748	\$ 640,000	\$ 561,323	\$ 651,700	
42010	Credit Card Fees	\$ -		\$ -	\$ -	\$ -	
43600	DNR Drinking Water Study	-		-	-	-	
44705	Primacy Fees	5,001	5,392	5,134	4,139	5,411	
44710	Sales Tax Collections	10,267	10,895	12,500	8,561	11,500	
44718	Bulk Water Purchases	391	618	600	253	500	
44720	Return Check Fees	58	528	400	291	400	
44790	Penalty - Delinquent	19,348	19,588	17,954	16,668	19,167	
44795	Water Tap	1,663	3,731	3,000	1,663	2,500	
46100	Interest Income	-		-	-	-	
48100	Miscellaneous Revenue	106	3,541	163	163	-	
48200	Reimbursement - Insurance	14,860		-	298	-	
48400	Scrap Sales	1,303	441	295	295	-	
49250	COP Drawdown Proceeds	-		-	-	-	
49800	Utility Deposits	12,723	12,513	14,670	12,888	15,504	
Other Revenue		\$ 65,720	\$ 57,247	\$ 54,717	\$ 45,218	\$ 54,982	
48190	Transfers In for Equipment Use Fee	\$ -	\$ 13,568	\$ -	\$ -	\$ -	
49500	Sales of Fixed Assets	5,601			-		
	Prior Year Accrual	-	-	-		-	
Other Financing Sources		\$ 5,601	\$ 13,568	\$ -	\$ -	\$ -	
Total Water Department Revenue		\$ 710,358	\$ 733,564	\$ 694,717	\$ 606,542	\$ 706,682	

Budget Explanations

- 1 Represents a 4% increase in rates and based on actual water sales revenue received to date

CITY OF CASSVILLE OPERATING AND CAPITAL BUDGET
ENTERPRISE FUND EXPENSES

77 WATER UTILITY FUND
717 WATER DEPARTMENT
DESCRIPTION

		2015	2016	2017	2017	2018	Ref
		ACTUAL	ACTUAL	BUDGET	10 Months	BUDGET	
Personnel Expense							
5000	Salaries	\$ 129,234	\$ 124,240	\$ 123,964	\$ 102,306	\$ 137,981	
5005	Social Security	7,455	7,541	7,686	6,261	8,555	
5006	Medicare	1,744	1,773	1,797	1,464	2,001	
5008	Retirement	18,362	18,195	19,834	12,432	23,457	
5010	Health Insurance	18,346	20,830	18,831	15,941	22,659	
5012	Life Insurance	291	310	292	207	320	
5016	Unemployment Insurance	1,311	904	409	399	396	
5018	Worker's Compensation	9,319	14,942	25,936	26,741	17,554	
Total Personnel Expense		\$ 186,061	\$ 188,735	\$ 198,749	\$ 165,752	\$ 212,923	
General Operation Expense							
6071	Bank Fees and Charges	\$ 20	\$ 28	\$ 50	\$ 40	\$ 50	
6120	Chemicals	2,289	1,443	2,000	1,238	2,000	
6137	Contingency	-	45	865	-	6,484	
6138	Credit Card Fee	3,435	3,873	3,000	3,307	4,000	
6139	Cost of Issuance Fee	-	-	-	-	-	
6155	Distribution System Maintenance	45,525	23,601	20,000	20,670	26,000	
6160	DNR Drinking Water Study	-	-	-	-	-	
6230	Electric	59,814	64,919	63,000	56,265	69,500	
6253	Employee Drug Testing	-	-	120	45	100	
6300	Fee in Lieu of Taxes	31,847	32,676	32,500	28,066	33,250	
6340	Fixed Asset Management	-	6	-	-	-	
6350	Freight	-	-	-	-	-	
6370	Insurance/Bonds	12,322	16,604	15,788	15,730	16,200	
6390	Janitorial Services	-	-	-	-	-	
6395	Janitorial Supplies	112	156	200	154	200	
6407	Legal Advertisement	65	-	75	137	75	
6420	Lab Expense/Supplies	-	-	-	-	-	
6458	Meeting Expense	-	-	-	46	-	
6460	Memberships/Dues	3,081	3,228	500	253	500	
6470	Miscellaneous	554	445	390	651	800	
6475	Miscellaneous Equipment	496	442	400	367	500	
6480	Mowing	-	-	-	238	2,650	
6485	Missouri One-Call	269	1,436	400	508	650	
6510	Natural Gas/Propane	671	1,426	2,000	1,059	2,000	
6580	Office Supplies	2,119	4,160	2,000	1,346	1,800	
6590	Office Equipment	72	213	320	-	300	
6605	Permit Fees	11	-	-	-	-	
6615	Postage Expense	3,445	3,527	3,200	2,822	3,500	
6630	Primacy Fees	4,659	3,823	5,000	4,637	4,800	
6640	Professional Services	-	-	-	43	500	
6680	Publications/Printing	67	129	-	17	-	
6730	Rental/Leases/Maint. Agreements	71,845	71,059	71,674	67,523	71,839	
6740	Repair/Maintenance - Equipment	4,926	4,809	6,000	7,427	8,000	
6741	Repair/Maintenance - Facilities	1,385	1,921	1,500	1,606	2,000	
6742	Repair/Maintenance - Vehicles	6,357	6,885	4,000	3,106	4,000	
6750	Base Rock and Gravel	556	3,072	4,500	4,136	4,800	
6755	Sales Tax Collections	11,708	12,264	12,500	11,487	12,500	
6761	Safety Equipment	860	1,375	1,000	719	1,000	
6762	Safety Supplies	83	868	700	876	1,000	
6763	Seed & Straw	148	63	200	55	300	
6787	Special Events	227	16	50	21	220	
6820	Cell Phones	1,384	1,251	1,350	1,068	1,788	

CITY OF CASSVILLE OPERATING AND CAPITAL BUDGET
ENTERPRISE FUND EXPENSES

77 WATER UTILITY FUND

717 WATER DEPARTMENT

DESCRIPTION		2015	2016	2017	2017	2018	Ref
		ACTUAL	ACTUAL	BUDGET	10 Months	BUDGET	
6850	Tools	2,089	2,640	2,000	2,100	3,000	
6870	Travel/Training	1,448	572	2,000	889	2,000	
6880	Uniforms	4,167	4,248	3,700	2,787	3,700	
6890	Vehicle Fuel	6,143	7,701	8,000	7,964	10,000	
6920	Utility Deposit Refunds	5,235	4,993	12,670	3,455	15,504	
6935	Worker's Comp Payments	-		-	-	-	
9077	Reserve for Asset repair	2,500		35,750	31,426	33,250	1
Total General Operation Expense		\$ 291,930	\$ 285,914	\$ 319,402	\$ 284,282	\$ 350,760	
Total Salary & General Operations		\$ 477,991	\$ 474,650	\$ 518,151	\$ 450,034	\$ 563,683	

Budget Explanations

- 1 Based on 5% of Water sales revenue

CITY OF CASSVILLE OPERATING AND CAPITAL BUDGET
PERSONNEL

**77 WATER UTILITY FUND
717 WATER DEPARTMENT**

Employee Position Employee Name		Current Salary	Cola	Merit	Annual Salary	Budgeted Salary
Deputy City Clerk Cherry Bailey	15.00%	\$ 4,218	\$ -	\$ 150	\$ 4,368	\$ 4,368
City Administrator Steve Walensky	2.00%	1,339	-	27	1,366	1,366
Public Works Director David Brock	29.00%	15,950	0	319	16,269	16,269
PW Maintenance - Larry Privett	11.00%	3,942	0	79	4,021	4,021
Utility Billing Clerk - Jennifer Privett	42.50%	12,544	0	274	12,818	12,818
Meter Reader - Caleb Antle	97.00%	26,229	-	525	26,753	26,753
Parks Maintenance - Brian Madison	2.50%	718	-	14	732	732
PW Maintenance - Keith Gregory	2.00%	587	-	12	599	599
PW Maintenance - Kenny Schieler	2.00%	788	-	16	804	804
PW Maintenance - Stan Patton	47.00%	16,345	-	327	16,672	16,672
PW Foreman - Dwayne Moller	48.00%	20,867	-	417	21,284	21,284
PW Maintenance - Justin Henson	48.00%	13,748	-	275	14,023	14,023
PW Maintenance - Trey Phillips	30.00%	9,635	-	193	9,827	9,827
PW Maintenance - Ryan Lynxwiler	5.00%	1,390	-	28	1,418	1,418
Total		\$ 128,300	\$ -	\$ 2,655	\$ 130,954	\$ 130,954

Budgeted Salary and Benefits	Budgeted Salary	FICA	Employee Retirement	Health Ins.	Life Ins.	Unemplmt Insurance	Total Cost
Cherry Bailey	\$ 4,368	\$ 334	\$ 743	\$ 892	\$ 13	\$ 16	\$ 6,365
Steve Walensky	1,366	104	232	119	2	2	1,825
David Brock	16,269	1,245	2,766	1,725	24	30	22,058
Larry Privett	4,021	308	684	654	9	11	5,687
Jennifer Privett	12,818	981	2,179	2,528	36	44	18,585
Caleb Antle	26,753	2,047	4,548	5,769	81	101	39,299
Brian Madison	732	56	124	149	2	3	1,066
Keith Gregory	599	46	102	119	2	2	869
Kenny Schieler	804	61	137	119	2	2	1,124
Stan Patton	16,672	1,275	2,834	2,795	39	49	23,666
Dwayne Moller	21,284	1,628	3,618	2,855	40	50	29,475
Justin Henson	14,023	1,073	2,384	2,855	40	50	20,424
Trey Phillips	9,827	752	1,671	1,784	25	31	14,090
Ryan Lynxwiler	1,418	108	241	297	4	5	2,075
Total Full-Time	\$ 130,954	\$ 10,018	\$ 22,262	\$ 22,659	\$ 320	\$ 396	\$ 186,610
OVERTIME w/ benefits	7,027	538	1,195	0	0		8,759
Grand Total	\$ 137,981	\$ 10,556	\$ 23,457	\$ 22,659	\$ 320	\$ 396	\$ 195,369

CITY OF CASSVILLE OPERATING AND CAPITAL BUDGET
ENTERPRISE FUND CAPITAL EXPENSE

77 WATER UTILITY FUND
717 WATER DEPARTMENT
DESCRIPTION

		2015	2016	2017	2017	2018	Ref
		ACTUAL	ACTUAL	BUDGET	10 Months	BUDGET	
Capital Expense							
7000	Land	\$ -	\$ -	\$ -	\$ -	\$ -	
7100	Buildings & Improvements	-	10,880	15,304	15,304	4,000	
7150	Plant		17,720		-		
7200	Equipment	-	2,680	17,586	17,586	36,150	
7250	Computers & Software	-	-	-	-	-	
7300	Vehicles	22,760	-	-	-	-	
7400	Infrastructure	-	5,575	3,793	3,793	-	
	Accrual for SCADA	-	-	-	-	-	
Water Department Capital		\$ 22,760	\$ 36,855	\$ 36,683	\$ 36,683	\$ 40,150	

Budget Explanation

CITY OF CASSVILLE OPERATING AND CAPITAL BUDGET
ENTERPRISE FUND DEBT SERVICE

77 WATER UTILITY FUND

717 WATER DEPARTMENT

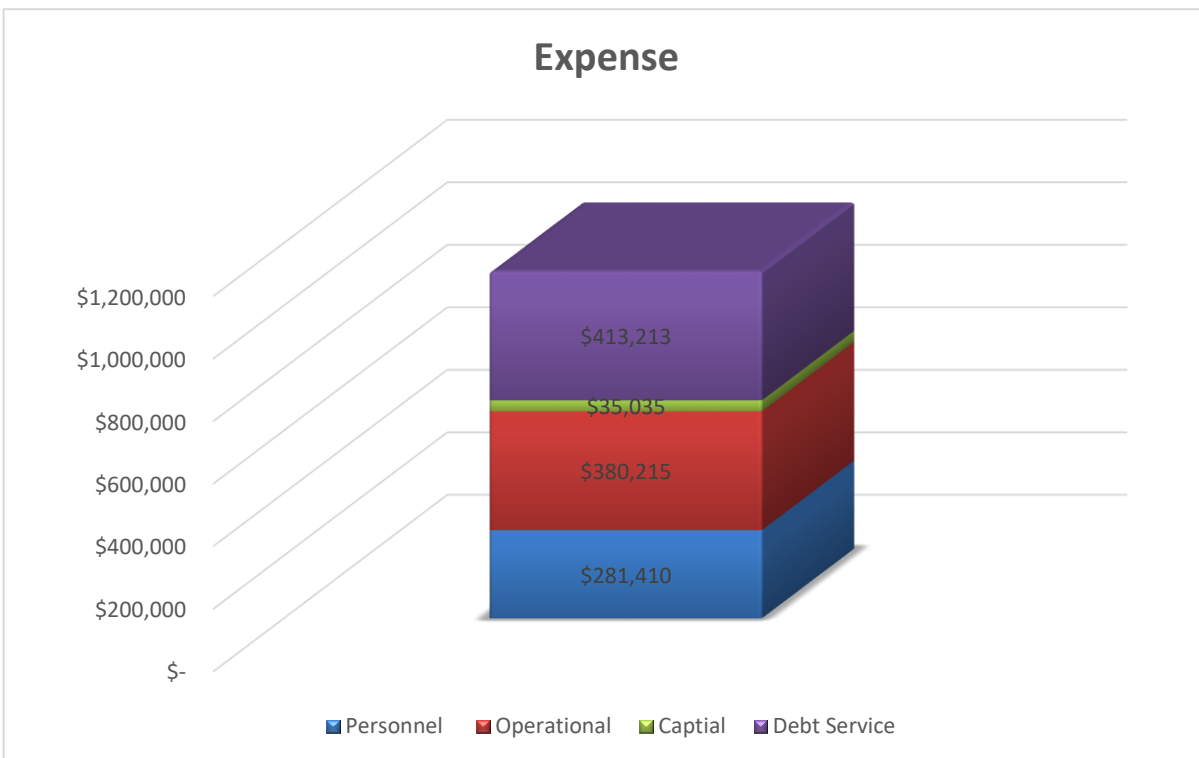
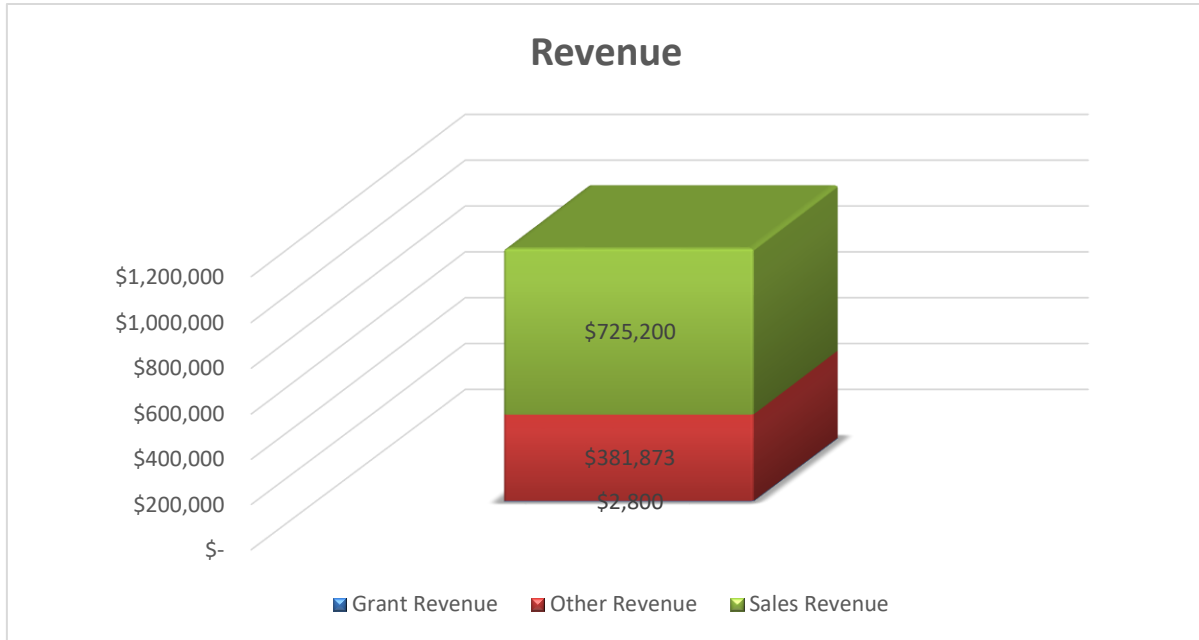
DESCRIPTION		2015 ACTUAL	2016 ACTUAL	2017 BUDGET	2017 10 Months	2018 BUDGET	Ref
Debt Service							
8004	Wal-Mart Developer's Agreement	\$ -		\$ -	\$ -	\$ -	
8014	DS - 2014 REFI COP	139,833	139,882	139,882	121,465	102,849	
8015	Capital Lease	20,351	20,351	-	-	-	
Water Department Debt Service		\$ 160,184	\$ 160,233	\$ 139,882	\$ 121,465	\$ 102,849	

Budget Explanation

City of Cassville, Missouri
2018 Operating and Capital Budget
Enterprise Fund Overview
Sewer

Type	Revenue
Grant Revenue	\$ 2,800
Other Revenue	\$ 381,873
Sales Revenue	\$ 725,200
TOTAL	<u>\$ 1,109,873</u>

Type	Expense
Personnel	\$ 281,410
Operational	\$ 380,215
Capital	\$ 35,035
Debt Service	\$ 413,213
TOTAL	<u>\$ 1,109,873</u>



CITY OF CASSVILLE OPERATING AND CAPITAL BUDGET
ENTERPRISE FUND REVENUE

79 SEWER UTILITY FUND

719 SEWER TREATMENT DEPARTMENT

DESCRIPTION		2015 ACTUAL	2016 ACTUAL	2017 BUDGET	2017 10 Months	2018 BUDGET	Ref
43000	FEMA Disaster Grant					2,800	
43650	DNR Waste Water Study	-	4,000	-	-	-	
Grant Revenue		\$ -	\$ 4,000	\$ -	\$ -	\$ 2,800	
44800	Sewer Services	\$ 704,355	\$ 720,656	\$ 735,650	\$ 604,359	\$ 740,000	1
49750	Allowance for Bad Debt	\$ -	\$ -	\$ (14,713)		(14,800)	
Sales Revenue		\$ 704,355	\$ 720,656	\$ 720,937	\$ 604,359	\$ 725,200	
42010	Credit Card Fees	\$ -		\$ -	\$ -	\$ -	
42700	Industrial Pre-Treatment Permits	1,500	1,500	1,500	-	-	
43650	DNR Collection Systems grant	36,000			-		
44405	Sewer Tap	50	-	100	-	100	
44720	Return Check Fees	-		-	-	-	
44790	Penalty - Delinquent Utilities	17,647	18,266	18,272	15,345	18,204	
44805	Sewer Connection Fees	1,511	1,498	1,599	1,246	1,609	
44810	Waste Processing	3,113	2,811	2,500	200	-	
46100	Interest Income	653	1,196	600	2,604	3,000	
48100	Miscellaneous	15		5,090	5,090	-	
48200	Reimbursement - Insurance	-		2,884	3,335	-	
48400	Scrap	-	60	230	230	-	
49100	Special Assessments - S.F.	15,768	16,299	15,000	14,064	15,000	
49150	Sewer Assessments - S.H.	-		-	-	-	
49200	Bond Proceeds			58,637	58,637		
49250	COP Drawdown Proceeds	-		-		-	
49400	Transfers in - debt service	286,327	285,141	283,762	236,468	313,456	
49400	Transfers in - COP reimbursement	-		-	-	-	
49700	Repair & Replacement	15,000	15,000	15,000	12,500	15,000	
49800	Utility Deposits	12,538	12,138	14,882	12,788	15,504	
Other Revenue		\$ 390,122	\$ 353,908	\$ 420,056	\$ 362,505	\$ 381,873	
4999	Prior Year Accrual	\$ -	\$ -	\$ -		\$ -	
Other Financing Sources		\$ -	\$ -	\$ -	\$ -	\$ -	
Total Sewer Department Revenue		\$ 1,094,478	\$ 1,078,565	\$ 1,140,993	\$ 966,864	\$ 1,109,873	

Budget Explanations

- 1 Represents a 4% increase in rates and based on actual sewer sales revenue received to date

CITY OF CASSVILLE OPERATING AND CAPITAL BUDGET
ENTERPRISE FUND EXPENSES

79 SEWER UTILITY FUND
719 SEWER TREATMENT DEPARTMENT

DESCRIPTION		2015	2016	2017	2017	2018	Ref
		ACTUAL	ACTUAL	BUDGET	10 Months	BUDGET	
Personnel Expense							
5000	Salaries	\$ 116,216	\$ 111,725	\$ 122,368	\$ 82,488	\$ 100,835	
5005	Social Security	6,763	6,197	7,587	5,045	6,252	
5006	Medicare	1,581	1,449	1,774	1,180	1,462	
5008	Retirement	17,064	16,210	19,579	10,664	17,142	
5010	Health Insurance	13,573	12,960	15,460	9,674	15,463	
5012	Life Insurance	215	190	240	136	218	
5016	Unemployment Insurance	2,184	1,507	345	319	270	
5018	Worker's Compensation	3,035	4,128	6,391	7,117	12,211	
Total Personnel Expense		\$ 160,631	\$ 154,366	\$ 173,744	\$ 116,623	\$ 153,853	
General Operation Expense							
6025	Amortization/Depreciation	\$ -		\$ -	\$ -	\$ -	
6015	Administrative Fee	\$ -		\$ -		\$ -	
6060	Audit Expense	-		-		-	
6071	Bank Fees & Charges	-	4	-	-	-	
6120	Chemicals	33,383	30,342	11,000	4,972	5,000	
6122	Alum			25,000	17,493	18,500	
6125	Collection System Roll-off	2,719	2,947	4,000	1,876	2,000	
6130	Collection System Maintenance	-		50	168	-	
6133	COP Bond Drawdown	-		-		-	
6137	Contingency	0		11,714		5,052	
6138	Credit Card Fees	3,435	3,873	3,300	3,307	3,950	
6139	Cost of Issuance			64,563	64,563		
6220	Election Expense	-		-		-	
6230	Electric	72,553	78,133	87,000	78,200	96,700	
6253	Employee Drug Testing			200	38	100	
6260	Equipment Use Fee	-	6,784	-	-	-	
6300	Fee in Lieu of Taxes	34,782	35,386	36,783	30,218	37,000	
6350	Freight	30		-		-	
6370	Insurance/Bonds	12,809	20,826	22,078	22,043	24,500	
6390	Janitorial Services	-		-		-	
6395	Janitorial Supplies	511	423	500	1,177	1,250	
6405	Legal Fees	-		1,000	970	-	
6407	Legal Advertisement	-	51	550	498	500	
6420	Lab Tests & Supplies	9,379	8,549	11,000	6,130	9,000	
6458	Meeting Expense	-		-	46	-	
6459	Employee Incentive	-		-	-	-	
6460	Memberships/Dues	297	535	450	104	250	
6470	Miscellaneous	183	419	700	1,008	1,000	
6475	Miscellaneous Equipment	259	16	250	343	500	
6480	Mowing	4,894	4,894	6,153	4,098	3,210	
6485	Missouri One-Call	216	531	400	443	450	
6510	Natural Gas	-	-	-		-	
6580	Office Supplies	2,543	1,603	1,500	1,059	1,000	
6590	Office Equipment	42	156	750	616	500	
6605	Permits & Fees	-	200	-	-	-	
6615	Postage Expense	3,505	3,527	3,541	2,870	3,500	
6640	Professional Services	3,112	950	1,000	2,643	1,000	
6640	Master Plan Infrastructure	-		-		-	

CITY OF CASSVILLE OPERATING AND CAPITAL BUDGET
ENTERPRISE FUND EXPENSES

79 SEWER UTILITY FUND
719 SEWER TREATMENT DEPARTMENT

DESCRIPTION		2015	2016	2017	2017	2018	Ref
		ACTUAL	ACTUAL	BUDGET	10 Months	BUDGET	
6650	Promotions	-		-		-	
6655	Propane	689	519	2,000	1,546	1,700	
6680	Publications/Printing	51	129	-	-	-	
6730	Rental/Leases/Maint. Agreements	16,150	15,241	12,487	13,907	12,920	
6740	Repair/Maintenance - Equipment	25,745	15,865	20,000	32,939	20,000	
6741	Repair/Maintenance - Facilities	5,476	5,910	6,500	5,827	6,000	
6742	Repair/Maintenance - Vehicles	4,223	1,053	3,000	912	2,000	
6743	Repair & Replacement-Restricted	15,000	15,000	15,000	12,500	15,000	
6750	Base Rock and Gravel	1,080	260	2,700	1,816	2,000	
6760	Sales Tax Reports	105	105	100	79	100	
6761	Safety Equipment	264	351	1,500	1,279	1,000	
6762	Safety Supplies	261	453	650	1,143	1,000	
6766	DNR Sewer Connection Fee	2,025	1,632	1,501	1,375	1,700	
6768	Sherwood Forest Sewer Maint.	-		-		-	
6770	Signs & Signals	-		-		-	
6787	Special Events	322	22	300	40	275	
6790	Stormwater Drainage Improvement	-	105	-		-	
6796	Street Right of Way Maint.		11				
6820	Cell Phones	1,054	1,109	1,080	902	1,716	
6850	Tools	904	965	1,200	1,256	1,500	
6852		660	-	660		750	
6856	Sludge Hauling		2,014	500	480	1,000	
6870	Travel/Training	371	1,160	1,400	1,043	1,200	
6880	Uniforms	3,659	4,153	4,200	2,480	4,000	
6890	Vehicle Fuel	3,364	3,595	4,000	4,348	5,000	
6920	Utility Deposit Refunds	5,181	4,993	12,882	3,423	15,504	
6935	Worker's Comp Payments	-	-	-		-	
9077	Asset Reserve	4,385	-	40,461	44,704	37,000	1
Total General Operation Expense		\$ 275,624	\$ 274,795	\$ 425,602	\$ 376,882	\$ 346,327	
6858	Transfers out					-	
Total Salary & General Operations		\$ 436,255	\$ 429,161	\$ 599,346	\$ 493,505	\$ 500,180	

Budget Explanations

- 1 Based on 5% of Sewer sales revenue

CITY OF CASSVILLE OPERATING AND CAPITAL BUDGET
PERSONNEL

79 SEWER UTILITY FUND

719 SEWER TREATMENT DEPARTMENT

Employee Position Employee Name		Current Salary	Cola	Merit	Annual Salary	Budgeted Salary
Deputy City Clerk Cherry Bailey	15.00%	\$ 4,218	\$ -	\$ 150	\$ 4,368	\$ 4,368
City Administrator Steve Walensky	2.00%	1,339	-	27	1,366	1,366
PW Director - David Brock	18.00%	9900	-	198	10,098	10,098
Plant Maintenance - Larry Privett	44.00%	15769	-	315	16,084	16,084
Utility Billing Clerk - Jennifer Privett	42.50%	12544	-	274	12,818	12,818
Plant Operator - Mike Hagins	100.00%	36000	-	720	36,720	36,720
PW Maintenance - Caleb Antle	3.00%	811	-	16	827	827
PW Maintenance - Brian Madison	2.50%	718	-	14	732	732
PW Maintenance - Keith Gregory	6.00%	1,761	-	35	1,796	1,796
PW Maintenance - Kenny Schieler	2.00%	788	-	16	804	804
PW Maintenance - Stan Patton	2.00%	696	-	14	709	709
PW Foreman - Dwayne Moller	3.00%	1,304	-	26	1,330	1,330
PW Maintenance - Justin Henson	5.00%	1,432	-	29	1,461	1,461
PW Maintenance - Trey Phillips	10.00%	3,212	-	64	3,276	3,276
PW Maintenance - Ryan Lynxwiler	5.00%	1,390	-	28	1,418	1,418
Total		\$ 91,882	\$ -	\$ 1,926	\$ 93,808	\$ 93,808

Budgeted Salary and Benefits	Budgeted Salary	FICA	Employee Retirement	Health Ins.	Life Ins.	Unemplmt Insurance	Total Cost
Cherry Bailey	\$ 4,368	\$ 334	\$ 743	\$ 892	\$ 13	\$ 16	\$ 6,365
Steve Walensky	1,366	104	232	119	2	2	1,825
David Brock	10,098	772	1,717	1,070	15	19	13,691
Larry Privett	16,084	1,230	2,734	2,617	37	46	22,749
Jennifer Privett	12,818	981	2,179	2,528	36	44	18,585
Mike Hagins	36,720	2,809	6,242	5,947	84	104	51,907
Caleb Antle	827	63	141	178	3	3	1,215
Brian Madison	732	56	124	149	2	3	1,066
Keith Gregory	1,796	137	305	357	5	6	2,607
Kenny Schieler	804	61	137	119	2	2	1,124
Stan Patton	709	54	121	119	2	2	1,007
Dwayne Moller	1,330	102	226	178	3	3	1,842
Justin Henson	1,461	112	248	297	4	5	2,128
Trey Phillips	3,276	251	557	595	8	10	4,697
Ryan Lynxwiler	1,418	108	241	297	4	5	2,075
Total Full Time	\$ 93,808	\$ 7,176	\$ 15,947	\$ 15,463	\$ 218	\$ 270	\$ 132,883
OVERTIME w/ benefits	7,027	538	1,195	0	0		8,759
Grand Total	\$ 100,835	\$ 7,714	\$ 17,142	\$ 15,463	\$ 218	\$ 270	\$ 141,642

CITY OF CASSVILLE OPERATING AND CAPITAL BUDGET
ENTERPRISE FUND CAPITAL EXPENSES

79 SEWER UTILITY FUND

719 SEWER TREATMENT DEPARTMENT

DESCRIPTION		2015	2016	2017	2017	2018	Ref
		ACTUAL	ACTUAL	BUDGET	10 Months	BUDGET	
Capital Expense							
7000	Land	\$ -		\$ -	\$ -	\$ -	
7100	Buildings & Improvements	11,183		-		12,000	
7200	Equipment	8,900	32,011	4,500	4,559	6,750	
7250	Computers & Software	-		-	-	-	
7300	Vehicles	-		-	-	-	
7400	Infrastructure	-		-	-	-	
7800	Southern Hills sewer expansion	-		-	-	-	
	Accrual for SCADA	-	-	-		-	
Sewer Department Capital		\$ 20,083	\$ 32,011	\$ 4,500	\$ 4,559	\$ 18,750	

Budget Explanation

CITY OF CASSVILLE OPERATING AND CAPITAL BUDGET
ENTERPRISE FUND DEBT SERVICE

79 SEWER UTILITY FUND
719 SEWER TREATMENT DEPARTMENT

DESCRIPTION		2015 ACTUAL	2016 ACTUAL	2017 BUDGET	2017 10 Months	2018 BUDGET	Ref
Debt Service							
8001	2010 Southern Hills	\$ 34,304	\$ 34,067	\$ 33,802	\$ 265	\$ -	
8002	2002 Bond Issue	191,984	193,927	196,680	188,995	197,299	
8005	2005 Bond Issue	52,732	55,732	53,280	53,280	56,000	
8006	2006A Sherwood Forest	21,709	21,700	20,602	21,699	20,859	
8014	2014 - COP Bonds	45,068	45,084	45,084	61,890	78,898	
8017	2017 Southern Hills Refinancing				21,713	60,157	
Sewer Treatment Department Debt Service		\$ 345,797	\$ 350,509	\$ 349,448	\$ 347,843	\$ 413,213	

Budget Explanation

CITY OF CASSVILLE OPERATING AND CAPITAL BUDGET
ENTERPRISE FUND EXPENSE

79 SEWER UTILITY FUND
729 SEWER COLLECTIONS DEPARTMENT

DESCRIPTION		2015	2016	2017	2017	2018	Ref
		ACTUAL	ACTUAL	BUDGET	10 Months	BUDGET	
Personnel Expense							
5000	Salaries	\$ 74,854	\$ 78,810	\$ 102,489	\$ 95,889	\$ 90,076	
5005	Social Security	5,641	4,771	6,354	5,787	5,585	
5006	Medicare	1,072	1,116	1,486	1,353	1,306	
5008	Retirement	11,200	11,788	20,534	14,086	15,313	
5010	Health Insurance	11,390	12,227	15,866	13,267	14,809	
5012	Life Insurance	180	185	246	183	209	
5016	Unemployment Insurance	-	-	305	319	259	
5018	Worker's Compensation	936	749	4,721	-	-	
Total Personnel Expense		\$ 105,274	\$ 109,647	\$ 152,001	\$ 130,885	\$ 127,557	
General Operation Expense							
6120	Chemicals	2,361	1,793	2,500	314	\$ 1,000	
6130	Collection System Maintenance	2,244	4,405	7,500	8,807	8,000	
6170	DNR Waste Water Study	45,000	5,000	-	-	-	
6253	Employee Drug Testing			100	114	100	
6370	Insurance	2,126	4,918	6,142	5,962	6,100	
6407	Legal Advertisements	-	57	50	-	50	
6460	Memberships/Dues	-	404	100	-	100	
6470	Miscellaneous	66	72	200	135	250	
6485	Missouri One-Call	-	-	100	53	100	
6580	Office Supplies	213	23	100	21	50	
6605	Permits & Fees		11		-		
6730	Rental & Lease Maintenance	-	-	3,025	-	3,025	
6740	Repair/Maintenance - Equipment	6,372	2,592	3,000	3,126	4,000	
6741	Repair/Maintenance - Facilities			200	189	200	
6742	Repair/Maintenance - Vehicles	2,468	1,210	1,500	692	1,500	
6750	Base Rock and Gravel	-	310	1,500	1,359	200	
6761	Safety Equipment	1,242	660	500	38	500	
6762	Safety Supplies	39	485	100	100	100	
6787	Special Events	131	36	-	-	-	
6820	Cell Phones	705	953	930	871	888	
6850	Tools	187	838	500	357	400	
6870	Travel/Training	-	50	300	-	300	
6880	Uniforms	2,018	2,695	2,150	2,596	3,025	
6890	Vehicle Fuel	2,550	2,958	4,000	2,787	4,000	
Total General Operation Expense		\$ 67,722	\$ 29,469	\$ 34,497	\$ 27,520	\$ 33,888	
Total Salary & General Operations		\$ 172,997	\$ 139,115	\$ 186,498	\$ 158,405	\$ 161,445	

Budget Explanations

CITY OF CASSVILLE OPERATING AND CAPITAL BUDGET
PERSONNEL

79 SEWER UTILITY FUND
729 SEWER COLLECTIONS DEPARTMENT

Employee Position Employee Name		Current Salary	Cola	Merit	Annual Salary	Budgeted Salary
Deputy City Clerk	0.00%	\$ -	\$ -	\$ -	\$ -	\$ -
Public Works Director - David Brock	10.00%	5,500	-	110	5,610	5,610
PW Maintenance - Larry Privett	45.00%	16,127	-	323	16,450	16,450
Sewer Maintenance - Keith Gregory	92.00%	27,001	-	540	27,541	27,541
Sewer Maintenance - Kenny Schieler	96.00%	37,819	-	756	38,576	38,576
PW Foreman - Dwayne Moller	1.00%	435	-	9	443	443
Total		\$ 88,288	\$ -	\$ 1,788	\$ 90,076	\$ 90,076

Budgeted Salary and Benefits	Budgeted Salary	FICA	Employee Retirement	Health Ins.	Life Ins.	Unemplmt Insurance	Total Cost
Deputy City Clerk	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
David Brock	5,610	429	954	595	8	10	7,606
Larry Privett	16,450	1,258	2,796	2,676	38	47	23,266
Keith Gregory	27,541	2,107	4,682	5,471	77	96	39,974
Kenny Schieler	38,576	2,951	6,558	5,709	81	100	53,975
Dwayne Moller	443	34	75	59	1	1	614
Total Full Time	\$ 90,076	\$ 6,891	\$ 15,313	\$ 14,809	\$ 209	\$ 259	\$ 127,556

CITY OF CASSVILLE OPERATING AND CAPITAL BUDGET
ENTERPRISE FUND CAPITAL EXPENSE

79 SEWER UTILITY FUND

729 SEWER COLLECTIONS DEPARTMENT

DESCRIPTION		2015	2016	2017	2017	2018	Ref
		ACTUAL	ACTUAL	BUDGET	10 Months	BUDGET	
Capital Expense							
7000	Land	\$ -		\$ -	\$ -	\$ -	
7100	Buildings & Improvements	-		-	-	-	
7200	Equipment	1,145		1,200	1,099	16,285	
7250	Computers & Software	-		-	-	-	
7300	Vehicles	-	30,173	-	-	-	
7400	Infrastructure	-		-	-	-	
Sewer Collections Department Capital		\$ 1,145	\$ 30,173	\$ 1,200	\$ 1,099	\$ 16,285	

Budget Explanation

CITY OF CASSVILLE OPERATING AND CAPITAL BUDGET
INTERFUND TRANSFER WORKSHEET

Transfers In

Fund	Department	Amount	
Water Fund	Water Department	\$ -	Equipment Use
Special Revenue	Capital Improvement	376,576	From General fund airport grant
Sewer Fund	Sewer Treatment Department	313,456	Debt Service
Total Transfers In		\$ 690,032	

Fund	Department	Amount
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Transfers Out

Fund	Department	Amount	
Transportation	Transportation Department	\$ -	Equipment Use
General	Police & Public Safety		
General	Airport Grant	376,576	
Sewer Fund	Sewer Treatment Department	-	Equipment Use
Special Revenue	Capital Improvement	\$ 313,456	Debt Service
Total Transfers Out		\$ 690,032	

Estimated capital improvement sales tax collections: \$ 461,700

This 1/2-cent tax has been pledged to the following
debt service accounts:

2002B State Environmental Revenue Bonds	\$ 197,299
2005 Sales Tax Capital Improvement Bonds	56,000
2017 Refinancing Sales Tax Rev Bonds	60,157
Subtotal	<u>\$ 313,456</u>