

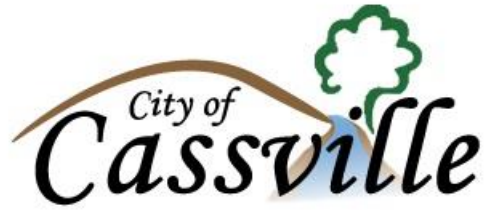
# City of Cassville

## 2019 Operating and Capital Budget



**CITY OF CASSVILLE**  
**2019 OPERATING AND CAPITAL BUDGET**  
**TABLE OF CONTENTS**

	<b>Page</b>
<b>ELECTED OFFICIALS</b>	<b>1</b>
<b>MAP</b>	<b>2</b>
<b>CASSVILLE AT A GLANCE</b>	<b>3</b>
<b>INTRODUCTION AND OVERVIEW</b>	<b>4-18</b>
Vision, Mission and Core Values	<b>5</b>
Goals and Strategies	<b>6</b>
Budget Message	<b>7-8</b>
Financial Policies	<b>9-14</b>
Organizational Chart	<b>15</b>
Position Counts	<b>16</b>
Budget Process	<b>17</b>
Basis of Budgeting	<b>18</b>
<b>BUDGET SUMMARY</b>	<b>19</b>
<b>BUDGETED CHANGES IN FUND BALANCE</b>	<b>20</b>
<b>GRAPHS (Sales tax revenue, salaries, revenue &amp; expense by department)</b>	<b>21-22</b>
<b>CAPITAL PROJECTS BY FUND</b>	<b>23-26</b>
General Fund	<b>23</b>
Parks & Stormwater Fund	<b>24</b>
Transportation Fund	<b>25</b>
Water & Sewer Funds	<b>26</b>
<b>DEBT SERVICE</b>	<b>27-34</b>
<b>GENERAL FUND</b>	<b>35-55</b>
Administration and City Council	<b>36-40</b>
Police and Court	<b>41-47</b>
Public Facilities	<b>48-49</b>
Planning and Zoning	<b>50-52</b>
Airport	<b>53-55</b>
<b>SPECIAL REVENUE FUNDS</b>	<b>56-75</b>
Economic Development	<b>57-59</b>
Parks, Aquatic Center and Stormwater	<b>60-66</b>
Transportation	<b>67-72</b>
Capital Improvement	<b>73-75</b>
<b>ENTERPRISE FUNDS</b>	<b>76-92</b>
Water	<b>76-82</b>
Sewer Treatment and Collections	<b>83-92</b>
<b>TRANSFERS</b>	<b>93</b>



## *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

*Five, Work Play*





# City of Cassville

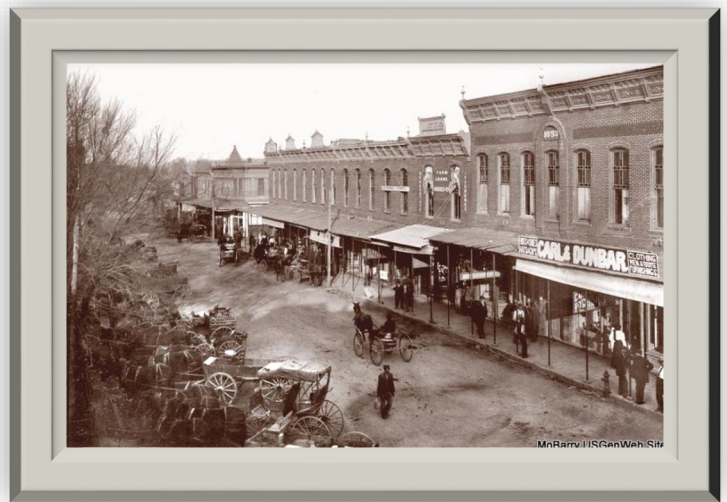
## At a Glance

Date of Incorporation: July 7, 1891

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

Land Area: 3.22 square miles

2018 Budget: \$5,555,591



### Education

Cassville R-IV School District: Pre-K  
through grade 12, enrollment 1,876

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
- Goals and Strategies
- Budget Message
- Financial Policies
- Organizational chart
- Position Counts
- 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

# Budget

## 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





## *City of Cassville Long Term Goals and Strategies*

### 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

In order to accomplish the City of Cassville's first strategic goal of improving and expanding our infrastructure, the following strategies are in place:

- ) Maintain and expand sanitary sewer and water distribution system
- ) Continue to execute transportation improvement plan
- ) Minimize flood risks and the impact of flooding for residents and businesses
- ) Beautify, expand and improve the City's park system
- ) Increase staff and upgrade equipment to support our Police Department
- ) Seek opportunities to maintain and improve Cassville's airport

In order to accomplish the City of Cassville's second strategic goal of promoting tourism, the following strategies are in place:

- ) Develop a new brand in line with our vision/mission
- ) Establish and understand the current tourism environment
- ) Aggressively seek and retain visitor attractions
- ) Develop and execute a marketing plan to attract visitors with a focus on the new brand

In order to accomplish the City of Cassville's third strategic goal of economic development, the following strategies are in place:

- ) Develop and Execute a marketing plan to promote the benefits of doing business in Cassville with a focus on technology, networking and the lack of property tax
- ) Create and support programs that train and prepare a skilled workforce
- ) Strengthen and expand the working relationship with the IDC, Chamber of Commerce and other key stakeholders in the City

## Budget Message

### Dear Honorable Mayor and Council Members

It is with great honor and privilege that I write this 2019 City Administrator budget message. I hope that you and the community agree that this 2019 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 2019 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:

**Administration.** We will be implementing a "Pay Plan Structure" in 2019. This key project will provide a salary and advancement plan with revised pay grades and job descriptions for all positions in every department of the city. This will lay the foundation for long term employment with the city and staff. We are also adding a new position of Economic Development Director to drive the City toward achieving one of its goals of strengthening and growing our town.

**Flood Mitigation 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 7<sup>th</sup> 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. We will be applying for a Section 205 from the U.S. Army Corps of Engineers in 2019 to aid in the development of a long range plans for flood damage reductions.

**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 Activities.** Pool House Renovations will occur in 2019 with a capital improvement plan of \$18,000. The 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.

**Water System Improvement Plan.** To better serve our potable water we will begin the project to improve our water distribution system with pipe replacement and extension for looping of our system. This will be enabled from the 11-Million-dollar Bond that was passed.

**Budgeted Changes in Fund Balance.** Through a very conservative fiscal budgeting and spending policy over the last 5 years, the City has managed to build up its unrestricted fund balance in the general fund to a very comfortable level. Because of the volatile nature of the City's primary funding source, sales tax revenue, fund balance in the general fund is kept well above the best practice of 2 months' worth of operating expenditures; however, we feel very comfortable in budgeting a slight reduction to fund balance (1.3%) in the general fund in order to meet capital needs. We are budgeting a reduction in fund balance in the economic development fund for 2019 with the plan of looking for funding partners within the Chamber of Commerce and the School District going forward to sustain the new position of Economic Development Director. We are also budgeting a small reduction in reserves, 1% and 2% respectively, out of the water and sewer fund to meet capital needs.

The 2019 Budget is our financial plan which will continue to provide our residents, businesses and guests with a full scope of high quality municipal services. 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 2019. 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 \$1,184,951 compared to our 2018 request of \$898,947.

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



## Financial Policies

The highest objective of the Finance Department of the City of Cassville is to maintain fiscal responsibility for the taxpayer dollars of its citizenry. A fundamental level of integrity, directness and transparency must characterize how The City of Cassville spends the public funds entrusted to their stewardship. The following overview of key financial policies of the City of Cassville represent the efforts of the Finance Department, under the direction of the Mayor and Board of Aldermen, to maintain fiscal responsibility, provide consistency, and ensure sound financial management of the resources of the City. Adherence to these policies is of utmost importance to the Mayor and Board of Aldermen, and every effort will be made by decision makers to follow these policies without deviation.

### Revenue Policies

#### 1. *Revenue Goals*

- Diversify and stabilize the revenue base - It is the policy of the City of Cassville to support policies that promote tourism, agriculture, commercial and industrial development which encourages diversity of the local economy which ultimately contributes to a robust tax base for the City.
- Ensure that funding is derived from a fair, equitable, and adequate resource base. Services having a citywide benefit shall be financed with revenue sources generated from a broad base, such as sales taxes and state aids. Services where the customer determines the use shall be financed with user fees, charges and assessments related to the level of service provided.
- Keep a total revenue mix that encourages growth, and keeps Cassville economically competitive and a city of choice for people to live in and do business.

#### 2. *Non-recurring and volatile revenues*

It is the policy of the City of Cassville to use non-recurring revenues in any of the following ways: to pay down debt, to build up reserves, or for special projects that reduce long-term operating costs.

Volatile revenues are similar to non-recurring revenues. It is not prudent to allocate sales tax revenue that exceeds the normal growth rate (defined as the average annual growth rate over the last ten years) to ongoing programs. Therefore, sales tax revenues that exceed the normal growth rate should be used for one-time expenditures or to increase reserves for the inevitable economic downturns.

#### 3. *New revenues and changes to revenues*

Before pursuing new revenue sources or making changes to existing ones in order to increase their yield, the City of Cassville will take into account the following features: the suitability of the program or purpose it is intended to fund; the fair distribution of revenue burden as measured by the ability to pay, the benefits received or the community's definition of the fair share of the revenue burden; acceptability to the community; impact on economic competitiveness relative to other communities; the cost of administering a tax or fee should bear a reasonable relation to revenues collected; minimal effect on private economic decisions.

#### 4. *Revenue estimates*

The forecasting policy of the City of Cassville is to estimate revenues conservatively. Every effort should be made, using historical data and trend analysis, to forecast revenues accurately, yet cautiously as well.

## **5. *User fees***

The goal of all user fees is to provide maximum discretion in the use of general tax revenue to meet the cost of services that provide a larger public benefit and to recover the full or partial cost of services that largely or solely benefit individuals.

The goal of user fees in the proprietary funds is to recover the full costs of services eliminating the need for supplemental transfers from the general fund. The goal of user fees in all other departments is based on partial cost recovery, but more importantly, afford the City a regulating authority over users (sign permits, building permits, etc.).

In the proprietary funds (water and sewer) the City shall establish user charges and fees at a level that reflects the service costs. Full cost charges shall be imposed unless it is determined that policy, legal or market factors require lower fees.

## **6. *Grants***

City staff is encouraged to pursue grants as they offer the possibility to reduce reliance on taxes and fees drawn from the community; however, any acceptance of a grant and the costs (long-term and short-term) associated with obtaining a grant must be taken into consideration, outlined and approved by the Board of Aldermen.

# **Expenditure Policies**

## **1. *Funding Operations***

The City commits to a level of expenditures sufficient to ensure the ongoing health, safety and welfare of its constituents.

## **2. *Personnel Compensation***

It is the policy of the City of Cassville to maintain compensation packages that are sufficient to attract and retain quality employees; to ensure that compensation packages are competitive with other public-sector employers; and to establish the personnel budgets necessary to provide quality services.

## **3. *Funding Non-Current Liabilities***

Maintenance and replacement funding will be prioritized each year to ensure that capital facilities and equipment are sufficiently maintained to minimize unplanned service disruptions. The City of Cassville will maintain all assets at a level that protects capital investment and minimizes future maintenance and replacement costs. In the water and sewer funds, the asset reserve is to be funded from a percentage of water and sewer sales, determined annually during the budget process, and it is to be used to supplement any budgetary shortfalls when capital facilities or equipment require repair or replacement. The use of the asset reserve requires approval from the Board of Aldermen.

## **4. *Efficiency***

It is the policy of the City of Cassville to make efficient use of its limited resources. Staff are encouraged to pursue a range of productivity-enhancing techniques such as:

- Evaluating new technologies and capital investments
- Developing the skills and abilities of city employees
- Developing methods of recognizing and rewarding exceptional employee performance
- Establishing systematic, ongoing processes for periodic formal reviews of operations

## **5. *Outsourcing***

Regular employees will be the core work force and the preferred means of staffing ongoing, year-round program activities that should be performed by full-time city employees rather than independent contractors; however, contracting with the private sector for the delivery of some services provides the city with significant opportunities for cost containment and productivity enhancement. As such, the city is committed to using private-sector resources in delivering municipal services as a key element in our continuing effort to provide effective and efficient programs while minimizing costs. Department Heads are directed to analyze and compare the use of city resources and man power with an outsourced solution from a cost/benefit standpoint. Specifically, the following guidelines should be adhered to:

- Competitive forces are present for the life of the contract. Competition among vendors must exist both during the initial selection of a contractor and during the life of the contract.
- The task to be contracted is specific.
- Contractors that disappoint can be replaced.
- The economics make sense.

## **Operating Budget Policy**

### **KEY BUDGET FEATURES**

#### **1. *Scope***

All funds are budgeted, even though Missouri State Statutes only require that the General Fund and Special Revenue Funds be annually appropriated. Budgets are viewed as a management control tool 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. Making revenue and expenditure decisions deliberately and publicly for all funds via the budget process provides transparency to the community which promotes enhanced citizen knowledge of and trust in government.

#### **2. *Length of the Budget Period***

The City of Cassville's fiscal year is January 1 – December 31 and the budget is produced annually. The annual budget will be adopted no later than December 31 for the subsequent year. The Board of Aldermen may approve an amendment to the budget on two occasions: mid-year, at the July council meeting; and year-end, at a specially called meeting held late in December.

#### **3. *Basis of Budgeting***

The City of Cassville uses the cash basis of accounting to prepare the budget for all funds. Under the cash basis, capital expenditures and the redemption of bonds and leases are recorded as expenditures. Depreciation and amortization costs are not budgeted since these costs are non-cash transactions.

#### **4. *Level of Control***

Department Heads are responsible for managing their budgets and are expected to remain within their budgets on a departmental rather than line item level. Spending for capital items which exceeds the budget must be approved by the Board of Aldermen and must be in accordance with the purchasing policy. Spending for operational expenditures that exceed the budget must be approved by the City Administrator or Mayor and in accordance with the purchasing policy.



### **5. *Definition of a Balanced Budget***

The annual budgets for all City funds will be structurally balanced throughout the budget process. Recurring revenues will equal or exceed recurring expenditures in both the proposed and adopted budgets. If a structural imbalance occurs, a plan will be developed and implemented to bring the budget back into structural balance.

### **6. *Budget Savings***

Appropriated funds which are not spent at fiscal year-end will not be carried over into the next fiscal year. However, on a case by case basis, the Board of Aldermen may approve a carry-over of monies to fund a project or continue to fund a project that is on-going, yet unfinished.

## **BUDGET PROCESS**

### **1. *Roles and Responsibilities***

The City Administrator is the budget officer, and shall lead the budget process and submit the proposed budget to the Board of Aldermen for approval. The Board of Aldermen will adopt the budget with an ordinance to officially recognize its acceptance. Department Heads are responsible for formulating budget requests and departmental proposals. The finance department is responsible for the coordination and administration of the budget process.

### **2. *Calendar***

A budget calendar will be prepared by the Finance Officer and distributed to Department Heads and the governing board with clearly outlined deadlines and dates.

### **3. *Budget Document***

The budget document should not solely be pages of numbers, but should supplement the facts and figures with a narrative message explaining trends and goals of the City. It should be easy to navigate and easy to read.

## **BUDGET CONTROL SYSTEM**

It is the policy of the City of Cassville that Department Heads are responsible for maintaining budgetary discipline. A monthly budget to actual report shall be prepared by the Finance Department and distributed to the Board of Aldermen so that the governing board may take corrective action if actual numbers vary significantly from budgeted expenditures.

## **Debt Policies**

### **1. *Purpose***

The debt financing policy statement sets forth comprehensive guidelines for the financing of capital expenditures. It is the objective of the policies that (1) the City obtain financing only when necessary, (2) the process for identifying the timing and amount of debt or other financing be as efficient as possible, (3) the most favorable interest rate and other related costs be obtained, and (4) when appropriate, future financial flexibility be maintained.

### **2. *Conditions for Debt Issuance***

- Favorable market conditions should be a determining factor of when to issue debt and whether to issue debt. Interest rates as well as trends in the construction market (whether costs are high or low) should be a determining factor in the timing and feasibility of debt issuance.
- The maximum amount of debt the City of Cassville is willing to incur is expressed as a debt service coverage ratio. If incurring new debt does not fall into these parameters, conditions for debt issuance have not been met.
- Debt will only be used when the particular project being funded will support an investment grade credit rating.
- Resources must be adequate to cover debt service. Long term forecasts should support the assumption that the City will be able to repay any debt without causing financial distress.

### **3. *Restrictions on Debt Issuance***

It is the policy of the City of Cassville to strive toward intergenerational equity; therefore, the following restrictions on debt issuance shall apply:

- The use of long term debt for operations is prohibited
- Debt shall not be issued with a longer amortization period than the life of the asset
- Debt shall not be issued with an amortization period longer than 35 years
- Debt shall not be issued if in violation of any State Statutory limitations or bond covenant limitations

### **4. *Financial Limitations***

Because the City does not levy a personal property tax, general obligation bonds cannot be issued. The following policy relates to revenue bond issues as this is the primary source of funding for debt that the City has at its disposal. This policy will establish a ceiling on the amount of debt the City of Cassville may incur. The City will maintain a minimum net revenue coverage ratio (all annual revenues remaining after operating and maintenance expenses, net of pass-through grants, to annual debt service requirements) of between 1.25 and 1.5.

### **5. *Structuring Practices***

Where practical, debt service schedules should be structured on a level payment plan. Bonds should be issued with a call option only in the event that the costs do not outweigh the benefits. Upon the recommendation of a financial advisor, an optional redemption provision may be used.

### **6. *Debt Issuance Process***

- Debt shall not be issued without the approval of the Board of Aldermen
- The City shall determine the method of bond sale, whether negotiated or competitive, on an issue by issue basis. The City's contracted Financial Advisor of Record shall advise the Board of Alderman which method of sale is of the most benefit to the City.
- Professional service providers such as bond counsel, underwriters and paying agent/registrar shall be sought after using a formal request for proposal to promote fairness and objectivity. These providers shall be selected based on experience with the type, size and structure of the issue under consideration; ability to commit sufficient time to accomplish necessary tasks in a timely manner; and lack of potential conflicts of interest.
- The Finance Department is directed to take steps to ensure the highest credit rating possible so as to obtain the best interest rates available.

#### **7. *Debt Management Process***

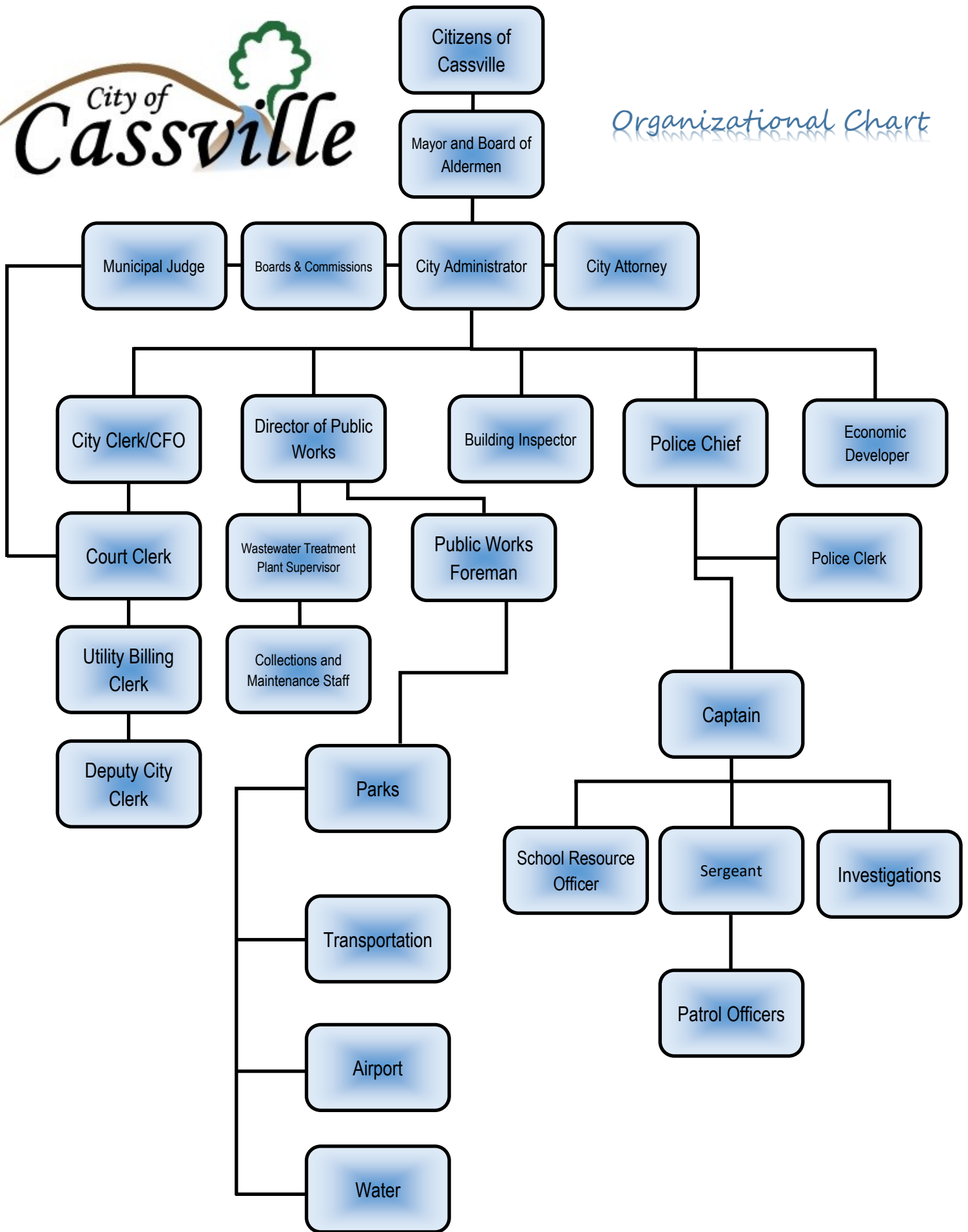
It is the policy of the City of Cassville to comply with all arbitrage requirements, bond covenants, and federal and state laws governing municipal debt, and it is the responsibility of the Finance Department to make sure there are practices in place that monitor compliance on a regular basis.

A bond may be refunded only in the event that the net present savings to the City be 3-5%.





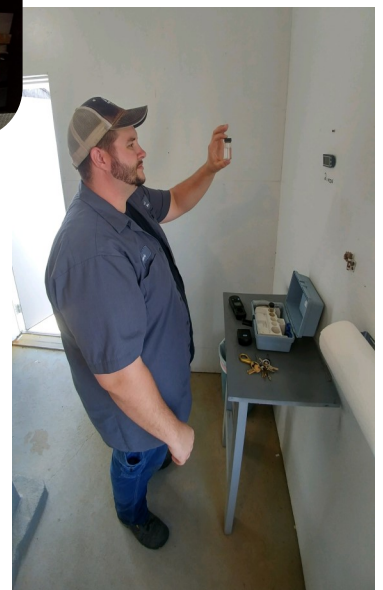
## Organizational Chart



## Position Counts

Position	Full Time Equivalents		Budget Year
	Prior Year	Current Year	
	2017	2018	2019
City Administrator	1	1	1
City Clerk/CFO	1	1	1
Director of Public Works	1	1	1
Chief of Police	1	1	1
Economic Developer	0	0.5	1
Admin Staff	4	3	3
Police Department	11	12	12
Public Works	12	12	12
TOTALS	31	31.5	32

Position of fulltime Economic Developer changed from parttime for 2019  
All other staffing levels remain unchanged from prior year



## 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 31<sup>st</sup> 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 2019 Budget is as follows:

July 9, 2018 – 6 months' actual revenues and expenditures are reviewed and any budget adjustments to the 2018 budget needed are made

September 7, 2018 – Worksheets, year-to-date revenue and expense report and instructions for the 2019 budget sent to departments

October 12, 2018 – Worksheets returned to Finance Department

October 15 – 26 – Budget meetings with Department heads, Finance Officer and City Administrator to make adjustments to departmental budgets

October 29, 2018 – Budget draft provided to department heads for final review

November 8, 2018 – Budget work session with Mayor and Board of Aldermen for presentation of budget draft

December 10, 2018 – Final Budget presented to Board of Aldermen for adoption

December 28, 2018 – 2018 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 1/1/2019	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	2019 Revenue over Expenses	Reduction in Unrestricted Fund Balance	Estimated Fund Balance 12/31/2019
Administration		\$ -	\$ 939,235	\$ 233,000	\$ 199,510	\$ -	\$ -	\$ 1,371,745	\$ 166,389	\$ 300,748	\$ -	\$ -	\$ 25,300	\$ 492,437	\$ 879,308	\$ 25,300	
Police Department		72,403	-	-	97,433	-	-	\$ 169,836	707,753	134,707	-	-	-	\$ 842,460	(672,624)	-	
Municipal Court		-	-	-	7,125	-	-	\$ 7,125	21,429	18,258	-	-	-	\$ 39,687	(32,562)	-	
City Council		-	-	-	-	-	-	\$ -	61,342	6,800	-	-	-	\$ 68,142	(68,142)	-	
Public Facilities		-	-	-	-	-	-	\$ -	603	40,717	-	-	-	\$ 41,320	(41,320)	-	
Planning & Zoning		-	-	-	4,050	-	-	\$ 4,050	18,436	8,702	-	-	-	\$ 27,138	(23,088)	-	
Municipal Airport		405,441	-	-	20,000	-	-	\$ 425,441	12,435	29,421	-	-	450,490	\$ 492,346	(66,905)	-	
TOTAL	\$ 1,969,007	\$ 477,844	\$ 939,235	\$ 233,000	\$ 328,118	\$ -	\$ -	\$ 1,978,197	\$ 988,387	\$ 539,353	\$ -	\$ -	\$ 475,790	\$ 2,003,530	\$ (25,333)	\$ 25,300	\$ 1,943,674

SPECIAL REVENUE FUNDS		352,025																
	Estimated Fund Balance 1/1/2019	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	2019 Revenue over Expenses	Reduction in Unrestricted Fund Balance	Estimated Fund Balance 12/31/2019	
Economic Development		\$ -	\$ -	\$ 685	\$ -	\$ -	\$ -	\$ 685	\$ 81,409	\$ 40,090	\$ -	\$ -		\$ 121,499	\$ (120,814)	\$ 120,814		
Parks & Stormwater		-	469,569	-	-	-	-	469,569	103,824	269,545	78,200		18,000	469,569	-	-		
Transportation		274,209	479,825	600		43,300	-	797,934	174,281	115,165	448,561	-	59,927	797,934	-	-		
Capital Improvement		6,000	469,569	-	-	450,490	-	926,059	-	8,981	605,490	-	311,588	926,059	-	-		
TOTAL	\$ 833,605	\$ 280,209	\$ 1,418,963	\$ 1,285	\$ -	\$ 493,790	\$ -	\$ 2,194,247	\$ 359,513	\$ 433,781	\$ 1,132,251	\$ -	\$ 389,515	\$ 2,315,061	\$ (120,814)	\$ 120,814	\$ 712,791	

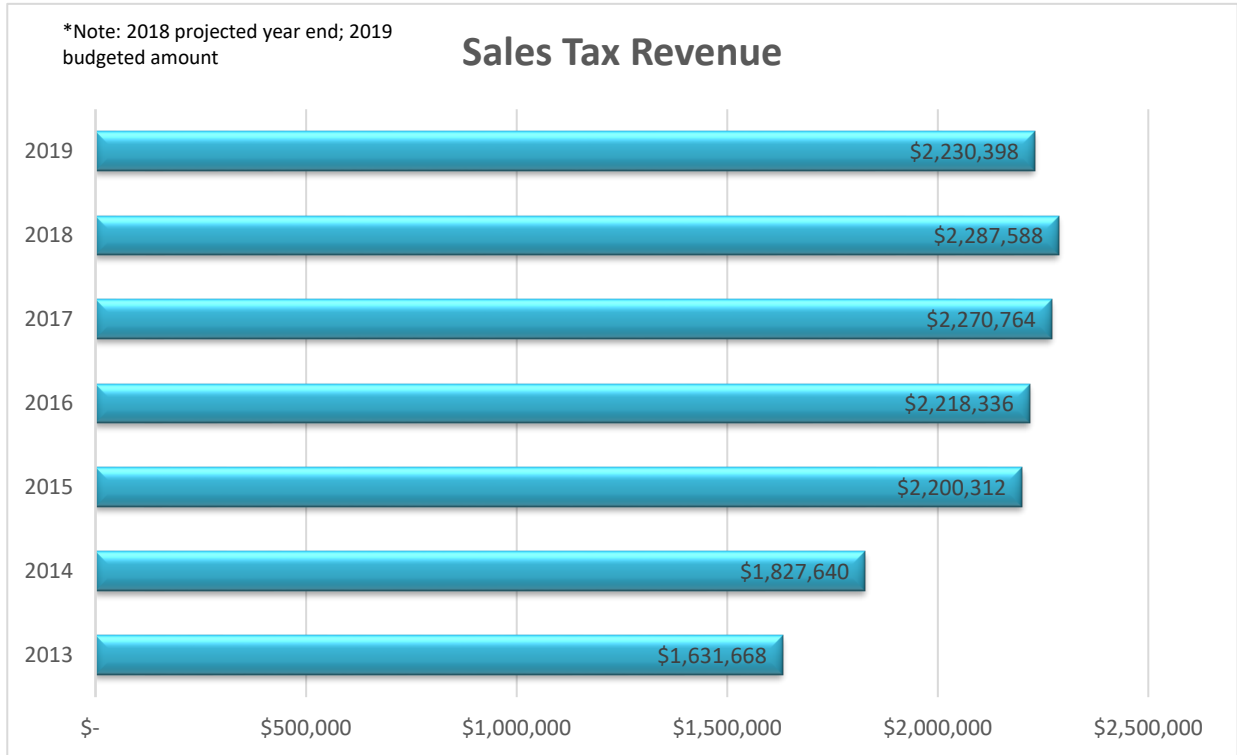
ENTERPRISE FUNDS	Estimated Fund Balance 1/1/2019	Grant Revenue	Tax Revenue	Sales Revenue	Other Revenue	Transfers In	D.S. Reserve	Total Revenue	Payroll Expense	Operating Expense	Capital Expense	Debt Service	Transfers Out	Total Expense	2019 Revenue over Expenses	Reduction in Reserves	Estimated Fund Balance 12/31/2019
Water		\$ -	\$ -	\$ 695,800	\$ 59,709	\$ 98,421	\$ -	\$ 853,930	\$ 229,191	\$ 376,131	\$ 22,200	\$ 201,270	\$ 32,140	\$ 860,932	(7,002)	\$ 6,856	
Sewer		-	-	739,900	68,107	384,132	-	1,192,138	282,102	365,735	33,500	449,806	78,898	1,210,041	(17,902)	17,756	
TOTAL	\$ 6,949,101	\$ -	\$ -	\$ 1,435,700	\$ 127,815	\$ 482,553	\$ -	\$ 2,046,068	\$ 511,293	\$ 741,866	\$ 55,700	\$ 651,076	\$ 111,038	\$ 2,070,973	\$ (24,904)	\$ 24,612	\$ 6,924,196
GRAND TOTAL	\$ 9,751,713	\$ 758,053	\$ 2,358,198	\$ 1,669,985	\$ 455,933	\$ 976,343	\$ -	\$ 6,218,512	\$ 1,859,193	\$ 1,715,000	\$ 1,187,951	\$ 651,076	\$ 976,343	\$ 6,389,565	\$ (171,051)	\$ 170,726	\$ 9,580,661

**City of Cassville, Missouri**  
**Operating and Capital Budget**  
**Budgeted Changes in Unrestricted Fund Balance/Reserves**

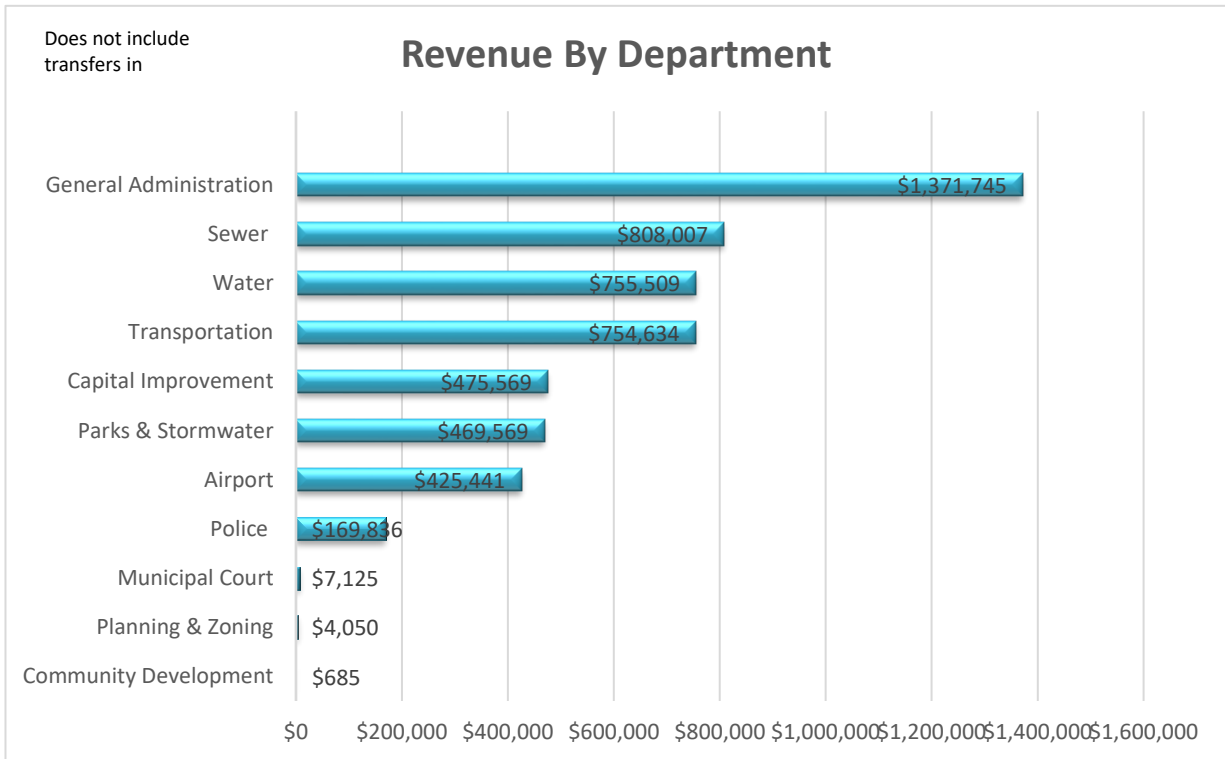
	General Fund	Special Revenue Funds	Enterprise Funds	Total Fund Balance
Audited Ending Fund Balance - December 31, 2017	1,969,007	833,605	6,949,101	9,751,713
Estimated Revenue over expenses in 2018:	-	-	-	-
Estimated Fund Balance - Beginning January 1, 2019:	1,969,007	833,605	6,949,101	9,751,713
<b>Revenues</b>				
Administration	1,371,745	-	-	1,371,745
City Council	\$ -	-	-	-
Police & Court	176,961	-	-	176,961
Planning & Zoning	4,050	-	-	4,050
Airport	425,441	-	-	425,441
Community Development	-	685	-	685
Parks & Stormwater	-	469,569	-	469,569
Transportation	-	754,634	-	754,634
Capital Improvement	-	475,569	-	475,569
Water	-	-	755,509	755,509
Sewer	-	-	808,007	808,007
Total Revenues Budgeted	1,978,197	1,700,457	1,563,515	5,242,169
<b>Operating Expenses</b>				
Administration	467,137	-	-	467,137
City Council	68,142	-	-	68,142
Police & Court	882,147	-	-	882,147
Public Facilities	41,320	-	-	41,320
Planning & Zoning	27,138	-	-	27,138
Airport	41,856	-	-	41,856
Community Development	-	121,499	-	121,499
Parks & Stormwater	-	373,369	-	373,369
Transportation	-	289,446	-	289,446
Capital Improvement	-	8,981	-	8,981
Water	-	-	571,822	571,822
Sewer	-	-	610,087	610,087
Total Operating Expense Budgeted	1,527,740	793,294	1,181,909	3,502,944
<b>Capital Expenses</b>				
Administration	-	-	-	-
Economic Development	-	-	-	-
Police & Court	-	-	-	-
Parks & Stormwater	-	78,200	-	78,200
Transportation	-	448,561	-	448,561
Airport	-	-	-	-
Capital - General	-	605,490	-	605,490
Water	-	-	22,200	22,200
Sewer	-	-	33,500	33,500
Total Capital Expense Budgeted	-	1,132,251	55,700	1,187,951
<b>Debt Service</b>				
2002 Bond Issue	-	-	197,749	197,749
2005 Bond Issue	-	-	53,600	53,600
2006A Bond Issue	-	-	20,945	20,945
2014 COP Bond Issue	-	-	201,270	201,270
2017 Southern Hills Refinancing	-	-	60,239	60,239
2018 Lease Purchase	-	-	91,828	91,828
2018 Revenue Bond	-	-	25,445	25,445
Total Debt Service Budgeted	-	-	651,076	651,076
<b>Accrued Reserves</b>				
Water Accrued Asset Reserve	-	-	33,500	33,500
Sewer Accrued Asset Reserve	-	-	37,750	37,750
Total Reserves Budgeted	-	-	71,250	71,250
<b>Transfers in</b>				
Parks & Stormwater	-	-	-	-
Transportation	-	43,300	-	43,300
Capital Improvement	-	450,490	-	450,490
Water	-	-	98,421	98,421
Sewer	-	-	384,132	384,132
Total Transfers In	-	493,790	482,553	976,343
<b>Transfers out</b>				
General Fund	475,790	-	-	475,790
Parks & Stormwater	-	18,000	-	18,000
Transportation	-	59,927	-	59,927
Capital Improvement Sales Tax	-	311,588	-	311,588
Water	-	-	32,140	32,140
Sewer	-	-	78,898	78,898
Total Transfers Out	475,790	389,515	111,038	976,343
<b>Increase (decrease) in unrestricted fund balance/reserves</b>	<b>(25,333)</b>	<b>(120,814)</b>	<b>(24,905)</b>	<b>(171,052)</b>
<b>Estimated Fund Balance - Ending December 31, 2019</b>	<b>1,943,674</b>	<b>712,791</b>	<b>6,924,196</b>	<b>9,580,661</b>



City of Cassville, Missouri  
2019  
Operating and Capital Budget



City of Cassville, Missouri  
2019  
Operating and Capital Budget



City of Cassville, Missouri  
 Capital Budget Requests  
 Capital Improvement Fund  
 (General Fund Departments)

	Project #	Acct. #	Amount
<b>Administration Department</b>			
Records Archiving (applying for grant)	197251	28-280-7250	\$ 10,000
Utility Billing Software	197252	28-280-7250	26,000
Pay plan compensation RFP	197401	28-280-7400	15,000
Replace Ford 500	197301	28-280-7300	32,000
			<b>\$ 83,000</b>
<b>Police Department</b>			
Police Interceptor Vehicle	197302	28-280-7300	\$ 35,000
Accessories and install	197302	28-280-7300	5,000
2 tasers	197201	28-280-7200	3,500
2 AR 15s or equivalent	197202	28-280-7200	2,000
2 trunk organizers	197203	28-280-7200	8,500
MILO Simulator classic	197204	28-280-7200	15,000
			<b>\$ 69,000</b>
<b>Airport</b>			
Av Gas Fuel Facility and Property Exhibit	187401	28-280-7400	\$ 450,490
Hangar roof repairs	197102	28-280-7100	\$ 3,000
			<b>\$ 453,490</b>
<b>TOTAL Capital General Fund Departments</b>			<b>\$ 605,490</b>

City of Cassville, Missouri  
Capital Budget Requests  
Special Revenue Funds

	Project #	Acct. #	Amount
<b>Aquatic Park Department</b>			
Chlorinator Control	197205	26-261-7200	\$ 9,500
Pool House Renovations	197101	26-261-7100	18,000
Solar Shade 20 X 20	197206	26-261-7200	6,000
Floating Mat	197207	26-261-7200	8,500
			<u><u>\$ 42,000</u></u>
<b>Parks Department</b>			
Field 2 Lights	197208	26-260-7200	\$ 8,000
Fence	197403	26-260-7400	19,000
Picnic Tables	197209	26-260-7200	2,500
Base Pads	197210	26-260-7200	1,200
Repair Boardwalk	197404	26-260-7400	3,000
Bank Stabilization	197405	26-260-7400	2,500
			<u><u>\$ 36,200</u></u>
<b>Stormwater Department</b>			
			-
			<u><u>\$ -</u></u>
<b>Total Capital Parks and Stormwater Fund</b>			<u><u>\$ 78,200</u></u>

City of Cassville, Missouri  
Capital Budget Requests  
Special Revenue Funds

	Project #	Acct. #	Amount
<b>Streets Department</b>			
Snow Plow	197211	27-270-7200	\$ 10,000
Salt Spreader	197212	27-270-7200	11,000
Plate Compactor	197213	27-270-7200	2,400
Welcome Sign	197406	27-270-7400	8,500
7th Street Crossing	197407	27-270-7400	325,761
Resurfacing projects:			
City Park Rd entrance	197408	27-270-7400	10,000
Blackberry Ct.	197408	27-270-7400	25,100
Townsend	197408	27-270-7400	14,000
9th St.	197408	27-270-7400	19,500
Tudor	197408	27-270-7400	16,500
10th St.	197408	27-270-7400	5,800
<b>Total capital Transportation Fund</b>			<b><u>\$ 448,561</u></b>

City of Cassville, Missouri  
Capital Budget Requests  
Enterprise Funds

	Project #	Acct. #	Amount
<b>Water Department</b>			
Insulate Water Tower #4	197409	77-717-7400	\$ 12,000
Mobile laptops	197253	77-717-7250	4,200
Pnuematic Mole	197214	77-717-7200	\$ 6,000
			<u><b>\$ 22,200</b></u>
<b>Sewer Treatment Department</b>			
Entry Gate	197410	79-719-7400	\$ 6,000
Aeration Basin Diffusers	197215	79-719-7200	20,000
Spare sludge pump motor	197216	79-719-7200	3,500
			<u><b>\$ 29,500</b></u>
<b>Sewer Collections Department</b>			
Root saw for jetter	197217	79-729-7200	\$ 4,000
			<u><b>\$ 4,000</b></u>
<b><u>Total capital for the water and sewer funds</u></b>			<u><b>\$ 55,700</b></u>
<b>Grand Total All Capital, All Funds</b>			<u><b>\$ 1,187,951</b></u>



**CITY OF CASSVILLE  
NET DEBT SERVICE REQUIREMENTS**

<b>Description</b>	<b>Due Date</b>	<b>Amount Due in 2019</b>	<b>Outstanding as of 12/31/2018</b>	<b>Maturity Date</b>
2002B State Environmental Revenue Bonds	1/1/2019	197,749	925,000	7/1/2023
2005 Sales Tax Capital Improvement Bonds	3/1/2019	53,600	100,000	9/1/2020
2006A Sherwood Forest NID	3/1/2019	20,945	150,921	3/1/2026
2014 COP Bonds	2/1/2019	201,270	388,694	8/1/2020
2017 Refinancing Sales Tax Rev Bonds	1/1/2019	60,239	505,200	7/1/2025
2018 Lease Purchase	5/25/2019	91,828	257,859	5/25/2021
2018 Revenue Bond	7/1/2019	25,445	350,000	7/1/2038
<b>Subtotal of Debt Service</b>		<b>\$ 651,076</b>	<b>\$ 2,677,674</b>	

The City of Cassville does not levy property taxes; therefore, issues no General Obligation Debt  
Legal debt limits do not apply to the entity  
Planned debt issuance for 2019 for the enterprise funds will be backed by user rates set to meet operational expenses and debt obligations.

**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	-
<b>TOTAL</b>	<b>570,000.00</b>	<b>4.409%</b>	<b>224,735.96</b>	<b>794,735.96</b>	

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	-
<b>TOTAL</b>	<b>1,110,042.00</b>	<b>4.25%</b>	<b>108,107.00</b>	<b>4,830.00</b>	<b>1,222,979.00</b>	

	Account	Principal	Percent	Trustee Fees	Interest - 2019	Annual D.S.
Streets	27-270-8014	\$ 18,616	9.7%	74.69	832.84	19,523.19
Water	77-717-8014	\$ 98,068	51.1%	393.47	4,387.46	102,848.99
Sewer	79-719-8014	\$ 75,230	39.2%	301.84	3,365.72	78,897.85
		<u>\$ 191,914</u>	<u>100%</u>	<u>770.00</u>	<u>8,586.03</u>	<u>201,270.03</u>
		191,914.00	100.00%	770.00	8,586.03	201,270.03

**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 LEASE PURCHASE  
NET DEBT SERVICE REQUIREMENTS**

DUE	PRINCIPAL	COUPON	INTEREST	DEBT SERVICE	Annual Debt Service	OUTSTANDING
						257,859.00
5/25/2019	83,112.16	3.38%	8,715.63	91,827.79	91,827.79	174,746.84
5/25/2020	85,921.35	3.38%	5,906.44	91,827.79	91,827.79	88,825.49
5/25/2021	88,825.49	3.38%	3,002.30	91,827.79	91,827.79	-
TOTAL	257,859.00		17,624.37	275,483.37	275,483.37	

Account: 79-719-8018

**CITY OF CASSVILLE, MISSOURI  
2018 SEWER REVENUE BOND  
NET DEBT SERVICE REQUIREMENTS**

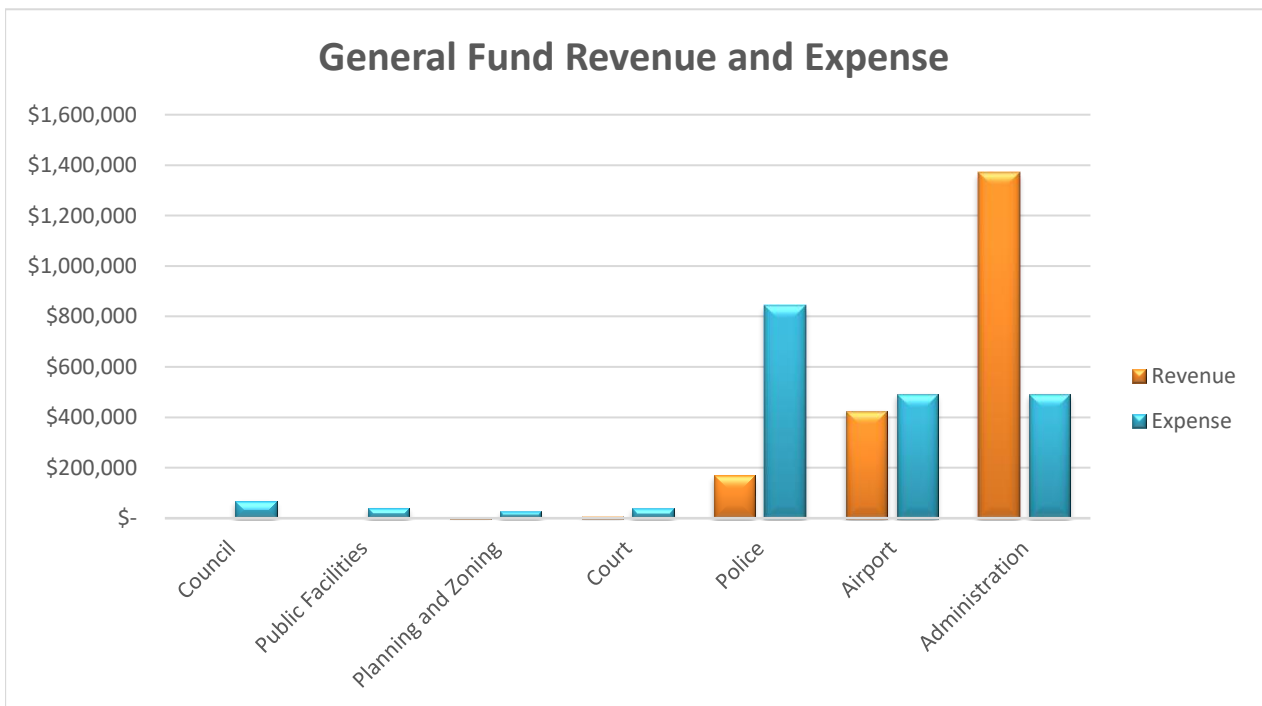
DUE	PRINCIPAL	COUPON	INTEREST	DEBT SERVICE	Annual Debt Service	OUTSTANDING
						350,000.00
7/1/2019	11,100.00	4.24%	14,345.33	25,445.33	25,445.33	338,900.00
7/1/2020	12,000.00	4.24%	14,369.36	26,369.36	26,369.36	326,900.00
7/1/2021	12,500.00	4.24%	13,860.56	26,360.56	26,360.56	314,400.00
7/1/2022	13,000.00	4.24%	13,330.56	26,330.56	26,330.56	301,400.00
7/1/2023	13,600.00	4.24%	12,779.36	26,379.36	26,379.36	287,800.00
7/1/2024	14,100.00	4.24%	12,202.72	26,302.72	26,302.72	273,700.00
7/1/2025	14,700.00	4.24%	11,604.88	26,304.88	26,304.88	259,000.00
7/1/2026	15,300.00	4.24%	10,981.60	26,281.60	26,281.60	243,700.00
7/1/2027	16,000.00	4.24%	10,332.88	26,332.88	26,332.88	227,700.00
7/1/2028	16,700.00	4.24%	9,654.48	26,354.48	26,354.48	211,000.00
7/1/2029	17,400.00	4.24%	8,946.40	26,346.40	26,346.40	193,600.00
7/1/2030	18,100.00	4.24%	8,208.64	26,308.64	26,308.64	175,500.00
7/1/2031	18,900.00	4.24%	7,441.20	26,341.20	26,341.20	156,600.00
7/1/2032	19,700.00	4.24%	6,639.84	26,339.84	26,339.84	136,900.00
7/1/2033	20,500.00	4.24%	5,804.56	26,304.56	26,304.56	116,400.00
7/1/2034	21,400.00	4.24%	4,935.36	26,335.36	26,335.36	95,000.00
7/1/2035	22,300.00	4.24%	4,028.00	26,328.00	26,328.00	72,700.00
7/1/2036	23,200.00	4.24%	3,082.48	26,282.48	26,282.48	49,500.00
7/1/2037	24,200.00	4.24%	2,098.80	26,298.80	26,298.80	25,300.00
7/1/2038	25,300.00	4.24%	1,072.72	26,372.72	26,372.72	-
TOTAL	350,000.00		175,719.73	525,719.73	525,719.73	

Account: 79-719-80182

City of Cassville, Missouri  
2019 Operating and Capital Budget  
General Fund Overview

Revenue		Expense	
Council	\$ -	Council	\$ 68,142
Public Facilities	\$ -	Public Facilities	\$ 41,320
Planning and Zoning	\$ 4,050	Planning and Zoning	\$ 27,106
Court	\$ 7,125	Court	\$ 39,687
Police	\$ 169,836	Police	\$ 842,460
Airport	\$ 425,441	Airport	\$ 492,346
Administration	\$ 1,371,745	Administration	\$ 492,436
<b>TOTAL</b>	<b>\$ 1,978,197</b>	<b>TOTAL</b>	<b>\$ 2,003,497</b>

Budgeted Reduction in Fund Balance	
General Fund	<u><u>\$ 25,300</u></u>



Departments within the General Fund function as follows:

\*Administration encompasses day to day operations at City Hall and house the office of City Administrator, City Clerk and Finance.

\*Police provide law and code enforcement, investigations, community policing and Municipal Court Prosecutor Clerk

\*Municipal Court hears cases of ordinance violations and minor traffic violations

\*Council houses the Board of Aldermen, Mayor and City Attorneys' salaries as well as training and meeting expenses

\*Public Facilities takes care of City Hall operations and maintenance

\*Planning and Zoning encompasses building inspections and zoning administration

\*Municipal Airport provides hangars for rent, a PAPI lighting system and will see a new fuel facility in 2019

CITY OF CASSVILLE OPERATING AND CAPITAL BUDGET  
GENERAL FUND REVENUE

**10 GENERAL FUND**  
**110 ADMINISTRATION DEPARTMENT**

DESCRIPTION		2016 ACTUAL	2017 ACTUAL	2018 BUDGET	2018 10 Months	2019 BUDGET	Ref
<b>Revenue</b>							
<b>Grant Revenue</b>			-			\$ -	
41100	General Sales Tax	\$ 940,647	\$ 956,238	\$ 923,363	\$ 800,067	\$ 939,235	1
<b>Tax Revenue</b>		<b>\$ 940,647</b>	<b>\$ 956,238</b>	<b>\$ 923,363</b>	<b>\$ 800,067</b>	<b>\$ 939,235</b>	
44900	Trash Services	\$ 219,531	\$ 220,617	\$ 218,000	\$ 190,062	\$ 225,000	
44910	Commercial Trash	7,729	7,577	8,000	6,089	8,000	
<b>Sales Revenue</b>		<b>\$ 227,260</b>	<b>\$ 228,195</b>	<b>\$ 226,000</b>	<b>\$ 196,151</b>	<b>\$ 233,000</b>	
41300	Surtax	\$ 3,424.93	\$ 3,758.45	\$ 3,758.00	\$ 3,551	\$ 3,560	
42100	Franchise Fees - Cable	12,097	9,371	12,100	7,711	12,100	
42105	Franchise Fees - Gas	31,459	32,590	31,500	36,822	37,000	
42300	Liquor License	4,613	4,475	4,500	3,863	4,500	
42445	Fingerprinting Services				108	4,600	
42450	Fireworks Permit	500	500	500	500	500	
43900	Fee In Lieu of Taxes	68,061	69,919	70,250	60,127	73,250	
44420	Zoning Administration					-	
46100	Interest Income	11,014	32,851	31,000	57,769	55,000	
47100	Contributions and Donations					-	
48100	Miscellaneous Revenue	574	997		270	-	
48150	Rebate - Insurance				4,421		
48200	Reimbursement - Insurance	2,541	443			-	
48300	Rental Income	9,000	9,000	9,000	9,000	9,000	
<b>Other Revenue</b>		<b>\$ 143,283</b>	<b>\$ 163,904</b>	<b>\$ 162,608</b>	<b>\$ 184,142</b>	<b>\$ 199,510</b>	
<b>Total Administration Revenue</b>		<b>\$ 1,311,190</b>	<b>\$ 1,348,337</b>	<b>\$ 1,311,971</b>	<b>\$ 1,180,360</b>	<b>\$ 1,371,745</b>	
<b>Budgeted reduction in fund balance</b>							
		-		110,000		25,300	

**Budget Explanations**

- 1 Represents 2.5% below projected actual sales tax receipts for 2018

CITY OF CASSVILLE OPERATING AND CAPITAL BUDGET  
GENERAL FUND EXPENSES

**10 GENERAL FUND**  
**110 ADMINISTRATION DEPARTMENT**

DESCRIPTION		2016	2017	2018	2018	2019	Ref
		ACTUAL	ACTUAL	BUDGET	10 Months	BUDGET	
<b>Personnel Expense</b>							
5000	Salaries	\$ 70,753	\$ 127,308	\$ 122,291	\$ 101,784	\$ 120,843	
5005	Social Security	4,104	7,239	7,582	5,735	7,492	
5006	Medicare	960	1,693	1,773	1,341	1,752	
5008	Retirement	9,338	18,405	19,846	16,987	21,268	
5010	Health Insurance	7,512	11,245	12,132	10,236	13,133	
5012	Life insurance	107	154	171	130	176	
5016	Unemployment Insurance	904	359	420	396	140	
5018	Worker's Compensation	260	1,583	1,248	1,171	1,583	
<b>Total Personnel Expense</b>		<b>\$ 93,939</b>	<b>\$ 167,986</b>	<b>\$ 165,463</b>	<b>\$ 137,780</b>	<b>\$ 166,388</b>	
<b>General Operation Expense</b>							
6060	Audit Expense	\$ 7,250	\$ 7,600	\$ 7,850	\$ 7,850	\$ 7,900	
6071	Bank Fees & Charges	16	5			-	
6137	Contingency	3,984		3,487		17,724	
6253	Employee Drug Testing		38	75	5	75	
6254	Employee Insurance Rebate				607		
6340	Fixed Asset Management	560	240	300	240	300	
6370	Insurance/Bonds	2,688	3,479	4,300	3,612	3,973	
6405	Legal Fees		400	500		500	
6407	Legal Advertisements	504	589	600	497	600	
6458	Meeting Expense	31	216	300	36	300	
6460	Memberships/Dues	2,243	1,977	2,000	2,277	2,500	
6470	Miscellaneous	(95)			(515)	-	
6580	Office Supplies	3,608	4,172	3,500	2,038	3,500	
6590	Office Equipment	1,413	1,705	400	69	400	
6605	Permits and Fees		11			-	
6615	Postage Expense	1,352	1,171	2,100	2,837	4,000	
6640	Professional Services	22,848	1,698	1,200	1,005	3,000	
6650	Promotions	816	582	550	675	1,000	
6680	Publications/Printing	79	452	1,300	1,706	2,000	
6690	Records Management		222			-	
6730	Rental/Leases/Maint. Agreements	21,499	22,867	28,491	17,463	22,816	
6740	Repair/Maintenance - Equipment	106	-			-	
6742	Repair/Maintenance - Vehicles		40	250	138	250	
6760	Sales Tax Reports	210	158	228		-	
6761	Safety Equipment	90		100		100	
6787	Special Events	697	704	700	414	1,500	
6820	Cell Phones	559	1,085	1,260	974	1,260	
6860	Trash Collection	212,902	211,960	211,460	184,611	218,250	
6870	Travel/Training	5,353	8,770	7,000	4,556	7,000	
6880	Uniforms	402	59	800	814	750	
6885	Vehicle Equipment		21	50		50	
6890	Vehicle Fuel		600	1,000	713	1,000	
6858	Workers Comp Payment					-	
<b>Total General Operation Expense</b>		<b>\$ 289,114</b>	<b>\$ 270,820</b>	<b>\$ 279,801</b>	<b>\$ 232,622</b>	<b>\$ 300,748</b>	
6858	Transfers Out		-	-	-	25,300	1
<b>Total Salary &amp; General Operations</b>		<b>\$ 383,053</b>	<b>\$ 438,806</b>	<b>\$ 445,264</b>	<b>\$ 370,402</b>	<b>\$ 492,436</b>	

**Budget Explanations**

- 1 Transfer to Transportation Fund for resurfacing projects

CITY OF CASSVILLE OPERATING AND CAPITAL BUDGET  
PERSONNEL

**10 GENERAL FUND**

**110 ADMINISTRATION DEPARTMENT**

Employee Name	Position		Current Salary	Merit	COLA	Additional Pay Period	Budgeted Salary
Walensky, Steve	City Administrator	92%	\$ 62,826	\$ -	\$ 1,885	\$ -	\$ 64,711
Evans, Jennifer	City Clerk/CFO	75%	41,250	-	1,238	-	42,488
Bailey, Cherry	Deputy City Clerk	30%	8,736	-	864	-	9,600
David Brock	Public Works Director	7%	3,927	-	118	-	4,045
<b>Total</b>			<b>\$ 116,739</b>	<b>\$ -</b>	<b>\$ 4,104</b>	<b>\$ -</b>	<b>\$ 120,843</b>

Proposed Salary and Benefits	Budgeted Salary	FICA	Employee Retirement	Health Insurance	Life Insurance	Unemplmt Insurance	Total Cost
Walensky, Steve	\$ 64,711	\$ 4,950	\$ 11,389	\$ 5,923	\$ 79	\$ 63	\$ 87,115
Evans, Jennifer	42,488	3,250	7,478	4,828	65	51	58,160
Bailey, Cherry	9,600	734	1,690	1,931	26	21	14,002
David Brock	4,045	309	712	451	6	5	5,528
<b>Total</b>	<b>\$ 120,843</b>	<b>\$ 9,244</b>	<b>\$ 21,268</b>	<b>\$ 13,133</b>	<b>\$ 176</b>	<b>\$ 140</b>	<b>\$ 164,805</b>



CITY OF CASSVILLE OPERATING AND CAPITAL BUDGET  
GENERAL FUND EXPENSES

**10 GENERAL FUND**  
**130 CITY COUNCIL DEPARTMENT**

DESCRIPTION		2016	2017	2018	2018	2019	Ref
		ACTUAL	ACTUAL	BUDGET	10 Months	BUDGET	
<b>Personnel Expense</b>							
5000	Salaries	\$ 48,216	\$ 48,888	\$ 50,343	\$ 40,776	\$ 52,518	
5005	Social Security	2,974	3,021	3,158	2,514	3,256	
5006	Medicare	696	707	738	588	762	
5008	Retirement	1,920	2,134	2,461	2,080	2,633	
5010	Health Insurance	1,485	1,407	1,635	1,356	1,770	
5012	Life Insurance	22	19	23	17	24	
5016	Unemployment Insurance	-	319	298	308	202	
5018	Worker's Compensation	614	201	177	159	177	
<b>Total Personnel Expense</b>		<b>\$ 55,927</b>	<b>\$ 56,696</b>	<b>\$ 58,833</b>	<b>\$ 47,798</b>	<b>\$ 61,342</b>	
<b>General Operation Expense</b>							
6220	Election Expense	\$ 701	\$ 1,253	\$ 1,800	\$ 1,768	\$ 1,875	
6370	Insurance	984	1,152	1,200	1,170	1,300	
6405	Legal Fees	90		100	25	100	
6407	Legal Advertisements	37		100		100	
6458	Meeting Expense	161	162	275		275	
6460	Memberships/Dues			50	45	50	
6580	Office Supplies	71	21	100	21	100	
6640	Professional Services	-	3,500			-	
6730	Rental/Leases/Maint. Agreements		120	135		-	
6787	Special Events	26	349	400	29	500	
6870	Travel/Training	801	1,863	2,000	1,595	2,500	
<b>Total General Operation Expense</b>		<b>\$ 2,871</b>	<b>\$ 8,420</b>	<b>\$ 6,160</b>	<b>\$ 4,653</b>	<b>\$ 6,800</b>	
<b>Total Salary &amp; General Operations</b>		<b>\$ 58,797</b>	<b>\$ 65,116</b>	<b>\$ 64,993</b>	<b>\$ 52,451</b>	<b>\$ 68,142</b>	

**Budget Explanations**

CITY OF CASSVILLE OPERATING AND CAPITAL BUDGET  
PERSONNEL

**10 GENERAL FUND**  
**130 CITY COUNCIL DEPARTMENT**

Employee Name	Position		Current Salary	Merit	COLA	Additional Pay Period	Budgeted Salary
Evans, Jennifer	City Clerk/CFO	25%	13,750	-	413	-	14,163
Bailey, Cherry	Deputy City Clerk	3%	728	-	72	-	800
Don Cupps	Attorney	100%	14,400	-	-	-	14,400
David Cole	Attorney	100%	14,400	-	-	-	14,400
Bill Shiveley	Mayor	100%	2,975	-	-	-	2,975
Jon Horner	Alderman	100%	1,445	-	-	-	1,445
Cindy Carr	Alderman	100%	1,445	-	-	-	1,445
Jerry Marple	Alderman	100%	1,445	-	-	-	1,445
Mike Vining	Alderman	100%	1,445	-	-	-	1,445
<b>Total</b>			<b>\$ 52,033</b>	<b>\$ -</b>	<b>\$ 485</b>	<b>\$ -</b>	<b>\$ 52,518</b>

Proposed Salary and Benefits	Budgeted Salary	FICA	Employee Retirement	Health Insurance	Life Insurance	Unemplmt Insurance	Total Cost
Evans, Jennifer	14,163	1,083	2,493	1,609	22	17	19,387
Bailey, Cherry	800	61	141	161	2	2	1,167
Don Cupps	14,400	1,102	-	-	-	69	15,570
David Cole	14,400	1,102	-	-	-	69	15,570
Bill Shiveley	2,975	228	-	-	-	16	3,218
Jon Horner	1,445	111	-	-	-	8	1,563
Cindy Carr	1,445	111	-	-	-	8	1,563
Jerry Marple	1,445	111	-	-	-	8	1,563
Mike Vining	1,445	111	-	-	-	8	1,563
<b>Total</b>	<b>\$ 52,518</b>	<b>\$ 4,018</b>	<b>\$ 2,633</b>	<b>\$ 1,770</b>	<b>\$ 24</b>	<b>\$ 202</b>	<b>\$ 61,165</b>

CITY OF CASSVILLE OPERATING AND CAPITAL BUDGET  
GENERAL FUND REVENUE

**10 GENERAL FUND**  
**120 POLICE DEPARTMENT**

DESCRIPTION		2016 ACTUAL	2017 ACTUAL	2018 BUDGET	2018 10 Months	2019 BUDGET	Ref
<b>Revenue</b>							
43000	FEMA Disaster Grant	\$ 1,348	\$ 984		\$ 131		
43300	DWI Enforcement (overtime)	400	315	500		350	
43301	COPS BVP Grant (vests)	4,500			3,829	-	
43302	COPS Grant					-	
43303	Seatbelt Grant	84		100		350	
43305	LLEBG/JAG Grant	3,004	5,711	9,605	9,605	9,999	
43307	MOSWIN Mobile Radio Grant					-	
43390	Walmart Local Grant					2,000	
43505	Cyber Crime Grant	51,418	58,706	58,173	56,502	59,704	
<b>Grant Revenue</b>		<b>\$ 60,754</b>	<b>\$ 65,717</b>	<b>\$ 68,378</b>	<b>\$ 70,067</b>	<b>\$ 72,403</b>	

42500	Sign Permits	\$ 785	\$ 494		\$ 202	\$ -	
43506	POST Distribution	454	500	500	500	500	
43800	SRO Reimbursement	23,324	24,182	32,744	31,941	39,418	
44205	Report Fees	375	415	350	349	500	
45105	Restitution				228	-	
45115	Board Bill - Jail	5,289	3,781	4,500	341	1,000	
45120	Crime Victim's Compensation	186	141	200	181	200	
45125	Law Enforcement Recoupment	1,717	805	750	345	750	
45130	LET-County (Police)	1,010	750	1,000	958	1,000	
45135	Fines - Other	34,911	21,668	24,000	16,763	24,000	
45140	Fines - Traffic	22,959	19,589	25,000	27,786	30,000	
46100	Interest Income	18	51	25	68	65	
48100	Miscellaneous Revenue	100	200		32	-	
48200	Reimbursement - Insurance		25,796			-	
48400	Scrap Sales		20			-	
49500	Sale of Assets		-			-	
<b>Operations Revenue</b>		<b>\$ 91,128</b>	<b>\$ 98,392</b>	<b>\$ 89,069</b>	<b>\$ 79,694</b>	<b>\$ 97,433</b>	
49400	Transfers in		-	-	-	-	
<b>Total Police Revenue</b>		<b>\$ 151,882</b>	<b>\$ 164,109</b>	<b>\$ 157,447</b>	<b>\$ 149,761</b>	<b>\$ 169,836</b>	

**Budget Explanations**

CITY OF CASSVILLE OPERATING AND CAPITAL BUDGET  
GENERAL FUND EXPENSES

**10 GENERAL FUND**  
**120 POLICE DEPARTMENT**  
**DESCRIPTION**

		<b>2016</b>	<b>2017</b>	<b>2018</b>	<b>2018</b>	<b>2019</b>	<b>Ref</b>
		<b>ACTUAL</b>	<b>ACTUAL</b>	<b>BUDGET</b>	<b>10 Months</b>	<b>BUDGET</b>	
<b>Personnel Expense</b>							
5000	Salaries	\$ 383,582	\$ 408,667	\$ 487,625	\$ 402,724	\$ 502,314	
5005	Social Security	21,832	24,028	30,233	23,604	31,143	
5006	Medicare	5,802	6,307	7,071	5,520	7,284	
5008	Retirement	28,661	34,769	39,496	30,721	38,322	
5010	Health Insurance	55,936	53,812	71,664	59,156	77,575	
5012	Life Insurance	890	813	1,012	753	1,036	
5016	Unemployment Insurance	1,757	1,476	1,357	2,007	896	
5018	Worker's Compensation	16,997	29,101	47,759	44,890	49,183	
	<b>Total Personnel Expense</b>	<b>\$ 515,457</b>	<b>\$ 558,972</b>	<b>\$ 686,217</b>	<b>\$ 569,375</b>	<b>\$ 707,753</b>	
<b>General Operation Expense</b>							
6030	Animal Control Expense	\$ 243	\$ 411	\$ 500	\$ 193	\$ 250	
6095	Boarding Fees - Jail	2,835		2,458		1,000	
6134	COPS Grant	400	315			-	
6136	COPS BVP Grant (vests)					-	
6141	Cyber Crime Grant Payroll	50,119	54,729			-	
6143	Drug Task Force	-		4,000	4,000	4,000	
6149	FEMA Disaster Grant		984				
6250	Emergency Management	-	1,785	4,500	2,952	4,500	
6253	Employee Drug Testing		381	450	376	500	
6290	Evidence Processing/Supplies	725	609	676	395	200	
6340	Fixed Asset Management	59		20	20	20	
6370	Insurance/Bonds	22,694	25,315	28,000	28,015	30,600	
6377	Interpreting Services	-		100		50	
6395	Janitorial Supplies	187				-	
6407	Legal Advertisements	21	117	100	24	50	
6410	LLEBG/JAG Grant	3,005	5,711	9,605	9,456	9,999	
6420	Lab Tests and Supplies	200	40	200	389	100	
6458	Meeting Expenses	14	23	200		100	
6460	Memberships/Dues	581	705	650	530	650	
6470	Miscellaneous	243	195	200	115	150	
6475	Miscellaneous Equipment	2,132	4,309	500	300	300	
6580	Office Supplies	1,125	1,639	1,500	1,209	1,250	
6590	Office Equipment	-	250	300	884	100	
6605	Permits/Fees	11	22	33	21	11	
6615	Postage Expense	189	141	200	246	200	
6640	Professional Services	404	160	1,850	1,273	1,000	
6650	Promotions	-				-	
6670	Public Ed. Expense (DARE)	700	3,993	3,064		3,500	
6680	Publications/Printing	1,021	235	500	796	500	
6730	Rental/Lease/Maintenance Agre	18,857	18,269	19,747	8,890	21,431	
6740	Repair/Maintenance - Equipmen	25	961	1,750	2,529	1,000	
6741	Repair/Maintenance - Facilities	150	-		4	-	
6742	Repair/Maintenance - Vehicles	6,772	10,997	10,000	5,607	9,022	
6745	Restitution					-	
6761	Safety Equipment & supplies	252	693	510	526	250	
6787	Special Events	459	897	700	191	250	

CITY OF CASSVILLE OPERATING AND CAPITAL BUDGET  
GENERAL FUND EXPENSES

6820	Cell Phones	3,722	6,674	7,176	6,411	9,024	
6850	Tools	63		200	73	-	
6852	Non-Capital Equipment	3,868	584	4,000	2,756	2,500	
6858	Transfers Out					-	
6870	Travel/Training	8,264	7,783	10,500	6,272	10,000	
6880	Uniforms	4,751	4,456	5,000	2,862	5,000	
6890	Vehicle Fuel	12,183	15,125	17,000	16,078	17,000	
6930	Wal-Mart Local Grant						
6935	Workers Comp Payments		740	500	125	200	
6943	Youth Seat belt Grant	84					
<b>Total General Operation Expense</b>		<b>\$ 146,360</b>	<b>\$ 169,247</b>	<b>\$ 136,689</b>	<b>\$ 103,518</b>	<b>\$ 134,707</b>	
<b>Total Salary &amp; General Operations</b>		<b>\$ 661,817</b>	<b>\$ 728,219</b>	<b>\$ 822,906</b>	<b>\$ 672,893</b>	<b>\$ 842,460</b>	

**Budget Explanations**

CITY OF CASSVILLE OPERATING AND CAPITAL BUDGET  
PERSONNEL

**10 GENERAL FUND**  
**120 Police Department**

Employee Name	Position		Current Salary	Merit	COLA	Additional Pay Period	Budgeted Salary
Bailey, Cherry	Deputy City Clerk	5%	1,456	-	144	-	1,600
Kammerlohr, Dana	Police Chief	100%	55,000	-	1,650		56,650
Boyd, Danny	Investigator	100%	40,602	-	1,218		41,820
Smith, James	Police Captain	100%	45,094	-	1,353		46,447
Privett, Donnie	Police Sergeant	100%	40,602	-	1,218		41,820
Wenzel, Troy	School Resource Officer	100%	34,819	-	1,045		35,864
Larson, Anthony	Patrolman	100%	31,990	-	960		32,950
Thomas, Jeremy	Patrolman	100%	32,635	-	979		33,614
Cherney, Jon	Patrolman	100%	35,589	-	1,068		36,656
Zach Thompson	Patrolman	100%	32,635	-	979		33,614
Beck, Colt	Patrolman	100%	35,110	-	1,053		36,164
McCormack, Devin	Patrolman	100%	31,990	-	960		32,950
Lombard, Stuart	Police Clerk/Patrol	100%	32,510	-	975		33,486
T. Lombard/J. Dunivant	Part time Patrolman	100%	24,476	-	734		25,211
<b>Total</b>			<b>\$ 474,510</b>	<b>\$ -</b>	<b>\$ 14,336</b>	<b>\$ -</b>	<b>\$ 488,846</b>

	Proposed Salary and Benefits	Budgeted Salary	FICA	Employee Retirement	Health Insurance	Life Insurance	Unemplmt Insurance	Total Cost
Bailey, Cherry		1,600	122	282	322	4	3	2,334
Kammerlohr, Dana		56,650	4,334	4,532	6,438	86	69	72,108
Boyd, Danny		41,820	3,199	3,346	6,438	86	69	54,957
Smith, James		46,447	3,553	3,716	6,438	86	69	60,309
Privett, Donnie		41,820	3,199	3,346	6,438	86	69	54,957
Wenzel, Troy		35,864	2,744	2,869	6,438	86	69	48,069
Larson, Anthony		32,950	2,521	2,636	6,438	86	69	44,699
Thomas, Jeremy		33,614	2,571	2,689	6,438	86	69	45,467
Cherney, Jon		36,656	2,804	2,933	6,438	86	69	48,986
Zach Thompson		33,614	2,571	2,689	6,438	86	69	45,467
Beck, Colt		36,164	2,767	2,893	6,438	86	69	48,416
McCormack, Devin		32,950	2,521	2,636	6,438	86	69	44,699
Lombard, Stuart		33,486	2,562	2,679	6,438	84	69	45,317
T. Lombard/J. Dunivant		25,211	1,929	-	-	-	69	27,208
<b>Total salaries plus</b>								
<b>benefits</b>	<b>\$</b>	<b>488,846</b>	<b>\$ 37,397</b>	<b>\$ 37,244</b>	<b>\$ 77,575</b>	<b>\$ 1,036</b>	<b>\$ 896</b>	<b>\$ 642,994</b>
Overtime	<b>\$</b>	<b>13,468</b>	<b>\$ 1,030</b>	<b>\$ 1,077</b>				<b>\$ 15,576</b>
<b>Grand Total</b>	<b>\$</b>	<b>502,314</b>	<b>\$ 38,427</b>	<b>\$ 38,322</b>	<b>\$ 77,575</b>	<b>\$ 1,036</b>	<b>\$ 896</b>	<b>\$ 658,569</b>

CITY OF CASSVILLE OPERATING AND CAPITAL BUDGET  
GENERAL FUND REVENUE

**10 GENERAL FUND**

**125 MUNICIPAL COURT DEPARTMENT**

DESCRIPTION		2016	2017	2018	2018	2019	Ref
		ACTUAL	ACTUAL	BUDGET	10 Months	BUDGET	
Revenue							
45100	Bond Forfeiture	\$ 1,839	\$ 1,891	\$ 2,000	\$ 900	\$ 2,000	
45110	Municipal Court Clerk Fee	6,034	4,564	4,500	5,857	5,000	
46100	Interest Income	23.04	57.72	40	134	125	
48200	Reimbursement - Insurance		81.53			-	
49400	Transfers in		-		-	-	
Total Court Revenue		\$ 7,896	\$ 6,594	\$ 6,540	\$ 6,891	\$ 7,125	

CITY OF CASSVILLE OPERATING AND CAPITAL BUDGET  
GENERAL FUND EXPENSES

**10 GENERAL FUND  
125 MUNICIPAL COURT DEPARTMENT**

DESCRIPTION		2016	2017	2018	2018	2019	Ref
		ACTUAL	ACTUAL	BUDGET	10 Months	BUDGET	
<b>Personnel Expense</b>							
5000	Salaries	\$ 28,500	\$ 27,451	\$ 18,616	\$ 15,391	\$ 19,275	
5005	Social Security	1,727	1,639	1,154	933	1,195	
5006	Medicare	404	383	270	218	279	
5008	Retirement	4,201	4,361	248	234	282	
5010	Health Insurance	5,314	5,129	297	316	322	
5012	Life insurance	80	71	4	4	4	
5016	Unemployment Insurance	121	120	142	138	72	
5018	Worker's Compensation	44	4	-	-	-	
<b>Total Personnel Expense</b>		<b>\$ 40,390</b>	<b>\$ 39,158</b>	<b>\$ 20,731</b>	<b>\$ 17,234</b>	<b>\$ 21,429</b>	
<b>General Operation Expense</b>							
6370	Insurance/Bonds	\$ 638	\$ 670	\$ 800	\$ 428	\$ 471	
6407	Legal Fees	848	167	500	967	750	
6458	Meeting Expense	61					
6460	Memberships/Dues	80	90	150	60	150	
6495	Municipal Judge	9,000	9,000	9,000	7,500	9,000	
6580	Office supplies	492	565	600	396	600	
6590	Office Equipment	143	255	300		100	
6615	Postage Expense	166	141	150	135	200	
6680	Publications/Printing			350	155	350	
6690	Records Management		110	100	100		
6730	Rental/Leases/Maintenance Agreement	4,028	4,049	4,137	3,335	4,137	
6761	Safety Equipment & Supplies	99				-	
6787	Special Events	5	34	60		-	
6870	Travel/Training	1,898	1,461	1,650	1,138	2,500	
6880	Uniforms					-	
<b>Total General Operation Expense</b>		<b>\$ 17,457</b>	<b>\$ 16,542</b>	<b>\$ 17,797</b>	<b>\$ 14,214</b>	<b>\$ 18,258</b>	
<b>Total Salary &amp; General Operations</b>		<b>\$ 57,848</b>	<b>\$ 55,700</b>	<b>\$ 38,528</b>	<b>\$ 31,448</b>	<b>\$ 39,687</b>	

**Budget Explanations**



CITY OF CASSVILLE OPERATING AND CAPITAL BUDGET  
PERSONNEL

**10 GENERAL FUND**  
**125 MUNICIPAL COURT DEPARTMENT**

Employee Name	Position		Current Salary	Merit	COLA	Additional Pay Period	Budgeted Salary
Bailey, Cherry	Deputy City Clerk	5%	1,456	-	144	-	1,600
Courtney Hoppes	Court Clerk	100%	17,160	-	515		17,675
<b>Total</b>			<b>\$ 18,616</b>	<b>\$ -</b>	<b>\$ 659</b>	<b>\$ -</b>	<b>\$ 19,275</b>

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Proposed Salary and Benefits	Budgeted Salary	FICA	Employee Retirement	Health Insurance	Life Insurance	Unemplmt Insurance	Total Cost
Bailey, Cherry	1,600	122	282	322	4	3	2,334
Courtney Hoppes	17,675	1,352	-	-	-	69	19,096
<b>Total</b>	<b>\$ 19,275</b>	<b>\$ 1,475</b>	<b>\$ 282</b>	<b>\$ 322</b>	<b>\$ 4</b>	<b>\$ 72</b>	<b>\$ 21,429</b>

CITY OF CASSVILLE OPERATING AND CAPITAL BUDGET  
GENERAL FUND EXPENSES

**10 GENERAL FUND**  
**140 PUBLIC FACILITIES DEPARTMENT**

DESCRIPTION		2016	2017	2018	2018	2019	Ref
		ACTUAL	ACTUAL	BUDGET	10 Months	BUDGET	
<b>Personnel Expense</b>							
5000	Salaries	\$ 3,924	\$ 1,119	\$ 4,353	\$ 175	\$ 365	
5005	Social Security	208	68	270	10	23	
5006	Medicare	49	16	63	2	5	
5008	Retirement	577	143	740	30	64	
5010	Health Insurance	455	199	833	28	64	
5012	Life Insurance	7	3	12	1	1	
5016	Unemployment Insurance	-	40	15	21	1	
5018	Worker's Compensation	264	43	77	62	80	
<b>Total Personnel Expense</b>		<b>\$ 5,484</b>	<b>\$ 1,631</b>	<b>\$ 6,363</b>	<b>\$ 329</b>	<b>\$ 603</b>	
<b>General Operation Expense</b>							
6230	Electric	\$ 7,654	\$ 8,446	\$ 8,800	\$ 8,631	\$ 11,000	
6370	Insurance	4,353	4,407	4,500	4,469	4,916	
6390	Janitorial Services	9,000	9,000	9,000	7,500	9,000	
6395	Janitorial Supplies	1,379	851	1,000	826	1,000	
6407	Legal Advertisement					-	
6475	Miscellaneous Equipment	8	246	300	79	300	
6480	Mowing		17	100	97	100	
6510	Natural Gas	1,411	1,351	1,450	1,236	1,600	
6580	Office Supplies	2					
6590	Office Equipment	-		500	214	500	
6585	Facilities Supplies	1,264	1,244	1,400	1,412	1,500	
6730	Rental & Lease Maintenance	2,473	3,446	5,151	4,506	5,151	
6740	Repair/Maintenance Equipment	1,404	1,532	2,000	637	2,000	
6741	Repair/Maintenance Facilities	10,072	3,380	3,500	2,927	3,500	
6761	Safety Equipment	45	181	50		50	
6850	Tools - non capital	72		100		100	
<b>General Operation Expense</b>		<b>\$ 39,139</b>	<b>\$ 34,099</b>	<b>\$ 37,851</b>	<b>\$ 32,534</b>	<b>\$ 40,717</b>	
<b>Total Salary &amp; General Operations</b>		<b>\$ 44,622</b>	<b>\$ 35,730</b>	<b>\$ 44,214</b>	<b>\$ 32,863</b>	<b>\$ 41,320</b>	

**Budget Explanations**

CITY OF CASSVILLE OPERATING AND CAPITAL BUDGET  
PERSONNEL

**10 GENERAL FUND**  
**140 PUBLIC FACILITIES DEPARTMENT**

Employee Name	Position		Current Salary	COLA	Merit	Additional Pay Period	Budgeted Salary
Patton, Stan	PW Maintenance	1%	355	-	11	-	365
<b>Total</b>			<b>\$ 355</b>	<b>\$ -</b>	<b>\$ 11</b>	<b>\$ -</b>	<b>\$ 365</b>

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Proposed Salary and Benefits	Budgeted Salary	FICA	Employee Retirement	Health Insurance	Life Insurance	Unemplmt Insurance	Total Cost
Patton, Stan	365	28	64	64	1	1	523
<b>Total</b>	<b>\$ 365</b>	<b>\$ 28</b>	<b>\$ 64</b>	<b>\$ 64</b>	<b>\$ 1</b>	<b>\$ 1</b>	<b>\$ 523</b>

CITY OF CASSVILLE OPERATING AND CAPITAL BUDGET  
GENERAL FUND REVENUE

**10 GENERAL FUND**  
**150 PLANNING AND ZONING DEPARTMENT**

DESCRIPTION		2016	2017	2018	2018	2019	Ref
		ACTUAL	ACTUAL	BUDGET	10 Months	BUDGET	
<b>Revenue</b>							
42400	Construction Permits	\$ 4,491	\$ 6,425	\$ 3,000	\$ 3,414	\$ 3,500	
42500	Sign Permits		-	400	565	400	
42510	Special Use Permit	50	50	50		50	
44420	Zoning Administration Fees	250	-	50	100	100	
48200	Reimbursement - Insurance		4				
<b>Operations Revenue</b>		<b>\$ 4,791</b>	<b>\$ 6,480</b>	<b>\$ 3,500</b>	<b>\$ 4,079</b>	<b>\$ 4,050</b>	
49400	Transfers in				-	-	
<b>Total Community Development Revenue</b>		<b>\$ 4,791</b>	<b>\$ 6,480</b>	<b>\$ 3,500</b>	<b>\$ 4,079</b>	<b>\$ 4,050</b>	

**Budget Explanations**

CITY OF CASSVILLE OPERATING AND CAPITAL BUDGET  
GENERAL FUND EXPENSES

**10 GENERAL FUND**  
**150 PLANNING & ZONING DEPARTMENT**

DESCRIPTION		2016	2017	2018	2018	2019	Ref
		ACTUAL	ACTUAL	BUDGET	10 Months	BUDGET	
<b>Personnel Expense</b>							
5000	Salaries	\$ 5,279	\$ 7,003	\$ 12,724	\$ 10,954	\$ 13,793	
5005	Social Security	291	430	925	671	855	
5006	Medicare	68	101	216	157	200	
5008	Retirement	716	266	769	653	542	
5010	Health Insurance	629	274	892	748	644	
5012	Life Insurance	10	4	13	10	9	
5016	Unemployment Insurance	-	40	99	78	63	
5018	Worker's Compensation	239	77	3,165	3,259	2,298	
<b>Total Personnel Expense</b>		<b>\$ 7,232</b>	<b>\$ 8,196</b>	<b>\$ 18,803</b>	<b>\$ 16,530</b>	<b>\$ 18,404</b>	
<b>General Operation Expense</b>							
6148	Debris Clean Up					1,000	
6370	Insurance/Bonds	272	302	450	343	377	
6405	Legal Fees	300	1,751	250	419	750	
6407	Legal Advertisements	99	1,186	775	1,272	150	
6458	Meeting Expense		153		318	250	
6460	Memberships/Dues					-	
6770	Signs and Signals					-	
6470	Miscellaneous					-	
6475	Miscellaneous Equipment					-	
6550	Nuisance Abatement/Condemnation						
6580	Office Supplies	39	528	150	49	150	
6605	Permits & Fees				78	100	
6606	Plan Review						
6607	Planning & Zoning					-	
6615	Postage Expense					-	
6640	Professional Services	10,142	5,022	5,000	150	5,000	<sup>1</sup>
6650	Promotions					-	
6680	Publications/Printing			500	240	500	
6730	Rental/Leases/Maintenance		120	500	247	325	
6950	Zoning Administration	187			40	100	
<b>Total General Operation Expense</b>		<b>\$ 11,039</b>	<b>\$ 9,060</b>	<b>\$ 7,625</b>	<b>\$ 3,156</b>	<b>\$ 8,702</b>	
<b>Total Salary &amp; General Operations</b>		<b>\$ 18,271</b>	<b>\$ 17,256</b>	<b>\$ 26,428</b>	<b>\$ 19,686</b>	<b>\$ 27,106</b>	

**Budget Explanations**

- <sup>1</sup> 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 Name	Position		Current Salary	Merit	COLA	Additional Pay Period	Budgeted Salary
Privett, Jennifer	Utility Billing/Permits Clerk	10%	3,016	-	65	-	3,081
Keith Speer	Building Inspector	100%	10,400	-	312		10,712
<b>Total</b>			<b>\$ 13,416</b>	<b>\$ -</b>	<b>\$ 377</b>	<b>\$ -</b>	<b>\$ 13,793</b>

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Proposed Salary and Benefits	Budgeted Salary	FICA	Employee Retirement	Health Insurance	Life Insurance	Unemplmt Insurance	Total Cost
Privett, Jennifer	3,081	236	542	644	9	7	4,518
Keith Speer	10,712	819	-	-	-	57	11,588
<b>Total</b>	<b>\$ 13,793</b>	<b>\$ 1,055</b>	<b>\$ 542</b>	<b>\$ 644</b>	<b>\$ 9</b>	<b>\$ 63</b>	<b>\$ 16,106</b>

CITY OF CASSVILLE OPERATING AND CAPITAL BUDGET  
GENERAL FUND REVENUE

**10 GENERAL FUND**  
**190 AIRPORT DEPARTMENT**  
**DESCRIPTION**

		<b>2016</b>	<b>2017</b>	<b>2018</b>	<b>2018</b>	<b>2019</b>	<b>Ref</b>
		<b>ACTUAL</b>	<b>ACTUAL</b>	<b>BUDGET</b>	<b>10 Months</b>	<b>BUDGET</b>	
<b>Revenue</b>							
43100	Airport Grant	\$ 255,415	\$ 23,240	\$ 376,576	\$ 54,876	\$ 405,441	
<b>Grant Revenue</b>		<b>\$ 255,415</b>	<b>\$ 23,240</b>	<b>\$ 376,576</b>	<b>\$ 54,876</b>	<b>\$ 405,441</b>	
<b>Operations Revenue</b>							
44107	Airport Fuel Revenue	\$ 6,731	\$ 106	\$ 2,500		\$ 7,500	
48100	Miscellaneous					-	
48200	Reimbursement - Insurance		492			-	
48300	Rental Income (Hangars)	6,860	11,880	9,000	14,360	12,500	
48350	Hay Lease	-				-	
48400	Scrap Sales		-			-	
49500	Sales of Assets		-		-	-	
<b>Total Operations Revenue</b>		<b>\$ 13,591</b>	<b>\$ 12,478</b>	<b>\$ 11,500</b>	<b>\$ 14,360</b>	<b>\$ 20,000</b>	
49400	Transfers in				-	-	
<b>Total Airport Revenue</b>		<b>\$ 269,006</b>	<b>\$ 35,718</b>	<b>\$ 388,076</b>	<b>\$ 69,236</b>	<b>\$ 425,441</b>	

**Budget Explanations**

CITY OF CASSVILLE OPERATING AND CAPITAL BUDGET  
GENERAL FUND EXPENSES

**10 GENERAL FUND**  
**190 AIRPORT DEPARTMENT**  
**DESCRIPTION**

		<b>2016</b>	<b>2017</b>	<b>2018</b>	<b>2018</b>	<b>2019</b>	<b>Ref</b>
		<b>ACTUAL</b>	<b>ACTUAL</b>	<b>BUDGET</b>	<b>10 Months</b>	<b>BUDGET</b>	
<b>Personnel Expense</b>							
5000	Salaries	\$ 11,396	\$ 3,521	\$ 16,932	\$ 6,374	\$ 8,374	
5005	Social Security	660	207	1,050	373	519	
5006	Medicare	154	48	246	87	121	
5008	Retirement	1,579	478	2,878	1,033	1,474	
5010	Health Insurance	1,145	612	2,765	830	1,127	
5012	Life Insurance	18	8	36	12	15	
5016	Unemployment Insurance	-	40	48	37	12	
5018	Worker's Compensation	692	211	766	765	793	
<b>Total Personnel Expense</b>		<b>\$ 15,644</b>	<b>\$ 5,126</b>	<b>\$ 24,721</b>	<b>\$ 9,511</b>	<b>\$ 12,435</b>	
<b>General Operation Expense</b>							
6020	Airport Fuel Expense	\$ -		\$ 2,300		\$ 6,000	
6120	Chemicals					150	
6138	Credit Card Fees	808	72	100		250	
6230	Electric	2,802	3,365	3,400	3,303	4,200	
6370	Insurance/Bonds	5,195	4,282	4,400	4,038	4,442	
6405	Legal Fees					-	
6407	Legal Advertisements	-	13		339	-	
6470	Miscellaneous		39	50	537	500	
6480	Mowing	4,894	5,347	8,500	7,511	8,800	
6580	Office Supplies	11	201	130	167	200	
6615	Postage Expense	14			7	10	
6730	Rental/Leases/Maint. Agreements	1,674	633	674	461	669	
6740	Repair/Maintenance - Equipment	588	42		213	300	
6741	Repair/Maintenance - Facilities	2,634	4,192	4,000	1,541	3,500	
6742	Repair/Maintenance - Vehicles						
6761	Safety Equipment	-	8			-	
6787	Special Events	5				-	
6890	Vehicle Fuel	376	283	350	389	400	
<b>Total General Operation Expense</b>		<b>\$ 19,001</b>	<b>\$ 18,478</b>	<b>\$ 23,904</b>	<b>\$ 18,506</b>	<b>\$ 29,421</b>	
	Transfers Out	\$ 255,415	\$ -	\$ -		\$ 450,490	1
<b>Total Salary &amp; General Operations</b>		<b>\$ 290,060</b>	<b>\$ 23,603</b>	<b>\$ 48,625</b>	<b>\$ 28,017</b>	<b>\$ 492,346</b>	

**Budget Explanations**

- <sup>1</sup> 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 Name	Position		Current Salary	Merit	COLA	Additional Pay Period	Budgeted Salary
Bailey, Cherry	Deputy City Clerk	3%	728	-	72	-	800
David Brock	Public Works Director	9%	5,049	-	151	-	5,200
Patton, Stan	PW Maintenance	1%	355	-	11	-	365
Moller, Dwayne	PW Foreman	3%	1,330	-	40	-	1,370
Henson, Justin	PW Maintenance	1%	322	-	10	-	332
Phillips, Trey	PW Maintenance	1%	297	-	9	-	306
<b>Total</b>			<b>\$ 8,081</b>	<b>\$ -</b>	<b>\$ 293</b>	<b>\$ -</b>	<b>\$ 8,374</b>

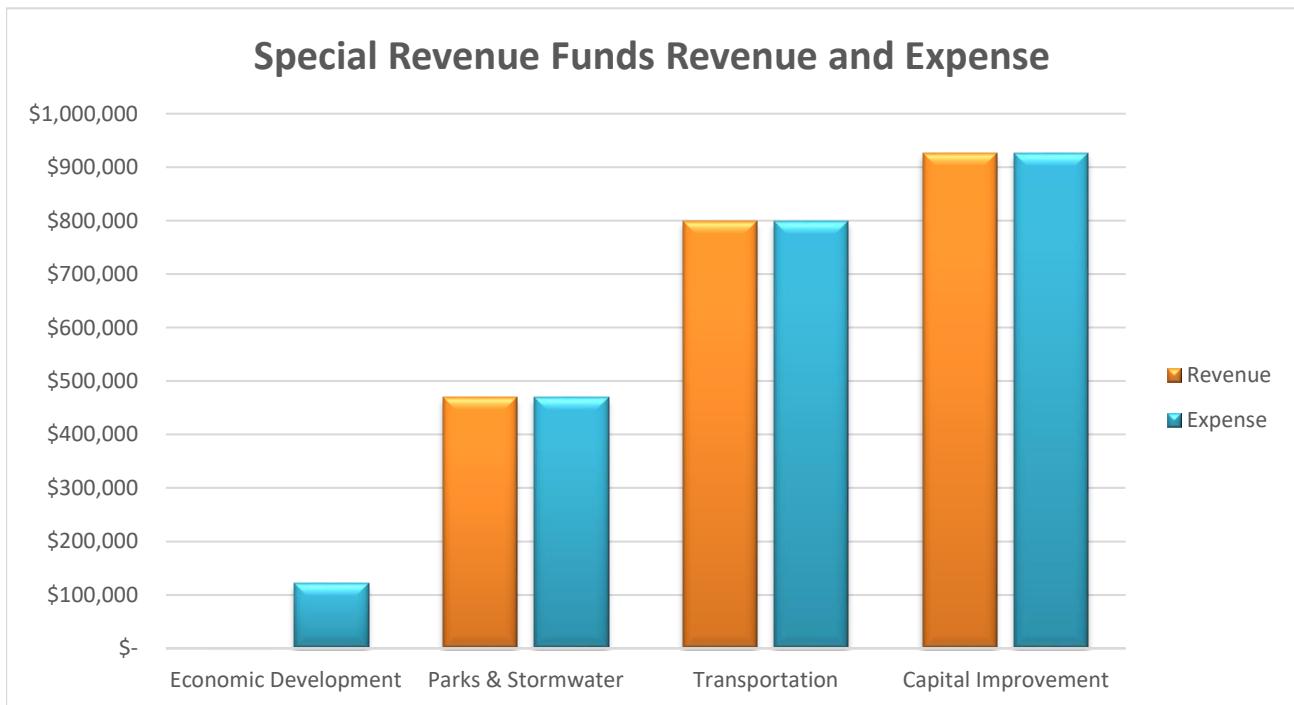
Proposed Salary and Benefits	Budgeted Salary	FICA	Employee Retirement	Health Insurance	Life Insurance	Unemplmt Insurance	Total Cost
Bailey, Cherry	800	61	141	161	2	2	1,167
David Brock	5,200	398	915	579	8	6	7,107
Patton, Stan	365	28	64	64	1	1	523
Moller, Dwayne	1,370	105	241	193	3	2	1,914
Henson, Justin	332	25	58	64	1	1	482
Phillips, Trey	306	23	54	64	1	1	449
<b>Total</b>	<b>\$ 8,374</b>	<b>\$ 641</b>	<b>\$ 1,474</b>	<b>\$ 1,127</b>	<b>\$ 15</b>	<b>\$ 12</b>	<b>\$ 11,642</b>

City of Cassville, Missouri  
2019 Operating and Capital Budget  
Special Revenue Funds Overview

Revenue (includes transfers in)	
Economic Development	\$ 685
Parks & Stormwater	\$ 469,569
Transportation	\$ 797,934
Capital Improvement	\$ 926,059
<b>TOTAL</b>	<b>\$ 2,194,247</b>

Expense (includes transfers out)	
Economic Development	\$ 121,499
Parks & Stormwater	\$ 469,569
Transportation	\$ 797,934
Capital Improvement	\$ 926,059
<b>TOTAL</b>	<b>\$ 2,315,060</b>

Budgeted Reduction in Fund Balance	
Economic Development	\$ 120,814
Capital Improvement	\$ -
	<b>\$ 120,814</b>



**Special Revenue Funds functions are as follows:**

\*Economic Development exists to build upon and grow the City. A fulltime position of Economic Developer has been added to the 2019 budget

\*Parks & Stormwater is funded through a 1/2 cent sales tax and takes care of all of the City's parks, aquatic center and stormwater management efforts

\*Transportation/Streets are funded through a 3/8 cent sales tax and primarily is used for street resurfacing projects - based on a 3 year resurfacing plan

\*Capital Improvement is funded through a 1/2 cent sales tax and serves to purchase capital items in all areas as well as pay debt service for capital projects

CITY OF CASSVILLE OPERATING AND CAPITAL BUDGET  
SPECIAL REVENUE FUND REVENUE

**21 ECONOMIC DEVELOPMENT/UDAG FUND**  
**215 ECONOMIC DEVELOPMENT DEPARTMENT**

DESCRIPTION		2016 ACTUAL	2017 ACTUAL	2018 BUDGET	2018 10 Months	2019 BUDGET	Ref
<b>Revenue</b>							
46100	Interest Income	\$ 851	\$ 2,429	\$ 685		\$ 685	
48100	Miscellaneous		\$ 50,000				
48350	Hay Lease					-	
<b>Total Operations Revenue</b>		<b>\$ 851</b>	<b>\$ 52,429</b>	<b>\$ 685</b>	<b>\$ -</b>	<b>\$ 685</b>	
49400	Transfers in	-				-	
49500	Sales of Fixed Assets				286,652		
<b>Total Other Sources Revenue</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 286,652</b>	<b>\$ -</b>	
<b>Total Economic Development Revenue</b>		<b>\$ 851</b>	<b>\$ 52,429</b>	<b>\$ 685</b>	<b>\$ 286,652</b>	<b>\$ 685</b>	
<b>Budgeted Reduction in Fund Balance</b>				39,577		120,814	

CITY OF CASSVILLE OPERATING AND CAPITAL BUDGET  
SPECIAL REVENUE FUND EXPENSES

**21 ECONOMIC DEVELOPMENT/UDAG FUND**  
**215 ECONOMIC DEVELOPMENT DEPARTMENT**

DESCRIPTION		2016 ACTUAL	2017 ACTUAL	2018 BUDGET	2018 10 Months	2019 BUDGET	Ref
<b>Personnel Expense</b>							
5000	Salaries		\$ -		\$ 1,750	\$ 60,560	1
5005	Social Security		-		109	3,755	
5006	Medicare				25	878	
5200	Retirement		-		-	9,680	
5300	Health Insurance		-		-	6,438	
5400	Unemployment Insurance		-		-	98	
5500	Worker's Compensation		-		-	-	2
<b>Personnel Expense</b>			\$ -		\$ 1,884	\$ 81,409	
<b>General Operation Expense</b>							
6137	Contingency	\$ -				\$ 50	
6230	Electric - Industrial Park sign	344	496	540	493	540	
6340	Fixed Asset Management	-					
6407	Legal Advertisement	38		200	163	-	
6430	Marketing					20,000	
6460	Memberships/Dues		5,000	5,000	5,650	6,000	
6480	Mowing			200		200	
6650	Permits/Fees			10		-	
6615	Postage					-	
6640	Professional Services		158,168	34,312	46,548	3,500	
6650	Promotions		-		-	-	
6680	Publications				-	200	
6741	Repair/Maintenance Facilities				-		
6787	Special Events					1,000	
6820	Cell Phones				82	600	
6870	Travel/Training		-		1,595	8,000	3
<b>Total General Operation Expense</b>		\$ 382	\$ 163,664	\$ 40,262	\$ 54,531	\$ 40,090	
<b>Total Salary &amp; General Operations</b>		\$ 382	\$ 163,664	\$ 40,262	\$ 56,415	\$ 121,499	

**Budget Explanations**

- 1 New full time position added
- 2 Expensed to Admin
- 3 Hotel one night per week plus mileage reimbursement for R. Reed

CITY OF CASSVILLE OPERATING AND CAPITAL BUDGET  
PERSONNEL

**21 ECONOMIC DEVELOPMENT FUND**  
**215 ECONOMIC DEVELOPMENT DEPARTMENT**

Employee Name	Position		Current Salary	Merit	COLA	Additional Pay Period	Budgeted Salary
OPEN	Economic Dev. Director	100%	-	-	-	-	55,000
Ron Reed	Economic Developer	100%	5,560	-	-	-	5,560
<b>Total</b>			<b>\$ 5,560</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 60,560</b>

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Proposed Salary and Benefits	Budgeted Salary	FICA	Employee Retirement	Health Insurance	Life Insurance	Unemplmt Insurance	Total Cost
OPEN	55,000	4,208	9,680	6,438	86	69	75,480
Ron Reed	5,560	425	-	-	-	29	6,015
<b>Total</b>	<b>\$ 60,560</b>	<b>\$ 4,633</b>	<b>\$ 9,680</b>	<b>\$ 6,438</b>	<b>\$ 86</b>	<b>\$ 98</b>	<b>\$ 81,495</b>

CITY OF CASSVILLE OPERATING AND CAPITAL BUDGET  
SPECIAL REVENUE FUND REVENUE

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

DESCRIPTION		2016 ACTUAL	2017 ACTUAL	2018 BUDGET	2018 10 Months	2019 BUDGET	Ref
<b>Revenue</b>							
43000	FEMA Disaster Grant	\$ 93,064	\$ 4,780	\$ 400	\$ 557	\$ -	
4875	TRIM II Grant		-		-	-	
<b>Grant Revenue</b>		<b>\$ 93,064</b>	<b>\$ 4,780</b>	<b>\$ 400</b>	<b>\$ 557</b>	<b>\$ -</b>	
41105	Sales Tax - Parks & Stormwater	\$ 470,324	\$ 478,095	\$ 461,700	\$ 399,985	\$ 469,569	1
<b>Tax Revenue</b>		<b>\$ 470,324</b>	<b>\$ 478,095</b>	<b>\$ 461,700</b>	<b>\$ 399,985</b>	<b>\$ 469,569</b>	
45105	Restitution	\$ 15	\$ -		\$ -	\$ -	
46100	Interest Income		-		-	-	
47100	Contributions and Donations		-		-	-	
48100	Miscellaneous Revenue	40	-		46	-	
48200	Reimbursement - Insurance		156			-	
48400	Scrap Sales		-		-	-	
49500	Sales of Assets		-		3,150	-	
<b>Operating Revenue</b>		<b>\$ 55</b>	<b>\$ 156</b>	<b>\$ -</b>	<b>\$ 3,196</b>	<b>\$ -</b>	
49400	Transfers in	-	-		-	-	
49500	Sales of Assets		-		-	-	
<b>Other Financing Sources</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	
<b>Total Parks &amp; Stormwater Revenue</b>		<b>\$ 563,443</b>	<b>\$ 483,030</b>	<b>\$ 462,100</b>	<b>\$ 403,738</b>	<b>\$ 469,569</b>	

**Budget Explanation**

CITY OF CASSVILLE OPERATING AND CAPITAL BUDGET  
SPECIAL REVENUE FUND EXPENSES

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

DESCRIPTION		2016 ACTUAL	2017 ACTUAL	2018 BUDGET	2018 10 Months	2019 BUDGET	Ref
<b>Personnel Expense</b>							
5000	Salaries	\$ 57,323	\$ 55,417	\$ 83,578	\$ 64,067	\$ 66,824	
5005	Social Security	3,387	3,311	5,182	3,768	4,143	
5006	Medicare	792	774	1,212	881	969	
5008	Retirement	7,169	8,445	14,208	10,821	11,761	
5010	Health Insurance	9,449	9,184	15,641	11,491	13,069	
5012	Life Insurance	143	133	221	141	175	
5016	Unemployment Insurance	301	279	274	417	139	
5018	Worker's Compensation	2,858	5,602	6,520	6,196	6,744	
<b>Total Personnel Expense</b>		<b>\$ 81,422</b>	<b>\$ 83,145</b>	<b>\$ 126,836</b>	<b>\$ 97,782</b>	<b>\$ 103,824</b>	
<b>General Operation Expense</b>							
6120	Chemicals	\$ 514	\$ 1,049	\$ 2,000	\$ 1,636	\$ 2,000	
6137	Contingency	\$ -	\$ -	\$ 8,672		\$ 5,134	
6230	Electric	7,508	6,971	7,000	6,716	7,600	
6253	Employee Drug Testing			100	5	50	
6370	Insurance/Bonds	3,702	4,207	4,350	4,775	5,252	
6395	Janitorial Supplies	-	485	500	528	500	
6407	Legal Advertisements	38	175	200	150	100	
6458	Meeting Expense		23			-	
6470	Miscellaneous	287	786	800	1,309	1,000	
6475	Miscellaneous Equipment	-		100		-	
6480	Mowing	22,841	22,369	25,150	22,465	26,500	
6580	Office Supplies	892	896	1,000	302	750	
6590	Office Equipment	57		100		100	
6615	Postage				9	50	
6680	Publications/Printing	129	17	100	9	100	
6730	Rental/Lease/Maintenance	429	210	182	52	572	
6740	Repair/Maintenance - Equipment	1,755	1,322	2,500	908	2,000	
6741	Repair/Maintenance - Facilities	15,555	8,271	8,500	13,983	12,000	
6742	Repair/Maintenance - Vehicles	2,418	1,507	2,200	553	2,500	
6750	Rock/Gravel/Salt/Cinders	2,225	4,304	2,500	175	2,000	
6760	Sales Tax Reports	105	79	100		-	
6761	Safety Equipment	293	111	300	158	100	
6762	Safety Supplies	361	99	150	86	150	
6763	Seed & Straw	223	498	1,000		-	
6770	Signs/Signals	2,944	4,427	4,500		-	
6787	Special Events	5	116	300	12	300	
6796	Street Right of Way				11	-	
6820	Cell Phones	674	967	960	827	795	
6850	Tools	576	613	600	121	500	
6870	Travel/Training	255		300	13	300	
6880	Uniforms	1,670	1,890	1,800	1,472	1,800	
6885	Vehicle Equipment					-	
6890	Vehicle Fuel	3,598	3,630	4,000	3,042	3,700	
6935	Work Comp Payments					-	
6940	YMCA Contract	25,000	25,000	25,000	20,833	25,000	
<b>Total General Operation Expense</b>		<b>\$ 94,052</b>	<b>\$ 90,023</b>	<b>\$ 104,964</b>	<b>\$ 80,150</b>	<b>\$ 100,853</b>	
Transfers out						\$ -	
<b>Total Salary &amp; General Operations</b>		<b>\$ 175,475</b>	<b>\$ 173,168</b>	<b>\$ 231,800</b>	<b>\$ 177,932</b>	<b>\$ 204,677</b>	

CITY OF CASSVILLE OPERATING AND CAPITAL BUDGET  
PERSONNEL

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

Employee Name	Position		Current Salary	Merit	COLA	Additional Pay Period	Budgeted Salary
Walensky, Steve	City Administrator	2%	1,366	\$ -	\$ 41	\$ -	\$ 1,407
Bailey, Cherry	Deputy City Clerk	10%	2,912	-	288	-	3,200
David Brock	Public Works Director	13%	7,293	-	219	-	7,512
Madison, Brian	Parks Foreman	92%	26,943	-	808	-	27,752
Moller, Dwayne	PW Foreman	9%	3,991	-	120	-	4,111
Henson, Justin	PW Maintenance	5%	1,612	-	48	-	1,660
Phillips, Trey	PW Maintenance	11%	3,267	-	98	-	3,365
Lynxwiler, Ryan	Parks Maintenance	60%	17,023	-	511	-	17,533
Ken Latschar	Streets Maintenance	1%	275	-	8	-	284
<b>Total</b>			<b>\$ 64,683</b>	<b>\$ -</b>	<b>\$ 2,141</b>	<b>\$ -</b>	<b>\$ 66,824</b>

Proposed Salary and Benefits	Budgeted Salary	FICA	Employee Retirement	Health Insurance	Life Insurance	Unemplmt Insurance	Total Cost
Walensky, Steve	\$ 1,407	\$ 108	\$ 248	\$ 129	\$ 2	\$ 1	\$ 1,894
Bailey, Cherry	3,200	245	563	644	9	7	4,667
David Brock	7,512	575	1,322	837	11	9	10,266
Madison, Brian	27,752	2,123	4,884	5,923	79	63	40,824
Moller, Dwayne	4,111	314	724	579	8	6	5,742
Henson, Justin	1,660	127	292	322	4	3	2,409
Phillips, Trey	3,365	257	592	708	9	8	4,940
Lynxwiler, Ryan	17,533	1,341	3,086	3,863	52	41	25,916
Ken Latschar	284	22	50	64	1	1	421
<b>Total</b>	<b>\$ 66,824</b>	<b>\$ 5,112</b>	<b>\$ 11,761</b>	<b>\$ 13,069</b>	<b>\$ 175</b>	<b>\$ 139</b>	<b>\$ 97,080</b>



CITY OF CASSVILLE OPERATING AND CAPITAL BUDGET SPECIAL REVENUE FUND  
CAPITAL EXPENSES

**26 PARKS AND STORMWATER FUND**  
**260 PARKS DEPARTMENT**

DESCRIPTION		2016 ACTUAL	2017 ACTUAL	2018 BUDGET	2018 10 Months	2019 BUDGET	Ref
<b>Capital Expense</b>							
7000	Land		\$ 25,432			\$ -	
7100	Buildings & Improvements	4,499				19,000	
7200	Equipment	15,228	5,784	28,000	24,400	11,700	
7250	Computers & Software					-	
7300	Vehicles		17,500			-	
7400	Infrastructure	28,039	6,646	13,500	2,433	5,500	
<b>Parks Department Capital</b>		<b>\$ 47,766</b>	<b>\$ 55,362</b>	<b>\$ 41,500</b>	<b>\$ 26,833</b>	<b>\$ 36,200</b>	

**Budget Explanation**

CITY OF CASSVILLE OPERATING AND CAPITAL BUDGET  
SPECIAL REVENUE FUND EXPENSES

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

DESCRIPTION		2016 ACTUAL	2017 ACTUAL	2018 BUDGET	2018 10 Months	2019 BUDGET	Ref
<b>Personnel Expense</b>							
5000	Salaries		-		-	\$ -	
5100	Fica/Medicare		-		-	-	
5200	Retirement				-		
5300	Health Insurance				-		
5400	Unemployment Insurance		-		-	-	
5500	Worker's Compensation		-		-	-	
<b>Personnel Expense</b>			-		-	-	
<b>General Operation Expense</b>							
6120	Chemicals	\$ 10,094	\$ 12,921	\$ 17,000	\$ 11,704	\$ 13,500	
6230	Electric	9,459	9,508	13,000	8,645	10,500	
6370	Insurance/Bonds	5,008	5,101	5,300	5,402	5,942	
6475	Miscellaneous Equipment	-		1,000		1,000	
6740	Repair/Maintenance - Equipment	430			633	1,500	
6741	Repair/Maintenance - Facilities	3,677	6,219	6,500	3,306	5,000	
6742	Repair/Maintenance - Vehicles					-	
6761	Safety Equipment & Supplies	204		650	389	800	
6850	Tools			50	31	50	
6852	Equipment - non Capital	1,211	2,291	3,500	1,811	5,000	
6870	Travel/Training	687		850	511	800	
6880	Uniforms					-	
6890	Vehicle/Equipment Fuel					-	
6940	YMCA Contract	16,200	24,600	24,600	20,500	24,600	
<b>Total General Operation Expense</b>		<b>\$ 46,970</b>	<b>\$ 60,640</b>	<b>\$ 72,450</b>	<b>\$ 52,932</b>	<b>\$ 68,692</b>	

**Budget Explanations**

CITY OF CASSVILLE OPERATING AND CAPITAL BUDGET SPECIAL REVENUE FUND  
CAPITAL EXPENSES

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

DESCRIPTION		2016	2017	2018	2018	2019	Ref
		ACTUAL	ACTUAL	BUDGET	10 Months	BUDGET	
<b>Capital Expense</b>							
7000	Land	\$ -					
7100	Buildings & Improvements	111,890				18,000	
7200	Equipment	6,762	18,856	4,250	3,682	24,000	
7250	Computers & Software					-	
7300	Vehicles					-	
7400	Infrastructure			9,600	36,536	-	
<b>Aquatic Park Department Capital</b>		<b>\$ 118,652</b>	<b>\$ 18,856</b>	<b>\$ 13,850</b>	<b>\$ 40,218</b>	<b>\$ 42,000</b>	

**Budget Explanation**

CITY OF CASSVILLE OPERATING AND CAPITAL BUDGET  
SPECIAL REVENUE FUND EXPENSES

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

DESCRIPTION		2016 ACTUAL	2017 ACTUAL	2018 BUDGET	2018 10 Months	2019 BUDGET	Ref
<b>Personnel Expense</b>							
5000	Salaries	\$ 5,379	\$ 253			\$ -	
5005	Social Security	322	267			-	
5006	Medicare	75	62			-	
5008	Retirement	511	597			-	
5010	Health Insurance	852	209			-	
5012	Life Insurance	13	3			-	
5016	Unemployment Insurance	0	-			-	
5018	Worker's Compensation		-		-	-	
<b>Personnel Expense</b>		<b>7,152.83</b>	<b>1,390.75</b>	<b>-</b>	<b>-</b>	<b>-</b>	
<b>General Operation Expense</b>							
6149	FEMA Disaster Grant	55,488.00	4,780.00				
6405	Legal Fees		54.00				
6407	Legal Advertisement	139.00					
6790	Stormwater Drainage Improvement	\$ 49,382	\$ 109,489	\$ 100,000	\$ 12,239	\$ 100,000	
<b>Total General Operation Expense</b>		<b>\$ 105,009</b>	<b>\$ 114,323</b>	<b>\$ 100,000</b>	<b>\$ 12,239</b>	<b>\$ 100,000</b>	
	Transfer out					\$ 18,000	1
<b>Total Salary &amp; General Operations</b>		<b>\$ 112,162</b>	<b>\$ 115,713</b>	<b>\$ 100,000</b>	<b>\$ 12,239</b>	<b>\$ 118,000</b>	

**Budget Explanations**

- 1 Transfer to Transportation Fund for 7th St. Bridge

CITY OF CASSVILLE OPERATING AND CAPITAL BUDGET  
SPECIAL REVENUE FUND REVENUE

**27 TRANSPORTATION FUND  
270 STREETS DEPARTMENT**

DESCRIPTION		2016 ACTUAL	2017 ACTUAL	2018 BUDGET	2018 10 Months	2019 BUDGET	Ref
<b>Revenue</b>							
43000	FEMA Disaster grant	218	20,567	2,300	2,567	257,071	
	SEMA Disaster grant					17,138	
43520	Traffic Engineer Grant		\$ -		\$ -	\$ -	
<b>Grant Revenue</b>		<b>\$ 218</b>	<b>\$ 20,567</b>	<b>\$ 2,300</b>	<b>\$ 2,567</b>	<b>\$ 274,209</b>	
41115	Transportation Sales Tax	\$ 352,475	\$ 358,313	\$ 346,274	\$ 299,870	\$ 352,025	
41200	Motor Fuel Tax	87,757	88,031	85,500	72,784	85,500	
41205	Motor Vehicle Sales Tax	28,487	29,302	27,500	25,012	27,500	
42200	Motor Vehicle Fee Increases	14,115	14,514	14,800	12,456	14,800	
<b>Tax Revenue</b>		<b>\$ 482,833</b>	<b>\$ 490,159</b>	<b>\$ 474,074</b>	<b>\$ 410,122</b>	<b>\$ 479,825</b>	
44410	Street Cut Fee	\$ 600	\$ 1,200	\$ 1,200	\$ 100	\$ 600	
48100	Miscellaneous Revenue	201				-	
48200	Reimbursement - Insurance		225			-	
48400	Scrap Sales					-	
49500	Sales of Assets					-	
<b>Operating Revenue</b>		<b>\$ 801</b>	<b>\$ 1,425</b>	<b>\$ 1,200</b>	<b>\$ 100</b>	<b>\$ 600</b>	
	Transfers in	\$ -		\$ 75,000		\$ 43,300	1
<b>Other Financing Sources</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ 75,000</b>	<b>\$ -</b>	<b>\$ 43,300</b>	
<b>Total Streets Revenue</b>		<b>\$ 483,853</b>	<b>\$ 512,151</b>	<b>\$ 552,574</b>	<b>\$ 412,789</b>	<b>\$ 797,934</b>	

**Budget Explanation**

- 1 \$18,000 transfer in from stormwater for 7th st. bridge;  
\$25,300 transfer in from general fund for street  
resurfacing projects

CITY OF CASSVILLE OPERATING AND CAPITAL BUDGET  
SPECIAL REVENUE FUND EXPENSES

**27 TRANSPORTATION FUND**  
**270 STREETS DEPARTMENT**  
**DESCRIPTION**

		<b>2016</b>	<b>2017</b>	<b>2018</b>	<b>2018</b>	<b>2019</b>	<b>Ref</b>
		<b>ACTUAL</b>	<b>ACTUAL</b>	<b>BUDGET</b>	<b>10 Months</b>	<b>BUDGET</b>	
<b>Personnel Expense</b>							
5000	Salaries	\$ 73,809	\$ 96,724	\$ 78,182	\$ 89,053	\$ 107,354	
5005	Social Security	4,407	5,905	4,847	5,335	6,656	
5006	Medicare	1,072	1,381	1,134	1,248	1,557	
5008	Retirement	8,682	12,757	13,291	14,942	18,894	
5010	Health Insurance	9,217	15,519	13,679	14,687	20,021	
5012	Life Insurance	136	195	193	168	268	
5016	Unemployment Insurance	301	279	239	441	213	
5018	Worker's Compensation	4,353	6,764	18,556	17,801	19,317	
	<b>Total Personnel Expense</b>	<b>\$ 101,979</b>	<b>\$ 139,523</b>	<b>\$ 130,121</b>	<b>\$ 143,675</b>	<b>\$ 174,281</b>	
<b>General Operation Expense</b>							
6120	Chemicals	\$ 970	\$ 327	\$ 750	\$ 99	\$ 500	
6130	Collections Systems Maintenance		\$ 211	\$ 300		\$ 100	
6137	Contingency	-		2,334		5,490	
6149	FEMA Disaster Grant		20,567				
6253	Employee Drug Testing		83	100	252	100	
6255	Engineering Fees			1,000		-	
6260	Equipment Use Fee	6,784				-	
6370	Insurance/Bonds	4,915	5,695	5,900	7,073	7,780	
6395	Janitorial Supplies		215	450	370	400	
6405	Legal Fees		27			-	
6407	Legal Advertisements	54	212	100	75	100	
6458	Meeting Expense		46			-	
6460	Memberships/Dues	650				-	
6470	Miscellaneous	238	109	300	333	400	
6475	Miscellaneous Equipment	36	165	200	19	250	
6480	Mowing		32	200	149	200	
6580	Office Supplies	515	756	750	112	500	
6590	Office Equipment	124		220		-	
6640	Professional Services	1,000	94	100		50	
6680	Publications/Printing	129	17			100	
6730	Rental/Leases/Maintenance Agreement	626	297	261	118	921	
6740	Repair/Maintenance - Equipment	5,383	9,985	8,000	2,669	6,000	
6741	Repair/Maintenance - Facilities	267	687	1,000	4,443	5,000	
6742	Repair/Maintenance - Vehicles	4,740	4,682	5,000	3,623	5,000	
6747	Road Cut Fee Reimbursement	-	600	600		500	
6750	Rock/Gravel/Salt/Cinders	4,629	4,183	5,000	3,101	5,000	
6761	Safety Equipment	55	99	550	408	500	
6762	Safety Supplies	92	739	350	63	300	
6763	Seed & Straw	-	292	300	93	300	
6770	Signs & Signals	2,571	1,138	3,500	267	2,500	
6780	Snow Removal Expense	908	352	3,000		1,500	
6787	Special Events	22	116	150	12	150	
6790	Stormwater Drainage		1,778	2,500		2,500	
6795	Street Lighting Expense	38,854	37,604	45,000	44,690	52,000	
6796	Street and ROW Maintenance	17,384	15,960	33,800	7,956	8,000	
6820	Cell Phones	296	377	324	339	324	
6850	Tools	373	1,153	1,300	246	1,200	

CITY OF CASSVILLE OPERATING AND CAPITAL BUDGET  
SPECIAL REVENUE FUND EXPENSES

**27 TRANSPORTATION FUND**

**270 STREETS DEPARTMENT**

DESCRIPTION		2016 ACTUAL	2017 ACTUAL	2018 BUDGET	2018 10 Months	2019 BUDGET	Ref
6852	Equipment Non Capital			1,300		1,000	
6870	Travel/Training			500	175	500	
6880	Uniforms	3,730	3,232	4,200	1,776	2,300	
6890	Vehicle Fuel	804	1,952	2,900	3,056	3,700	
6935	Workers Comp Payment				123	-	
9077	Reserve for Street Projects			8,300		-	
<b>Total General Operation Expense</b>		<b>\$ 96,148</b>	<b>\$ 113,783</b>	<b>\$ 140,539</b>	<b>\$ 81,640</b>	<b>\$ 115,165</b>	
6858	Tranfers Out	\$ -	\$ -	\$ 19,514	\$ 19,514	\$ 59,927	1
<b>Total Salary &amp; General Operations</b>		<b>\$ 198,127</b>	<b>\$ 253,306</b>	<b>\$ 290,174</b>	<b>\$ 244,829</b>	<b>\$ 349,373</b>	

**Budget Explanations**

- 1 Transfer out for debt service (COP and Lease Purchase)

CITY OF CASSVILLE OPERATING AND CAPITAL BUDGET  
PERSONNEL

**27 TRANSPORTATION FUND  
270 STREETS DEPARTMENT**

Employee Name	Position		Current Salary	Merit	COLA	Additional Pay Period	Budgeted Salary
Walensky, Steve	City Administrator	2%	1,366	\$ -	\$ 41	\$ -	\$ 1,407
Bailey, Cherry	Deputy City Clerk	10%	2,912	-	288	-	3,200
David Brock	Public Works Director	14%	7,854	-	236	-	8,090
Madison, Brian	Parks Foreman	2%	586	-	18	-	603
Schieler, Kenny	Collections Maintenance	1%	402	-	12	-	414
Patton, Stan	PW Maintenance	55%	19,505	-	585	-	20,090
Moller, Dwayne	PW Foreman	37%	16,408	-	492	-	16,900
Henson, Justin	PW Maintenance	43%	13,863	-	416	-	14,279
Phillips, Trey	PW Maintenance	16%	4,752	-	143	-	4,895
Lynxwiler, Ryan	Parks Maintenance	37%	10,497	-	315	-	10,812
Ken Latschar	Streets Maintenance	94%	25,887	-	777	-	26,663
<b>Total</b>			<b>\$ 104,032</b>	<b>\$ -</b>	<b>\$ 3,322</b>	<b>\$ -</b>	<b>\$ 107,354</b>

Proposed Salary and Benefits	Budgeted Salary	FICA	Employee Retirement	Health Insurance	Life Insurance	Unemplmt Insurance	Total Cost
Walensky, Steve	\$ 1,407	\$ 108	\$ 248	\$ 129	\$ 2	\$ 1	\$ 1,894
Bailey, Cherry	3,200	245	563	644	9	7	4,667
David Brock	8,090	619	1,424	901	12	10	11,055
Madison, Brian	603	46	106	129	2	1	887
Schieler, Kenny	414	32	73	64	1	1	584
Patton, Stan	20,090	1,537	3,536	3,541	47	38	28,789
Moller, Dwayne	16,900	1,293	2,974	2,382	32	25	23,607
Henson, Justin	14,279	1,092	2,513	2,768	37	30	20,719
Phillips, Trey	4,895	374	862	1,030	14	11	7,186
Lynxwiler, Ryan	10,812	827	1,903	2,382	32	25	15,982
Ken Latschar	26,663	2,040	4,693	6,051	81	65	39,593
<b>Total</b>	<b>\$ 107,354</b>	<b>\$ 8,213</b>	<b>\$ 18,894</b>	<b>\$ 20,021</b>	<b>\$ 268</b>	<b>\$ 213</b>	<b>\$ 154,964</b>



CITY OF CASSVILLE OPERATING AND CAPITAL BUDGET SPECIAL REVENUE FUND  
CAPITAL EXPENSES

**27 TRANSPORTATION FUND**

**270 STREETS DEPARTMENT**

DESCRIPTION		2016 ACTUAL	2017 ACTUAL	2018 BUDGET	2018 10 Months	2019 BUDGET	Ref
<b>Capital Expense</b>							
7000	Land					\$ -	
7100	Buildings & Improvements					-	
7200	Equipment	45,386	45,177			23,400	
7250	Computers & Software					-	
7300	Vehicles			19,600		-	
7400	Infrastructure	230,293	289,689	242,800	233,710	425,161	
<b>Streets Department Capital</b>		<b>\$ 275,679</b>	<b>\$ 334,866</b>	<b>\$ 262,400</b>	<b>\$ 233,710</b>	<b>\$ 448,561</b>	

**Budget Explanation**

CITY OF CASSVILLE OPERATING AND CAPITAL BUDGET SPECIAL REVENUE FUND  
DEBT SERVICE

**27 TRANSPORTATION FUND  
270 STREETS DEPARTMENT**

DESCRIPTION		2016 ACTUAL	2017 ACTUAL	2018 BUDGET	2018 10 Months	2019 BUDGET	Ref
<b>Debt Service</b>							
8004	Wal-Mart Developer's Agreement		\$ -			\$ -	
8014	Debt Service - 2014 COP	16,303	17,903		-	-	
<b>Streets Department Debt Service</b>		<b>\$ 16,303</b>	<b>\$ 17,903</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	

**Budget Explanation**

CITY OF CASSVILLE OPERATING AND CAPITAL BUDGET SPECIAL REVENUE FUND  
REVENUE

**28 CAPITAL IMPROVEMENT SALES TAX FUND**  
**280 CAPITAL IMPROVEMENT DEPARTMENT**

DESCRIPTION		2016 ACTUAL	2017 ACTUAL	2018 BUDGET	2018 10 Months	2019 BUDGET	Ref
<b>Revenue</b>							
43520 Rechords Archive Grant						6,000	
<b>Grant Revenue</b>						<b>6,000</b>	
41110	Capital Improvement SalesTax	\$ 470,324	\$ 478,118	\$ 461,700	\$ 400,034	\$ 469,569	
47100	Contributions and Donations					-	
49400	Transfers In	255,415		411,576		450,490	1
<b>Other Financing Sources</b>		<b>725,739</b>	<b>478,118</b>	<b>873,276</b>	<b>400,034</b>	<b>920,059</b>	
<b>Total Capital Improvement Revenue</b>		<b>\$ 725,739</b>	<b>\$ 478,118</b>	<b>\$ 873,276</b>	<b>\$ 400,034</b>	<b>\$ 926,059</b>	
Budgeted Reduction in Fund Balance		-		60,000		-	

Budget Explanations

**Budget Explanations**

- 1      Transfer in from General Fund for Airport Grant

CITY OF CASSVILLE OPERATING AND CAPITAL BUDGET SPECIAL REVENUE FUND  
EXPENSES

**28 CAPITAL IMPROVEMENT SALES TAX FUND**

**280 CAPITAL IMPROVEMENT DEPARTMENT**

DESCRIPTION		2016	2017	2018	2018	2019	Ref
		ACTUAL	ACTUAL	BUDGET	10 Months	BUDGET	
<b>General Operation Expense</b>							
6121	Airport Grant	\$ 306,922	\$ 2,839			\$ -	
6137	Contingency	-		3,809		8,981	
6796	Street Right of Way						
6850	tools						
6858	Transfers out for Debt Service	285,141	283,762	313,456	261,213	311,588	1
<b>Total General Operation Expense</b>		<b>\$ 592,063</b>	<b>\$ 286,601</b>	<b>\$ 317,265</b>	<b>\$ 261,213</b>	<b>\$ 320,569</b>	

**Detail of debt service supported by Capital Improvement Sales Tax:**

1	2002B State Environmental Revenue Bonds	\$ 197,749
	2005 Sales Tax Capital Improvement Bonds	53,600
	2017 Refinancing Sales Tax Rev Bonds	60,239
		<u>\$ 311,588</u>

CITY OF CASSVILLE OPERATING AND CAPITAL BUDGET SPECIAL REVENUE FUND  
CAPITAL EXPENSES

**28 CAPITAL IMPROVEMENT SALES TAX FUND**

**280 CAPITAL IMPROVEMENT DEPARTMENT**

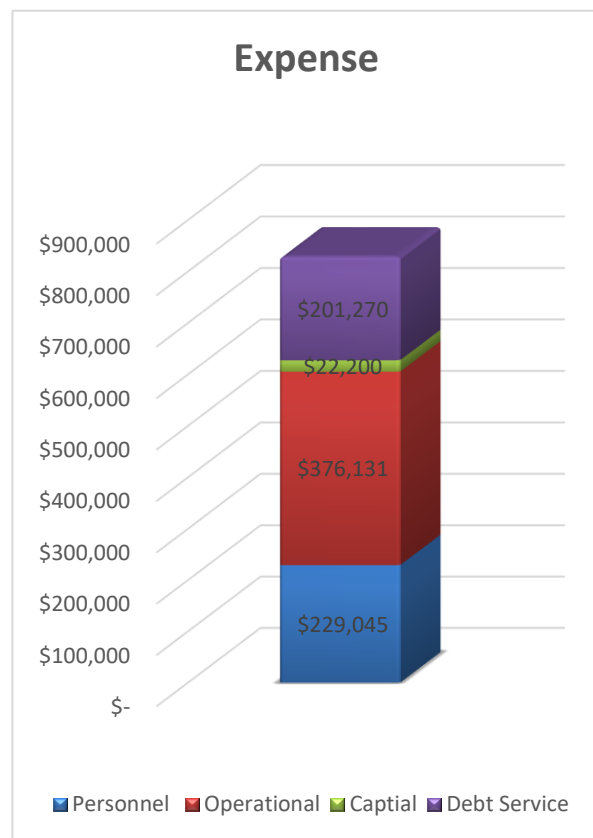
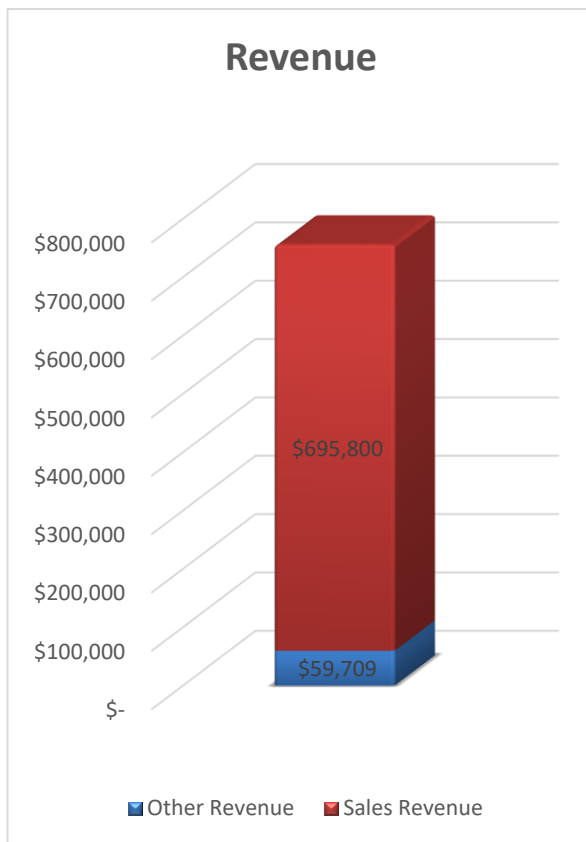
DESCRIPTION		2016	2017	2018	2018	2019	Ref
		ACTUAL	ACTUAL	BUDGET	10 Months	BUDGET	
<b>Capital Expense</b>							
7000	Land					\$ -	
7100	Buildings & Improvements		14,341		6,220	3,000	
7200	Equipment	84,018	16,943	29,416	26,395	29,000	
7250	Computers & Software		8,363	98,177	81,511	36,000	
7300	Vehicles	29,117	93,262	70,000	32,789	72,000	
7400	Infrastructure	1,340		418,418	58,530	465,490	
<b>Capital Improvement</b>		<b>\$ 114,476</b>	<b>\$ 132,909</b>	<b>\$ 616,011</b>	<b>\$ 205,445</b>	<b>\$ 605,490</b>	

**Budget Explanation**

City of Cassville, Missouri  
2019 Operating and Capital Budget  
Enterprise Fund Overview  
Water

Type	Revenue
Other Revenue	\$ 59,709
Sales Revenue	\$ 695,800
Transfers In	\$ 98,421
<b>TOTAL</b>	<b>\$ 853,930</b>
Budgeted Reduction in Fund balance	\$ 6,856

Type	Expense
Personnel	\$ 229,045
Operational	\$ 376,131
Capital	\$ 22,200
Debt Service	\$ 201,270
Transfers out	32,140
<b>TOTAL</b>	<b>\$ 860,786</b>



The Water Department's functions are as follows:

This enterprise fund exists to provide safe, high quality water to the citizens of Cassville. User rates are charged at an appropriate level to fund operations, capital projects and meet bondholder requirements

The City of Cassville has 43.97 miles of water main lines. There are six wells that feed the distribution system.

Four wells pump 400 GPM, one pumps 500 GPM, with Well 4 (Wal-Mart) producing 700 GPM.

There are five water towers; four hold 150,000 gallons of water and one holds 750,000 gallons.

Overall, Cassville has 1,350,000 total gallons of storage capacity.

The water towers feed four different water zones for the community. They are supported with ten pressure pits.

All of the water is treated with chlorine and is tested daily to ensure all requirements for clean safe drinking water are met as dictated by the Missouri Department of Natural Resources.

The Public Works Department travels 11.23 miles between well locations to complete the daily testing.

CITY OF CASSVILLE OPERATING AND CAPITAL BUDGET  
ENTERPRISE FUND REVENUE

**77 WATER UTILITY FUND**  
**717 WATER DEPARTMENT**  
**DESCRIPTION**

		<b>2016</b>	<b>2017</b>	<b>2018</b>	<b>2018</b>	<b>2019</b>	<b>Ref</b>
		<b>ACTUAL</b>	<b>ACTUAL</b>	<b>BUDGET</b>	<b>10 Months</b>	<b>BUDGET</b>	
44700	Water Services	\$ 662,748	\$ 674,266	\$ 665,000	\$ 594,061	\$ 710,000	1
49750	Allowance for Bad Debt	-		(13,300)		(14,200)	
<b>Sales Revenue</b>		<b>\$ 662,748</b>	<b>\$ 674,266</b>	<b>\$ 651,700</b>	<b>\$ 594,061</b>	<b>\$ 695,800</b>	
44705	Primacy Fees	5,392	4,978	5,411	4,162	5,100	
44710	Sales Tax Collections	10,895	10,627	11,500	10,292	12,000	
44718	Bulk Water Purchases	618	253	500	284	500	
44720	Return Check Fees	528	320	400	268	300	
44790	Penalty - Delinquent	19,588	19,480	20,000	19,494	20,464	
44795	Water Tap	3,731	2,431	2,500	5,206	2,500	
45105	Restitution				40		
48100	Miscellaneous Revenue	3,541	163		1,444	-	
48200	Reimbursement - Insurance		298	76,820	76,820	-	
48400	Scrap Sales	441	395	2,327	2,986	-	
49800	Utility Deposits	12,513	14,888	15,504	12,325	15,095	
49801	Garden Meter Deposit				3,218	3,750	
<b>Other Revenue</b>		<b>\$ 57,247</b>	<b>\$ 53,833</b>	<b>\$ 134,962</b>	<b>\$ 136,539</b>	<b>\$ 59,709</b>	
48190	Transfers In for Debt Service	\$ 13,568	\$ -	\$ 98,375	\$ 98,375	\$ 98,421	
49500	Sales of Fixed Assets				2,500		
	Prior Year Accrual	-	-			-	
<b>Other Financing Sources</b>		<b>\$ 13,568</b>	<b>\$ -</b>	<b>\$ 98,375</b>	<b>\$ 100,875</b>	<b>\$ 98,421</b>	
<b>Total Water Department Revenue</b>		<b>\$ 733,564</b>	<b>\$ 728,099</b>	<b>\$ 885,037</b>	<b>\$ 831,475</b>	<b>\$ 853,930</b>	
Budgeted Reduction in Fund Balance				50,000		6,856	

**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**

		2016	2017	2018	2018	2019	Ref
		ACTUAL	ACTUAL	BUDGET	10 Months	BUDGET	
<b>Personnel Expense</b>							
5000	Salaries	\$ 124,240	\$ 127,084	\$ 137,065	\$ 113,948	\$ 146,605	
5005	Social Security	7,541	7,741	8,498	6,762	9,090	
5006	Medicare	1,773	1,811	1,987	1,581	2,126	
5008	Retirement	18,195	15,362	23,301	17,942	25,802	
5010	Health Insurance	20,830	19,736	22,659	18,654	26,910	
5012	Life Insurance	310	258	320	242	360	
5016	Unemployment Insurance	904	399	396	555	287	
5018	Worker's Compensation	14,942	26,741	17,178	16,483	17,865	
<b>Total Personnel Expense</b>		<b>\$ 188,735</b>	<b>\$ 199,131</b>	<b>\$ 211,404</b>	<b>\$ 176,167</b>	<b>\$ 229,045</b>	
<b>General Operation Expense</b>							
6071	Bank Fees and Charges	\$ 28	\$ 44	\$ 50		\$ 50	
6120	Chemicals	1,443	2,558	2,000	1,312	1,950	
6133	COP Drawdown					-	
6137	Contingency	45		8,808		148	
6138	Credit Card Fee	3,873	3,947	4,000	3,732	3,535	
6139	Cost of Issuance Fee			-		-	
6155	Distribution System Maintenance	23,601	22,202	32,500	31,140	32,500	
6160	DNR Drinking Water Study					-	
6220	Election Expense					-	
6230	Electric	64,919	68,085	84,500	67,509	86,000	
6253	Employee Drug Testing		45	100	130	100	
6260	Equipment Use Fee					-	
6300	Fee in Lieu of Taxes	32,676	33,719	33,250	29,654	35,500	
6340	Fixed Asset Management	6		-	20	20	
6350	Freight					-	
6370	Insurance/Bonds	16,604	15,730	16,200	17,063	18,769	
6390	Janitorial Services					-	
6395	Janitorial Supplies	156	234	200	370	400	
6405	Legal Expense					-	
6407	Legal Advertisement	-	152	75	151	100	
6420	Lab Expense/Supplies					-	
6458	Meeting Expense		46			-	
6460	Memberships/Dues	3,228	718	500	167	250	
6470	Miscellaneous	445	663	800	454	500	
6475	Miscellaneous Equipment	442	367	500	476	500	
6480	Mowing		475	2,650	2,306	2,800	
6485	Missouri One-Call	1,436	584	650	340	500	
6510	Natural Gas/Propane	1,426	1,234	2,000	1,297	1,500	
6580	Office Supplies	4,160	2,398	1,800	660	800	
6590	Office Equipment	213	19	700	630	700	
6605	Permit Fees	-				-	
6615	Postage Expense	3,527	3,390	3,500	2,561	3,200	
6630	Primacy Fees	3,823	4,637	4,800	5,067	4,998	
6640	Professional Services	-	43	32,500	19,500	-	
6650	Promotions					-	
6680	Publications/Printing	129	17			-	
6730	Rental/Leases/Maint. Agreements	71,059	70,321	71,413	14,093	72,141	
6740	Repair/Maintenance - Equipment	4,809	7,978	8,000	1,477	3,000	
6741	Repair/Maintenance - Facilities	1,921	1,759	2,000	6,962	20,000	
6742	Repair/Maintenance - Vehicles	6,885	3,430	4,000	4,371	3,000	
6750	Base Rock and Gravel	3,072	4,447	4,800	707	2,000	
6755	Sales Tax Collections	12,264	11,487	12,500	12,740	13,500	
6761	Safety Equipment	1,375	1,019	1,000	11	300	
6762	Safety Supplies	868	949	1,000	20	300	



CITY OF CASSVILLE OPERATING AND CAPITAL BUDGET  
ENTERPRISE FUND EXPENSES

**77 WATER UTILITY FUND**

**717 WATER DEPARTMENT**

DESCRIPTION		2016 ACTUAL	2017 ACTUAL	2018 BUDGET	2018 10 Months	2019 BUDGET	Ref
6763	Seed & Straw	63	119	300	188	300	
6787	Special Events	16	230	220	149	250	
6820	Cell Phones	1,251	1,285	1,788	1,514	1,788	
6850	Tools	2,640	2,593	3,000	1,392	2,500	
6870	Travel/Training	572	989	2,000	716	750	
6880	Uniforms	4,248	3,322	3,700	1,947	2,500	
6890	Vehicle Fuel	7,701	8,621	10,000	7,227	9,000	
6920	Utility Deposit Refunds	4,993	4,428	15,504	3,477	15,095	
6921	Garden Meter Deposit Refund				1,193	1,388	
6935	Worker's Comp Payments					-	
9077	Reserve for Asset repair		7,990	33,250		33,500	1
<b>Total General Operation Expense</b>		<b>\$ 285,914</b>	<b>\$ 292,276</b>	<b>\$ 406,558</b>	<b>\$ 242,723</b>	<b>\$ 376,131</b>	
6858	Transfers out for debt service					32,140	
<b>Total Salary &amp; General Operations</b>		<b>\$ 474,650</b>	<b>\$ 491,407</b>	<b>\$ 617,962</b>	<b>\$ 418,890</b>	<b>\$ 637,315</b>	

**Budget Explanations**

- 1 Based on 5% of Water sales revenue

CITY OF CASSVILLE OPERATING AND CAPITAL BUDGET  
PERSONNEL

**77 WATER FUND  
717 WATER DEPARTMENT**

Employee Name	Position		Current Salary	Merit	COLA	Additional Pay Period	Budgeted Salary
Walensky, Steve	City Administrator	2%	1,366	\$ -	\$ 41	\$ -	\$ 1,407
Bailey, Cherry	Deputy City Clerk	15%	4,368	-	432	-	4,800
David Brock	Public Works Director	29%	16,269	-	488	-	16,757
Privett, Larry	WWTP Maintenance	6%	2,193	-	66	-	2,259
Antle, Caleb	Water Meter Reader	98%	27,029	-	811	-	27,840
Madison, Brian	Parks Foreman	4%	1,171	-	35	-	1,207
Gregory, Keith	Sewer Collections Maint.	2%	599	-	18	-	617
Privett, Jennifer	Utility Billing/Permits Clerk	45%	13,572	-	290	-	13,862
Schieler, Kenny	Collections Maintenance	2%	804	-	24	-	828
Patton, Stan	PW Maintenance	43%	15,250	-	457	-	15,707
Moller, Dwayne	PW Foreman	50%	22,173	-	665	-	22,838
Henson, Justin	PW Maintenance	48%	15,475	-	464	-	15,939
Phillips, Trey	PW Maintenance	69%	20,495	-	615	-	21,109
Lynxwiler, Ryan	Parks Maintenance	2%	567	-	17	-	584
Ken Latschar	Streets Maintenance	3%	826	-	25	-	851
<b>Total</b>			<b>\$ 142,156</b>	<b>\$ -</b>	<b>\$ 4,449</b>	<b>\$ -</b>	<b>\$ 146,605</b>

Proposed Salary and Benefits	Budgeted Salary	FICA	Employee Retirement	Health Insurance	Life Insurance	Unemplmt Insurance	Total Cost
Walensky, Steve	\$ 1,407	\$ 108	\$ 248	\$ 129	\$ 2	\$ 1	\$ 1,894
Bailey, Cherry	4,800	367	845	966	13	10	7,001
David Brock	16,757	1,282	2,949	1,867	25	20	22,900
Privett, Larry	2,259	173	397	386	5	4	3,224
Antle, Caleb	27,840	2,130	4,900	6,309	84	67	41,330
Madison, Brian	1,207	92	212	258	3	3	1,775
Gregory, Keith	617	47	109	129	2	1	904
Privett, Jennifer	13,862	1,060	2,440	2,897	39	31	20,329
Schieler, Kenny	828	63	146	129	2	1	1,169
Patton, Stan	15,707	1,202	2,764	2,768	37	30	22,508
Moller, Dwayne	22,838	1,747	4,019	3,219	43	34	31,901
Henson, Justin	15,939	1,219	2,805	3,090	41	33	23,129
Phillips, Trey	21,109	1,615	3,715	4,442	59	47	30,989
Lynxwiler, Ryan	584	45	103	129	2	1	864
Ken Latschar	851	65	150	193	3	2	1,264
<b>Total</b>	<b>\$ 146,605</b>	<b>\$ 11,215</b>	<b>\$ 25,802</b>	<b>\$ 26,910</b>	<b>\$ 360</b>	<b>\$ 287</b>	<b>\$ 211,180</b>

CITY OF CASSVILLE OPERATING AND CAPITAL BUDGET  
ENTERPRISE FUND CAPITAL EXPENSE

**77 WATER UTILITY FUND**  
**717 WATER DEPARTMENT**  
**DESCRIPTION**

		<b>2016</b>	<b>2017</b>	<b>2018</b>	<b>2018</b>	<b>2019</b>	<b>Ref</b>
		<b>ACTUAL</b>	<b>ACTUAL</b>	<b>BUDGET</b>	<b>10 Months</b>	<b>BUDGET</b>	
<b>Capital Expense</b>							
7000	Land	\$ -				\$ -	
7100	Buildings & Improvements	10,880	15,304	4,000		-	
7150	Plant	17,720					
7200	Equipment	2,680	28,237	111,900	208,821	6,000	
7200	Equipment - Meters (COP)					-	
7250	Computers & Software	-				4,200	
7300	Vehicles	-				-	
7400	Infrastructure	5,575	24,568		(456)	12,000	
<b>Water Department Capital</b>		<b>\$ 36,855</b>	<b>\$ 68,109</b>	<b>\$ 115,900</b>	<b>\$ 208,365</b>	<b>\$ 22,200</b>	

**Budget Explanation**

CITY OF CASSVILLE OPERATING AND CAPITAL BUDGET  
ENTERPRISE FUND DEBT SERVICE

**77 WATER UTILITY FUND**

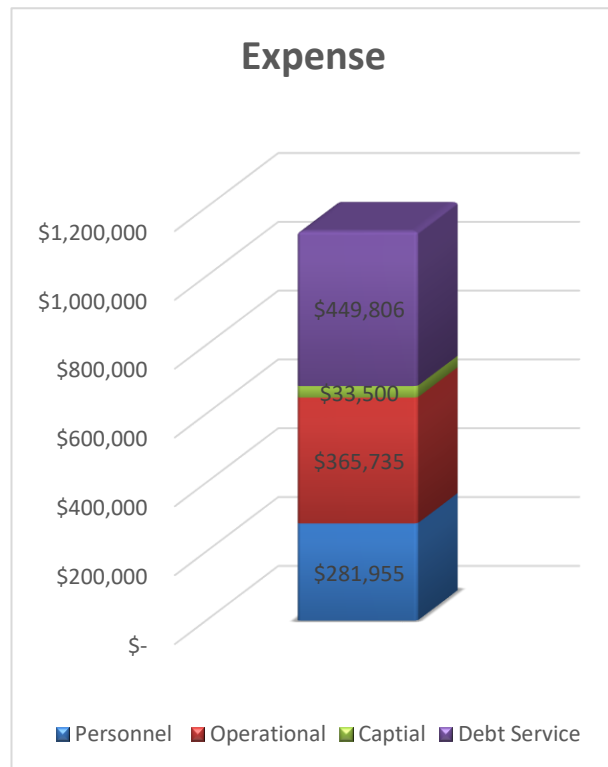
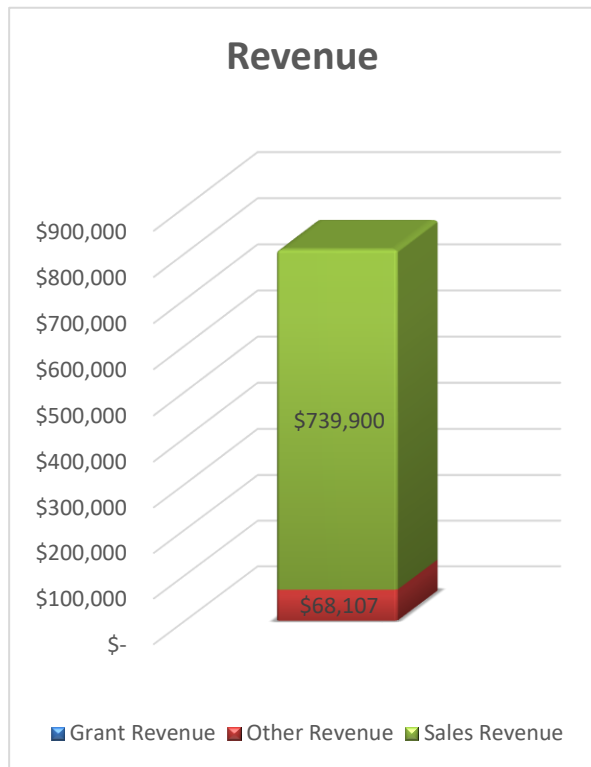
**717 WATER DEPARTMENT**

DESCRIPTION		2016 ACTUAL	2017 ACTUAL	2018 BUDGET	2018 10 Months	2019 BUDGET	Ref
<b>Debt Service</b>							
8014	DS - 2014 REFI COP	139,882	\$ 121,465	\$ 201,175	201,175	201,270	
8015	Capital Lease	20,351				-	
<b>Water Department Debt Service</b>		<b>\$ 160,233</b>	<b>\$ 121,465</b>	<b>\$ 201,175</b>	<b>\$ 201,175</b>	<b>\$ 201,270</b>	

**Budget Explanation**

City of Cassville, Missouri  
2019 Operating and Capital Budget  
Enterprise Fund Overview  
Sewer

Type	Revenue	Type	Expense
Grant Revenue	\$ -	Personnel	\$ 281,955
Other Revenue	\$ 68,107	Operational	\$ 365,735
Sales Revenue	\$ 739,900	Capital	\$ 33,500
Transfers In	\$ 384,132	Debt Service	\$ 449,806
		Transfers Out	78,898
<b>TOTAL</b>	<b>\$ 1,192,138</b>	<b>TOTAL</b>	<b>\$ 1,209,894</b>
Budgeted Reduction in Fund Balance			<b>\$ 17,756</b>



The Sewer Departments functions are as follows:

This enterprise fund exists to provide waste collections and treatment to the citizens of Cassville.

User rates are charged at an appropriate level to fund operations, capital projects and meet bondholder requirements

The City of Cassville has 161,204 ft. (30.53 miles) of gravity sewer lines, with 537 manholes and one lift station. There are 953 feet of forced main. The system is cleaned and serviced throughout the year.

An Aries Camera System is utilized to provide a view into the collection system which allows problem areas to be pinpointed for maintenance or repair. The wastewater treatment plant has a daily hydraulic capacity of 2.1 million gallons of wastewater per day. The lagoon covers 18.2 acres.

There are 32 different pumps 42 motors and 4 Clarifiers each running 24 hours per day, 7 days per week.

CITY OF CASSVILLE OPERATING AND CAPITAL BUDGET  
ENTERPRISE FUND REVENUE

**79 SEWER UTILITY FUND**  
**719 SEWER TREATMENT DEPARTMENT**

DESCRIPTION		2016 ACTUAL	2017 ACTUAL	2018 BUDGET	2018 10 Months	2019 BUDGET	Ref
43000	FEMA Disaster Grant		19,936	2,800	2,658	-	
43650	DNR Waste Water Study	4,000	-		-	-	
<b>Grant Revenue</b>		<b>\$ 4,000</b>	<b>\$ 19,936</b>	<b>\$ 2,800</b>	<b>\$ 2,658</b>	<b>\$ -</b>	
44800	Sewer Services	\$ 720,656	\$ 723,799	\$ 740,000	\$ 610,660	\$ 755,000	1
49750	Allowance for Bad Debt	\$ -		\$ (14,800)		(15,100)	
49760	Allowance for Volume Reduction		\$ -			-	
<b>Sales Revenue</b>		<b>\$ 720,656</b>	<b>\$ 723,799</b>	<b>\$ 725,200</b>	<b>\$ 610,660</b>	<b>\$ 739,900</b>	
42010	Credit Card Fees					\$ -	
42700	Industrial Pre-Treatment Permits	1,500			1,500	-	
43650	DNR Collection Systems grant						
44405	Sewer Tap	-		100	585	100	
44720	Return Check Fees					-	
44790	Penalty - Delinquent Utilities	18,266	17,848	18,204	20,166	18,573	
44805	Sewer Connection Fees	1,498	1,532	1,609	1,284	1,711	
44810	Waste Processing	2,811	200			-	
46100	Interest Income	1,196	3,421	3,000	8,010	3,000	
48100	Miscellaneous		6,741		10,847	-	
48200	Reimbursement - Insurance		3,335			-	
48400	Scrap	60	230			-	
49100	Special Assessments - S.F.	16,299	17,837	15,000	12,145	15,000	
49150	Sewer Assessments - S.H.					-	
49200	Bond Proceeds						
49250	COP Drawdown Proceeds					-	
49400	Transfers in - debt service	285,141	283,762	313,456	261,213	384,132	
49400	Transfers in - COP reimbursement					-	
49500	Sales of Fixed Assets				1,000		
49700	Repair & Replacement	15,000	15,000	15,000	12,500	15,000	
49800	Utility Deposits	12,138	14,788	15,504	12,150	14,723	
<b>Other Revenue</b>		<b>\$ 353,908</b>	<b>\$ 364,693</b>	<b>\$ 381,873</b>	<b>\$ 341,400</b>	<b>\$ 452,238</b>	
<b>Other Financing Sources</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	
<b>Total Sewer Department Revenue</b>		<b>\$ 1,078,565</b>	<b>\$ 1,108,428</b>	<b>\$ 1,109,873</b>	<b>\$ 954,718</b>	<b>\$ 1,192,138</b>	
Budgeted Reduction in Fund Balance						\$ 17,756	

**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		2016	2017	2018	2018	2019	Ref
		ACTUAL	ACTUAL	BUDGET	10 Months	BUDGET	
<b>Personnel Expense</b>							
5000	Salaries	\$ 111,725	\$ 96,294	\$ 100,529	\$ 91,249	\$ 102,710	
5005	Social Security	6,197	5,887	6,233	5,483	6,368	
5006	Medicare	1,449	1,377	1,458	1,282	1,489	
5008	Retirement	16,210	12,853	17,090	15,296	18,077	
5010	Health Insurance	12,960	11,618	15,463	13,732	17,189	
5012	Life Insurance	190	160	218	151	230	
5016	Unemployment Insurance	1,507	319	270	455	183	
5018	Worker's Compensation	4,128	7,117	12,197	12,362	12,776	
<b>Total Personnel Expense</b>		<b>\$ 154,366</b>	<b>\$ 135,624</b>	<b>\$ 153,458</b>	<b>\$ 140,010</b>	<b>\$ 159,022</b>	
<b>General Operation Expense</b>							
6071	Bank Fees & Charges	4				-	
6120	Chemicals	30,342	4,972	5,000	1,191	4,000	
6122	Alum		17,493	18,500	13,652	18,500	
6125	Collection System Roll-off	2,947	1,876	4,000	2,079	3,000	
6130	Collection System Maintenance		168			-	
6137	Contingency			3,910		-	
6138	Credit Card Fees	3,873	3,947	3,950	3,732	3,956	
6139	Cost of Issuance		69,163		9,750		
6230	Electric	78,133	92,471	96,700	85,445	100,000	
6253	Employee Drug Testing		38	100	65	100	
6260	Equipment Use Fee	6,784				-	
6300	Fee in Lieu of Taxes	35,386	36,200	37,000	30,473	37,750	
6340	Fixed Asset Management				20		
6350	Freight					-	
6370	Insurance/Bonds	20,826	22,043	24,500	22,563	24,819	
6390	Janitorial Services					-	
6395	Janitorial Supplies	423	1,423	1,250	1,193	1,200	
6405	Legal Fees		970			-	
6407	Legal Advertisement	51	512	500	123	200	
6420	Lab Tests & Supplies	8,549	6,326	9,000	7,416	9,000	
6458	Meeting Expense		46			-	
6459	Employee Incentive					-	
6460	Memberships/Dues	535	569	250	46	100	
6470	Miscellaneous	419	1,105	1,000	329	750	
6475	Miscellaneous Equipment	16	343	500	106	500	
6480	Mowing	4,894	4,390	3,210	2,850	3,400	
6485	Missouri One-Call	531	499	450	298	400	
6580	Office Supplies	1,603	1,752	1,000	553	1,000	
6590	Office Equipment	156	616	500	180	300	
6605	Permits & Fees	200				-	
6615	Postage Expense	3,527	3,438	3,500	2,576	3,500	
6640	Professional Services	950	2,643	1,000		500	
6650	Promotions					-	
6655	Propane	519	1,546	1,700	1,513	2,000	
6680	Publications/Printing	129				-	
6730	Rental/Leases/Maint. Agreements	15,241	16,472	12,494	11,751	13,102	
6740	Repair/Maintenance - Equipment	15,865	33,250	17,000	7,722	11,000	
6741	Repair/Maintenance - Facilities	5,910	7,615	6,000	5,072	7,000	

CITY OF CASSVILLE OPERATING AND CAPITAL BUDGET  
ENTERPRISE FUND EXPENSES

**79 SEWER UTILITY FUND**  
**719 SEWER TREATMENT DEPARTMENT**

DESCRIPTION		2016	2017	2018	2018	2019	Ref
		ACTUAL	ACTUAL	BUDGET	10 Months	BUDGET	
6742	Repair/Maintenance - Vehicles	1,053	940	5,000	4,733	7,000	
6743	Repair & Replacement-Restricted	15,000	15,000	15,000	12,500	15,000	
6750	Base Rock and Gravel	260	1,816	2,000	123	1,000	
6760	Sales Tax Reports	105	79	100		-	
6761	Safety Equipment	351	1,296	1,000	769	1,000	
6762	Safety Supplies	453	1,143	1,000	624	1,000	
6766	DNR Sewer Connection Fee	1,632	1,571	1,700	1,398	1,677	
6787	Special Events	22	302	275	11	150	
6790	Stormwater Drainage Improveme	105				-	
6796	Street Right of Way Maint.	11					
6820	Cell Phones	1,109	1,057	1,716	1,198	2,316	
6850	Tools	965	1,266	1,500	551	1,500	
6852	Equipment non capital	-		750		-	
6856	Sludge Hauling	2,014	480	1,000		700	
6870	Travel/Training	1,160	1,063	1,200	587	1,000	
6880	Uniforms	4,153	2,748	4,000	1,662	2,000	
6890	Vehicle Fuel	3,595	4,782	5,000	3,660	5,000	
6920	Utility Deposit Refunds	4,993	4,397	15,504	3,402	14,723	
6935	Worker's Comp Payments	-			119	-	
9077	Asset Reserve	-	27,490	37,000		37,750	1
<b>Total General Operation Expense</b>		<b>\$ 274,795</b>	<b>\$ 397,312</b>	<b>\$ 346,759</b>	<b>\$ 242,035</b>	<b>\$ 337,892</b>	
6858	Transfers out for debt service			78,861	78,861	78,898	
<b>Total Salary &amp; General Operations</b>		<b>\$ 429,161</b>	<b>\$ 532,936</b>	<b>\$ 579,078</b>	<b>\$ 460,906</b>	<b>\$ 575,812</b>	

**Budget Explanations**

- 1 Based on 5% of Sewer sales revenue



CITY OF CASSVILLE OPERATING AND CAPITAL BUDGET  
PERSONNEL

**79 SEWER FUND**

**719 WASTEWATER TREATMENT PLANT DEPARTMENT**

Employee Name	Position		Current Salary	Merit	COLA	Additional Pay Period	Budgeted Salary
Walensky, Steve	City Administrator	2%	1,366	\$ -	\$ 41	\$ -	\$ 1,407
Bailey, Cherry	Deputy City Clerk	15%	4,368	-	432	-	4,800
David Brock	Public Works Director	18%	10,098	-	303	-	10,401
Privett, Larry	WWTP Maintenance	67%	24,486	-	735	-	25,220
Hagins, Mike	WWTP Supervisor	100%	39,520	-	1,186	-	40,706
Antle, Caleb	Water Meter Reader	2%	552	-	17	-	568
Madison, Brian	Parks Foreman	2%	586	-	18	-	603
Gregory, Keith	Sewer Collections Maint.	5%	1,497	-	45	-	1,541
Privett, Jennifer	Utility Billing/Permits Clerk	45%	13,572	-	290	-	13,862
Schieler, Kenny	Collections Maintenance	2%	804	-	24	-	828
Henson, Justin	PW Maintenance	3%	967	-	29	-	996
Phillips, Trey	PW Maintenance	3%	891	-	27	-	918
Lynxwiler, Ryan	Parks Maintenance	1%	284	-	9	-	292
Ken Latschar	Streets Maintenance	2%	551	-	17	-	567
<b>Total</b>			<b>\$ 99,540</b>	<b>\$ -</b>	<b>\$ 3,170</b>	<b>\$ -</b>	<b>\$ 102,710</b>

Proposed Salary and Benefits	Budgeted Salary	FICA	Employee Retirement	Health Insurance	Life Insurance	Unemplmt Insurance	Total Cost
Walensky, Steve	\$ 1,407	\$ 108	\$ 248	\$ 129	\$ 2	\$ 1	\$ 1,894
Bailey, Cherry	4,800	367	845	966	13	10	7,001
David Brock	10,401	796	1,831	1,159	16	12	14,214
Privett, Larry	25,220	1,929	4,439	4,313	58	46	36,005
Hagins, Mike	40,706	3,114	7,164	6,438	86	69	57,576
Antle, Caleb	568	43	100	129	2	1	843
Madison, Brian	603	46	106	129	2	1	887
Gregory, Keith	1,541	118	271	322	4	3	2,260
Privett, Jennifer	13,862	1,060	2,440	2,897	39	31	20,329
Schieler, Kenny	828	63	146	129	2	1	1,169
Henson, Justin	996	76	175	193	3	2	1,446
Phillips, Trey	918	70	162	193	3	2	1,347
Lynxwiler, Ryan	292	22	51	64	1	1	432
Ken Latschar	567	43	100	129	2	1	842
<b>Total</b>	<b>\$ 102,710</b>	<b>\$ 7,857</b>	<b>\$ 18,077</b>	<b>\$ 17,189</b>	<b>\$ 230</b>	<b>\$ 183</b>	<b>\$ 146,246</b>

CITY OF CASSVILLE OPERATING AND CAPITAL BUDGET  
ENTERPRISE FUND CAPITAL EXPENSES

**79 SEWER UTILITY FUND**

**719 SEWER TREATMENT DEPARTMENT**

DESCRIPTION		2016	2017	2018	2018	2019	Ref
		ACTUAL	ACTUAL	BUDGET	10 Months	BUDGET	
<b>Capital Expense</b>							
7000	Land					\$ -	
7100	Buildings & Improvements			12,000	18,001	-	
7150	Plant				4,837		
7200	Equipment	32,011	9,773	6,750	66,401	23,500	
7250	Computers & Software					-	
7300	Vehicles					-	
7400	Infrastructure		12,000			6,000	
<b>Sewer Department Capital</b>		<b>\$ 32,011</b>	<b>\$ 21,773</b>	<b>\$ 18,750</b>	<b>\$ 89,239</b>	<b>\$ 29,500</b>	

**Budget Explanation**

CITY OF CASSVILLE OPERATING AND CAPITAL BUDGET  
ENTERPRISE FUND DEBT SERVICE

**79 SEWER UTILITY FUND**

**719 SEWER TREATMENT DEPARTMENT**

DESCRIPTION		2016	2017	2018	2018	2019	Ref
		ACTUAL	ACTUAL	BUDGET	10 Months	BUDGET	
<b>Debt Service</b>							
8001	2010 Southern Hills	\$ 34,067	\$ 265	\$ -	\$ 265	\$ -	
8002	2002 Bond Issue	193,927	191,701	197,299	191,238	197,749	
8005	2005 Bond Issue	55,732	53,572	56,000	56,000	53,600	
8006	2006A Sherwood Forest	21,700	21,699	20,859	21,817	20,945	
8014	2014 - COP Bonds	45,084	61,890			-	
8017	2017 Southern Hills Refinancing		21,713	60,157	60,475	60,239	
8018	2018 Capital Lease					91,828	
80182	2018 Sewer Revenue Bond					25,445	
<b>Sewer Treatment Department Debt Service</b>		<b>\$ 350,509</b>	<b>\$ 350,840</b>	<b>\$ 334,315</b>	<b>\$ 329,795</b>	<b>\$ 449,806</b>	

**Budget Explanation**

CITY OF CASSVILLE OPERATING AND CAPITAL BUDGET  
ENTERPRISE FUND EXPENSE

**79 SEWER UTILITY FUND**  
**729 SEWER COLLECTIONS DEPARTMENT**

DESCRIPTION		2016	2017	2018	2018	2019	Ref
		ACTUAL	ACTUAL	BUDGET	10 Months	BUDGET	
<b>Personnel Expense</b>							
5000	Salaries	\$ 78,810	\$ 109,554	\$ 90,076	\$ 74,558	\$ 85,991	
5005	Social Security	4,771	6,618	5,585	4,511	5,331	
5006	Medicare	1,116	1,548	1,306	1,055	1,247	
5008	Retirement	11,788	16,272	15,313	12,637	15,134	
5010	Health Insurance	12,227	15,700	14,809	11,995	14,871	
5012	Life Insurance	185	216	209	150	199	
5016	Unemployment Insurance	-	319	259	384	159	
5018	Worker's Compensation	749		-		-	
<b>Total Personnel Expense</b>		<b>\$ 109,647</b>	<b>\$ 150,228</b>	<b>\$ 127,557</b>	<b>\$ 105,290</b>	<b>\$ 122,933</b>	
<b>General Operation Expense</b>							
6120	Chemicals	1,793	314	1,000	200	\$ 750	
6130	Collection System Maintenance	4,405	10,470	8,000	4,750	4,500	
6170	DNR Waste Water Study	5,000				-	
6253	Employee Drug Testing		114	100	40	100	
6370	Insurance	4,918	5,962	6,100	5,232	5,755	
6407	Legal Advertisements	57		50	32	-	
6460	Memberships/Dues	404		100	21	100	
6470	Miscellaneous	72	135	250	(40)	250	
6485	Missouri One-Call	-	73	100		100	
6580	Office Supplies	23	21	50	91	75	
6605	Permits & Fees	11					
6730	Rental & Lease Maintenance	-		3,025		3,025	
6740	Repair/Maintenance - Equipment	2,592	3,126	4,000	3,065	4,000	
6741	Repair/Maintenance - Facilities		189	200		200	
6742	Repair/Maintenance - Vehicles	1,210	692	1,500	1,116	1,500	
6750	Base Rock and Gravel	310	1,359	200		200	
6761	Safety Equipment	660	85	500	152	1,500	
6762	Safety Supplies	485	100	100	57	100	
6787	Special Events	36				-	
6820	Cell Phones	953	1,055	888	899	888	
6850	Tools	838	357	400	617	500	
6870	Travel/Training	50		300		300	
6880	Uniforms	2,695	2,807	3,025	1,175	1,500	
6890	Vehicle Fuel	2,958	3,090	4,000	1,601	2,500	
6935	Workers Comp payments				1,309		
<b>Total General Operation Expense</b>		<b>\$ 29,469</b>	<b>\$ 29,947</b>	<b>\$ 33,888</b>	<b>\$ 20,317</b>	<b>\$ 27,843</b>	
<b>Total Salary &amp; General Operations</b>		<b>\$ 139,115</b>	<b>\$ 180,176</b>	<b>\$ 161,445</b>	<b>\$ 125,607</b>	<b>\$ 150,776</b>	

**Budget Explanations**

CITY OF CASSVILLE OPERATING AND CAPITAL BUDGET  
PERSONNEL

**79 SEWER FUND**

**729 SEWER COLLECTIONS DEPARTMENT**

Employee Name	Position		Current Salary	Merit	COLA	Additional Pay Period	Budgeted Salary
Bailey, Cherry	Deputy City Clerk	5%	1,456	-	144	-	1,600
David Brock	Public Works Director	10%	5,610	-	168	-	5,778
Privett, Larry	WWTP Maintenance	27%	9,867	-	296	-	10,163
Gregory, Keith	Sewer Collections Maint.	93%	27,836	-	835	-	28,671
Schieler, Kenny	Collections Maintenance	95%	38,176	-	1,145	-	39,322
Moller, Dwayne	PW Foreman	1%	443	-	13	-	457
<b>Total</b>			<b>\$ 83,389</b>	<b>\$ -</b>	<b>\$ 2,602</b>	<b>\$ -</b>	<b>\$ 85,991</b>

Proposed Salary and Benefits	Budgeted Salary	FICA	Employee Retirement	Health Insurance	Life Insurance	Unemplmt Insurance	Total Cost
Bailey, Cherry	1,600	122	282	322	4	3	2,334
David Brock	5,778	442	1,017	644	9	7	7,897
Privett, Larry	10,163	777	1,789	1,738	23	19	14,510
Gregory, Keith	28,671	2,193	5,046	5,987	80	64	42,042
Schieler, Kenny	39,322	3,008	6,921	6,116	82	65	55,513
Moller, Dwayne	457	35	80	64	1	1	638
<b>Total</b>	<b>\$ 85,991</b>	<b>\$ 6,578</b>	<b>\$ 15,134</b>	<b>\$ 14,871</b>	<b>\$ 199</b>	<b>\$ 159</b>	<b>\$ 122,933</b>

CITY OF CASSVILLE OPERATING AND CAPITAL BUDGET  
ENTERPRISE FUND CAPITAL EXPENSE

**79 SEWER UTILITY FUND**

**729 SEWER COLLECTIONS DEPARTMENT**

DESCRIPTION		2016	2017	2018	2018	2019	Ref
		ACTUAL	ACTUAL	BUDGET	10 Months	BUDGET	
<b>Capital Expense</b>							
7000	Land					\$ -	
7100	Buildings & Improvements					-	
7200	Equipment		6,037	16,285		4,000	
7250	Computers & Software					-	
7300	Vehicles	30,173				-	
7400	Infrastructure				14,671	-	
<b>Sewer Collections Department Capital</b>		<b>\$ 30,173</b>	<b>\$ 6,037</b>	<b>\$ 16,285</b>	<b>\$ 14,671</b>	<b>\$ 4,000</b>	

**Budget Explanation**

CITY OF CASSVILLE OPERATING AND CAPITAL BUDGET  
INTERFUND TRANSFER WORKSHEET

**Transfers In**

<b>Fund</b>	<b>Department</b>	<b>Amount</b>	
Water Fund	Water Department	\$ 98,421	Debt Service
Special Revenue	Capital Improvement	450,490	From General fund airport grant
Sewer Fund	Sewer Treatment Department	384,132	Debt Service
Streets	Streets	18,000	stormwater portion of 7th st bridge
Streets	Streets	25,300	general fund for resurfacing projects
<b>Total Transfers In</b>		<b>\$ 976,343</b>	

<b>Fund</b>	<b>Department</b>	<b>Amount</b>
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**Transfers Out**

<b>Fund</b>	<b>Department</b>	<b>Amount</b>	
Streets	Streets	\$ 59,927	Debt Service
General	Airport Grant	450,490	Fuel Facility
General	Administration	25,300	street resurfacing
Water	Water	32,140	Debt Service
Sewer Fund	Sewer Treatment Department	78,898	Debt Service
Special Revenue	Capital Improvement	\$ 311,588	Debt Service
Special Revenue	Storm water	18,000.00	stormwater portion of 7th st bridge
<b>Total Transfers Out</b>		<b>\$ 976,343</b>	

\$ -

Estimated capital improvement sales tax collections: \$ 469,569

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

2002B State Environmental Revenue Bonds	\$ 197,749
2005 Sales Tax Capital Improvement Bonds	53,600
2017 Refinancing Sales Tax Rev Bonds	60,239
Subtotal	<b>\$ 311,588</b>

2014 COP refunding bond  
annual debt service

Streets	\$ 19,523
Water	102,849
Sewer	78,898
subtotal	<b>\$ 201,270</b>

2017 Lease purchase

Sewer	\$ 19,284
Water	32,140
Streets	40,404
subtotal	<b>\$ 91,828</b>