

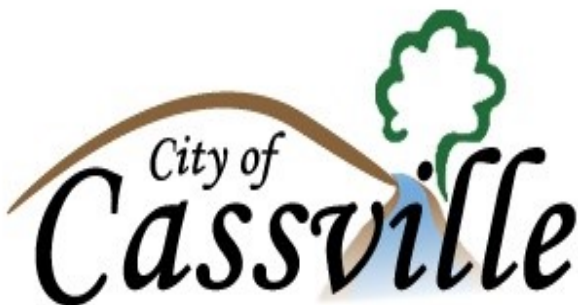
City of Cassville  
**2020** Operating and Capital  
Budget



Artist: Sophia Baugher

Come Live, Work and Play in

**America's Real Hometown!**

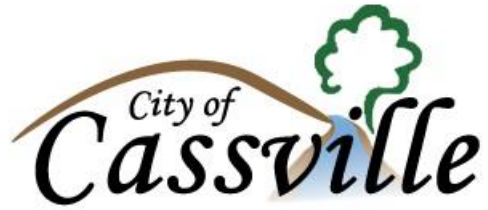




**City of Cassville, Missouri**  
**2020 Operating and Capital Budget**  
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## *Elected Officials*

### *Mayor*

Bill Shiveley

### *Aldermen*

Jerry Marple, North Ward

Jon Horner, North Ward

Taylor Weaver, 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

Isaac Petersen, Economic Development Director



## 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*





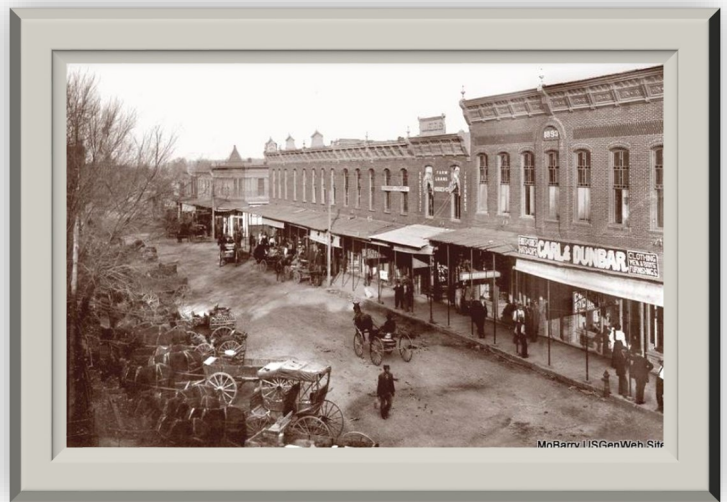


Date of Incorporation: July 7, 1891

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

Land Area: 3.22 square miles

2019 Budget: \$6,389,565



#### 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



## 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 another budget message for the 2020 Operating and Capital Budget for the City of Cassville. I hope that you and the community agree that this 2020 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 Leadership 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 2020 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.

#### What's new in Revenues?

Proposing \$12,881,181 in Revenues compared to \$6,218,512 in 2019

Where is this \$6,662,669 increase coming from?

INCREASES: Increase in Sales Tax Revenue: Actual Sales Tax Revenue received in 2018 was \$2,270,997. Actual receipts YTD this year are 2% greater than last year. Our proposed sales tax revenue budget is based on a figure that is 1.43% less than our projected sales tax receipts at year end. 2019 Tax revenue was budgeted at \$2,358,198. This year we are proposing \$2,404,147; a difference of \$45,949. \*Note CART funds are included in this total of 'Tax Revenue'

Increase in 'Other Revenue': The bulk of the increase in this category can be attributed to money we expect to receive from USDA for both the water and sewer projects. The amounts budgeted are \$4,111,785 in loan and grant proceeds for water, and \$3,166,212 in loan proceeds for sewer. The difference in this category of funding from 2019 to 2020 is \$7,301,778

#### Two debts will be paid off in 2020

2005 Sales Tax Capital Improvement Bonds will be paid off in September of 2020 (payment amount of \$51,200). This payment is made with a transfer from the Capital Improvement Fund to Sewer

2014 COP Bonds will be paid off in August of 2020 (payment amount of \$201,269.14). This payment is split between Streets, Water and Sewer – 9.7%, 51.1% and 39.2% respectively.

Three new debts will be incurred in 2020, Water rehab project – USDA loan plus grant funding Sewer rehab project – USDA loan COP funding for Parks bathroom, pool repairs and Sewer sludge truck

#### What do we owe in 2020?

Total debt service due in 2020 (principal and interest): \$649,088



## Our Capital Highlights

General Fund Highlights: Vehicles – Police and Admin, Sewer rehab for City Hall, Police reporting and e-ticketing system, End of Runway markings at Airport.

Parks and Stormwater Fund Highlights: Pollinator Gardens and Prairie Field, New Park Bathrooms and Pool repairs.

Streets Fund Highlights: Utility truck, a Leaf vacuum and the 7th Street Crossing/street resurfacing projects.

Water Fund Highlights: Meter and Main replacements and the Rehab project.

Sewer Fund Highlights: Auto dialer, Rehab project, Lamp hole replacement and a Sludge Truck.

The 2020 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 2020.

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***

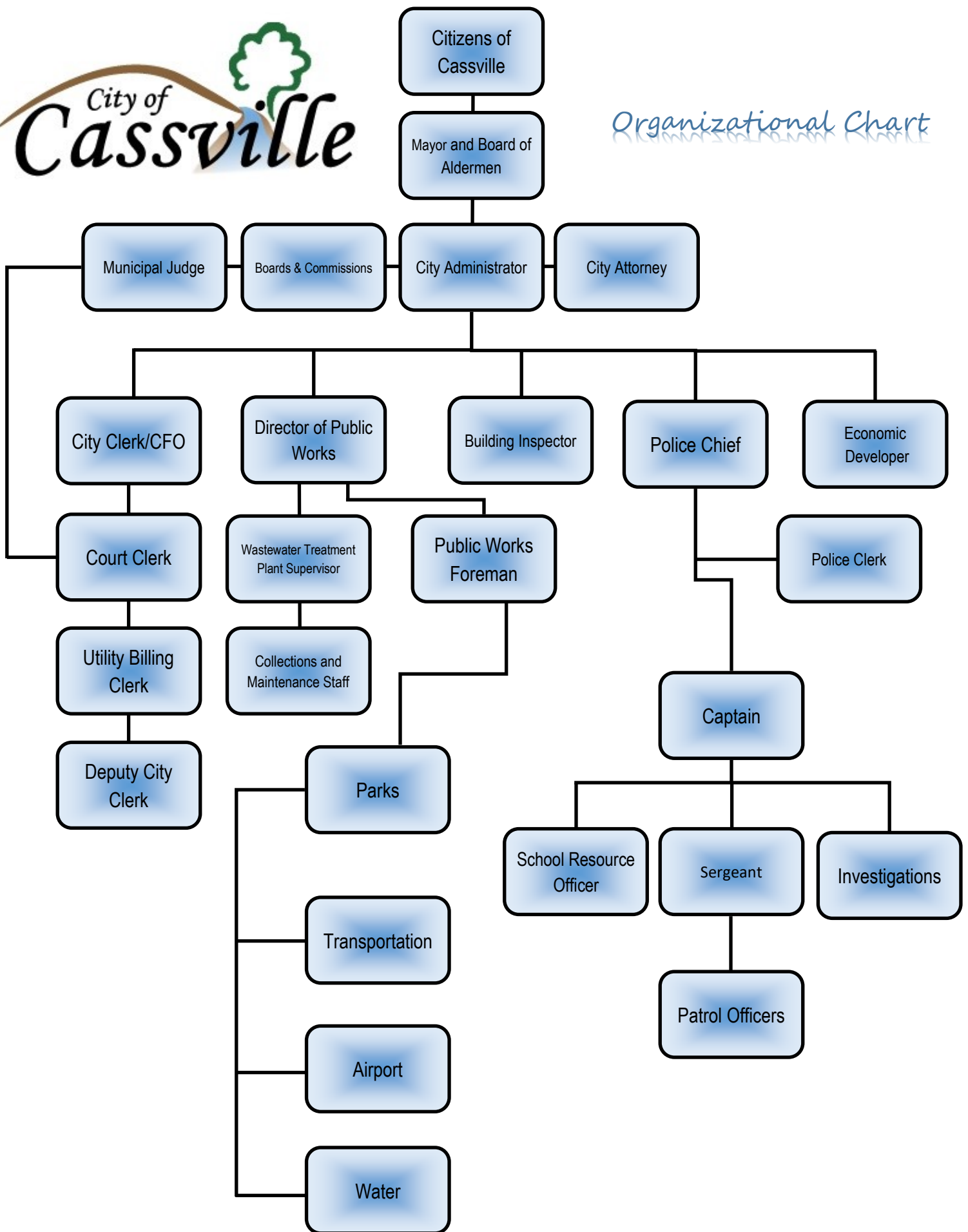
It is the policy of the City of Cassville to comply with all arbitrage requirements, bond covenants, and federal and state laws governing municipal debt, and it is the responsibility of the Finance Department to make sure there are practices in place that monitor compliance on a regular basis.

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





## Organizational Chart

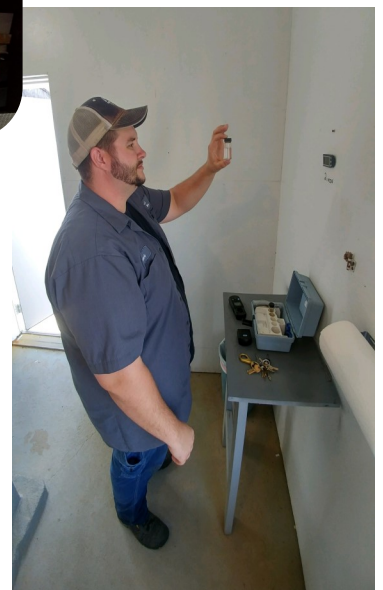




## Position Counts

Position	Full Time Equivalents		Budget Year
	Prior Year	Current Year	
	2018	2019	2020
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	0.5	1	1
Admin Staff	3	3	3
Police Department	12	12	12
Public Works	12	12	12
TOTALS	31.5	32	32

All staffing levels remain unchanged from prior year (2019)





## 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 2020 Budget is as follows:

July 15, 2019 – 6 months' actual revenues and expenditures are reviewed and any budget adjustments to the 2019 budget needed are made

September 16, 2019 – Capital projects planning meeting with Council. Department Heads will submit a list of potential projects with cost estimates and justification to Council and Council will prioritize.

September 20, 2019 - Worksheets, financial statements and instructions to departments. Departments will have 4 weeks to prepare worksheets. Personnel requests should be documented by need and estimated cost (cost estimates will be provided by the Finance Department).

October 14, 2019 – Public Hearing to set water and sewer rates for 2020.

October 18, 2019 – Worksheets returned to Finance Department. The City Clerk/Finance Officer will prepare revenue estimates and payroll. Expenses will be estimated by the department heads. The budget draft will be prepared based on the information provided by departments. No adjustments will be made at this time

October 28, 2019 – Budget draft provided to department heads for final review

November 14, 2019– Final Budget draft sent to Council for review.

November 21, 2019 – Budget work session with Council. Council will review the budget with staff and make any changes they deem necessary.

December 9, 2019 – Final Budget presented to Board of Aldermen for adoption.

December 27, 2019 – 2019 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 1/1/2020	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	2020 Revenue over Expenses	Reduction in Unrestricted Fund Balance	Estimated Fund Balance 12/31/2020
Administration		\$ -	\$ 958,590	\$ 233,000	\$ 219,860	\$ -	\$ -	\$ 1,411,450	\$ 243,180	\$ 306,947	\$ -	\$ -	\$ 151,000	\$ 701,127	\$ 710,323	\$ 251,000	
Police Department		81,308	-	-	96,434	-	-	177,742	671,018	174,928	-	-	-	845,946	(668,204)	-	
Municipal Court		-	-	-	8,625	-	-	8,625	21,380	18,637	-	-	-	40,017	(31,392)	-	
City Council		-	-	-	-	-	-	-	61,426	8,000	-	-	-	69,426	(69,426)	-	
Public Facilities		-	-	-	-	-	-	-	1,506	43,742	-	-	-	45,248	(45,248)	-	
Planning & Zoning		-	-	-	4,050	-	-	4,050	17,257	108,702	-	-	-	125,959	(121,909)	-	
Municipal Airport		18,000	-	-	35,420	-	-	53,420	17,248	61,316	-	-	-	78,564	(25,144)	-	
TOTAL	\$ 2,029,976	\$ 99,308	\$ 958,590	\$ 233,000	\$ 364,389	\$ -	\$ -	\$ 1,655,287	\$ 1,033,015	\$ 722,272	\$ -	\$ -	\$ 151,000	\$ 1,906,287	\$ (251,000)	\$ 251,000	\$ 1,778,976

SPECIAL REVENUE FUNDS

	Estimated Fund Balance 1/1/2020	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	2020 Revenue over Expenses	Reduction in Unrestricted Fund Balance	Estimated Fund Balance 12/31/2020
Economic Development		\$ -	\$ -	\$ 685	\$ -	\$ -	\$ -	\$ 685	\$ -	\$ 42,740	\$ -	\$ -		\$ 42,740	\$ (42,055)	\$ 42,055	
Parks & Stormwater		-	479,247	-	-	-	-	479,247	131,076	312,671	10,500		25,000	479,247	-	-	
Transportation		208,553	487,063	600		176,000	-	872,216	145,156	150,506	516,626	-	59,927	872,216	-	-	
Capital Improvement		-	479,247	-	-	-	-	479,247	-	20,216	149,519	-	309,512	479,247	0	-	
TOTAL	\$ 1,257,812	\$ 208,553	\$ 1,445,557	\$ 1,285	\$ -	\$ 176,000	\$ -	\$ 1,831,395	\$ 276,233	\$ 526,133	\$ 676,645	\$ -	\$ 394,439	\$ 1,873,450	\$ (42,055)	\$ 42,055	\$ 1,215,757

ENTERPRISE FUNDS

	Estimated Fund Balance 1/1/2020	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	2020 Revenue over Expenses	Reduction in Reserves	Estimated Fund Balance 12/31/2020
Water		\$ -	\$ -	\$ 725,800	\$ 4,160,085	\$ 98,421	\$ -	\$ 4,984,306	\$ 205,932	\$ 563,977	\$ 3,980,987	\$ 201,269	\$ 32,140	\$ 4,984,305	-	\$ -	
Sewer		-	-	794,900	3,233,237	382,056	-	4,410,193	298,649	390,691	3,193,212	448,742	78,898	4,410,192	-	-	
TOTAL	\$ 7,443,807	\$ -	\$ -	\$ 1,520,700	\$ 7,393,322	\$ 480,477	\$ -	\$ 9,394,499	\$ 504,581	\$ 954,668	\$ 7,174,199	\$ 650,012	\$ 111,037	\$ 9,394,497	\$ -	\$ -	\$ 7,443,809

GRAND TOTAL	\$ 10,731,595	\$ 307,861	\$ 2,404,147	\$ 1,754,985	\$ 7,757,711	\$ 656,477	\$ -	\$ 12,881,181	\$ 1,813,829	\$ 2,203,073	\$ 7,850,844	\$ 650,012	\$ 656,477	\$ 13,174,234	\$ (293,055)	\$ 293,055	\$ 10,438,542
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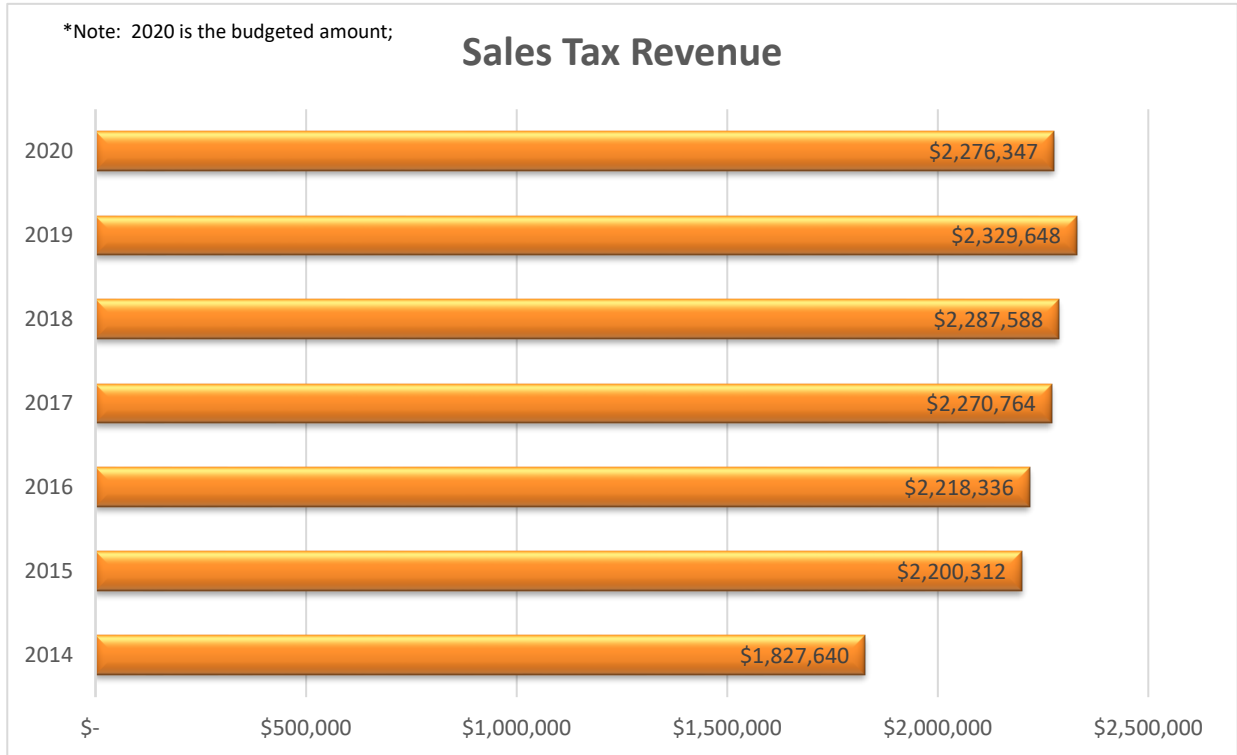


**City of Cassville, Missouri**  
**Operating and Capital Budget**  
**Budgeted Changes in Unrestricted Fund Balance/Reserves**

	General Fund	Special Revenue Funds	Enterprise Funds	Total Fund Balance
Audited Ending Fund Balance - December 31, 2018	2,029,976	1,257,812	7,443,807	10,731,595
Estimated Revenue over expenses in 2019	-	-	-	-
Estimated Fund Balance - Beginning January 1, 2020	2,029,976	1,257,812	7,443,807	10,731,595
<b>Revenues</b>				
Administration	1,411,450	-	-	1,411,450
City Council	\$ -	-	-	-
Police & Court	186,367	-	-	186,367
Planning & Zoning	4,050	-	-	4,050
Airport	53,420	-	-	53,420
Community Development	-	685	-	685
Parks & Stormwater	-	479,247	-	479,247
Transportation	-	696,216	-	696,216
Capital Improvement	-	479,247	-	479,247
Water	-	-	4,885,885	4,885,885
Sewer	-	-	4,028,137	4,028,137
Total Revenues Budgeted	1,655,287	1,655,395	8,914,022	12,224,704
<b>Operating Expenses</b>				
Administration	550,127	-	-	550,127
City Council	69,426	-	-	69,426
Police & Court	885,963	-	-	885,963
Public Facilities	45,248	-	-	45,248
Planning & Zoning	125,959	-	-	125,959
Airport	78,564	-	-	78,564
Community Development	-	42,740	-	42,740
Parks & Stormwater	-	443,747	-	443,747
Transportation	-	295,663	-	295,663
Capital Improvement	-	20,216	-	20,216
Water	-	-	736,409	736,409
Sewer	-	-	651,590	651,590
Total Operating Expense Budgeted	1,755,287	802,366	1,387,999	3,945,652
<b>Capital Expenses</b>				
Administration	-	-	-	-
Economic Development	-	-	-	-
Police & Court	-	-	-	-
Parks & Stormwater	-	10,500	-	10,500
Transportation	-	516,626	-	516,626
Airport	-	-	-	-
Capital - General	-	149,519	-	149,519
Water	-	-	3,980,987	3,980,987
Sewer	-	-	3,193,212	3,193,212
Total Capital Expense Budgeted	-	676,645	7,174,199	7,850,844
<b>Debt Service</b>				
2002 Bond Issue	-	-	198,020	198,020
2005 Bond Issue	-	-	51,200	51,200
2006A Bond Issue	-	-	21,033	21,033
2014 COP Bond Issue	-	-	201,269	201,269
2017 Southern Hills Refinancing	-	-	60,292	60,292
2018 Lease Purchase	-	-	91,828	91,828
2018 Revenue Bond	-	-	26,369	26,369
Total Debt Service Budgeted	-	-	650,012	650,012
<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	-	176,000	-	176,000
Capital Improvement	-	-	-	-
Water	-	-	98,421	98,421
Sewer	-	-	382,056	382,056
Total Transfers In	-	176,000	480,477	656,477
<b>Transfers out</b>				
General Fund	151,000	-	-	151,000
Parks & Stormwater	-	25,000	-	25,000
Transportation	-	59,927	-	59,927
Capital Improvement Sales Tax	-	309,512	-	309,512
Water	-	-	32,140	32,140
Sewer	-	-	78,898	78,898
Total Transfers Out	151,000	394,439	111,037	656,477
<b>Increase (decrease) in unrestricted fund balance/reserves</b>	<b>(251,000)</b>	<b>(42,055)</b>	<b>2</b>	<b>(293,053)</b>
<b>Estimated Fund Balance - Ending December 31, 2019</b>	<b>1,778,976</b>	<b>1,215,757</b>	<b>7,443,809</b>	<b>10,438,542</b>

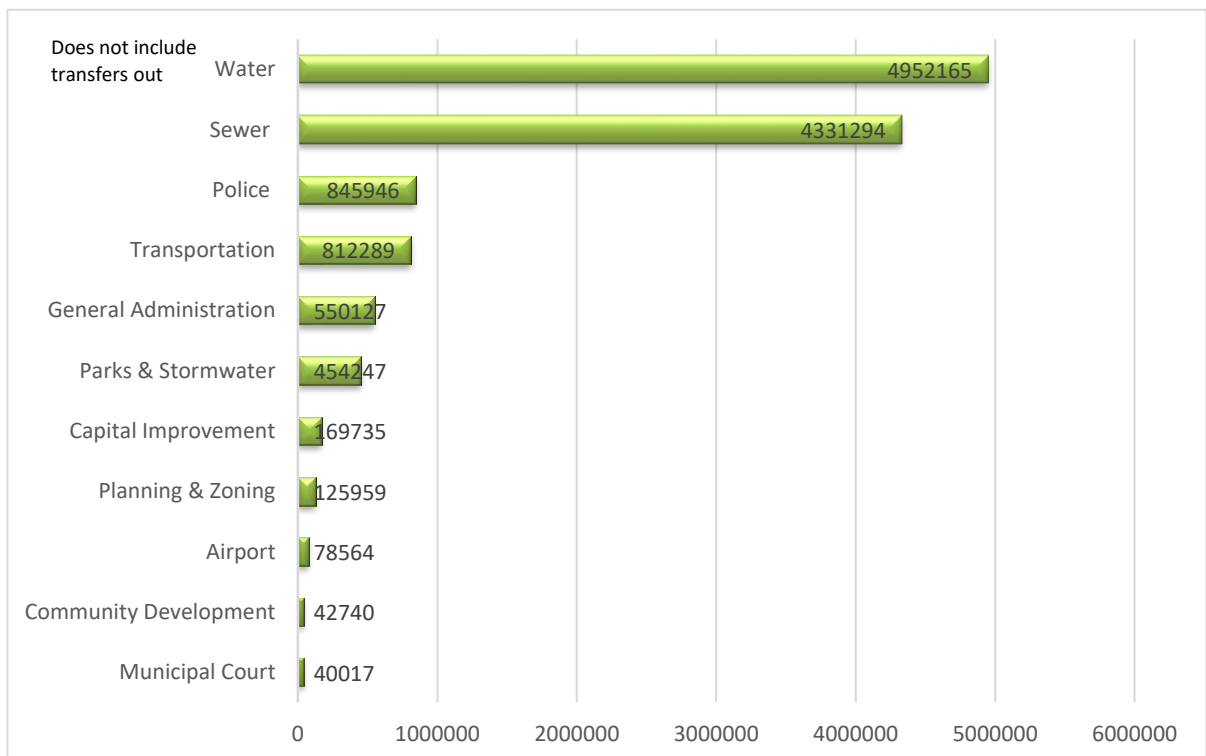
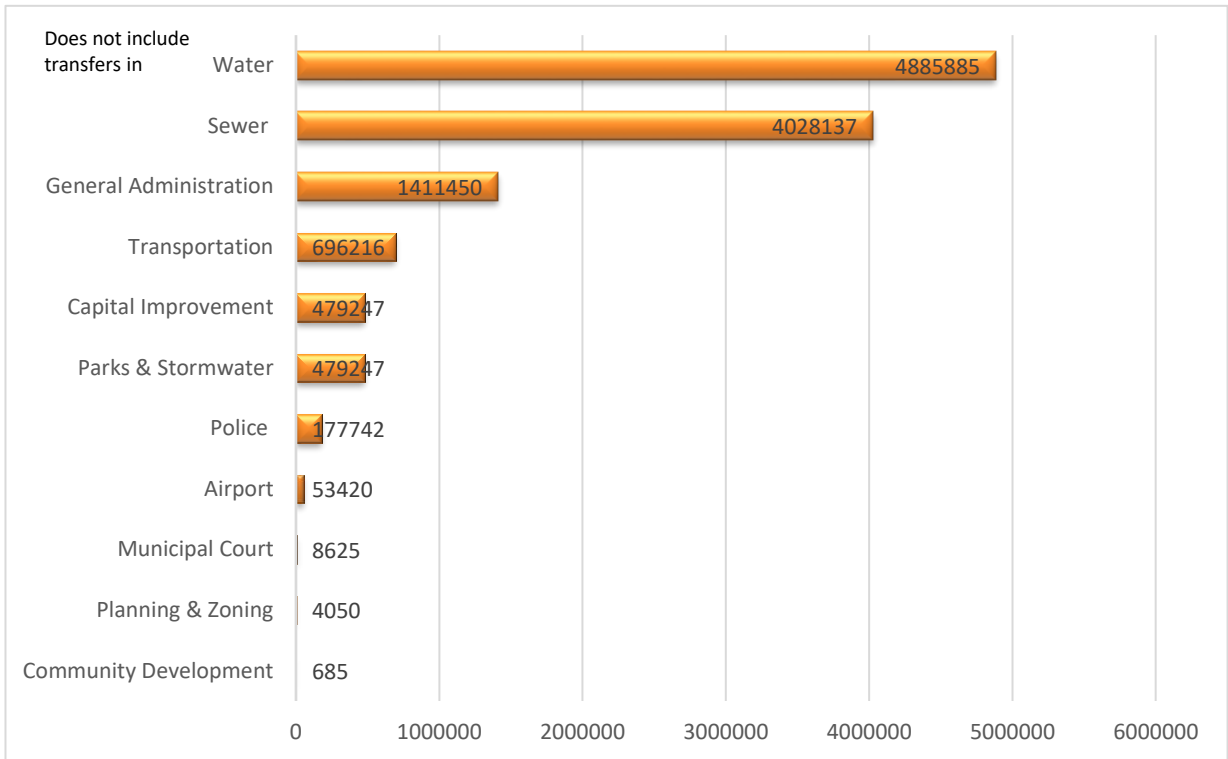


City of Cassville, Missouri  
2020  
Operating and Capital Budget





City of Cassville, Missouri  
2020  
Operating and Capital Budget





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

	Project #	Acct. #	Amount
<b>Administration Department</b>			
City Hall vehicle	207301	28-280-7300	\$ 30,000
Prosecutor Portal Software	207251	28-280-7250	4,000
			<u><u>\$ 34,000</u></u>
<b>Public Facilities (City Hall)</b>			
Sewer rehab	207401	28-280-7400	<u><u>\$ 7,500</u></u>
<b>Police Department</b>			
Car	207302	28-280-7300	\$ 40,000
Tablets for Patrol vehicles and e-ticketing software	207252	28-280-7250	23,138
Radios	207201	28-280-7200	7,456
MILO	207202	28-280-7200	1,650
Trunk organizer	207203	28-280-7200	1,900
Evidence storage	207204	28-280-7200	1,875
Dog catching equipment	207205	28-280-7200	5,000
Evidence room equipment	207209	28-280-7200	7,000
Reporting system	207253	28-280-7250	10,000
Computer for Liberty Recorder	207254	28-280-7250	1,000
Shift board	207206	28-280-7200	1,000
			<u><u>\$ 100,019</u></u>
<b>Airport</b>			
End of runway markings	207402	28-280-7400	\$ 8,000
			<u><u>\$ 8,000</u></u>
<b>TOTAL Capital General Fund Departments</b>			<u><u>\$ 149,519</u></u>



City of Cassville, Missouri  
Capital Budget Requests  
Special Revenue Funds

	Project #	Acct. #	Amount
<b>Aquatic Park Department</b>			
			<u>\$ -</u>
<b>Parks Department</b>			
Pollinator Gardens	207403	26-260-7400	\$ 8,000
Prairie Field	207404	26-260-7400	2,500
			<u>\$ 10,500</u>
<b>Stormwater Department</b>			
			<u>\$ -</u>
<b>Total Capital Parks and Stormwater Fund</b>			<u>\$ 10,500</u>



City of Cassville, Missouri  
Capital Budget Requests  
Special Revenue Funds

	Project #	Acct. #	Amount
<b>Streets Department</b>			
Leaf Vacuum	207210	27-270-7200	\$ 7,500
Replacement for PW 6	207303	27-270-7300	40,000
7th St. Crossing	207405	27-270-7400	254,426
Resurfacing Projects	207406	27-270-7400	214,700

**Total capital Transportation Fund**

**\$ 516,626**



City of Cassville, Missouri  
Capital Budget Requests  
Enterprise Funds

	Project #	Acct. #	Amount
<b>Water Department</b>			
PC for PW lead worker	207255	77-717-7250	\$ 1,750
Rehab Project	207407	77-717-7400	\$ 3,950,737
Meter Replacement	207408	77-717-7400	\$ 12,000
Main Replacement	207409	77-717-7400	\$ 16,500
			<u><u>\$ 3,980,987</u></u>
<b>Sewer Treatment Department</b>			
Auto Dialer	207207	79-719-7200	\$ 5,000
			<u><u>\$ 5,000</u></u>
<b>Sewer Collections Department</b>			
Lift Magnet	207208	79-729-7200	\$ 2,000
Collection System rehab	207410	79-729-7400	\$ 3,166,212
Lamphole replacement	207411	79-729-7400	\$ 20,000
			<u><u>\$ 3,188,212</u></u>
<b><u>Total capital for the water and sewer funds</u></b>			<u><u>\$ 7,174,199</u></u>
<b>Grand Total All Capital, All Funds</b>			<u><u>\$ 7,850,844</u></u>



**CITY OF CASSVILLE  
NET DEBT SERVICE REQUIREMENTS**

<b>Description</b>	<b>Due Date</b>	<b>Amount Due in 2020</b>	<b>Outstanding as of 12/31/2019</b>	<b>Maturity Date</b>
2002B State Environmental Revenue Bonds	1/1/2020	198,020	750,000	7/1/2023
2005 Sales Tax Capital Improvement Bonds	3/1/2020	51,200	50,000	9/1/2020
2006A Sherwood Forest NID	3/1/2020	21,033	133,337	3/1/2026
2014 COP Bonds	2/1/2020	201,269	196,780	8/1/2020
2017 Refinancing Sales Tax Rev Bonds	1/1/2020	60,292	456,500	7/1/2025
2018 Lease Purchase	5/25/2020	91,828	174,747	5/25/2021
2018 Revenue Bond	7/1/2020	25,445	338,900	7/1/2038
<b>Subtotal of Debt Service</b>		<b>\$ 649,088</b>	<b>\$ 2,100,264</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 2020 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	-
TOTAL	570,000.00	4.409%	224,735.96	794,735.96	

Account: 79-719-8005



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

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

Account: 79-719-8006



**CITY OF CASSVILLE**  
**2014 Refi COP Bonds**  
**NET DEBT SERVICE REQUIREMENTS**

DUE	PRINCIPAL	COUPON	INTEREST	TRUSTEE FEES	DEBT SERVICE	OUTSTANDING
						1,110,042.00
8/1/2014	-	0.00%	15,152.07	350.00	15,502.07	1,110,042.00
2/1/2015	86,810.00		13,986.53	350.00	101,146.53	1,023,232.00
8/1/2015	86,810.00	3.50%	12,892.72	350.00	100,052.72	936,422.00
2/1/2016	89,011.00		11,798.92	350.00	101,159.92	847,411.00
8/1/2016	89,012.00	3.75%	10,677.38	350.00	100,039.38	758,399.00
2/1/2017	91,269.00		9,555.83	385.00	101,209.83	667,130.00
8/1/2017	91,269.00	4.00%	8,405.84	385.00	100,059.84	575,861.00
2/1/2018	93,584.00		7,255.85	385.00	101,224.85	482,277.00
8/1/2018	93,583.00	4.25%	6,076.69	385.00	100,044.69	388,694.00
2/1/2019	95,957.00		4,897.54	385.00	101,239.54	292,737.00
8/1/2019	95,957.00	4.50%	3,688.49	385.00	100,030.49	196,780.00
2/1/2020	98,390.00		2,479.43	385.00	101,254.43	98,390.00
8/1/2020	98,390.00	4.75%	1,239.71	385.00	100,014.71	-
<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	\$ 19,088	9.7%	74.69	360.76	19,523.11
Water	77-717-8014	\$ 100,555	51.1%	393.47	1,900.48	102,848.53
Sewer	79-719-8014	\$ 77,138	39.2%	301.84	1,457.90	78,897.50
		<u>\$ 196,780</u>	<u>100%</u>	<u>770.00</u>	<u>3,719.14</u>	<u>201,269.14</u>
		196,780.00	100.00%	770.00	3,719.14	201,269.14



**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	

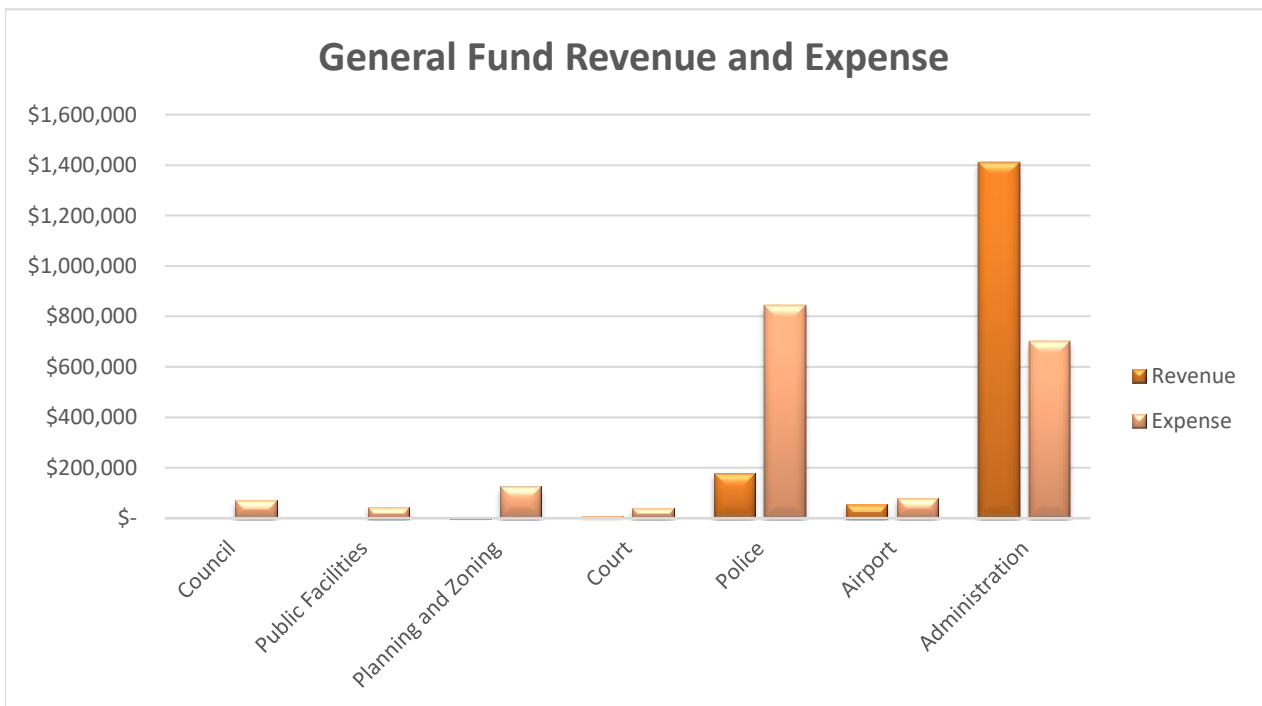
Account: 79-719-80182



City of Cassville, Missouri  
2020 Operating and Capital Budget  
General Fund Overview

Revenue		Expense	
Council	\$ -	Council	\$ 69,426
Public Facilities	\$ -	Public Facilities	\$ 45,248
Planning and Zoning	\$ 4,050	Planning and Zoning	\$ 125,959
Court	\$ 8,625	Court	\$ 40,017
Police	\$ 177,742	Police	\$ 845,946
Airport	\$ 53,420	Airport	\$ 78,564
Administration	\$ 1,411,450	Administration	\$ 701,127
<b>TOTAL</b>	<b>\$ 1,655,287</b>	<b>TOTAL</b>	<b>\$ 1,906,287</b>

Budgeted Reduction in Fund Balance	
General Fund	<u><u>\$ 251,000</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 and Economic Development.

\*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 a new fuel facility



City of Cassville, Missouri  
2020 Operating and Capital Budget

GENERAL FUND		2017	2018	2019	2019	2020
REVENUES		ACTIVITY	ACTIVITY	AMENDED	ACTIVITY	BUDGET
Totals by Department				BUDGET	THRU 11/30/19	
	Administration	1347673	1405316	1397045	1319215	1411450
	Police	164108	174630	169836	177204	177742
	Court	6595	8423	7125	8950	8625
	Council	-	-	-	-	-
	Public Facilities	-	-	-	-	-
	Community Development	6479	4596	4050	8779	4050
	Airport	35718	86892	425441	45936	53420
TOTAL REVENUE GENERAL FUND		1560573	1679857	2003497	1560084	1655287

<b>APPROPRIATIONS</b>						
Totals by Department						
	Administration	438807	551859	493236	404979	701127
	Police	728221	799965	842461	761549	845947
	Court	55700	39129	39687	37430	40016
	Council	65116	64601	68142	63048	69426
	Public Facilities	35732	36709	38820	31518	45248
	Community Development	17257	23224	27105	17530	125959
	Airport	23602	103597	494046	51920	78564
<b>TOTAL APPROPRIATIONS GENERAL FUND</b>		<b>1364435</b>	<b>1619084</b>	<b>2003497</b>	<b>1367974</b>	<b>1906287</b>

Net of Revenues and Appropriations	-251000
Estimated Fund Balance 1/1/2020	2029976
Budgeted reduction in Fund Balance	-251000
Estimated Fund Balance 12/31/2020	<u>1,778,976</u>



City of Cassville, Missouri  
2020 Operating and Capital Budget

GENERAL FUND		2017	2018	2019	2019	2020
REVENUES		ACTIVITY	ACTIVITY	AMENDED	ACTIVITY	BUDGET
Account Number	DESCRIPTION			BUDGET	THRU 11/30/19	
<b>Dept 110 - ADMINISTRATION</b>						
10-110-41100	General Sales Tax	956,238	956,314	939,235	892,834	958,590 *
10-110-41300	Surtax	3,758	3,551	3,560	3,583	3,560
10-110-42100	Franchise Fees - Cable	9,371	7,680	12,100	6,929	7,300
10-110-42105	Franchise Fees - Gas	32,590	37,318	37,000	36,803	37,000
10-110-42300	Liquor License	4,475	3,863	4,500	3,713	4,500
10-110-42430	Credit Card Revenue Share				299	500
10-110-42445	Fingerprinting Services		399	4,600	822	
10-110-42450	Fireworks Permit	500	500	500	700	500
10-110-43900	Fee In Lieu Of Taxes	69,919	72,766	73,250	55,592	77,500
10-110-44420	Zoning Administration					
10-110-44900	Trash Services	220,617	226,950	225,000	221,151	225,000
10-110-44910	Commercial Trash	7,577	7,296	8,000	6,381	8,000
10-110-46100	Interest And Dividends	32,851	74,988	55,000	75,923	80,000
10-110-47100	Contributions And Donations					
10-110-48100	Miscellaneous	334	270		182	
10-110-48150	Rebate - Insurance		4,421		5,303	
10-110-48200	Reimbursement - Insurance	443				
10-110-48302	Rental Income	9,000	9,000	9,000	9,000	9,000
10-110-49999	Fund Balance Reduction			25,300		251,000 *
<b>Totals for dept 110 - ADMINISTRATION</b>		<b>1,347,673</b>	<b>1,405,316</b>	<b>1,397,045</b>	<b>1,319,215</b>	<b>1,662,450</b>

Notes:

- \* Sales Tax revenue is budgeted at 1.43% lower than actual projected receipts for 2019
- \* Budgeted reduction in General Fund Fund Balance to Transportation Fund in the amount of \$151,000 for street resurfacing projects; and to Community Development Department for nuisance abatement of rundown properties.



City of Cassville, Missouri  
2020 Operating and Capital Budget

GENERAL FUND		2017	2018	2019	2019	2020
REVENUES		ACTIVITY	ACTIVITY	AMENDED	ACTIVITY	BUDGET
Account Number	DESCRIPTION			BUDGET	THRU 11/30/19	
Dept 120 - POLICE						
10-120-42500	Sign Permits	494	202			
10-120-43000	Fema Disaster Grant	984	131			
10-120-43300	Dwi Enforcement (Ot)	315		350		
10-120-43301	Cops Bvp Grant (Vests)		3,829			4,500
10-120-43303	Seatbelt Grant			350		
10-120-43305	Llebg/Jag	5,711	9,605	9,999	7,213	9,375
10-120-43306	Chaney Foundation Grant				4,655	
10-120-43390	Wal-Mart Local Grant			2,000		1,000
10-120-43505	Cyber Crime	58,706	66,031	59,704	58,976	66,433
10-120-43506	P.O.S.T. Distribution	500	500	500	567	550
10-120-43800	Sro Reimbursement	24,182	31,941	39,418	33,814	34,719
10-120-44205	Report Fees	415	474	500	353	450
10-120-45100	Bond Forfeiture					
10-120-45105	Restitution		228			
10-120-45115	Board Bill - Jail	3,781	341	1,000	15	750
10-120-45120	Crime Victim Compensation	141	226	200	191	200
10-120-45125	Law Enforcement Recoup	805	948	750	1,336	1,200
10-120-45130	Let - County (Police Training)	750	1,204	1,000	1,038	1,000
10-120-45135	Fines - Other	21,668	20,433	24,000	19,392	20,000
10-120-45140	Fines - Traffic	19,589	36,909	30,000	33,807	34,000
10-120-46100	Interest And Dividends	51	96	65	89	65
10-120-48100	Miscellaneous	200	32		910	
10-120-48200	Reimbursement - Insurance	25,796			11,261	
10-120-48400	Scrap Sales	20			87	
10-120-49500	Sales Of Fixed Assets		1,500		3,500	3,500
10-120-64120	Chaney Foundation Grant					
Totals for dept 120 - POLICE		164,108	174,630	169,836	177,204	177,742



City of Cassville, Missouri  
2020 Operating and Capital Budget

GENERAL FUND		2017	2018	2019	2019	2020
REVENUES		ACTIVITY	ACTIVITY	AMENDED	ACTIVITY	BUDGET
Account Number	DESCRIPTION	BUDGET THRU 11/30/19				
Dept 125 - MUNICIPAL COURT						
10-125-45100	Bond Forfeiture	1,891	900	2,000	2,470	2,500
10-125-45110	Municipal Court Clerk Fee	4,564	7,343	5,000	6,199	6,000
10-125-46100	Interest And Dividends	58	180	125	281	125
10-125-48200	Reimbursement - Insurance	82				
Totals for dept 125 - MUNICIPAL COURT		6,595	8,423	7,125	8,950	8,625



City of Cassville, Missouri  
2020 Operating and Capital Budget

GENERAL FUND		2017	2018	2019	2019	2020
REVENUES		ACTIVITY	ACTIVITY	AMENDED	ACTIVITY	BUDGET
Account Number	DESCRIPTION			BUDGET	THRU 11/30/19	
<b>Dept 150 - COMMUNITY DEVELOPMENT</b>						
10-150-42400	Construction Permits	6,425	3,816	3,500	7,073	3,500
10-150-42500	Sign Permits		630	400	1,271	400
10-150-42520	Special Use Permit	50	50	50	150	50
10-150-44420	Zoning Administration		100	100	285	100
10-150-48200	Reimbursement - Insurance	4				
Totals for dept 150 - COMMUNITY DEVELOPMENT		6,479	4,596	4,050	8,779	4,050



City of Cassville, Missouri  
2020 Operating and Capital Budget

GENERAL FUND		2017	2018	2019	2019	2020
REVENUES		ACTIVITY	ACTIVITY	AMENDED	ACTIVITY	BUDGET
Account Number	DESCRIPTION			BUDGET	THRU 11/30/19	
<b>Dept 190 - AIRPORT</b>						
10-190-43100	Airport Grant	23,240	69,855	405,441	25,635	18,000
10-190-44107	Airport Fuel	106		7,500	146	14,000
10-190-48100	Miscellaneous					
10-190-48200	Reimbursement - Insurance	492				
10-190-48300	Hangar Rental	11,880	17,037	12,500	20,155	21,420
10-190-48350	Hay Lease					
Totals for dept 190 - AIRPORT		35,718	86,892	425,441	45,936	53,420



City of Cassville, Missouri  
2020 Operating and Capital Budget

GENERAL FUND		2017	2018	2019	2019	2020
APPROPRIATIONS		ACTIVITY	ACTIVITY	AMENDED	ACTIVITY	BUDGET
Account Number	DESCRIPTION			BUDGET	THRU 11/30/19	
Dept 110 - ADMINISTRATION						
10-110-50000	Salaries	127,308	121,669	120,843	111,832	178,765
10-110-50050	Social Security	7,239	6,843	7,492	6,333	11,083
10-110-50060	Medicare	1,693	1,600	1,752	1,481	2,592
10-110-50080	Retirement	18,405	20,233	21,268	19,605	29,881
10-110-50100	Health Insurance	11,245	12,343	13,133	12,050	19,095
10-110-50120	Life Insurance	154	160	176	161	494
10-110-50160	Unemployment Insurance	359	405	140	137	209
10-110-50180	Workers Compensation	1,583	1,413	1,583	843	1,061
TOTAL PERSONNEL APPROPRIATIONS		167,986	164,666	166,387	152,442	243,180 *
10-110-60600	Audit Expense	7,600	7,850	8,500	8,500	8,500
10-110-60710	Bank Fees And Charges	5			10	
10-110-61370	Contingency			16,224		14,380
10-110-62530	Employee Drug Testing	38	10	75		75
10-110-62540	Employee Insurance Rebate		607		822	
10-110-63400	Fixed Asset Management	240	240	550	528	300
10-110-63700	Insurance	3,479	3,850	4,223	4,113	4,500
10-110-64050	Legal Fees	400		1,000	563	500
10-110-64070	Legal Advertisements	589	326	600	269	600
10-110-64580	Meeting Expense	216	96	300	114	300
10-110-64600	Memberships/Dues	1,977	2,452	2,750	2,982	3,200
10-110-64700	Miscellaneous	0	0		0	
10-110-65800	Office Supplies	4,172	1,832	3,500	2,189	3,500
10-110-65900	Office Equipment	1,705	719	400	325	1,000
10-110-66050	Permits/Fees	11				
10-110-66150	Postage	1,171	3,453	4,000	2,491	4,000
10-110-66400	Professional Services	1,698		3,000	1,000	3,000
10-110-66500	Promotions	582	675	1,000	752	2,000
10-110-66570	Pams/Showme Courts Interface					900
10-110-66800	Publications	452	2,066	2,000	983	2,000
10-110-66900	Records Management	222				
10-110-67300	Rental & Lease Maintenance	22,867	20,199	22,816	19,793	25,282
10-110-67420	Repair/Maintenance-Vehicles	40	138	250	69	250
10-110-67600	Sales Tax Reports	158				
10-110-67610	Safety Equipment			100		100
10-110-67870	Special Events	704	2,192	1,750	1,582	3,000
10-110-68200	Telephone And Cell Phones	1,085	1,415	1,460	1,401	1,260
10-110-68580	Transfers Out		110,000	25,301		151,000
10-110-68600	Trash Collection Service	211,960	221,455	218,250	195,039	218,250
10-110-68700	Travel And Training	8,770	5,828	7,000	7,998	8,000
10-110-68800	Uniforms	59	783	750	10	1,000



City of Cassville, Missouri  
2020 Operating and Capital Budget

10-110-68850	Vehicle Equipment	21		50		50
10-110-68900	Vehicle Fuel	600	1,007	1,000	1,004	1,000
<i>TOTAL OPERATIONS APPROPRIATIONS</i>		270,821	387,193	326,849	252,537	457,947
Totals for dept 110 - ADMINISTRATION		438,807	551,859	493,236	404,979	701,127

Notes:

- \* Economic Development Director's personnel costs moved to Administration



City of Cassville, Missouri  
2020 Operating and Capital Budget

GENERAL FUND		2017	2018	2019	2019	2020
APPROPRIATIONS		ACTIVITY	ACTIVITY	AMENDED	ACTIVITY	BUDGET
Account Number	DESCRIPTION			BUDGET	THRU 11/30/19	
<b>Dept 120 - POLICE</b>						
10-120-50000	Salaries	408,667	438,243	502,314	448,770	486,047
10-120-50050	Social Security	24,028	25,526	31,143	26,245	30,135
10-120-50060	Medicare	6,307	6,609	7,284	6,138	7,048
10-120-50080	Retirement	34,769	33,339	35,322	31,343	38,060
10-120-50100	Health Insurance	53,812	65,852	72,575	67,183	75,688
10-120-50120	Life Insurance	813	926	1,036	889	1,958
10-120-50160	Unemployment Insurance	1,476	2,019	896	788	827
10-120-50180	Workers Compensation	29,101	38,968	39,183	30,227	31,256
<b>TOTAL PERSONNEL APPROPRIATIONS</b>		<b>558,973</b>	<b>611,482</b>	<b>689,753</b>	<b>611,583</b>	<b>671,019</b>
10-120-60300	Animal Control	411	201	250	24	2,500
10-120-60950	Boarding Fees - Jail			1,000		750
10-120-61350	Cops Dwi Grant	315				
10-120-61360	Cops Bvp Grant					4,500
10-120-61410	Cyber Crime Grant	54,729	61,664		100	
10-120-61430	Drug Task Force		4,000	4,000	4,000	1,000
10-120-61490	Fema Disaster Grant	984				
10-120-62500	Emergency Management	1,785	2,952	6,525	5,017	5,000
10-120-62530	Employee Drug Testing	381	440	500	359	400
10-120-62900	Evidence Processing/Supplies	609	395	700	212	300
10-120-63400	Fixed Asset Management		20	20	20	20
10-120-63700	Insurance	25,315	28,216	36,600	36,383	37,000
10-120-63770	Interpreting Services			50		50
10-120-64070	Legal Advertisements	117	26	75	82	60
10-120-64100	Llebg/Jag Grant	5,711	9,764	9,999	7,213	9,375
10-120-64200	Lab Tests And Supplies	40	389	100	132	300
10-120-64580	Meeting Expense	23		100	99	100
10-120-64600	Memberships/Dues	705	610	775	665	700
10-120-64700	Miscellaneous	195	115	150	58	200
10-120-64750	Miscellaneous Equipment	4,309	349	645	322	400
10-120-65800	Office Supplies	1,639	1,665	1,250	1,883	1,250
10-120-65900	Office Equipment	250	884	600	1,049	775
10-120-66050	Permits/Fees	22	21	22	22	22
10-120-66150	Postage	141	285	200	132	200
10-120-66400	Professional Services	160	1,280	1,000	194	1,000
10-120-66700	Public Education	3,993	1,585	3,500	2,044	3,500
10-120-66800	Publications	235	757	1,000	897	700
10-120-67300	Rental & Lease Maintenance	18,269	15,177	21,431	20,645	37,746
10-120-67400	Repair/Maintenance-Equipment	961	2,529	1,000	486	1,000
10-120-67410	Repair/Maintenance-Facilities		5			
10-120-67420	Repair/Maintenance-Vehicles	10,997	7,050	12,222	24,688	13,000



City of Cassville, Missouri  
2020 Operating and Capital Budget

10-120-67610	Safety Equipment	223	802	250	11	250
10-120-67620	Safety Supplies	470		100	128	
10-120-67870	Special Events	897	304	250	332	200
10-120-68200	Telephone And Cell Phones	6,674	7,852	9,024	7,809	9,024
10-120-68500	Tools Non-Capital		73	150	13	
10-120-68520	Equipment Non-Capital	584	3,688	2,500	1,195	5,200
10-120-68700	Travel And Training	7,783	9,001	11,000	9,046	12,000
10-120-68800	Uniforms	4,456	6,651	5,520	5,725	5,806
10-120-68850	Vehicle Equipment			1,500	76	
10-120-68900	Vehicle Fuel	15,125	19,553	17,000	17,806	18,600
10-120-69300	Wal-Mart Local Grant					1,000
10-120-69350	Workers Comp	740	180	1,700	1,099	1,000
<i>TOTAL OPERATIONS APPROPRIATIONS</i>		169,248	188,483	152,708	149,966	174,928
Totals for dept 120 - POLICE		728,221	799,965	842,461	761,549	845,947



City of Cassville, Missouri  
2020 Operating and Capital Budget

GENERAL FUND		2017	2018	2019	2019	2020
APPROPRIATIONS		ACTIVITY	ACTIVITY	AMENDED	ACTIVITY	BUDGET
Account Number	DESCRIPTION			BUDGET	THRU 11/30/19	
<b>Dept 125 - MUNICIPAL COURT</b>						
10-125-50000	Salaries	27,451	19,628	19,275	18,540	19,239
10-125-50050	Social Security	1,639	1,189	1,195	1,123	1,193
10-125-50060	Medicare	383	278	279	263	279
10-125-50080	Retirement	4,361	277	282	260	274
10-125-50100	Health Insurance	5,129	368	322	295	314
10-125-50120	Life Insurance	71	5	4	4	8
10-125-50160	Unemployment Insurance	120	162	72	69	72
10-125-50180	Workers Compensation	4				
<b>TOTAL PERSONNEL APPROPRIATIONS</b>		<b>39,158</b>	<b>21,907</b>	<b>21,429</b>	<b>20,554</b>	<b>21,379</b>
10-125-63700	Insurance	670	566	571	505	550
10-125-64050	Legal Fees	167	1,517	750	420	750
10-125-64600	Memberships/Dues	90	60	150	60	150
10-125-64700	Miscellaneous					
10-125-64750	Miscellaneous Equipment		154			
10-125-64950	Municipal Judge	9,000	8,800	9,000	9,000	9,000
10-125-65800	Office Supplies	565	623	450	757	600
10-125-65900	Office Equipment	255		100	689	100
10-125-66150	Postage	141	160	200	125	200
10-125-66800	Publications		155	350		350
10-125-66900	Records Management	110	120	50	20	150
10-125-67300	Rental & Lease Maintenance	4,049	3,929	4,137	3,625	4,287
10-125-67610	Safety Equipment					
10-125-67620	Safety Supplies					
10-125-67870	Special Events	34				
10-125-68700	Travel And Training	1,461	1,138	2,500	1,675	2,500
<b>TOTAL OPERATIONS APPROPRIATIONS</b>		<b>16,542</b>	<b>17,222</b>	<b>18,258</b>	<b>16,876</b>	<b>18,637</b>
<b>Totals for dept 125 - MUNICIPAL COURT</b>		<b>55,700</b>	<b>39,129</b>	<b>39,687</b>	<b>37,430</b>	<b>40,016</b>



City of Cassville, Missouri  
2020 Operating and Capital Budget

GENERAL FUND		2017	2018	2019	2019	2020
APPROPRIATIONS		ACTIVITY	ACTIVITY	AMENDED	ACTIVITY	BUDGET
Account Number	DESCRIPTION			BUDGET	THRU 11/30/19	
<b>Dept 130 - COUNCIL</b>						
10-130-50000	Salaries	48,888	50,818	51,518	46,052	52,766
10-130-50050	Social Security	3,021	3,133	3,056	2,839	3,272
10-130-50060	Medicare	707	733	762	664	765
10-130-50080	Retirement	2,134	2,488	2,633	2,427	2,543
10-130-50100	Health Insurance	1,407	1,637	1,770	1,606	1,727
10-130-50120	Life Insurance	19	21	24	22	45
10-130-50160	Unemployment Insurance	319	346	202	150	202
10-130-50180	Workers Compensation	201	122	777	693	106
<b>TOTAL PERSONNEL APPROPRIATIONS</b>		<b>56,696</b>	<b>59,298</b>	<b>60,742</b>	<b>54,453</b>	<b>61,426</b>
10-130-62200	Election Expense	1,253	1,768	1,475	1,454	1,875
10-130-63700	Insurance	1,152	1,170	1,500	1,376	1,500
10-130-64050	Legal Fees		25			100
10-130-64070	Legal Advertisements		42			100
10-130-64580	Meeting Expense	162	133	275		275
10-130-64600	Memberships/Dues		45	50		50
10-130-64750	Miscellaneous Equipment		154			
10-130-65800	Office Supplies	21	21	100	14	100
10-130-66400	Professional Services	3,500				
10-130-67300	Rental & Lease Maintenance	120		1,500	1,320	
10-130-67870	Special Events	349	350	650	561	500
10-130-68700	Travel And Training	1,863	1,595	1,850	3,716	3,500
10-130-69500	Zoning Administration				154	
<b>TOTAL OPERATIONS APPROPRIATIONS</b>		<b>8,420</b>	<b>5,303</b>	<b>7,400</b>	<b>8,595</b>	<b>8,000</b>
<b>Totals for dept 130 - COUNCIL</b>		<b>65,116</b>	<b>64,601</b>	<b>68,142</b>	<b>63,048</b>	<b>69,426</b>



City of Cassville, Missouri  
2020 Operating and Capital Budget

GENERAL FUND		2017	2018	2019	2019	2020
APPROPRIATIONS		ACTIVITY	ACTIVITY	AMENDED	ACTIVITY	BUDGET
Account Number	DESCRIPTION			BUDGET	THRU 11/30/19	
<b>Dept 140 - PUBLIC FACILITIES</b>						
10-140-50000	Salaries	1,119	278	365	423	997
10-140-50050	Social Security	68	16	23	24	62
10-140-50060	Medicare	16	4	5	6	14
10-140-50080	Retirement	143	47	64	74	167
10-140-50100	Health Insurance	199	42	64	81	188
10-140-50120	Life Insurance	3		1	1	5
10-140-50160	Unemployment Insurance	40	22	1	1	2
10-140-50180	Workers Compensation	43	46	80	0	71
<b>TOTAL PERSONNEL APPROPRIATIONS</b>		<b>1,631</b>	<b>455</b>	<b>603</b>	<b>610</b>	<b>1,506</b>
10-140-62300	Electric	8,446	10,017	11,000	8,370	10,500
10-140-63700	Insurance	4,407	4,417	2,416	2,259	4,916
10-140-63900	Janitorial Services	9,000	9,000	9,000	9,000	10,125
10-140-63950	Janitorial Supplies	851	1,122	1,000	824	1,000
10-140-64070	Legal Advertisements		42			
10-140-64750	Miscellaneous Equipment	246	2	300		3,000
10-140-64800	Mowing	17	109	100	111	100
10-140-65100	Natural Gas	1,351	1,470	1,600	1,328	1,600
10-140-65850	Facilities Supplies	1,244	1,523	1,500	1,521	1,500
10-140-65900	Office Equipment		214	500		200
10-140-67300	Rental & Lease Maintenance	3,446	4,506	5,151	4,518	5,151
10-140-67400	Repair/Maintenance-Equipment	1,532	637	2,000	603	2,000
10-140-67410	Repair/Maintenance-Facilities	3,380	3,178	3,500	2,062	3,500
10-140-67610	Safety Equipment	181	17	50	314	50
10-140-68500	Tools Non-Capital			100		100
<b>TOTAL OPERATIONS APPROPRIATIONS</b>		<b>34,101</b>	<b>36,254</b>	<b>38,217</b>	<b>30,910</b>	<b>43,742</b>
<b>Totals for dept 140 - PUBLIC FACILITIES</b>		<b>35,732</b>	<b>36,709</b>	<b>38,820</b>	<b>31,518</b>	<b>45,248</b>



City of Cassville, Missouri  
2020 Operating and Capital Budget

GENERAL FUND		2017	2018	2019	2019	2020
APPROPRIATIONS		ACTIVITY	ACTIVITY	AMENDED	ACTIVITY	BUDGET
Account Number	DESCRIPTION			BUDGET	THRU 11/30/19	
<b>Dept 150 - COMMUNITY DEVELOPMENT</b>						
10-150-50000	Salaries	7,003	14,410	13,793	12,484	13,834
10-150-50050	Social Security	430	883	855	764	858
10-150-50060	Medicare	101	206	200	179	201
10-150-50080	Retirement	266	779	542	759	544
10-150-50100	Health Insurance	274	903	644	885	628
10-150-50120	Life Insurance	4	12	9	12	16
10-150-50160	Unemployment Insurance	40	95	63	54	63
10-150-50180	Workers Compensation	77	2,471	1,548	0	1,113
<b>TOTAL PERSONNEL APPROPRIATIONS</b>		<b>8,195</b>	<b>19,759</b>	<b>17,654</b>	<b>15,137</b>	<b>17,257</b>
10-150-61480	Debris Clean Up			1,000		1,000
10-150-63700	Insurance	302	369	377	362	377
10-150-64050	Legal Fees	1,751	744	750		750
10-150-64070	Legal Advertisements	1,186	1,086	150	390	150
10-150-64580	Meeting Expense	153	343	250		250
10-150-65500	Nuisance Abatement/Condemnation					100,000 *
10-150-65800	Office Supplies	528	49	400	297	150
10-150-66050	Permits/Fees		78	100	30	100
10-150-66070	Planning & Zoning					
10-150-66400	Professional Services	5,022	150	5,000	600	5,000
10-150-66800	Publications		240	500	41	500
10-150-67300	Rental & Lease Maintenance	120	366	825	796	325
10-150-69500	Zoning Administration		40	100		100
<b>TOTAL OPERATIONS APPROPRIATIONS</b>		<b>9,062</b>	<b>3,465</b>	<b>9,452</b>	<b>2,516</b>	<b>108,702</b>
<b>Totals for dept 150 - COMMUNITY DEVELOPMENT</b>		<b>17,257</b>	<b>23,224</b>	<b>27,106</b>	<b>17,530</b>	<b>125,959</b>

Notes:

\* New line item to clean up abandoned/run down properties



City of Cassville, Missouri  
2020 Operating and Capital Budget

GENERAL FUND		2017	2018	2019	2019	2020
APPROPRIATIONS		ACTIVITY	ACTIVITY	AMENDED	ACTIVITY	REQUESTED
Account Number	DESCRIPTION			BUDGET	THRU 11/30/19	BUDGET
<b>Dept 190 - AIRPORT</b>						
10-190-50000	Salaries	3,521	9,048	8,374	10,867	11,904
10-190-50050	Social Security	207	523	519	635	738
10-190-50060	Medicare	48	122	121	148	173
10-190-50080	Retirement	478	1,489	1,474	1,910	1,990
10-190-50100	Health Insurance	612	1,182	1,127	1,671	1,790
10-190-50120	Life Insurance	8	16	15	24	46
10-190-50160	Unemployment Insurance	40	37	62	16	20
10-190-50180	Workers Compensation	211	604	793	586	587
<b>TOTAL PERSONNEL APPROPRIATIONS</b>		<b>5,125</b>	<b>13,021</b>	<b>12,485</b>	<b>15,857</b>	<b>17,248</b>
10-190-60200	Airport Fuel			4,000	13,359	14,000
10-190-61200	Chemicals			150		150
10-190-61380	Credit Card Fees	72		250		250
10-190-62300	Electric	3,365	3,760	4,200	3,197	4,200
10-190-63700	Insurance	4,282	4,173	3,842	3,429	4,442
10-190-64070	Legal Advertisements	13	339	150	35	35
10-190-64700	Miscellaneous	39	623	500	97	300
10-190-64750	Miscellaneous Equipment					
10-190-64800	Mowing	5,347	8,450	8,800	8,450	8,900
10-190-65800	Office Supplies	201	118	200	110	100
10-190-66150	Postage		50	110	19	20
10-190-66400	Professional Services					20,000 *
10-190-66800	Publications					
10-190-67300	Rental & Lease Maintenance	633	631	669	622	669
10-190-67400	Repair/Maintenance-Equipment	42	213	300	242	300
10-190-67410	Repair/Maintenance-Facilities	4,192	1,688	7,500	6,012	7,500
10-190-67420	Repair/Maintenance-Vehicles					
10-190-67610	Safety Equipment	8	169		11	
10-190-67620	Safety Supplies					
10-190-68580	Transfers Out		69,855	450,490		
10-190-68900	Vehicle Fuel	283	507	400	480	450
<b>TOTAL OPERATIONS APPROPRIATIONS</b>		<b>18,477</b>	<b>90,576</b>	<b>481,561</b>	<b>36,063</b>	<b>61,316</b>
<b>Totals for dept 190 - AIRPORT</b>		<b>23,602</b>	<b>103,597</b>	<b>494,046</b>	<b>51,920</b>	<b>78,564</b>

Notes:

\* Property Exhibit

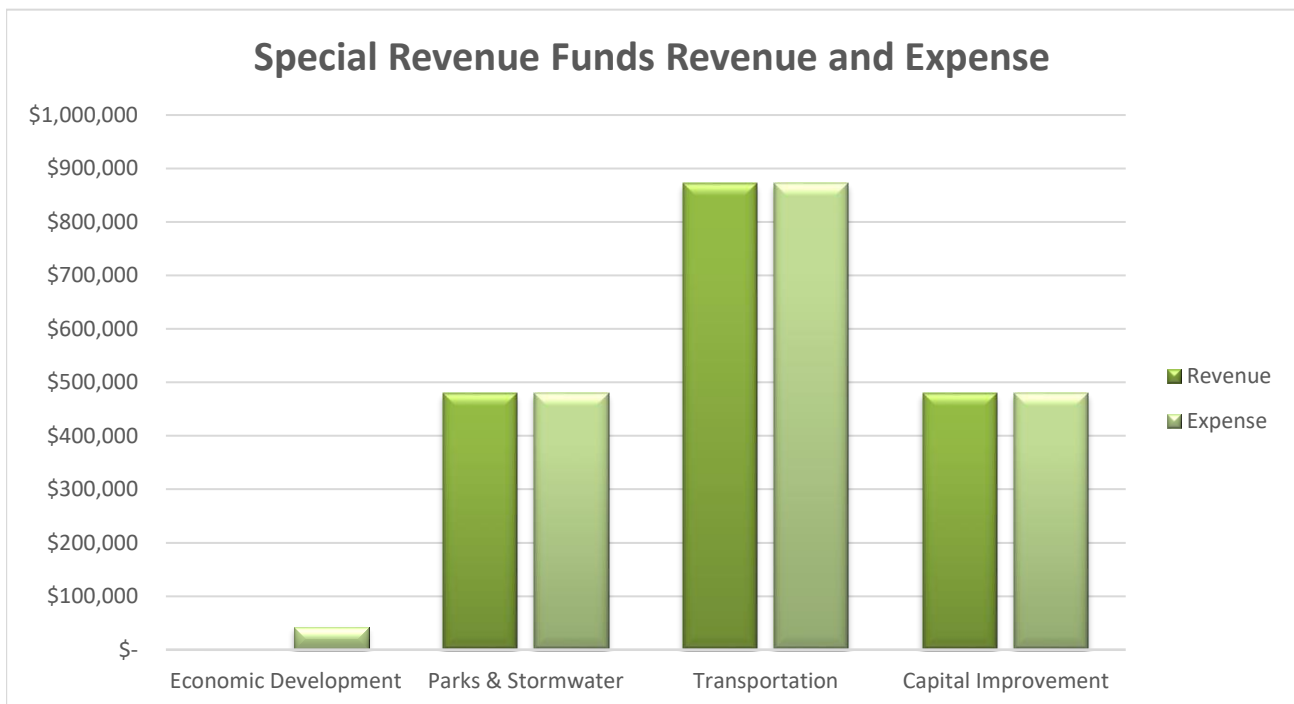


City of Cassville, Missouri  
2020 Operating and Capital Budget  
Special Revenue Funds Overview

Revenue (includes transfers in)	
Economic Development	\$ 685
Parks & Stormwater	\$ 479,247
Transportation	\$ 872,216
Capital Improvement	\$ 479,247
<b>TOTAL</b>	<b>\$ 1,831,395</b>

Expense (includes transfers out)	
Economic Development	\$ 42,740
Parks & Stormwater	\$ 479,247
Transportation	\$ 872,215
Capital Improvement	\$ 479,247
<b>TOTAL</b>	<b>\$ 1,873,450</b>

Budgeted Reduction in Fund Balance	
Economic Development	\$ 42,055
Capital Improvement	\$ -
<b>TOTAL</b>	<b>\$ 42,055</b>



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

\*Economic Development exists to build upon and grow the City.

\*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, Missouri  
2020 Operating and Capital Budget

<b>ECONOMIC DEVELOPMENT FUND</b>	<b>2017 ACTIVITY</b>	<b>2018 ACTIVITY</b>	<b>2019 AMENDED BUDGET</b>	<b>2019 ACTIVITY THRU 11/30/19</b>	<b>2020 BUDGET</b>
<b>TOTAL REVENUE ECONOMIC DEVELOPMENT FUND</b>	<b>52429</b>	<b>286824</b>	<b>121499</b>	<b>3085</b>	<b>685</b>

<b>TOTAL APPROPRIATIONS ECONOMIC DEVELOPMENT FUND</b>	<b>163664</b>	<b>55594</b>	<b>121499</b>	<b>92319</b>	<b>42740</b>
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Net of Revenues and Appropriations -42055

Estimated Fund Balance 1/1/2020 248996

Budgeted reduction in Fund Balance -42055

Estimated Fund Balance 12/31/2020 206,941



City of Cassville, Missouri  
2020 Operating and Capital Budget

ECONOMIC DEVELOPMENT FUND		2017	2018	2019	2019	2020
REVENUES		ACTIVITY	ACTIVITY	AMENDED	ACTIVITY	BUDGET
Account Number	DESCRIPTION			BUDGET	THRU 11/30/19	
<b>Dept 215 - ECONOMIC DEVELOPMENT</b>						
21-215-46100	Interest And Dividends	2,429	172	685	1,585	685
21-215-48100	Miscellaneous	50,000			1,500	
21-215-48350	Hay Lease					
21-215-49400	Transfers In					
21-215-49500	Sales Of Fixed Assets		286,652			
21-215-49999	Fund Balance Reduction			120,814		42,055
Totals for dept 215 - ECONOMIC DEVELOPMENT		52,429	286,824	121,499	3,085	42,740



City of Cassville, Missouri  
2020 Operating and Capital Budget

ECONOMIC DEVELOPMENT FUND		2017	2018	2019	2019	2020
APPROPRIATIONS		ACTIVITY	ACTIVITY	AMENDED	ACTIVITY	BUDGET
Account Number	DESCRIPTION			BUDGET	THRU 11/30/19	
<b>Dept 215 - ECONOMIC DEVELOPMENT</b>						
21-215-50000	Salaries		7,597	60,560	55,654	
21-215-50050	Social Security		471	3,755	3,423	
21-215-50060	Medicare		110	878	800	
21-215-50080	Retirement			5,955	4,095	
21-215-50100	Health Insurance			6,438	5,365	
21-215-50120	Life Insurance			75	72	
21-215-50160	Unemployment Insurance - Suta			98	66	
21-215-50180	Workers Compensation					
<b>TOTAL PERSONNEL APPROPRIATIONS</b>		<b>0</b>	<b>8,178</b>	<b>77,759</b>	<b>69,475</b>	<b>0 *</b>
21-215-61370	Contingency			50		
21-215-62300	Electric	496	603	540	513	540
21-215-63700	Insurance			1,600	1,587	1,600
21-215-64070	Legal Advertisements		214			
21-215-64300	Marketing			17,000	5,048	5,000
21-215-64580	Meeting Expense		73	500	501	1,000
21-215-64600	Memberships/Dues	5,000	5,650	5,750	175	300
21-215-64700	Miscellaneous				1,500	
21-215-64800	Mowing			200		
21-215-65800	Office Supplies		24	100	76	50
21-215-65900	Office Equipment			750	630	
21-215-66050	Permits/Fees		9			
21-215-66400	Professional Services	158,168	37,024	4,000	3,800	10,000
21-215-66800	Publications			350	231	350
21-215-67870	Special Events			1,000	117	15,000
21-215-68200	Telephone And Cell Phones		133	600	551	600
21-215-68700	Travel And Training		3,686	11,000	7,825	8,000
21-215-68800	Uniforms			300	290	300
21-215-70000	Land					
<b>TOTAL OPERATIONS APPROPRIATIONS</b>		<b>163,664</b>	<b>47,416</b>	<b>43,740</b>	<b>22,844</b>	<b>42,740</b>
<b>Totals for dept 215 - ECONOMIC DEVELOPMENT</b>		<b>163,664</b>	<b>55,594</b>	<b>121,499</b>	<b>92,319</b>	<b>42,740</b>

Notes:

\* Personnel costs moved from Economic Development to Administration



City of Cassville, Missouri  
2020 Operating and Capital Budget

<b>PARKS &amp; STORMWATER FUND</b>					
<b>REVENUES</b>	2017 ACTIVITY	2018 ACTIVITY	2019 AMENDED BUDGET	2019 ACTIVITY THRU 11/30/19	2020 BUDGET
Totals by Department					
Parks	483,031	511,862	554,461	446,731	479,247
Aquatic Center					
Stormwater					
<b>TOTAL REVENUE PARKS &amp; STORMWATER FUND</b>	<b>483031</b>	<b>511862</b>	<b>554461</b>	<b>446731</b>	<b>479247</b>

<b>APPROPRIATIONS</b>					
Totals by Department					
Parks	228529	282205	254691	234439	256342
Aquatic Center	79496	64776	96878	85382	71250
Stormwater	115714	16939	202891	180054	151655
<b>TOTAL APPROPRIATIONS PKS &amp; STORMWATER FUND</b>	<b>423739</b>	<b>363920</b>	<b>554460</b>	<b>499875</b>	<b>479247</b>

Net of Revenues and Appropriations	0
Estimated Fund Balance 1/1/2020	309728
Budgeted reduction in Fund Balance	0
Estimated Fund Balance 12/31/2020	<u>309,728</u>



City of Cassville, Missouri  
2020 Operating and Capital Budget

<b>PARKS &amp; STORMWATER FUND</b>		2017	2018	2019	2019	2020
<b>REVENUES</b>		ACTIVITY	ACTIVITY	AMENDED	ACTIVITY	BUDGET
Account Number	DESCRIPTION			BUDGET	THRU 11/30/19	
<b>Dept 260 - PARKS</b>						
26-260-41105	Parks & Stormwater Sales Tax	478,095	478,109	469,569	446,370	479,247
26-260-43000	Fema Disaster Grant	4,780	557			
26-260-43700	Scrap Tire Grant		30,000			
26-260-45105	Restitution				121	
26-260-48100	Miscellaneous		46		240	
26-260-48200	Reimbursement - Insurance	156				
26-260-49200	Bond Proceeds					
26-260-49500	Sales Of Fixed Assets		3,150			
26-260-49999	Fund Balance Reduction			84,892		
Totals for dept 260 - PARKS		483,031	511,862	554,461	446,731	479,247
<b>Dept 261 - AQUATIC PARK</b>						
26-261-48200	Reimbursement - Insurance					
26-261-49400	Transfers In					
Totals for dept 261 - AQUATIC PARK						
<b>Dept 262 - STORMWATER</b>						
26-262-43000	Fema Disaster Grant					
Totals for dept 262 - STORMWATER						
Totals for Parks & Stormwater Fund		483,031	511,862	554,461	446,731	479,247



City of Cassville, Missouri  
2020 Operating and Capital Budget

PARKS & STORMWATER FUND		2017	2018	2019	2019	2020
APPROPRIATIONS		ACTIVITY	ACTIVITY	AMENDED	ACTIVITY	BUDGET
Account Number	DESCRIPTION			BUDGET	THRU 11/30/19	
<b>Dept 260 - PARKS</b>						
26-260-50000	Salaries	55,417	77,003	66,824	76,721	87,100
26-260-50050	Social Security	3,311	4,528	4,143	4,497	5,400
26-260-50060	Medicare	774	1,059	969	1,052	1,263
26-260-50080	Retirement	8,445	13,030	11,761	13,486	14,555
26-260-50100	Health Insurance	9,184	13,820	13,069	14,227	15,891
26-260-50120	Life Insurance	133	173	175	188	411
26-260-50160	Unemployment Insurance - Suta	279	417	239	177	174
26-260-50180	Workers Compensation	5,602	6,273	6,244	4,430	6,283
<b>TOTAL PERSONNEL APPROPRIATIONS</b>		<b>83,145</b>	<b>116,303</b>	<b>103,424</b>	<b>114,778</b>	<b>131,077</b>
26-260-61200	Chemicals	1,049	1,636	2,000	539	2,000
26-260-61370	Contingency			5,132		1,533
26-260-62300	Electric	6,971	8,042	7,600	9,178	9,500
26-260-62530	Employee Drug Testing		10	50		50
26-260-63700	Insurance	4,207	1,997	5,252	4,401	4,600
26-260-63950	Janitorial Supplies	485	616	500	505	600
26-260-64070	Legal Advertisements	175	159	100	42	100
26-260-64580	Meeting Expense	23			64	
26-260-64700	Miscellaneous	786	1,379	1,000	584	750
26-260-64750	Miscellaneous Equipment		93			
26-260-64800	Mowing	22,369	25,274	26,500	25,273	26,500
26-260-65800	Office Supplies	896	269	750	194	500
26-260-65900	Office Equipment			100		100
26-260-66050	Permits/Fees				72	
26-260-66150	Postage		9	50		50
26-260-66400	Professional Services			15,000		16,500
26-260-66800	Publications	17	9	100		50
26-260-67300	Rental & Lease Maintenance	210	177	572	625	1,632
26-260-67400	Repair/Maintenance-Equipment	1,322	940	2,000	2,350	2,000
26-260-67410	Repair/Maintenance-Facilities	8,271	11,508	12,000	7,410	12,000
26-260-67420	Repair/Maintenance-Vehicles	1,507	569	2,500	1,984	2,500
26-260-67500	Rock/Gravel/Salt/Cinders	4,304	175	2,000	542	1,000
26-260-67600	Sales Tax Reports	79				
26-260-67610	Safety Equipment	111	237	100	126	100
26-260-67620	Safety Supplies	99	86	150	72	150
26-260-67630	Seed And Straw	498		250	220	250
26-260-67640	Scrap Tire Grant		38,646			
26-260-67700	Signs And Signals	4,427			212	200
26-260-67870	Special Events	116	121	300	278	300
26-260-67960	Street Right-Of-Way Maint.		11			
26-260-68200	Telephone And Cell Phones	967	980	795	948	1,100



City of Cassville, Missouri  
2020 Operating and Capital Budget

26-260-68500	Tools Non-Capital	613	217	500	144	300
26-260-68520	Equipment Non-Capital		65	200	65	200
26-260-68700	Travel And Training		13	300		300
26-260-68800	Uniforms	1,890	1,821	1,800	1,478	1,900
26-260-68900	Vehicle Fuel	3,630	3,420	3,700	3,747	3,000
26-260-69400	Ymca	25,000	25,000	25,000	25,000	25,000
26-260-70000	Land	25,432				
26-260-71000	Buildings And Improvements		4,189			
26-260-72000	Equipment	5,784	24,400	9,376	7,933	
26-260-73000	Vehicles	17,500				
26-260-74000	Infrastructure	6,646	13,834	25,590	25,675	10,500
<b>TOTAL OPERATIONS APPROPRIATIONS</b>		<b>145,384</b>	<b>165,902</b>	<b>151,267</b>	<b>119,661</b>	<b>125,265</b>
<b>Totals for dept 260 - PARKS</b>		<b>228,529</b>	<b>282,205</b>	<b>254,691</b>	<b>234,439</b>	<b>256,342</b>

**Dept 261 - AQUATIC PARK**

26-261-61200	Chemicals	12,921	11,704	18,500	16,563	17,000
26-261-62300	Electric	9,508	9,174	10,500	10,150	10,500
26-261-63700	Insurance	5,101	7,999	5,942	5,603	5,800
26-261-64750	Miscellaneous Equipment			1,000		750
26-261-67400	Repair/Maintenance-Equipment		633	1,500	585	1,000
26-261-67410	Repair/Maintenance-Facilities	6,219	3,448	5,000	4,230	6,000
26-261-67610	Safety Equipment		389	800	92	500
26-261-67620	Safety Supplies					100
26-261-68500	Tools Non-Capital		31	50	49	200
26-261-68520	Equipment Non-Capital	2,291	1,876	5,000	65	4,000
26-261-68700	Travel And Training		511	800		800
26-261-69400	Ymca	24,600	24,600	24,600	24,600	24,600
26-261-71000	Buildings And Improvements			5,062	5,236	
26-261-72000	Equipment	18,856	3,682	18,124	18,209	
26-261-74000	Infrastructure		729			
<b>TOTAL OPERATIONS APPROPRIATIONS</b>		<b>79,496</b>	<b>64,776</b>	<b>96,878</b>	<b>85,382</b>	<b>71,250</b>
<b>Totals for dept 261 - AQUATIC PARK</b>		<b>79,496</b>	<b>64,776</b>	<b>96,878</b>	<b>85,382</b>	<b>71,250</b>

**Dept 262 - STORMWATER**

26-262-50000	Salaries	253		2,872	14,018	
26-262-50050	Social Security	267		172	844	
26-262-50060	Medicare	62		40	197	
26-262-50080	Retirement	597		454	2,178	
26-262-50100	Health Insurance	209		547	2,531	
26-262-50120	Life Insurance	3		3	13	
26-262-50160	Unemployment Insurance			3	3	
<b>TOTAL PERSONNEL APPROPRIATIONS</b>		<b>1,391</b>	<b>0</b>	<b>4,091</b>	<b>19,784</b>	<b>0</b>
26-262-61250	Collection System Roll-Off				5,280	
26-262-61490	Fema Disaster Grant	4,780				
26-262-64050	Legal Fees	54				



City of Cassville, Missouri  
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26-262-64580	Meeting Expense			800	790	
26-262-64700	Miscellaneous				85	
26-262-67900	Stormwater Drainage Improvemnt	109,489	13,850	175,000	150,906	126,655
26-262-68580	Transfers Out			18,000		25,000 *
26-262-74000	Infrastructure		3,089	5,000	3,209	
<i>TOTAL OPERATIONS APPROPRIATIONS</i>		114,323	16,939	198,800	160,270	151,655
Totals for dept 262 - STORMWATER		115,714	16,939	202,891	180,054	151,655
Totals for Parks & Stormwater Fund		423,739	363,920	554,460	499,875	479,247

Notes:

\* Transfer out to Transportation for portion of 7th St. Bridge repair



City of Cassville, Missouri  
2020 Operating and Capital Budget

<b>TRANSPORTATION FUND</b>	2017 ACTIVITY	2018 ACTIVITY	2019 AMENDED BUDGET	2019 ACTIVITY THRU 11/30/19	2020 BUDGET
<b>TOTAL REVENUE TRANSPORTATION FUND</b>	<b>512152</b>	<b>567830</b>	<b>797934</b>	<b>459443</b>	<b>872216</b>

<b>TOTAL APPROPRIATIONS TRANSPORTATION FUND</b>	<b>606075</b>	<b>526046</b>	<b>797933</b>	<b>433010</b>	<b>872216</b>
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Net of Revenues and Appropriations 0

Estimated Fund Balance 1/1/2020 265800

Budgeted reduction in Fund Balance 0

Estimated Fund Balance 12/31/2020 265,800



City of Cassville, Missouri  
2020 Operating and Capital Budget

TRANSPORTATION FUND		2017	2018	2019	2019	2020
REVENUES		ACTIVITY	ACTIVITY	AMENDED	ACTIVITY	BUDGET
Account Number	DESCRIPTION			BUDGET	THRU 11/30/19	
<b>Dept 270 - STREETS</b>						
27-270-41115	Transportation Sales Tax	358,313	358,415	352,025	333,816	359,263
27-270-41200	Motor Fuel Tax	88,031	87,624	85,500	80,635	85,500
27-270-41205	Motor Vehicle Sales Tax	29,302	29,131	27,500	27,409	27,500
27-270-42200	Motor Vehicle Fee Increases	14,514	14,993	14,800	13,639	14,800
27-270-43000	Fema Disaster Grant	20,567	2,567	257,071		195,518
27-270-43010	Sema Grant			17,138		13,035
27-270-44410	Street Cut Fees	1,200	100	600	3,600	600
27-270-48100	Miscellaneous				344	
27-270-48200	Reimbursement - Insurance	225				
27-270-49400	Transfers In		75,000	43,300		176,000 *
<b>Totals for dept 270 - STREETS</b>		<b>512,152</b>	<b>567,830</b>	<b>797,934</b>	<b>459,443</b>	<b>872,216</b>

Notes:

- \* \$151,000 transfer in from General Fund for street resurfacing projects; \$25,000 transfer in from Stormwater for 7th St. bridge repair.



City of Cassville, Missouri  
2020 Operating and Capital Budget

TRANSPORTATION FUND		2017	2018	2019	2019	2020
APPROPRIATIONS		ACTIVITY	ACTIVITY	AMENDED	ACTIVITY	BUDGET
Account Number	DESCRIPTION			BUDGET	THRU 11/30/19	
<b>Dept 270 - STREETS</b>						
27-270-50000	Salaries	96,724	103,503	107,354	85,921	94,220
27-270-50050	Social Security	5,905	6,194	6,656	5,136	5,842
27-270-50060	Medicare	1,381	1,449	1,557	1,201	1,366
27-270-50080	Retirement	12,757	17,416	18,894	15,105	15,744
27-270-50100	Health Insurance	15,519	17,428	20,021	15,230	16,332
27-270-50120	Life Insurance	195	202	268	179	422
27-270-50160	Unemployment Insurance	279	441	213	150	188
27-270-50180	Workers Compensation	6,764	15,535	14,317	11,734	11,043
<b>TOTAL PERSONNEL APPROPRIATIONS</b>		<b>139,524</b>	<b>162,168</b>	<b>169,280</b>	<b>134,656</b>	<b>145,157</b>
27-270-61200	Chemicals	327	99	500	210	250
27-270-61300	Collection System Maintenance	211		100		
27-270-61370	Contingency			5,494		28,074
27-270-61490	Fema Disaster Grant	20,567				
27-270-62530	Employee Drug Testing	83	259	100	50	100
27-270-63700	Insurance	5,695	6,729	12,780	11,934	13,000
27-270-63950	Janitorial Supplies	215	458	400	366	450
27-270-64050	Legal Fees	27				
27-270-64070	Legal Advertisements	212	75	100	35	100
27-270-64580	Meeting Expense	46			64	
27-270-64700	Miscellaneous	109	353	400	207	400
27-270-64750	Miscellaneous Equipment	165	19	250	11	250
27-270-64800	Mowing	32	168	200	167	200
27-270-65800	Office Supplies	756	187	500	1,018	700
27-270-66050	Permits/Fees			11	83	100
27-270-66400	Professional Services	94		50		50
27-270-66800	Publications	17		85		100
27-270-67300	Rental & Lease Maintenance	297	251	921	968	1,982
27-270-67400	Repair/Maintenance-Equipment	9,985	2,882	6,000	1,770	5,000
27-270-67410	Repair/Maintenance-Facilities	687	635	5,000	3,168	4,000
27-270-67420	Repair/Maintenance-Vehicles	4,682	3,707	5,000	3,032	4,000
27-270-67470	Road Cut Fee Reimbursement	600		500	2,700	500
27-270-67500	Rock/Gravel/Salt/Cinders	4,183	3,426	5,000	2,773	5,000
27-270-67610	Safety Equipment	99	487	500	81	500
27-270-67620	Safety Supplies	739	63	300	44	300
27-270-67630	Seed And Straw	292	93	300		300
27-270-67700	Signs And Signals	1,138	545	2,500	789	2,500
27-270-67800	Snow Removal	352	2,433	1,500	82	1,500
27-270-67870	Special Events	116	50	150	50	150
27-270-67900	Stormwater Drainage Improvemt	1,778			440	
27-270-67950	Street Lighting	37,604	54,569	52,000	51,995	57,000



City of Cassville, Missouri  
2020 Operating and Capital Budget

27-270-67960	Street Right-Of-Way Maint.	15,960	9,447	10,500	14,238	13,000
27-270-68200	Telephone And Cell Phones	377	401	324	409	500
27-270-68500	Tools Non-Capital	1,153	114	1,200	604	1,000
27-270-68520	Equipment Non-Capital		65	1,000	65	1,000
27-270-68580	Transfers Out		19,514	59,927	59,909	59,927
27-270-68700	Travel And Training		252	500	386	500
27-270-68800	Uniforms	3,232	2,232	2,300	1,852	2,500
27-270-68900	Vehicle Fuel	1,952	3,761	3,700	5,083	5,500
27-270-69350	Workers Comp		123			
27-270-71000	Buildings And Improvements		16,771			
27-270-72000	Equipment	45,177		23,400	22,459	7,500
27-270-73000	Vehicles					40,000
27-270-74000	Infrastructure	289,689	233,710	425,161	111,312	469,126
27-270-80140	Ds - 2014 Ref Cop	17,903				
27-270-90770	Reserve For Asset Repair					
<i>TOTAL OPERATIONS APPROPRIATIONS</i>		466,551	363,878	628,653	298,354	727,059
<b>Totals for dept 270 - STREETS</b>		<b>606,075</b>	<b>526,046</b>	<b>797,933</b>	<b>433,010</b>	<b>872,216</b>



City of Cassville, Missouri  
2020 Operating and Capital Budget

<b>CAPITAL IMPROVEMENT FUND</b>	2017 ACTIVITY	2018 ACTIVITY	2019 AMENDED BUDGET	2019 ACTIVITY THRU 11/30/19	2020 BUDGET
<b>TOTAL REVENUE CAPITAL IMPROVEMENT FUND</b>	<b>478118</b>	<b>583013</b>	<b>926059</b>	<b>446417</b>	<b>479247</b>

<b>TOTAL APPROPRIATIONS CAPITAL IMPROVEMENT FUND</b>	<b>419510</b>	<b>579765</b>	<b>926059</b>	<b>700783</b>	<b>479247</b>
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Net of Revenues and Appropriations 0

Estimated Fund Balance 1/1/2020 230394

Budgeted reduction in Fund Balance 0

Estimated Fund Balance 12/31/2020 230,394



City of Cassville, Missouri  
2020 Operating and Capital Budget

CAPITAL IMPROVEMENT FUND		2017	2018	2019	2019	2020
REVENUES		ACTIVITY	ACTIVITY	AMENDED	ACTIVITY	BUDGET
Account Number	DESCRIPTION			BUDGET	THRU 11/30/19	
Dept 280 - CAPITAL IMPROVEMENT						
28-280-41110	Capital Improvement Sales Tax	478,118	478,158	469,569	446,417	479,247
28-280-43520	Records Archive Grant			6,000		
28-280-49400	Transfers In		104,855	450,490		
Totals for dept 280 - CAPITAL IMPROVEMENT		478,118	583,013	926,059	446,417	479,247



City of Cassville, Missouri  
2020 Operating and Capital Budget

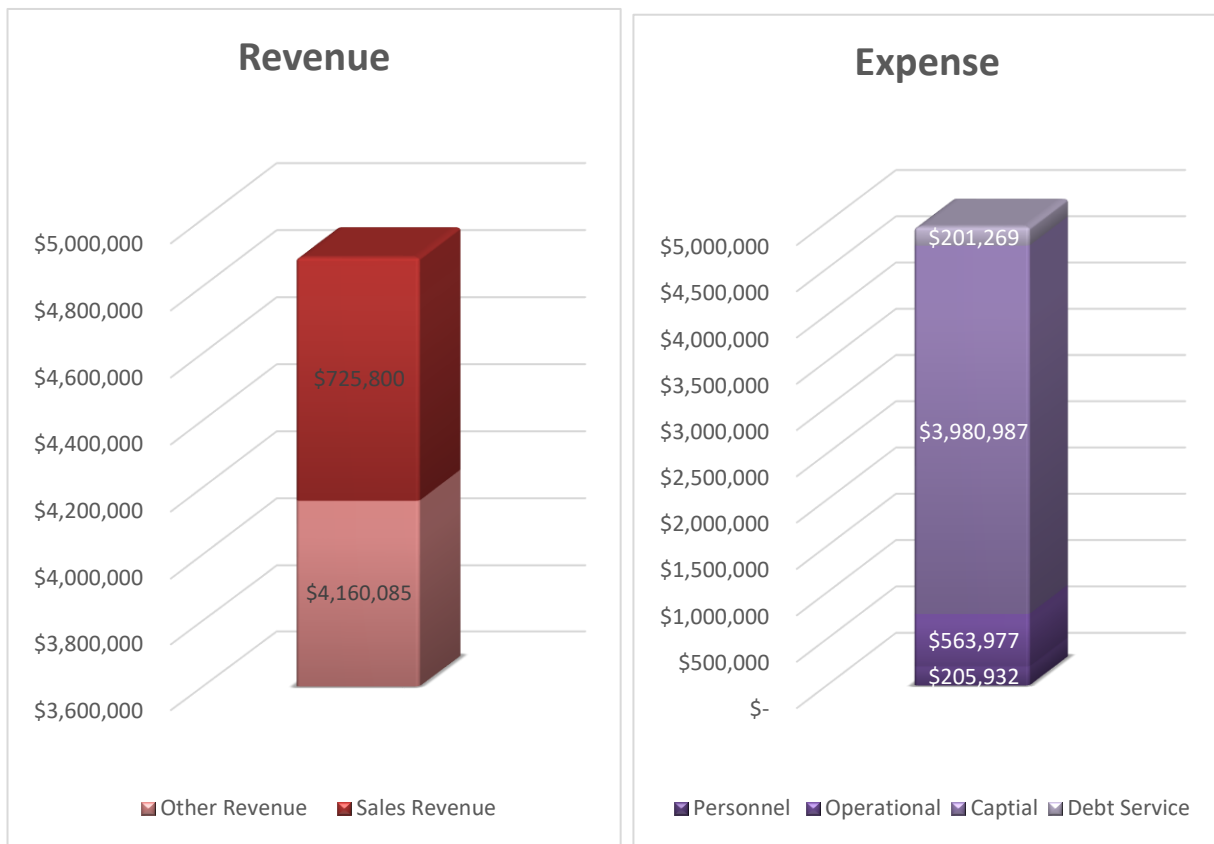
CAPITAL IMPROVEMENT FUND		2017	2018	2019	2019	2020
APPROPRIATIONS		ACTIVITY	ACTIVITY	AMENDED	ACTIVITY	BUDGET
Account Number	DESCRIPTION			BUDGET	THRU 11/30/19	
<b>Dept 280 - CAPITAL IMPROVEMENT</b>						
28-280-61210	Airport Grant	2,839	77,723			
28-280-61370	Contingency			4,981		20,216
28-280-68580	Transfers Out	283,762	313,456	311,588	259,657	309,512
28-280-70000	Land					
28-280-71000	Buildings And Improvements	14,341	6,849	3,000	4,246	
28-280-72000	Equipment	16,943	26,395	29,000	23,957	25,881
28-280-72500	Computers And Software	8,363	88,636	36,000	50,494	38,138
28-280-73000	Vehicles	93,262	66,706	72,000	63,144	70,000
28-280-74000	Infrastructure			469,490	299,285	15,500
Totals for dept 280 - CAPITAL IMPROVEMENT		419,510	579,765	926,059	700,783	479,247



City of Cassville, Missouri  
2020 Operating and Capital Budget  
Enterprise Fund Overview  
Water

Type	Revenue
Other Revenue	\$ 4,160,085
Sales Revenue	\$ 725,800
Transfers In	\$ 98,421
<b>TOTAL</b>	<b>\$ 4,984,306</b>
Budgeted Reduction in Fund balance	\$ -

Type	Expense
Personnel	\$ 205,932
Operational	\$ 563,977
Capital	\$ 3,980,987
Debt Service	\$ 201,269
Transfers out	32,140
<b>TOTAL</b>	<b>\$ 4,984,305</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, Missouri  
2020 Operating and Capital Budget

<b>WATER FUND</b>	2017 ACTIVITY	2018 ACTIVITY	2019 AMENDED BUDGET	2019 ACTIVITY THRU 11/30/19	2020 BUDGET
<b>TOTAL REVENUE WATER FUND</b>	<b>720185</b>	<b>967340</b>	<b>977655</b>	<b>852048</b>	<b>4984306</b>

<b>TOTAL APPROPRIATIONS WATER FUND</b>	<b>500052</b>	<b>695090</b>	<b>977655</b>	<b>873092</b>	<b>4984306</b>
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Net of Revenues and Appropriations 0

Estimated Fund Balance 1/1/2020 2474003

Budgeted reduction in Fund Balance 0

Estimated Fund Balance 12/31/2020 2,474,003



City of Cassville, Missouri  
2020 Operating and Capital Budget

<b>WATER FUND</b>		2017	2018	2019	2019	2020
<b>REVENUES</b>		ACTIVITY	ACTIVITY	AMENDED	ACTIVITY	BUDGET
Account Number	DESCRIPTION			BUDGET	THRU 11/30/19	
<b>Dept 717 - WATER SERVICE</b>						
77-717-44700	Water Services	668,477	722,169	710,000	702,154	740,000
77-717-44705	Primacy Fees	4,978	4,993	5,100	5,238	5,200
77-717-44710	Sales Tax Collections	10,627	12,417	12,000	11,280	12,500
77-717-44718	Bulk Water Purchase	253	284	500	20	100
77-717-44720	Return Check Fees	320	314	300	302	300
77-717-44790	Penalty - Delinquent Utilities	19,480	22,929	20,464	21,070	22,000
77-717-44795	Water Tap	2,431	5,206	2,500	5,553	2,500
77-717-45105	Restitution		40			
77-717-48100	Miscellaneous	163	1,901		256	
77-717-48200	Reimbursement - Insurance	298	76,820		1,970	
77-717-48400	Scrap Sales	395	2,986			
77-717-49200	Bond Proceeds					4,111,785
77-717-49400	Transfers In		98,375	98,421	98,330	98,421
77-717-49500	Sales Of Fixed Assets		3,700			
77-717-49750	Allowance For Bad Debt			-14,200		-14,200
77-717-49800	Utility Deposits	12,763	11,988	5,200	5,200	5,200
77-717-49801	Garden Meter Deposit		3,218	675	675	500
77-717-49999	Fund Balance Reduction			136,695		
<b>Totals for dept 717 - WATER SERVICE</b>		<b>720,185</b>	<b>967,340</b>	<b>977,655</b>	<b>852,048</b>	<b>4,984,306</b>



City of Cassville, Missouri  
2020 Operating and Capital Budget

<b>WATER FUND</b>		2017	2018	2019	2019	2020
<b>APPROPRIATIONS</b>		ACTIVITY	ACTIVITY	AMENDED	ACTIVITY	BUDGET
Account Number	DESCRIPTION			BUDGET	THRU 11/30/19	
<b>Dept 717 - WATER SERVICE</b>						
77-717-50000	Salaries	123,702	136,823	143,605	125,118	138,251
77-717-50050	Social Security	7,760	8,044	8,590	7,445	8,572
77-717-50060	Medicare	1,813	1,874	1,876	1,742	2,005
77-717-50080	Retirement	15,507	21,426	24,802	21,989	23,102
77-717-50100	Health Insurance	19,736	22,533	26,660	21,725	23,492
77-717-50120	Life Insurance	258	295	360	292	608
77-717-50160	Unemployment Insurance	399	555	287	235	257
77-717-50180	Workers Compensation	24,328	19,312	17,615	9,583	9,647
<b>TOTAL PERSONNEL APPROPRIATIONS</b>		<b>193,503</b>	<b>210,862</b>	<b>223,795</b>	<b>188,129</b>	<b>205,934</b>
77-717-60710	Bank Fees And Charges	44	28	50	28	50
77-717-61200	Chemicals	2,558	1,312	1,950	1,810	2,000
77-717-61370	Contingency			151		201,178
77-717-61380	Credit Card Fees	3,947	4,536	3,535	3,736	4,000
77-717-61550	Distribution Sys. Maintenance	21,655	31,021	32,500	7,350	25,000
77-717-62300	Electric	68,694	75,374	86,000	78,784	86,000
77-717-62530	Employee Drug Testing	145	60	100	40	
77-717-63000	Fee In Lieu Of Taxes	33,719	35,837	35,500	27,315	37,000
77-717-63400	Fixed Asset Management		20	20		
77-717-63700	Insurance	15,227	16,508	18,769	18,671	18,800
77-717-63950	Janitorial Supplies	246	459	400	375	450
77-717-64070	Legal Advertisements	152	151	100	40	100
77-717-64580	Meeting Expense	46			64	100
77-717-64600	Memberships/Dues	718	632	250	13	200
77-717-64700	Miscellaneous	639	643	500	259	500
77-717-64750	Miscellaneous Equipment	367	476	500	372	500
77-717-64800	Mowing	475	2,593	2,800	2,591	2,800
77-717-64850	Missouri One-Call	545	1,238	500	570	700
77-717-65100	Natural Gas	1,229	1,631	1,500	1,453	1,600
77-717-65800	Office Supplies	2,348	918	800	955	1,500
77-717-65900	Office Equipment	19		700	400	1,000
77-717-66010	Pension Expense	-53,621	29,221			
77-717-66050	Permits/Fees			150	230	250
77-717-66150	Postage	3,390	3,103	3,200	3,055	3,500
77-717-66300	Primacy Fees	4,637	5,067	4,998	5,397	5,500
77-717-66400	Professional Services	43				
77-717-66800	Publications	17				
77-717-67300	Rental & Lease Maintenance	70,486	70,676	72,141	69,393	72,498
77-717-67400	Repair/Maintenance-Equipment	7,978	1,532	3,000	2,641	3,200
77-717-67410	Repair/Maintenance-Facilities	2,212	3,450	20,000	17,914	20,000
77-717-67420	Repair/Maintenance-Vehicles	3,271	5,267	3,000	3,570	3,500



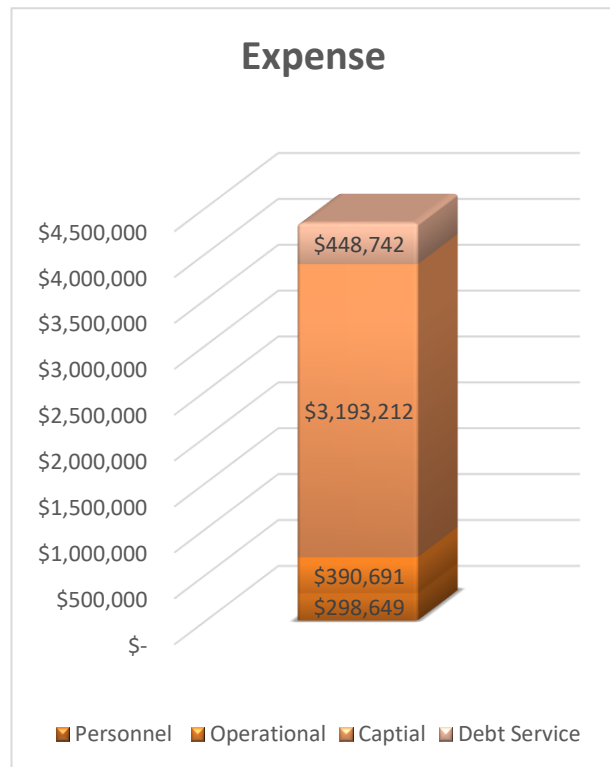
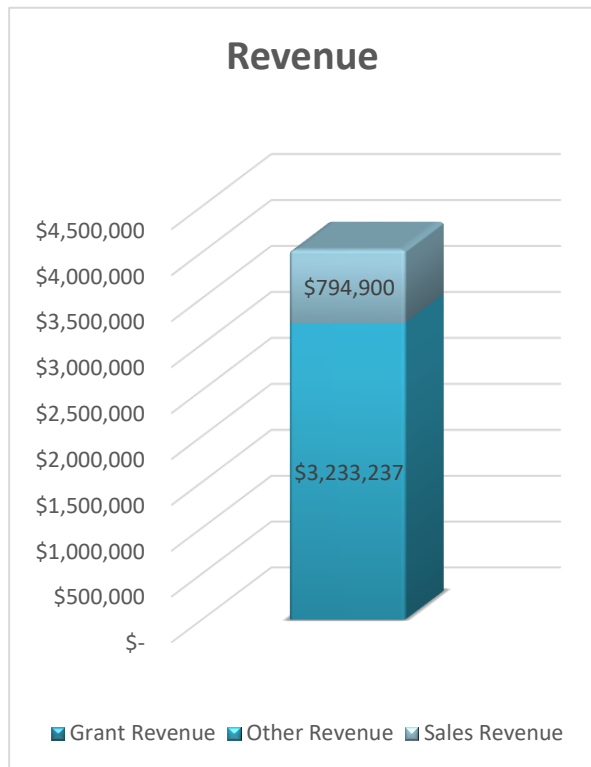
City of Cassville, Missouri  
2020 Operating and Capital Budget

77-717-67500	Rock/Gravel/Salt/Cinders	4,447	909	2,000	1,039	2,000
77-717-67550	Sales Tax Collections	11,860	12,453	13,500	12,941	13,500
77-717-67610	Safety Equipment	1,019	899	300	217	300
77-717-67620	Safety Supplies	912	76	300	371	300
77-717-67630	Seed And Straw	119	198	300	83	200
77-717-67870	Special Events	254	146	250		250
77-717-68200	Telephone And Cell Phones	1,286	1,833	1,788	2,111	2,500
77-717-68500	Tools Non-Capital	2,610	1,381	2,500	2,174	2,500
77-717-68520	Equipment Non-Capital		65	100	65	100
77-717-68580	Transfers Out			32,140	32,140	32,140
77-717-68700	Travel And Training	989	990	750	929	1,300
77-717-68800	Uniforms	3,379	2,408	2,500	2,272	2,500
77-717-68900	Vehicle Fuel	8,359	8,088	9,000	8,553	9,600
77-717-69200	Utility Deposit Refunds	4,428	4,409	1,437	1,494	3,000
77-717-69210	Garden Meter Deposit Refund		1,568	75	75	500
77-717-72000	Equipment			4,959	4,959	
77-717-72500	Computers And Software			3,038	3,038	1,750
77-717-74000	Infrastructure			151,039	160,738	3,979,237
77-717-80140	Ds - 2014 Ref Cop	-62,990	12,143	201,270	201,083	201,269
77-717-90770	Reserve For Asset Repair	7,990		33,500	3,655	33,500
<i>TOTAL OPERATIONS APPROPRIATIONS</i>		175,848	339,319	753,860	684,963	4,778,372
<b>Totals for dept 717 - WATER SERVICE</b>		<b>500,052</b>	<b>695,090</b>	<b>977,655</b>	<b>873,092</b>	<b>4,984,306</b>



City of Cassville, Missouri  
2020 Operating and Capital Budget  
Enterprise Fund Overview  
Sewer

Type	Revenue	Type	Expense
Grant Revenue	\$ -	Personnel	\$ 298,649
Other Revenue	\$ 3,233,237	Operational	\$ 390,691
Sales Revenue	\$ 794,900	Capital	\$ 3,193,212
Transfers In	\$ 382,056	Debt Service	\$ 448,742
		Transfers Out	78,898
<b>TOTAL</b>	<b>\$ 4,410,193</b>	<b>TOTAL</b>	<b>\$ 4,410,192</b>
Budgeted Reduction in Fund Balance	\$ -		



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, Missouri  
2020 Operating and Capital Budget

<b>SEWER FUND</b>		2017	2018	2019	2019	2020
<b>REVENUES</b>		ACTIVITY	ACTIVITY	AMENDED	ACTIVITY	BUDGET
Totals by Department				BUDGET	THRU 11/30/19	
Wastewater Treatment		1097372	1154608	1509276	1144676	4410193
Collections		-	-	-	-	-
<b>TOTAL REVENUE SEWER FUND</b>		<b>1097372</b>	<b>1154608</b>	<b>1509276</b>	<b>1144676</b>	<b>4410193</b>

<b>APPROPRIATIONS</b>		2017	2018	2019	2019	2020
Totals by Department						
Wastewater Treatment		712,021	722,335	1,045,496	976,733	1,081,258
Collections		248,398	209,822	463,779	339,688	3,328,935
<b>TOTAL APPROPRIATIONS SEWER FUND</b>		<b>960419</b>	<b>932157</b>	<b>1509275</b>	<b>1316421</b>	<b>4410193</b>

Net of Revenues and Appropriations 0

Estimated Fund Balance 1/1/2020 4758703

Budgeted reduction in Fund Balance 0

Estimated Fund Balance 12/31/2020 4,758,703



City of Cassville, Missouri  
2020 Operating and Capital Budget

SEWER FUND		2017	2018	2019	2019	2020
REVENUES		ACTIVITY	ACTIVITY	AMENDED	ACTIVITY	BUDGET
Account Number	DESCRIPTION			BUDGET	THRU 11/30/19	
<b>Dept 719 - SEWER TREATMENT</b>						
79-719-42700	Industrial Pretreatment Permit		1,500			
79-719-43000	Fema Disaster Grant	19,936	2,658			
79-719-44405	Sewer Tap		585	100	4,445	100
79-719-44790	Penalty - Delinquent Utilities	17,848	23,359	18,573	19,900	19,000
79-719-44800	Sewer Services	714,867	747,182	755,000	744,306	810,000
79-719-44805	Dnr - Sewer Connections	1,532	1,558	1,711	1,690	1,700
79-719-44810	Waste Processing	200				
79-719-46100	Interest And Dividends	3,421	10,112	3,000	10,680	10,500
79-719-48100	Miscellaneous	6,741	10,847		46	
79-719-48200	Reimbursement - Insurance	3,335				
79-719-48400	Scrap Sales	230			238	
79-719-49100	Special Assessments - S Forest	17,837	15,588	15,000	12,020	15,000
79-719-49200	Bond Proceeds					3,166,212
79-719-49400	Transfers In	283,762	313,456	384,132	332,201	382,056
79-719-49500	Sales Of Fixed Assets		1,000		1,500	
79-719-49700	Repair & Replacement - Wwtp	15,000	15,000	15,000	12,500	15,000
79-719-49751	Allowance For Bad Debt			-15,100		-15,100
79-719-49800	Utility Deposits	12,663	11,763	5,150	5,150	5,725
79-719-49999	Fund Balance Reduction			326,710		
<b>Totals for dept 719 - SEWER TREATMENT</b>		<b>1,097,372</b>	<b>1,154,608</b>	<b>1,509,276</b>	<b>1,144,676</b>	<b>4,410,193</b>



City of Cassville, Missouri  
2020 Operating and Capital Budget

SEWER FUND		2017	2018	2019	2019	2020
APPROPRIATIONS		ACTIVITY	ACTIVITY	AMENDED	ACTIVITY	BUDGET
Account Number	DESCRIPTION			BUDGET	THRU 11/30/19	
<b>Dept 719 - SEWER TREATMENT</b>						
79-719-50000	Salaries	94,663	111,169	102,710	110,876	124,671
79-719-50050	Social Security	5,893	6,725	6,368	6,609	7,730
79-719-50060	Medicare	1,378	1,573	1,489	1,545	1,808
79-719-50080	Retirement	12,886	18,811	18,077	19,480	20,834
79-719-50100	Health Insurance	11,618	17,081	17,189	18,197	20,163
79-719-50120	Life Insurance	160	195	230	218	522
79-719-50160	Unemployment Insurance	319	455	383	232	220
79-719-50180	Workers Compensation	6,464	11,369	12,876	12,454	10,541
<b>TOTAL PERSONNEL APPROPRIATIONS</b>		<b>133,381</b>	<b>167,378</b>	<b>159,322</b>	<b>169,611</b>	<b>186,489</b>
79-719-60250	Amortization/Depreciation	131,815	139,843			
79-719-61200	Chemicals	5,023	1,233	4,000	693	2,000
79-719-61220	Alum	17,493	18,204	18,500	19,483	20,000
79-719-61250	Collection System Roll-Off	1,876	2,079	3,000	2,441	3,000
79-719-61300	Collection System Maintenance	168		200	163	
79-719-61370	Contingency			1,337		35,752
79-719-61380	Credit Card Fees	3,947	4,536	3,956	3,736	4,500
79-719-61390	Cost Of Issuance Fees - Bonds	69,163	9,750			
79-719-61490	Fema Disaster Grant	19,936				
79-719-62300	Electric	92,198	92,558	100,000	81,681	95,000
79-719-62530	Employee Drug Testing	38	89	100		
79-719-63000	Fee In Lieu Of Taxes	36,200	36,930	37,750	28,277	40,500
79-719-63400	Fixed Asset Management		20			
79-719-63700	Insurance	21,739	19,687	24,819	23,052	25,000
79-719-63950	Janitorial Supplies	1,474	1,466	1,200	1,328	1,350
79-719-64050	Legal Fees	970				
79-719-64070	Legal Advertisements	554	166	200	43	100
79-719-64200	Lab Tests And Supplies	5,921	8,836	9,000	9,430	9,500
79-719-64580	Meeting Expense	46			72	100
79-719-64600	Memberships/Dues	590	460	100	38	100
79-719-64700	Miscellaneous	1,105	329	750	62	500
79-719-64750	Miscellaneous Equipment	505	88	500	295	500
79-719-64800	Mowing	4,390	3,207	3,400	3,208	3,400
79-719-64850	Missouri One-Call	460	433	400	298	
79-719-65800	Office Supplies	1,709	734	1,000	1,106	1,500
79-719-65900	Office Equipment	616	180	300	200	
79-719-66010	Pension Expense	-43,797	11,099			
79-719-66150	Postage	3,438	3,118	3,500	3,241	3,500
79-719-66400	Professional Services	2,643	959	500		200
79-719-66550	Propane	1,546	1,513	2,000	1,419	2,000
79-719-67300	Rental & Lease Maintenance	16,607	14,233	13,102	10,533	13,461



City of Cassville, Missouri  
2020 Operating and Capital Budget

79-719-67400	Repair/Maintenance-Equipment	13,458	9,010	11,000	13,825	13,500
79-719-67410	Repair/Maintenance-Facilities	7,727	5,289	7,000	2,955	7,500
79-719-67420	Repair/Maintenance-Vehicles	700	1,609	7,000	4,160	6,500
79-719-67430	Repair/Replacement-Restricted	15,000	15,000	15,000	12,500	15,000
79-719-67500	Rock/Gravel/Salt/Cinders	1,816	202	1,000	235	500
79-719-67600	Sales Tax Reports	79				
79-719-67610	Safety Equipment	1,296	829	1,000	928	1,000
79-719-67620	Safety Supplies	1,167	665	1,000	600	750
79-719-67660	Sewer Connection Fee	1,549	1,739	1,677	1,354	1,500
79-719-67870	Special Events	331	102	150	125	150
79-719-68200	Telephone And Cell Phones	1,039	1,435	2,316	1,453	2,316
79-719-68500	Tools Non-Capital	1,266	575	1,500	299	1,000
79-719-68560	Sludge Hauling	480		700	805	1,200
79-719-68580	Transfers Out		78,861	78,898	78,825	78,898
79-719-68700	Travel And Training	1,063	767	1,000	1,433	2,500
79-719-68800	Uniforms	2,805	2,093	2,000	1,553	2,000
79-719-68900	Vehicle Fuel	4,662	4,304	5,000	3,339	5,000
79-719-69200	Utility Deposit Refunds	4,397	4,334	1,437	1,494	2,000
79-719-69350	Workers Comp		119			
79-719-71500	Plant			5,620	5,620	
79-719-72000	Equipment			17,880	16,681	5,000
79-719-74000	Infrastructure			6,000	5,860	
79-719-80010	Ds - 2010 Southern Hills	-16,636	265	300	265	
79-719-80020	Ds - 2002 Bond Issue	24,948	21,457	197,749	192,481	198,020
79-719-80050	Ds - 2005 Bond Issue	7,852	5,492	53,600	53,892	51,200
79-719-80060	Ds - 2006 Sherwood Forest	4,608	4,384	22,145	22,113	21,033
79-719-80140	Ds - 2014 Ref Cop	61,890				
79-719-80170	Ds - 2017 Ref Slstx Revbonds	11,280	12,419	60,564	60,557	60,292
79-719-80180	2018 Capital Lease		5,084	91,828	91,828	91,828
79-719-80182	2018 Sewer Rev Bond		7,173	25,446	25,445	26,369
79-719-90770	Reserve For Asset Repair	27,490		37,750	15,698	37,750
<b>TOTAL OPERATIONS APPROPRIATIONS</b>		<b>578,640</b>	<b>554,957</b>	<b>886,174</b>	<b>807,122</b>	<b>894,769</b>
<b>Totals for dept 719 - SEWER TREATMENT</b>		<b>712,021</b>	<b>722,335</b>	<b>1,045,496</b>	<b>976,733</b>	<b>1,081,258</b>

**Dept 729 - SEWER COLLECTIONS**

79-729-50000	Salaries	111,235	86,154	85,991	72,874	79,250
79-729-50050	Social Security	6,590	5,344	5,331	4,429	4,913
79-729-50060	Medicare	1,552	1,237	1,247	1,036	1,149
79-729-50080	Retirement	16,316	14,895	15,134	12,807	13,239
79-729-50100	Health Insurance	15,700	14,230	14,871	11,968	13,128
79-729-50120	Life Insurance	216	181	199	164	340
79-729-50160	Unemployment Insurance	319	384	159	140	141
<b>TOTAL PERSONNEL APPROPRIATIONS</b>		<b>151,928</b>	<b>122,425</b>	<b>122,932</b>	<b>103,418</b>	<b>112,160</b>
79-729-61200	Chemicals	314	1,000	750	647	750
79-729-61300	Collection System Maintenance	10,470	5,755	4,500	8,759	4,500



City of Cassville, Missouri  
2020 Operating and Capital Budget

79-729-62530	Employee Drug Testing	114	40	100		100
79-729-63700	Insurance	5,773	8,212	5,755	5,304	5,800
79-729-64070	Legal Advertisements		32			
79-729-64600	Memberships/Dues		21	100		50
79-729-64700	Miscellaneous	115		250	39	50
79-729-64850	Missouri One-Call	73		100	54	600
79-729-65800	Office Supplies	21	91	75	26	75
79-729-66050	Permits/Fees			50	46	75
79-729-67300	Rental & Lease Maintenance			3,025	3,000	3,025
79-729-67400	Repair/Maintenance-Equipment	3,116	5,721	4,000	639	4,000
79-729-67410	Repair/Maintenance-Facilities	189		200	126	200
79-729-67420	Repair/Maintenance-Vehicles	692	1,116	1,500	1,045	1,500
79-729-67500	Rock/Gravel/Salt/Cinders	1,359		200		100
79-729-67610	Safety Equipment	85	152	1,500	1,334	1,500
79-729-67620	Safety Supplies	94	57	100	113	100
79-729-68200	Telephone And Cell Phones	1,076	1,064	888	1,067	888
79-729-68500	Tools Non-Capital	357	617	500	61	500
79-729-68700	Travel And Training			300	565	750
79-729-68800	Uniforms	2,874	1,451	1,500	1,282	1,500
79-729-68900	Vehicle Fuel	3,036	1,853	2,500	1,869	2,500
79-729-69350	Workers Comp		1,309			
79-729-72000	Equipment			4,000	3,908	2,000
79-729-74000	Infrastructure			308,954	206,386	3,186,212
<i>TOTAL OPERATIONS APPROPRIATIONS</i>		1,761,419	1,699,395	3,130,114	2,806,602	6,003,528
<b>Totals for dept 729 - SEWER COLLECTIONS</b>		<b>248,398</b>	<b>209,822</b>	<b>463,779</b>	<b>339,688</b>	<b>3,328,935</b>
<b>Totals for Sewer Fund</b>		<b>960,419</b>	<b>932,157</b>	<b>1,509,275</b>	<b>1,316,421</b>	<b>4,410,193</b>



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
Sewer Fund	Sewer Treatment Department	382,056	Debt Service
Streets	Streets	25,000	stormwater portion of 7th st bridge
Streets	Streets	151,000	street repaving projects
<b>Total Transfers In</b>		<b>\$ 656,477</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	Administration	151,000	street repaving
Water	Water	32,140	Debt Service
Sewer Fund	Sewer Treatment Department	78,898	Debt Service
Special Revenue	Capital Improvement	\$ 309,512	Debt Service
Special Revenue	Storm water	25,000.00	stormwater portion of 7th st bridge
<b>Total Transfers Out</b>		<b>\$ 656,477</b>	

\$ -

Estimated capital improvement sales tax collections: \$ 479,247

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

2002B State Environmental Revenue Bonds	\$ 198,020
2005 Sales Tax Capital Improvement Bonds	51,200
2017 Refinancing Sales Tax Rev Bonds	60,292
Subtotal	<b>\$ 309,512</b>

2014 COP refunding bond  
annual debt service

Streets	\$ 19,523
Water	102,849
Sewer	78,898
subtotal	<b>\$ 201,269</b>

2017 Lease purchase

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