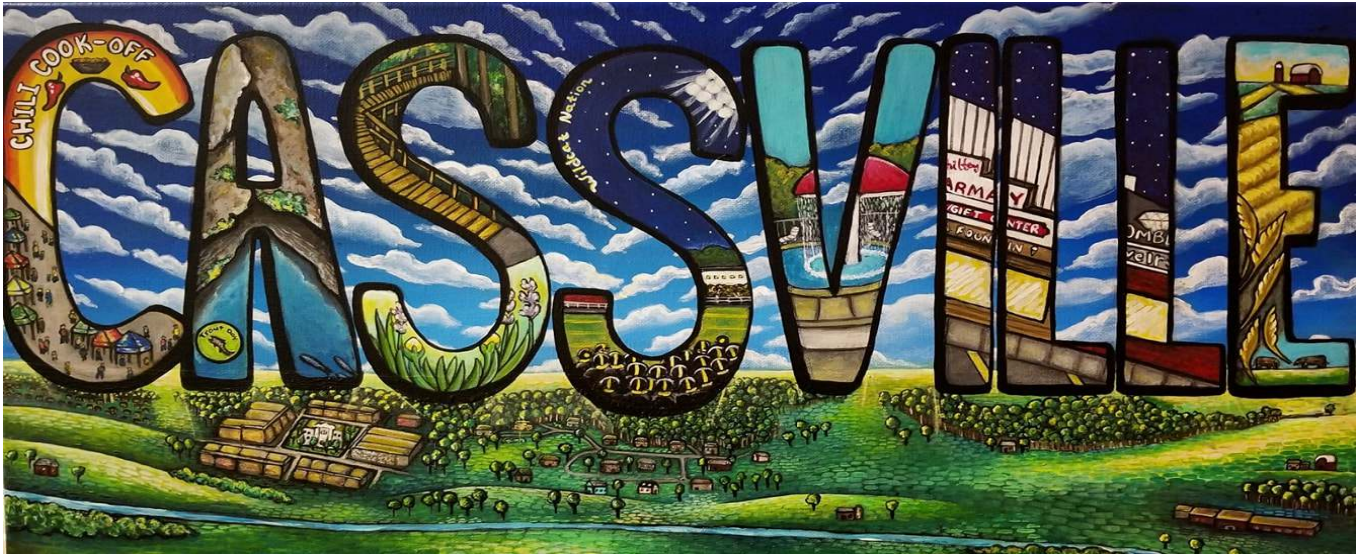


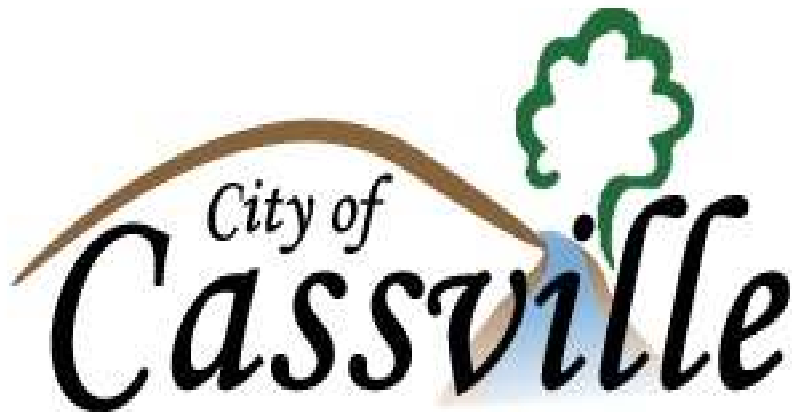
# City of Cassville 2023 Operating and Capital Budget



Artist: Sophia Baugher

**Come Live, Work and Play in**

**America's Real Hometown!**



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## **Elected Officials**

**Mayor**

**Bill Shiveley**

**Aldermen**

**Jon Horner, North Ward**

**Mike Phillips, North Ward**

**Mike Vining, South Ward**

**Taylor Weaver, South Ward**

## **City Staff**

**City Administrator**

**Steve Walensky**

**Management Team**

**Cherry Bailey, City Clerk**

**David Brock, Director of Public Works**

**Dana Kammerlohr, Police Chief**

**Isaac Petersen, Director of Finance**

## MISSOURI



**8 miles from Roaring River State Park**

**20—30 miles from Table Rock Lake**

**30 miles from Eureka Springs, AR**

**40 miles from Bentonville/Rogers/  
Springdale AR area**

**50 miles from Branson, MO**

**60 miles from Springfield, MO**

**60 miles from Joplin, MO**

**Live, Work Play**





# City of Cassville

## At a Glance

Date of Incorporation: July 7, 1891

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

Land Area: 3.22 square miles

2021 Budget: \$11,200,000



### Demographics

Population: 3,206

Median Age: 37

Median Household Income: \$32,000

Average Household Size: 2.7

### 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



### Major Employers

Regal Rexnord

Cassville R-IV School District

Mercy Health Center

Walmart

Arning Canopy Systems

WinTech

Barry Electric Cooperative

# Introduction and Overview

## In this section:

- **Vision, Mission and Core Values**
- **Goals and Strategies**
- **Budget Message**
- **Financial Policies**
- **Organizational chart**
- **Position Counts**
- **Budget Process**
- **Basis of Budgeting**



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

# Budget

## City of Cassville Vision and Mission

### VISION:

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

### MISSION:

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

### CORE VALUES:

- Customer Service: We help those we serve achieve great performance in their lives
- Excellence and Learning: We strive to do our best in everything that we do, while embracing learning, development and improvement
- Togetherness: We believe we are better together
- 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



"The way a team plays as a whole determines its success. You may have the greatest bunch of individual stars in the world, but if they don't play together, the club won't be worth a dime." – Babe Ruth

# City of Cassville Long Term Goals and Strategies

## OUR GOALS:

1. To build 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
- 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:

- Implement our 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:

- 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 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 a budget message for the year 2023. I hope that you and the community agree that this 2023 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 Finance Officer Isaac Petersen. He has put many hours into this budget and I truly appreciate and am grateful for his 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 2023 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 \$11,427,815 in Revenues compared to \$5,920,120 in 2022.  
Where is the changes coming from?

DECREASES: Decrease in Sales Tax Revenue: Actual Sales Tax Revenue received in 2022 was \$2,832,061. Actual receipts YTD this year are 7.4% greater than 2021. The pandemic has driven a significant amount of local shopping and Roaring River has attracted record tourists. However, we are budgeting based on an assumption that the "Covid Effect" diminishes in 2023. Our proposed sales tax revenue budget is based on a figure that is 10% lower than 2022. This year we are proposing \$2,568,537.

Additionally, we are planning fund balance reduction in several funds.

The General Fund will be reduced by \$60,000 with plans for neighborhood beautification. The Economic Development fund will be reduced by \$67,000 to retain Element 79 and support TroutFest. The Parks department fund balance will draw down \$160,000 to purchase land for a pedestrian bridge to the park and to support a new public works facility.

### What's new in Debt Service?

One lease purchase was paid off in 2021.

2018 Lease Purchase (payment amount of \$91,828). This payment is made the Sewer department. First debt service payment was made on the 2020 Lease Purchase (payment amount of \$108,967) which covers investments in Parks and acquiring a Sludge Truck for the Sewer department.

**What do we owe in 2023?**

Total debt service due in 2023 (principal and interest): \$519,133. This includes the final payment on the 2002B Series bond of \$199,685.

**Our Capital Highlights:**

General Fund Highlights: Police Vehicle, Police Equipment: Interview Room Camera System upgrade and Tablets.

Parks and Storm water Fund Highlights: Begin work on pickle ball courts going from two to four.

Streets Fund Highlights: Building a pedestrian bridge, Street paving.

Water Fund Highlights: Water infrastructure project.

Sewer Fund Highlights: Sewer infrastructure project.

Public Works: Erecting a new facility for staff and equipment.

The American Rescue Plan Act awarded the City of Cassville \$660,000. The award will be used for Water & Sewer Infrastructure. David Brock, Public Works Director, developed a three-year plan to utilize ARPA monies for the Water & Sewer portion of the project. Additionally, Parks, Transportation, Water and General Fund will each contribute to build a facility to better serve the community for decades to come.

The 2023 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 changed over the last 3 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 2023.

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

## FUND DESCRIPTIONS

The City's annual budget is organized by fund. A fund is defined as an independent fiscal and accounting entity with a self-balancing set of accounts and resources which are dedicated for a specific purpose. The revenue and expenditure accounts for each fund are listed within each budget sections. The funds and departments within the funds are organized in the following order General Fund, Special Revenue Funds, and Enterprise Funds.

### Budgeted Funds include:

- **General Fund** – The general fund is the general operation fund of the City. It is used to account for all financial resources except those required to be accounted for in another fund.
- **Special Revenue Funds** – Special revenue funds are used to account for the proceeds of specific revenue sources (other than major capital projects) that are legally restricted to expenditures for specified purposes. The City has the following special revenue funds:
  - **Economic Development Fund** – For revenues and expenses for economic development.
  - **Parks & Stormwater Fund** – For revenues and expenses for recreation and storm water management.
  - **Streets & Transportation Fund** – For transportation sales tax revenues and grants to be used for the construction, maintenance and repair of streets, roads and bridges.
  - **Capital Improvement Fund** – For revenues and expenses for specific debt service and capital expenses.
- **Enterprise Funds** –Enterprise funds are used to account for operations that are financed and operated in a manner similar to private business enterprises where the intent of the governing body is that the costs (expenses, not including depreciation) of providing services to the general public on a continuing bases be financed or recovered primarily through user charges. The City prepares budgets for the following two enterprise funds:
  - **Water Fund** – Used to account for revenues and expenses for water services
  - **Wastewater Fund** – Use to account for revenues and expenses for solid waste.

# Financial Policies

The highest objective of the Finance Department of the City of Cassville is to maintain fiscal responsibility for taxpayer dollars. 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, 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***

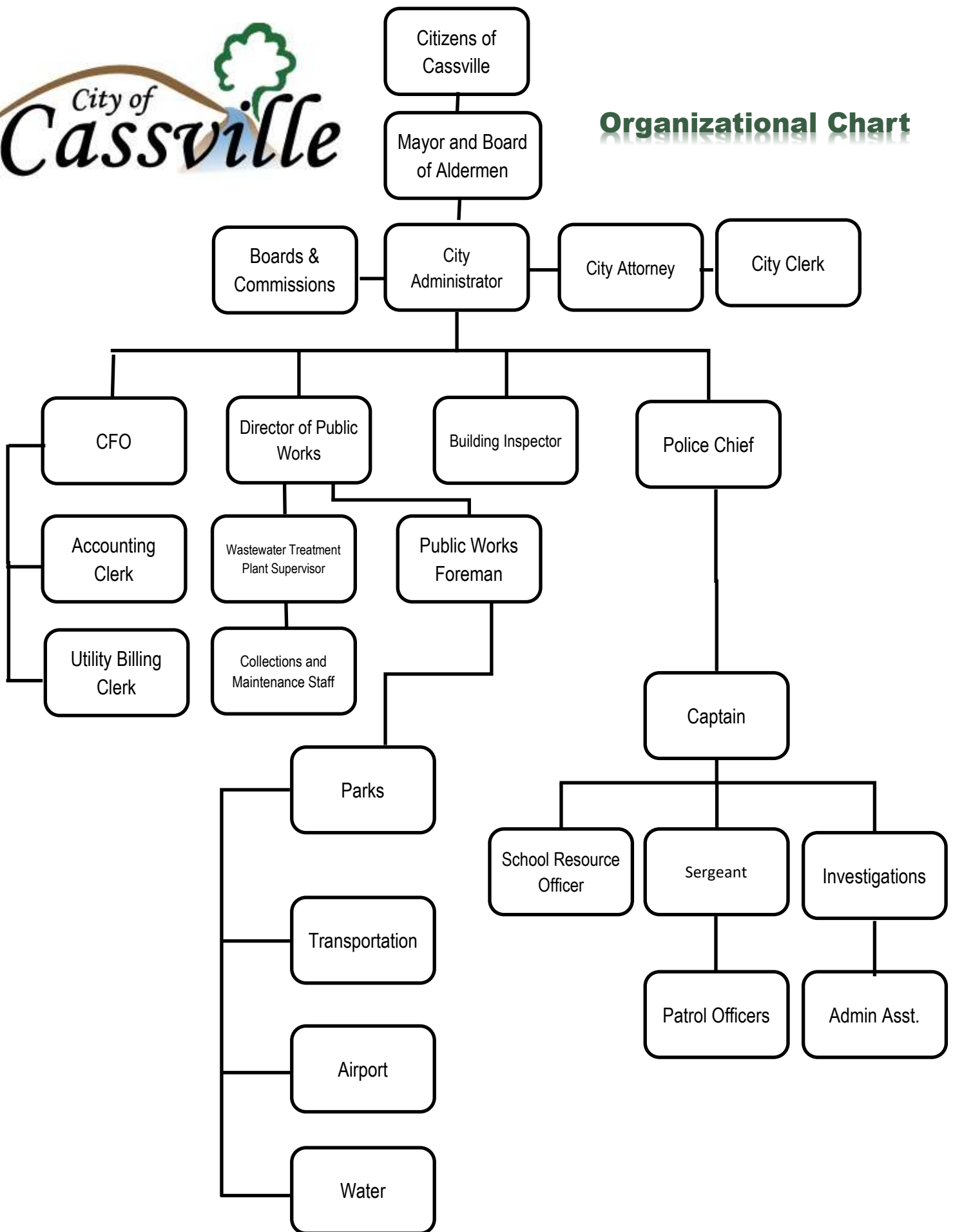
It is the policy of the City of Cassville to comply with all arbitrage requirements, bond covenants, and federal and state laws governing municipal debt, and it is the responsibility of the Finance Department to make sure there are practices in place that monitor compliance on a regular basis.

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





## Organizational Chart



## Full-Time Position Counts

### Full Time Equivalents

	Prior Year	Current Year	Budget Year
Position	2021	2022	2023
City Administrator	1	1	1
CFO	1	1	1
Director of Public Works	1	1	1
Chief of Police	1	1	1
Admin Staff	3	3	3
Police Department	13	12	12
Public Works	13	13	13
<b>TOTALS</b>	<b>34</b>	<b>33</b>	<b>33</b>



## **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 2023 Budget is as follows:

July 15, 2022 – 6 months' actual revenues and expenditures are reviewed and any budget adjustments to the 2022 budget needed are made

September 20, 2022 - 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 3, 2022 – Worksheets returned to Finance Department. The 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 10, 2022 – Budget draft provided to department heads for final review

October 11, 2022 – Budget work session with Council. Council will review the budget with staff and make any changes they deem necessary.

October 11, 2022 – Public Hearing to set water and sewer rates for 2023.

November 8, 2022 – Final Budget presented to Board of Aldermen for adoption.

December 28, 2022 – 2022 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.

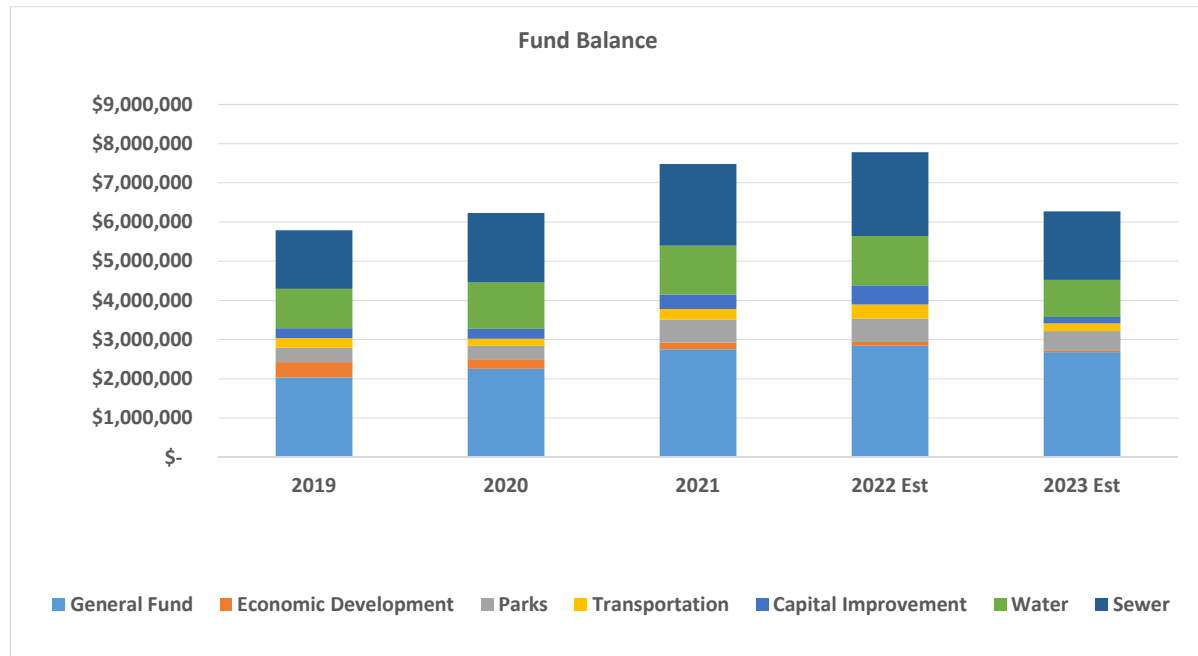
*Compensated Absences* – adjusted annually using the accrual method, not budgeted but absorbed by turnover and usage.

*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.



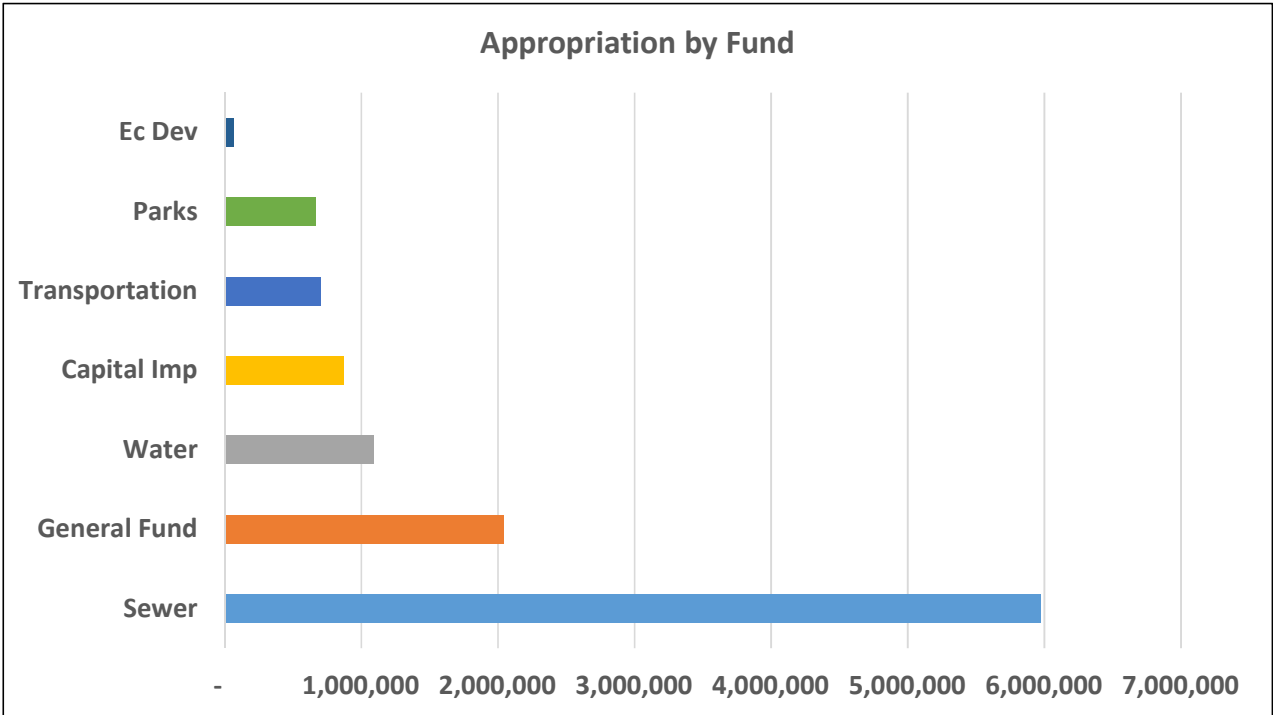
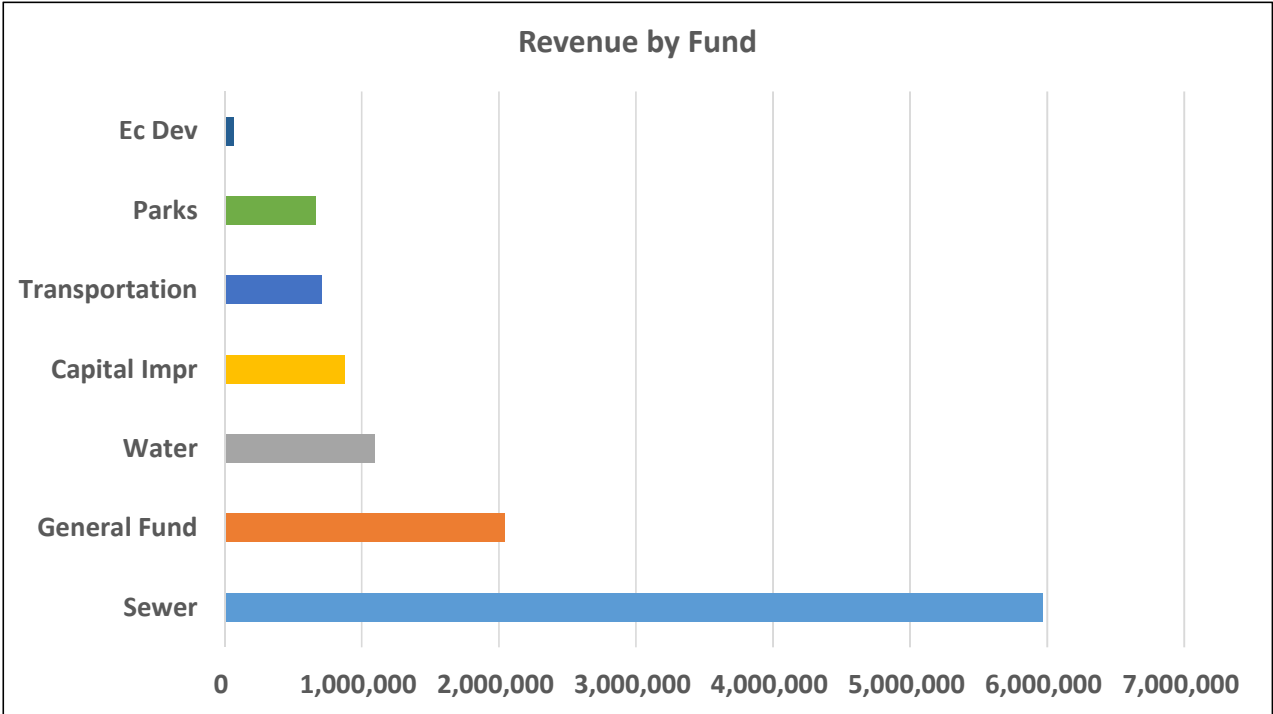
**CITY OF CASSVILLE  
OPERATING AND CAPITAL BUDGET  
SUMMARY**

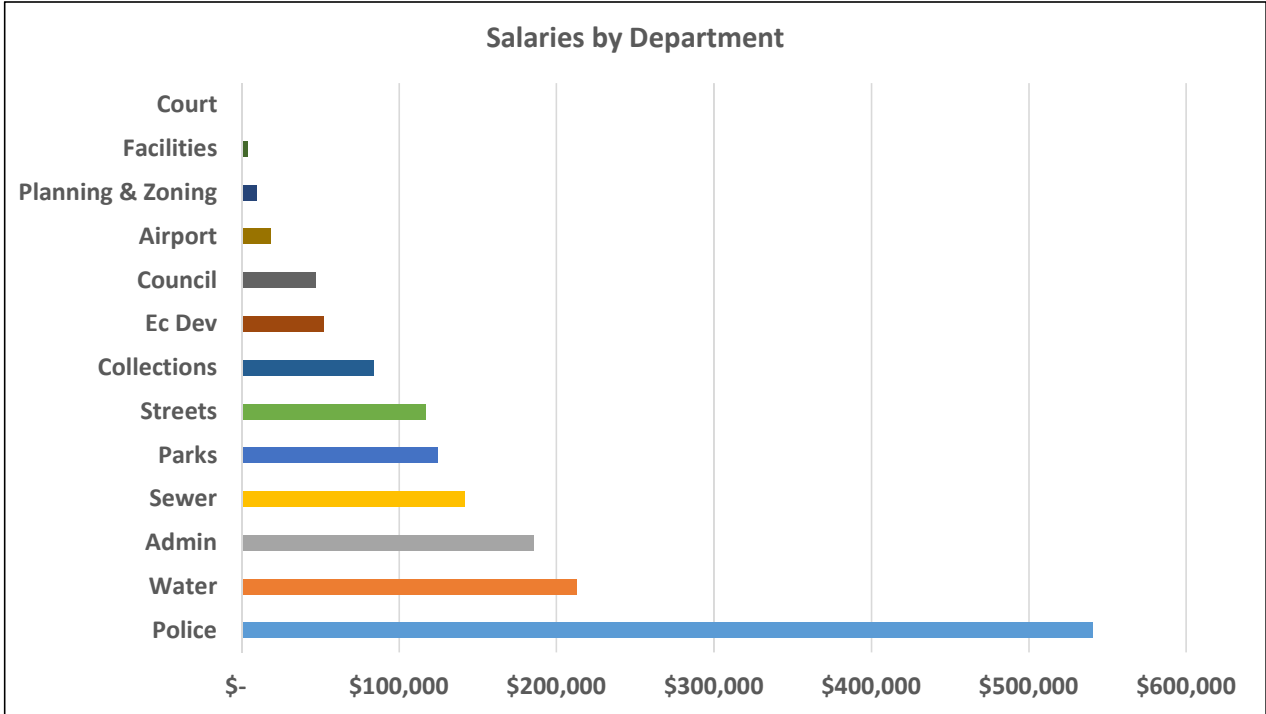
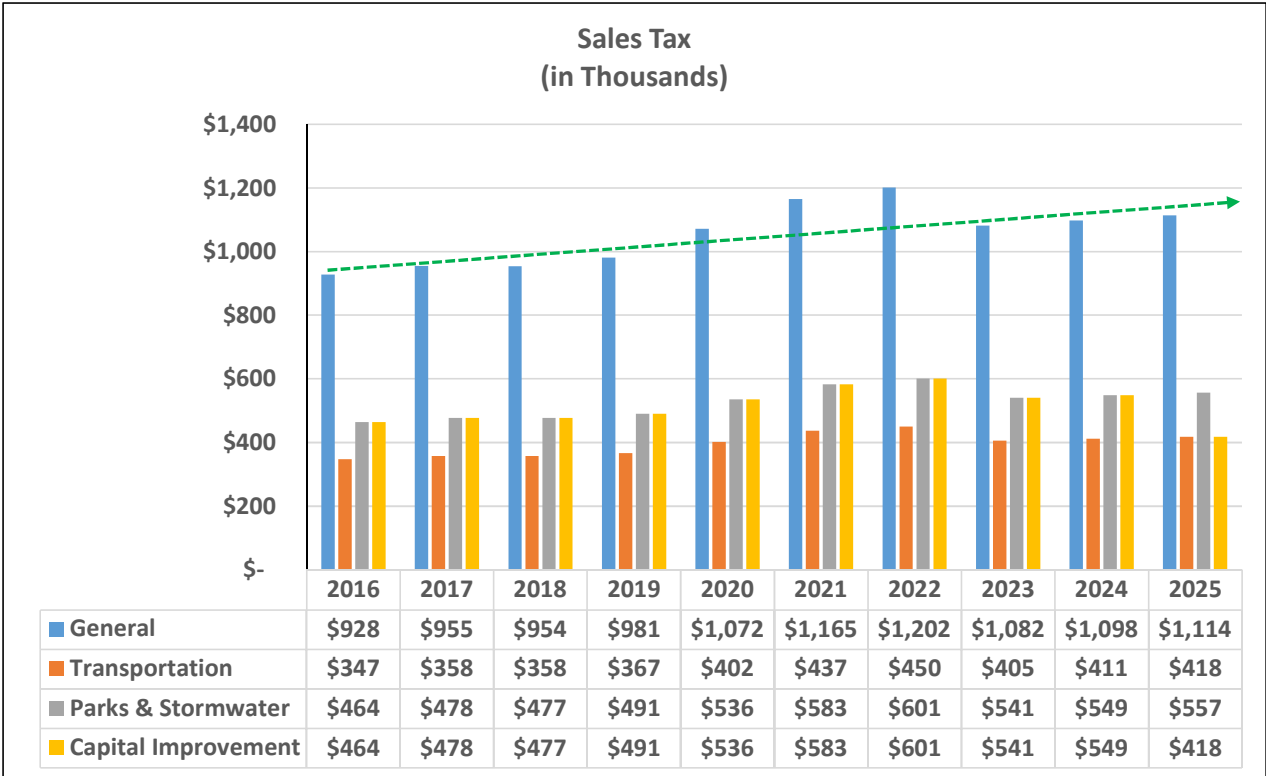
<b>GENERAL FUND</b>																	
	Estimated Fund Balance 1/1/2023	Grant Revenue	Tax Revenue	Sales Revenue	Other Revenue	Transfers In	D.S. Reserve	Total Revenue	Payroll Expense	Operating Expense	Capital Expense	Debt Service	Transfers Out	Total Expense	2020 Revenue over Expenses	Reduction in Unrestricted Fund Balance	Estimated Fund Balance 12/31/2023
Administration		\$ 6,050	\$ 1,081,568	\$ 241,000	\$ 270,046	\$ -	\$ -	\$ 1,598,664	\$ 252,900	\$ 309,513	\$ -	\$ -	\$ 165,000	\$ 727,413	\$ 871,251	\$ 165,000	
Police Department		16,000	-	-	133,851	-	-	\$ 149,851	745,442	287,234	-	-	-	\$ 1,032,676	(882,825)	-	
Municipal Court		-	-	-	-	-	-	\$ -	-	6,500	-	-	-	\$ 6,500	(6,500)	-	
City Council		-	-	-	-	-	-	\$ -	54,228	6,500	-	-	-	\$ 60,728	(60,728)	-	
Public Facilities		-	-	-	-	-	-	\$ -	4,493	42,745	-	-	-	\$ 47,238	(47,238)	-	
Planning & Zoning		-	-	-	4,200	-	-	\$ 4,200	12,961	2,964	-	-	-	\$ 15,924	(11,724)	-	
Municipal Airport		-	-	-	125,000	-	-	\$ 125,000	23,968	127,250	-	-	-	\$ 151,218	(26,218)	-	
<b>TOTAL</b>	<b>\$ 2,744,378</b>	<b>\$ 22,050</b>	<b>\$ 1,081,568</b>	<b>\$ 241,000</b>	<b>\$ 533,097</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,877,715</b>	<b>\$ 1,093,993</b>	<b>\$ 782,705</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 165,000</b>	<b>\$ 2,041,698</b>	<b>\$ (163,982)</b>	<b>\$ 165,000</b>	<b>\$ 2,415,395</b>
<b>SPECIAL REVENUE FUNDS</b>																	
	Estimated Fund Balance 1/1/2023	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 12/31/2023
Economic Development		\$ -	\$ -	\$ -	\$ -	\$ 26,382	\$ -	\$ 26,382	\$ -	\$ 67,000	\$ -	\$ -	\$ -	\$ 67,000	\$ (40,618)	\$ 67,000	
Parks & Stormwater		-	540,761	-	-	26,382	-	\$ 567,143	168,273	483,870	-	-	-	\$ 652,143	(85,000)	85,000	
Transportation		-	405,415	1,000	140,000	-	-	\$ 546,415	167,396	538,558	-	-	-	\$ 705,955	(159,539)	159,539	
Capital Improvement		-	540,793	-	-	-	-	\$ 540,793	-	-	614,558	-	259,976	\$ 874,534	(333,741)	333,741	
<b>TOTAL</b>	<b>\$ 1,400,112</b>	<b>\$ -</b>	<b>\$ 1,486,969</b>	<b>\$ 1,000</b>	<b>\$ 140,000</b>	<b>\$ 52,765</b>	<b>\$ -</b>	<b>\$ 1,680,734</b>	<b>\$ 335,670</b>	<b>\$ 1,089,428</b>	<b>\$ 614,558</b>	<b>\$ -</b>	<b>\$ 259,976</b>	<b>\$ 2,299,633</b>	<b>\$ (618,898)</b>	<b>\$ 645,280</b>	<b>\$ 135,933</b>
<b>ENTERPRISE FUNDS</b>																	
	Estimated Fund Balance 1/1/2023	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 12/31/2023
Water		\$ -	\$ -	\$ 730,000	\$ 57,315	\$ -	\$ -	\$ 787,315	\$ 310,181	\$ 633,996	\$ -	\$ -	\$ 150,000	\$ 1,094,177	\$ (306,861)	\$ 306,862	
Sewer		-	-	880,000	4,768,941	259,976	-	\$ 5,908,917	334,704	345,787	4,853,815	412,861	26,382	\$ 5,973,549	(64,632)	64,633	
<b>TOTAL</b>	<b>\$ 3,333,772</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,610,000</b>	<b>\$ 4,826,256</b>	<b>\$ 259,976</b>	<b>\$ -</b>	<b>\$ 6,696,232</b>	<b>\$ 644,885</b>	<b>\$ 979,783</b>	<b>\$ 4,853,815</b>	<b>\$ 412,861</b>	<b>\$ 176,382</b>	<b>\$ 7,067,726</b>	<b>\$ (371,493)</b>	<b>\$ 371,495</b>	<b>\$ 2,590,783</b>
<b>GRAND TOTAL</b>	<b>\$ 7,478,262</b>	<b>\$ 22,050</b>	<b>\$ 2,568,537</b>	<b>\$ 1,852,000</b>	<b>\$ 5,499,352</b>	<b>\$ 312,740</b>	<b>\$ -</b>	<b>\$ 10,254,680</b>	<b>\$ 2,074,548</b>	<b>\$ 2,851,916</b>	<b>\$ 5,468,373</b>	<b>\$ 412,861</b>	<b>\$ 601,358</b>	<b>\$ 11,409,058</b>	<b>\$ (1,154,373)</b>	<b>\$ 1,181,775</b>	<b>\$ 5,142,110</b>



Fund Balance		Year Ending				
#	Fund	2019	2020	2021	2022 Est	2023 Est
10	General Fund	\$ 2,030,000	\$ 2,250,000	\$ 2,744,378	\$ 2,837,378	\$ 2,672,378
21	Economic Development	\$ 391,500	\$ 248,000	\$ 175,934	\$ 101,996	\$ 34,996
26	Parks	\$ 367,000	\$ 337,000	\$ 589,776	\$ 589,776	\$ 504,776
27	Transportation	\$ 245,000	\$ 180,000	\$ 266,763	\$ 360,763	\$ 201,224
28	Capital Improvement	\$ 254,000	\$ 254,000	\$ 367,639	\$ 490,639	\$ 156,898
77	Water	\$ 1,005,000	\$ 1,183,000	\$ 1,250,260	\$ 1,257,660	\$ 950,798
79	Sewer	\$ 1,495,000	\$ 1,778,000	\$ 2,083,512	\$ 2,137,512	\$ 1,750,379
<b>Total</b>		<b>\$ 5,787,500</b>	<b>\$ 6,230,000</b>	<b>\$ 7,478,262</b>	<b>\$ 7,775,724</b>	<b>\$ 6,271,449</b>

Over the past several years the City has run a surplus in most funds. In particular, with the COVID pandemic the City conservatively forecasted revenues and is running ahead of budget. However, the City is forecasting that impact will decline in 2023.



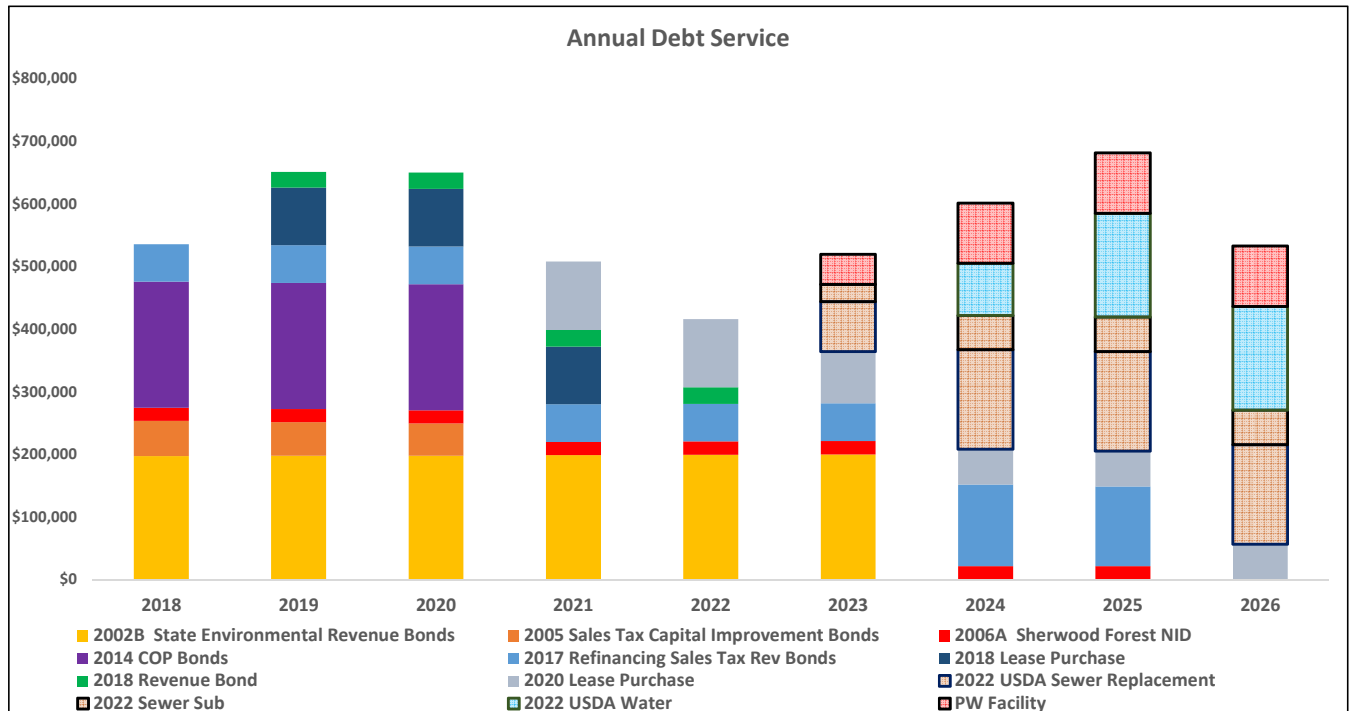


**Capital Improvement Fund**

<b>Police Department</b>	<b>Account #</b>	
Vehicle - PPV SUV Equipped	28-280-73000	\$ 50,000
Interview Room Equipment	28-280-72000	\$ 7,135
Computers - Tablets	28-280-72000	\$ 12,257
		<u>\$ 69,392</u>
<b>Public Facilities</b>		
City Hall -- Council Chamber	28-280-71000	\$ 10,000
City Hall -- HVAC	28-280-71000	\$ 15,000
		<u>\$ 25,000</u>
<b>Community Development</b>		
CS Bank Sewer Extension	28-280-70000	\$ 170,000
Nuisance Property Clean Up	28-280-74000	\$ 200,000
		<u>\$ 370,000</u>
<b>Airport</b>		
Runway Resurfacing	28-280-74000	\$ 16,666
		<u>\$ 16,666</u>
<b>Parks</b>		
Pickle Ball	28-280-74000	\$ 117,000
Resurface + 2 New Courts		<u>\$ 117,000</u>
<b>Streets</b>		
Pedestrian Bridge	28-280-74000	\$ 16,500
		<u>\$ 16,500</u>
<b>Total Requests from Capital Improvement Fund</b>		<u>\$ 614,558</u>

**Departmental Capital Expense**

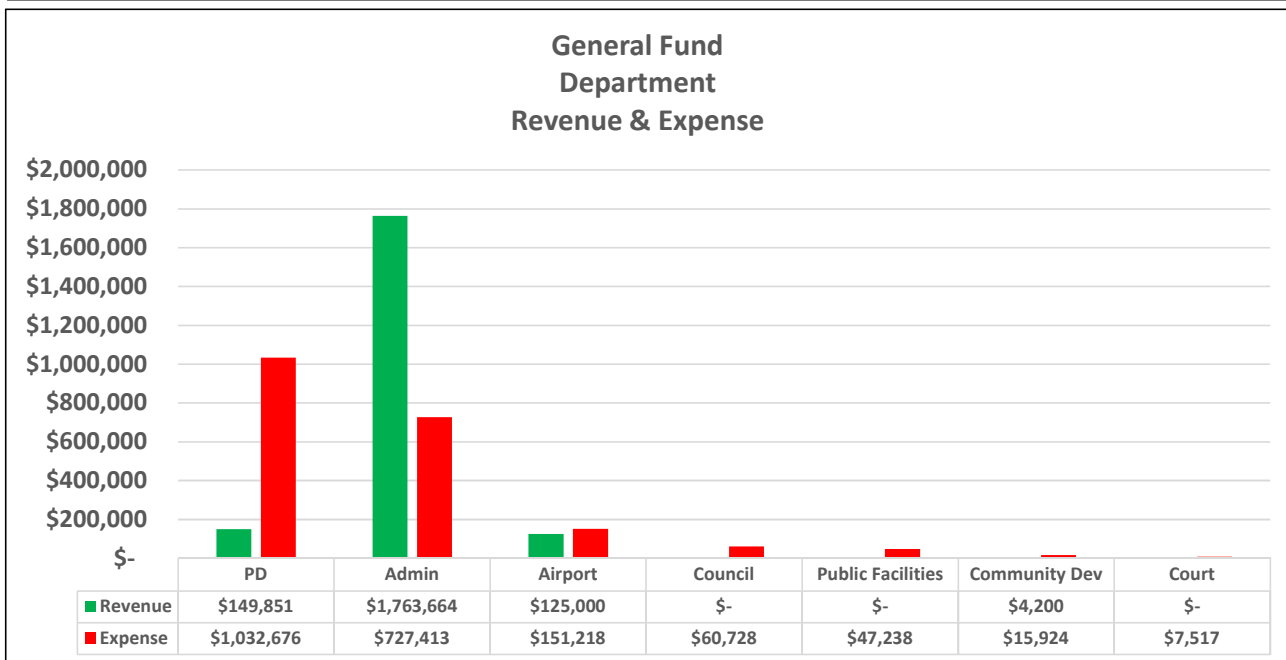
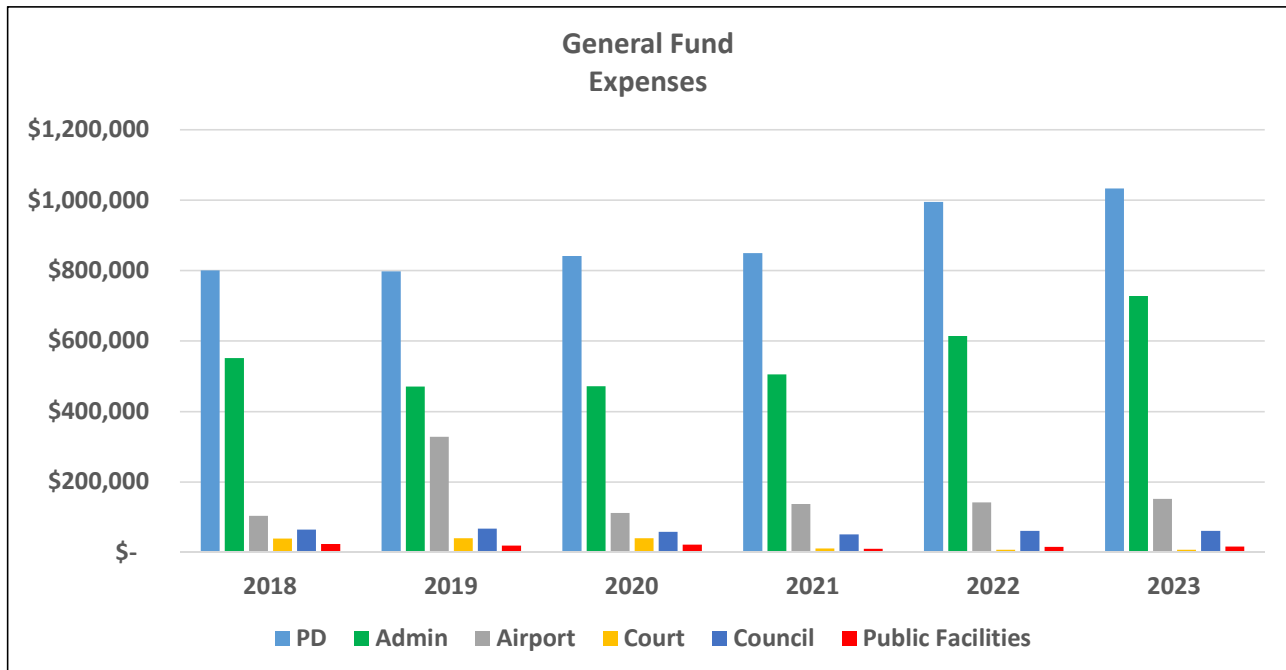
<b>Streets</b>		
Tiger Tail - Mowing Equipment	27-270-72000	<u>\$ 140,000</u>
<b>Sewer</b>		
Sewer Camera - Replacement	79-719-72000	<u>\$ 125,000</u>



Description	Due Date	Amount Due in 2023	Outstanding as of 12/31/2022	Final Payment	
2002B State Environmental Revenue Bonds	7/1/2023	199,685	195,000	7/1/2023	Final Payment
2006A Sherwood Forest NID	3/1/2023	21,307	78,447	3/1/2026	
2017 Refinancing Sales Tax Rev Bonds	7/1/2023	60,291	303,500	7/1/2025	
2018 Revenue Bond		-	-		
2020 Lease Purchase	4/1/2023	82,585	400,240	4/1/2030	
2022 Sewer COP (Est. as loan not closed)		213,953	5,000,000	12/31/2057	
2022 Water USDA (Est. as loan not closed)		-	-		
2023 Public Works Facility (Est. as loan not closed)		48,193	1,121,125		
<b>Subtotal of Debt Service</b>		<b>\$ 626,014</b>	<b>\$ 7,098,312</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 2022 for the enterprise funds will be backed by user rates set to meet operational expenses and debt obligations.





GL NUMBER	DESCRIPTION	2020 ACTIVITY	2021 ACTIVITY	2022 AMENDED BUDGET	2023 REQUESTED BUDGET
<b>ESTIMATED REVENUES</b>					
10-110-41100	GENERAL SALES TAX	1,080,835	1,192,772	1,201,743	1,081,568
10-110-41300	SURTAX	3,604	3,613	4,586	4,586
10-110-42100	FRANCHISE FEES - CABLE	5,681	5,079	5,500	5,500
10-110-42105	FRANCHISE FEES - GAS	32,596	34,417	30,000	30,000
10-110-42300	LIQUOR LICENSE	3,713	2,963	3,000	3,000
10-110-42420	CYBER SECURITY GRANT			3,392	6,050
10-110-42430	CREDIT CARD REVENUE SHARE	161			
10-110-42445	FINGERPRINTING SERVICES		81		
10-110-42450	FIREWORKS PERMIT	300		500	500
10-110-43000	FEMA DISASTER GRANT	5,739	1,875		
10-110-43900	FEE IN LIEU OF TAXES	78,004	79,022	76,940	80,500
10-110-44900	TRASH SERVICES	223,081	232,580	225,000	234,000
10-110-44910	COMMERCIAL TRASH	5,914	6,830	6,000	7,000
10-110-46100	INTEREST AND DIVIDENDS	30,404	8,633	45,000	136,960
10-110-48100	MISCELLANEOUS	81	31		
10-110-48150	REBATE - INSURANCE	8,765			
10-110-48160	RECORDS ARCHIVE GRANT				
10-110-48200	REIMBURSEMENT - INSURANCE	399			
10-110-48302	RENTAL INCOME	9,000	9,000	9,000	9,000
10-110-49500	SALES OF FIXED ASSETS	2,178			
10-110-49999	FUND BALANCE REDUCTION				165,000
<b>TOTAL ESTIMATED REVENUES</b>		<b>1,490,455</b>	<b>1,576,896</b>	<b>1,610,661</b>	<b>1,763,664</b>
<b>% Change vs Prior Year</b>		<b>3.7%</b>	<b>5.8%</b>	<b>2.1%</b>	<b>9.5%</b>

**City of Cassville  
2023 Operating Budget**

**Fund 10  
General Fund**

**Department 110  
Administration**

GL NUMBER	DESCRIPTION	2020 ACTIVITY	2021 ACTIVITY	2022 AMENDED BUDGET	2023 REQUESTED BUDGET
<b>APPROPRIATIONS</b>					
10-110-50000	SALARIES	164,889	165,357	176,237	185,726
10-110-50050	SOCIAL SECURITY	9,606	9,655	10,741	11,515
10-110-50060	MEDICARE	2,246	2,258	2,512	2,786
10-110-50080	RETIREMENT	27,363	24,109	28,931	29,716
10-110-50100	HEALTH INSURANCE	17,747	17,551	20,207	21,358
10-110-50120	LIFE INSURANCE	439	433	520	557
10-110-50160	UNEMPLOYMENT INSURANCE - SUTA	134	61	225	241
10-110-50180	WORKERS COMPENSATION	750	569	970	1,000
10-110-60600	AUDIT EXPENSE	8,650	8,950	9,000	9,500
10-110-60710	BANK FEES AND CHARGES		176		
10-110-61370	CONTINGENCY			85,715	2,660
10-110-62530	EMPLOYEE DRUG TESTING	169	57	100	100
10-110-62540	EMPLOYEE INSURANCE REBATE	1,210			
10-110-63400	FIXED ASSET MANAGEMENT	240	240	1,725	500
10-110-63700	INSURANCE	4,843	8,607	6,500	6,500
10-110-64050	LEGAL FEES		124	1,115	1,500
10-110-64070	LEGAL ADVERTISEMENTS	504	580	600	600
10-110-64580	MEETING EXPENSE	345	289	300	300
10-110-64600	MEMBERSHIPS/DUES	2,017	7,546	3,200	3,200
10-110-64700	MISCELLANEOUS	3,472	(2,155)		
10-110-64750	MISCELLANEOUS EQUIPMENT		66		
10-110-65800	OFFICE SUPPLIES	2,757	2,629	3,500	3,500
10-110-65900	OFFICE EQUIPMENT		721	1,000	1,000
10-110-66050	PERMITS/FEES	11	599		
10-110-66150	POSTAGE	2,577	1,758	2,500	2,500
10-110-66400	PROFESSIONAL SERVICES		4,032	1,500	1,500
10-110-66500	PROMOTIONS	1,030	850	1,000	1,000
10-110-66800	PUBLICATIONS	1,008	1,466	2,000	2,000
10-110-67300	RENTAL & LEASE MAINTENANCE	23,610	25,285	23,338	25,618
10-110-67420	REPAIR/MAINTENANCE-VEHICLES	682	446	500	500
10-110-67610	SAFETY EQUIPMENT	280	241	300	300
10-110-67870	SPECIAL EVENTS	4,640	5,933	3,000	4,500
10-110-68200	TELEPHONE AND CELL PHONES	1,018	970	1,476	1,455
10-110-68580	TRANSFERS OUT				165,000
10-110-68600	TRASH COLLECTION SERVICE	188,319	208,272	212,000	220,480
10-110-68700	TRAVEL AND TRAINING	83	4,242	9,000	15,000
10-110-68800	UNIFORMS	286	554	1,000	1,500
10-110-68850	VEHICLE EQUIPMENT			50	50
10-110-68900	VEHICLE FUEL	406	2,950	3,750	3,750
<b>TOTAL APPROPRIATIONS</b>		<b>471,331</b>	<b>505,421</b>	<b>614,512</b>	<b>727,412</b>
<i>% Change vs Prior Year</i>		<i>0.2%</i>	<i>7.2%</i>	<i>21.6%</i>	<i>18.4%</i>
<b>NET OF REVENUES/APPROPRIATIONS</b>		<b>1,019,124</b>	<b>1,071,475</b>	<b>996,149</b>	<b>1,036,252</b>
<i>% Change vs Prior Year</i>		<i>5.3%</i>	<i>5.1%</i>	<i>-7.0%</i>	<i>4.0%</i>

**City of Cassville  
2023 Operating Budget**

**Fund 10  
General Fund**

**Department 120  
Police Department**

GL NUMBER	DESCRIPTION	2020 ACTIVITY	2021 ACTIVITY	2022 AMENDED BUDGET	2023 REQUESTED BUDGET
<b>ESTIMATED REVENUES</b>					
10-120-42000	ANIMAL CONTROL FEES	250	25	100	100
10-120-43000	FEMA DISASTER GRANT	871			
10-120-43300	DWI ENFORCEMENT (OT)	203	651	500	500
10-120-43301	COPS BVP GRANT (VESTS)			2,500	5,000
10-120-43305	LLEBG/JAG	9,672		5,000	5,000
10-120-43306	CHANEY FOUNDATION GRANT			5,000	5,000
10-120-43310	CARES ACT AWARD CITY POLICE		72,531		
10-120-43390	WAL-MART LOCAL GRANT	1,000	1,000	2,000	1,000
10-120-43505	CYBER CRIME	63,830	71,871	70,000	71,620
10-120-43506	P.O.S.T. DISTRIBUTION		500	500	500
10-120-43800	SRO REIMBURSEMENT	11,569	50,330	33,000	35,931
10-120-44205	REPORT FEES	420	452	450	500
10-120-45105	RESTITUTION	81			
10-120-45115	BOARD BILL - JAIL	196		750	750
10-120-45120	CRIME VICTIM COMPENSATION	97		200	200
10-120-45125	LAW ENFORCEMENT RECOUP	1,021	1,217	1,000	1,000
10-120-45130	LET - COUNTY (POLICE TRAINING)	572	620	500	500
10-120-45135	FINES - OTHER	12,407	11,530	12,000	12,000
10-120-45140	FINES - TRAFFIC	18,362	9,223	10,000	10,000
10-120-45145	INMATE SECURITY FUND	49	612		
10-120-46100	INTEREST AND DIVIDENDS	60		50	50
10-120-48100	MISCELLANEOUS	72	504	200	200
10-120-48200	REIMBURSEMENT - INSURANCE			8,239	
10-120-48250	RESTRICTED EVIDENCE	20,040			
10-120-48400	SCRAP SALES				
10-120-49500	SALES OF FIXED ASSETS		2,600		
<b>TOTAL ESTIMATED REVENUES</b>		<b>140,772</b>	<b>223,666</b>	<b>151,989</b>	<b>149,851</b>
<b>% Change vs Prior Year</b>		<b>-26.1%</b>	<b>58.9%</b>	<b>-32.0%</b>	<b>-1.4%</b>
<b>APPROPRIATIONS</b>					
10-120-50000	SALARIES	450,169	461,066	524,099	540,709
10-120-50050	SOCIAL SECURITY	26,309	26,593	29,422	31,246
10-120-50060	MEDICARE	7,002	7,073	6,881	6,971
10-120-50080	RETIREMENT	33,211	26,387	37,015	39,976
10-120-50100	HEALTH INSURANCE	70,022	67,215	78,680	90,492
10-120-50120	LIFE INSURANCE	1,832	1,741	1,845	1,851
10-120-50160	UNEMPLOYMENT INSURANCE - SU	538	274	662	662
10-120-50180	WORKERS COMPENSATION	28,109	20,765	31,626	33,535
10-120-60300	ANIMAL CONTROL	1,762	375	500	500
10-120-61360	COPS BVP GRANT	3,730		5,000	8,000
10-120-61410	CYBER CRIME GRANT	65,146	66,844	70,000	71,620

**City of Cassville  
2023 Operating Budget**

**Fund 10  
General Fund**

**Department 120  
Police Department**

GL NUMBER	DESCRIPTION	2020 ACTIVITY	2021 ACTIVITY	2022 AMENDED BUDGET	2023 REQUESTED BUDGET
10-120-61430	DRUG TASK FORCE	1,000	1,000	1,000	1,000
10-120-62500	EMERGENCY MANAGEMENT	2,424	2,148	2,000	2,000
10-120-62530	EMPLOYEE DRUG TESTING	385	430	500	500
10-120-62900	EVIDENCE PROCESSING/SUPPLIES	477	1,446	800	800
10-120-63400	FIXED ASSET MANAGEMENT				
10-120-63700	INSURANCE	38,304	42,135	43,000	43,000
10-120-63770	INTERPRETING SERVICES			50	50
10-120-64070	LEGAL ADVERTISEMENTS	26	71	200	200
10-120-64100	LLEBG/JAG GRANT	9,672			
10-120-64120	CHANEY FOUNDATION GRANT			5,000	5,000
10-120-64150	MO SAFETY COALITION GRANT		5,209		
10-120-64200	LAB TESTS AND SUPPLIES			200	200
10-120-64580	MEETING EXPENSE	31	51	100	100
10-120-64600	MEMBERSHIPS/DUES	1,675	10,470	2,000	2,000
10-120-64700	MISCELLANEOUS	184		500	500
10-120-64750	MISCELLANEOUS EQUIPMENT	65	35	500	500
10-120-65800	OFFICE SUPPLIES	1,566	898	1,500	1,500
10-120-65900	OFFICE EQUIPMENT	10		750	750
10-120-66050	PERMITS/FEES	16	16	100	100
10-120-66150	POSTAGE	230	178	300	300
10-120-66400	PROFESSIONAL SERVICES	2,664	4,625	3,000	3,000
10-120-66700	PUBLIC EDUCATION	176	1,826	3,500	3,500
10-120-66800	PUBLICATIONS	1,373	286	500	300
10-120-67300	RENTAL & LEASE MAINTENANCE	46,050	44,756	48,155	79,218
10-120-67400	REPAIR/MAINTENANCE-EQUIPMEI	508		1,000	1,000
10-120-67410	REPAIR/MAINTENANCE-FACILITIES	80	873	1,000	1,000
10-120-67420	REPAIR/MAINTENANCE-VEHICLES	10,982	9,358	20,000	10,000
10-120-67610	SAFETY EQUIPMENT	1,047	407	750	2,300
10-120-67620	SAFETY SUPPLIES	101	349	2,000	2,000
10-120-67870	SPECIAL EVENTS	210	11	500	300
10-120-68200	TELEPHONE AND CELL PHONES	7,763	7,350	6,936	3,396
10-120-68500	TOOLS NON-CAPITAL	164	124	100	100
10-120-68520	EQUIPMENT NON-CAPITAL	3,065	3,198	3,500	2,500
10-120-68700	TRAVEL AND TRAINING	5,564	10,711	6,000	5,000
10-120-68800	UNIFORMS	4,465	2,306	11,500	2,500
10-120-68850	VEHICLE EQUIPMENT				
10-120-68900	VEHICLE FUEL	12,389	20,520	40,000	30,000
10-120-69300	WAL-MART LOCAL GRANT	888		2,000	2,000
10-120-69350	WORKERS COMP		119	487	500
<b>TOTAL APPROPRIATIONS</b>		<b>841,384</b>	<b>849,239</b>	<b>995,158</b>	<b>1,032,676</b>
<i>% Change vs Prior Year</i>		<i>5.5%</i>	<i>0.9%</i>	<i>17.2%</i>	<i>3.8%</i>
<b>NET OF REVENUES/APPROPRIATIONS</b>		<b>(700,612)</b>	<b>(625,573)</b>	<b>(843,169)</b>	<b>(882,825)</b>
<i>% Change vs Prior Year</i>		<i>15.4%</i>	<i>-10.7%</i>	<i>34.8%</i>	<i>4.7%</i>

GL NUMBER	DESCRIPTION	2020 ACTIVITY	2021 ACTIVITY	2022 AMENDED BUDGET	2023 REQUESTED BUDGET
<b>ESTIMATED REVENUES</b>					
10-125-45100	BOND FORFEITURE	750			
10-125-45110	MUNICIPAL COURT CLERK FEE	3,160			
10-125-46100	INTEREST AND DIVIDENDS	107			
<b>TOTAL ESTIMATED REVENUES</b>		<b>4,017</b>			
<b>APPROPRIATIONS</b>					
10-125-50000	SALARIES	20,098	1,575		
10-125-50050	SOCIAL SECURITY	1,231	92		
10-125-50060	MEDICARE	288	21		
10-125-50080	RETIREMENT	207	247		
10-125-50100	HEALTH INSURANCE	238	282		
10-125-50120	LIFE INSURANCE	6	7		
10-125-50160	UNEMPLOYMENT INSURANCE - SL	46	1		
10-125-63700	INSURANCE	543	615	650	650
10-125-64050	LEGAL FEES	6,212	949	1,000	1,000
10-125-64600	MEMBERSHIPS/DUES	60			
10-125-64700	MISCELLANEOUS			1,901	1,901
10-125-64950	MUNICIPAL JUDGE	3,750			
10-125-65800	OFFICE SUPPLIES	325	74		
10-125-65900	OFFICE EQUIPMENT				
10-125-66150	POSTAGE	185	132	150	150
10-125-66900	RECORDS MANAGEMENT		2,184		
10-125-67300	RENTAL & LEASE MAINTENANCE	6,422	4,589	3,816	3,816
10-125-68700	TRAVEL AND TRAINING	254			
<b>TOTAL APPROPRIATIONS</b>		<b>39,865</b>	<b>10,768</b>	<b>7,517</b>	<b>7,517</b>
<i>% Change vs Prior Year</i>		<i>0.9%</i>	<i>-73.0%</i>	<i>-30.2%</i>	<i>0.0%</i>
<b>NET OF REVENUES/APPROPRIATIONS</b>		<b>(35,848)</b>	<b>(10,768)</b>	<b>(7,517)</b>	<b>(7,517)</b>
<i>% Change vs Prior Year</i>		<i>18.9%</i>	<i>-70.0%</i>	<i>-30.2%</i>	<i>0.0%</i>



GL NUMBER	DESCRIPTION	2020 ACTIVITY	2021 ACTIVITY	2022 AMENDED BUDGET	2023 REQUESTED BUDGET
<b>APPROPRIATIONS</b>					
10-130-50000	SALARIES	45,442	42,098	47,641	47,324
10-130-50050	SOCIAL SECURITY	2,775	2,605	2,702	2,702
10-130-50060	MEDICARE	649	609	632	632
10-130-50080	RETIREMENT	2,036	220	2,563	2,563
10-130-50100	HEALTH INSURANCE	1,818	211	224	224
10-130-50120	LIFE INSURANCE	44	5	10	10
10-130-50160	UNEMPLOYMENT INSURANCE - SL	100	55	57	57
10-130-50180	WORKERS COMPENSATION	779	498	718	718
10-130-62200	ELECTION EXPENSE	1,275	1,338	2,553	2,500
10-130-63700	INSURANCE	1,479	1,676	2,000	2,000
10-130-64050	LEGAL FEES	55	55	100	100
10-130-64070	LEGAL ADVERTISEMENTS	47	44	100	100
10-130-64580	MEETING EXPENSE		84	300	300
10-130-65800	OFFICE SUPPLIES	3	4		
10-130-67300	RENTAL & LEASE MAINTENANCE	1,080	888	1,500	1,500
10-130-67870	SPECIAL EVENTS	65	43		
10-130-68700	TRAVEL AND TRAINING		486		
10-130-69500	ZONING ADMINISTRATION				
<b>TOTAL APPROPRIATIONS</b>		<b>57,647</b>	<b>50,919</b>	<b>61,100</b>	<b>60,730</b>
<i>% Change vs Prior Year</i>		<b>-14.6%</b>	<b>-11.7%</b>	<b>20.0%</b>	<b>-0.6%</b>
<b>NET OF REVENUES/APPROPRIATIONS</b>		<b>(57,647)</b>	<b>(50,919)</b>	<b>(61,100)</b>	<b>(60,730)</b>
<i>% Change vs Prior Year</i>		<b>-14.6%</b>	<b>-11.7%</b>	<b>20.0%</b>	<b>-0.6%</b>

**City of Cassville  
2023 Operating Budget**

**Fund 10  
General Fund**

**Department 140  
Public Facilities**

GL NUMBER	DESCRIPTION	2020 ACTIVITY	2021 ACTIVITY	2022 AMENDED BUDGET	2023 REQUESTED BUDGET
<b>APPROPRIATIONS</b>					
10-140-50000	SALARIES	1,569	254	1,603	3,882
10-140-50050	SOCIAL SECURITY	87	14	99	99
10-140-50060	MEDICARE	20	3	23	23
10-140-50080	RETIREMENT	262	39	268	268
10-140-50100	HEALTH INSURANCE	319	41	205	205
10-140-50120	LIFE INSURANCE	9	1	5	5
10-140-50160	UNEMPLOYMENT INSURANCE - SU	3		2	2
10-140-50180	WORKERS COMPENSATION			9	9
10-140-62300	ELECTRIC	8,909	9,613	10,000	10,000
10-140-63700	INSURANCE	2,443	2,578	3,000	3,000
10-140-63900	JANITORIAL SERVICES	9,000	9,000	11,000	11,000
10-140-63950	JANITORIAL SUPPLIES	1,157	1,101	1,200	1,200
10-140-64750	MISCELLANEOUS EQUIPMENT	739	2,668	1,500	1,500
10-140-64800	MOWING	111	118	150	150
10-140-65100	NATURAL GAS	1,249	1,339	2,000	2,200
10-140-65850	FACILITIES SUPPLIES	1,419	741	1,500	1,500
10-140-65900	OFFICE EQUIPMENT		72	200	200
10-140-67300	RENTAL & LEASE MAINTENANCE	2,397	4,498	5,000	6,795
10-140-67400	REPAIR/MAINTENANCE-EQUIPME	774	525	2,000	1,000
10-140-67410	REPAIR/MAINTENANCE-FACILITIES	3,135	1,495	3,000	4,000
10-140-67610	SAFETY EQUIPMENT	397	119	300	100
10-140-68500	TOOLS NON-CAPITAL			100	100
<b>TOTAL APPROPRIATIONS</b>		<b>33,999</b>	<b>34,219</b>	<b>43,164</b>	<b>47,238</b>
<i>% Change vs Prior Year</i>		<i>7.4%</i>	<i>0.6%</i>	<i>26.1%</i>	<i>9.4%</i>
<b>NET OF REVENUES/APPROPRIATIONS</b>		<b>(33,999)</b>	<b>(34,219)</b>	<b>(43,164)</b>	<b>(47,238)</b>
<i>% Change vs Prior Year</i>		<i>7.4%</i>	<i>0.6%</i>	<i>26.1%</i>	<i>9.4%</i>

**City of Cassville  
2023 Operating Budget**

**Fund 10  
General Fund**

**Department 150  
Community Development**

GL NUMBER	DESCRIPTION	2020 ACTIVITY	2021 ACTIVITY	2022 AMENDED BUDGET	2023 REQUESTED BUDGET
<b>ESTIMATED REVENUES</b>					
10-150-42400	CONSTRUCTION PERMITS	6,805	1,408	1,000	2,500
10-150-42500	SIGN PERMITS	1,286	1,624	1,000	1,500
10-150-42520	SPECIAL USE PERMIT	750	650	100	100
10-150-44420	ZONING ADMINISTRATION	335	100	100	100
<b>TOTAL ESTIMATED REVENUES</b>		<b>9,176</b>	<b>3,782</b>	<b>2,200</b>	<b>4,200</b>
<i>% Change vs Prior Year</i>		<b>-38.3%</b>	<b>-58.8%</b>	<b>-41.8%</b>	<b>90.9%</b>
<b>APPROPRIATIONS</b>					
10-150-50000	SALARIES	11,957	6,706	9,284	9,863
10-150-50050	SOCIAL SECURITY	725	405	576	576
10-150-50060	MEDICARE	170	95	135	135
10-150-50080	RETIREMENT	815	528	1,550	1,550
10-150-50100	HEALTH INSURANCE	1,012	704	745	745
10-150-50120	LIFE INSURANCE	25	17	28	28
10-150-50160	UNEMPLOYMENT INSURANCE - SL	34	8	12	12
10-150-50180	WORKERS COMPENSATION	22		52	52
10-150-63700	INSURANCE	389	441	500	500
10-150-64050	LEGAL FEES			1,000	1,000
10-150-64070	LEGAL ADVERTISEMENTS	964		500	500
10-150-64580	MEETING EXPENSE	90		250	250
10-150-64700	MISCELLANEOUS	50			
10-150-65800	OFFICE SUPPLIES	45			
10-150-66050	PERMITS/FEES	63	3	100	100
10-150-66070	PLANNING & ZONING	5,131	91	99	99
10-150-66400	PROFESSIONAL SERVICES		270	90	90
10-150-66800	PUBLICATIONS				
10-150-67300	RENTAL & LEASE MAINTENANCE	452	260	300	325
10-150-69500	ZONING ADMINISTRATION	148		100	100
<b>TOTAL APPROPRIATIONS</b>		<b>22,092</b>	<b>9,528</b>	<b>15,321</b>	<b>15,925</b>
<i>% Change vs Prior Year</i>		<b>18.2%</b>	<b>-56.9%</b>	<b>60.8%</b>	<b>3.9%</b>
<b>NET OF REVENUES/APPROPRIATIONS</b>		<b>(12,916)</b>	<b>(5,746)</b>	<b>(13,121)</b>	<b>(11,725)</b>
<i>% Change vs Prior Year</i>		<b>238.1%</b>	<b>-55.5%</b>	<b>128.4%</b>	<b>-10.6%</b>

**City of Cassville  
2023 Operating Budget**

**Fund 10  
General Fund**

**Department 190  
Airport**

GL NUMBER	DESCRIPTION	2020 ACTIVITY	2021 ACTIVITY	2022 AMENDED BUDGET	2023 REQUESTED BUDGET
<b>ESTIMATED REVENUES</b>					
10-190-43100	AIRPORT GRANT	41,557	52	13,000	
10-190-43310	CARES ACT AWARD AIRPORT		20,000	13,000	
10-190-44107	AIRPORT FUEL	53,776	82,864	112,372	100,000
10-190-48300	HANGAR RENTAL	21,480	26,135	20,000	25,000
<b>TOTAL ESTIMATED REVENUES</b>		<b>116,813</b>	<b>129,051</b>	<b>158,372</b>	<b>125,000</b>
<i>% Change vs Prior Year</i>		<i>-60.5%</i>	<i>10.5%</i>	<i>22.7%</i>	<i>-21.1%</i>
<b>APPROPRIATIONS</b>					
10-190-50000	SALARIES	14,840	14,963	16,467	18,301
10-190-50050	SOCIAL SECURITY	872	877	1,021	1,135
10-190-50060	MEDICARE	204	208	239	265
10-190-50080	RETIREMENT	2,477	2,187	2,750	1,464
10-190-50100	HEALTH INSURANCE	2,461	2,283	2,360	2,622
10-190-50120	LIFE INSURANCE	66	59	49	55
10-190-50160	UNEMPLOYMENT INSURANCE - SU	15	8	21	24
10-190-50180	WORKERS COMPENSATION	483	823	92	102
10-190-60200	AIRPORT FUEL	52,117	89,368	132,202	96,000
10-190-61200	CHEMICALS				100
10-190-62300	ELECTRIC	3,487	3,889	4,500	5,000
10-190-63700	INSURANCE	4,885	7,120	10,500	11,200
10-190-64070	LEGAL ADVERTISEMENTS	33	8	50	50
10-190-64700	MISCELLANEOUS		(15)	500	150
10-190-64750	MISCELLANEOUS EQUIPMENT	58		150	150
10-190-64800	MOWING	8,450	8,937	11,000	10,000
10-190-65800	OFFICE SUPPLIES	353	148	250	300
10-190-66400	PROFESSIONAL SERVICES	1,916		500	500
10-190-67300	RENTAL & LEASE MAINTENANCE	3,871	1,758	1,000	1,000
10-190-67400	REPAIR/MAINTENANCE-EQUIPMEI	6	238	300	300
10-190-67410	REPAIR/MAINTENANCE-FACILITIES	7,761	3,542	2,500	2,500
10-190-67420	REPAIR/MAINTENANCE-VEHICLES	48			
10-190-67610	SAFETY EQUIPMENT	92	12		
10-190-68580	TRANSFERS OUT				
10-190-68900	VEHICLE FUEL	447	777		
10-190-71000	BUILDINGS AND IMPROVEMENTS	6,905			
<b>TOTAL APPROPRIATIONS</b>		<b>111,847</b>	<b>137,190</b>	<b>186,451</b>	<b>151,218</b>
<i>% Change vs Prior Year</i>		<i>-65.9%</i>	<i>22.7%</i>	<i>35.9%</i>	<i>-18.9%</i>
<b>NET OF REVENUES/APPROPRIATIONS</b>		<b>4,966</b>	<b>(8,139)</b>	<b>(28,079)</b>	<b>(26,218)</b>
<i>% Change vs Prior Year</i>		<i>-115.4%</i>	<i>-263.9%</i>	<i>245.0%</i>	<i>-6.6%</i>

City of Cassville  
2023 Operating Budget

Fund 21  
Economic Development

Department 215  
Economic Development

GL NUMBER	DESCRIPTION	2020 ACTIVITY	2021 ACTIVITY	2022 AMENDED BUDGET	2023 REQUESTED BUDGET
<b>ESTIMATED REVENUES</b>					
21-215-46100	INTEREST AND DIVIDENDS	1,575	1,027		
21-215-48100	MISCELLANEOUS				
21-215-49500	SALES OF FIXED ASSETS		2,000	17,332	
21-215-49999	FUND BALANCE REDUCTION			73,938	67,000
<b>TOTAL ESTIMATED REVENUES</b>		<b>1,575</b>	<b>3,027</b>	<b>91,270</b>	<b>67,000</b>
<i>% Change vs Prior Year</i>		<i>-70.1%</i>	<i>92.2%</i>	<i>2915.2%</i>	<i>-26.6%</i>
<b>APPROPRIATIONS</b>					
21-215-50000	SALARIES	(2,766)			
21-215-50050	SOCIAL SECURITY	(170)			
21-215-50060	MEDICARE	(40)			
21-215-50080	RETIREMENT	(462)			
21-215-50100	HEALTH INSURANCE				
21-215-50120	LIFE INSURANCE	(44)			
21-215-50160	UNEMPLOYMENT INSURANCE - SUTA	44			
21-215-60250	AMORTIZATION/DEPRECIATION	267			
21-215-62300	ELECTRIC	510	495		
21-215-63700	INSURANCE	1,705	1,933		
21-215-64070	LEGAL ADVERTISEMENTS		131		
21-215-64300	MARKETING	300			
21-215-64580	MEETING EXPENSE	485			
21-215-64600	MEMBERSHIPS/DUES	175			
21-215-64700	MISCELLANEOUS				
21-215-65800	OFFICE SUPPLIES	3	4		
21-215-65900	OFFICE EQUIPMENT				
21-215-66400	PROFESSIONAL SERVICES	10,000	27,683	62,000	62,000
21-215-66800	PUBLICATIONS	128			
21-215-67870	SPECIAL EVENTS	6,729	5,480	17,270	5,000
21-215-68200	TELEPHONE AND CELL PHONES	462	485		
21-215-68700	TRAVEL AND TRAINING	597			
21-215-68800	UNIFORMS				
21-215-70000	LAND	11,670		12,000	
21-215-74000	INFRASTRUCTURE	10,696			
<b>TOTAL APPROPRIATIONS</b>		<b>40,289</b>	<b>36,211</b>	<b>91,270</b>	<b>67,000</b>
<i>% Change vs Prior Year</i>		<i>-72.9%</i>	<i>-10.1%</i>	<i>152.1%</i>	<i>-26.6%</i>
<b>NET OF REVENUES/APPROPRIATIONS</b>		<b>(38,714)</b>	<b>(33,184)</b>	<b>0</b>	<b>0</b>
<i>% Change vs Prior Year</i>		<i>-73.1%</i>	<i>-14.3%</i>		

GL NUMBER	DESCRIPTION	2020 ACTIVITY	2021 ACTIVITY	2022 AMENDED BUDGET	2023 REQUESTED BUDGET
<b>ESTIMATED REVENUES</b>					
26-260-41105	PARKS & STORMWATER SALES TAX	540,417	587,029	600,845	540,761
26-260-43000	FEMA DISASTER GRANT	4,218			
26-260-43700	SCRAP TIRE GRANT		43,032	40,000	
26-260-45105	RESTITUTION	20	1,305		
26-260-46100	INTEREST AND DIVIDENDS		68		
26-260-48100	MISCELLANEOUS	100			
26-260-49400	TRANSFERS IN		52,763	82,903	26,382
26-260-49500	SALES OF FIXED ASSETS		4,200		
26-260-49999	FUND BALANCE REDUCTION				102,742
<b>TOTAL ESTIMATED REVENUES</b>		<b>544,755</b>	<b>688,397</b>	<b>723,748</b>	<b>669,885</b>
<i>% Change vs Prior Year</i>		<i>11.0%</i>	<i>26.4%</i>	<i>5.1%</i>	<i>-7.4%</i>



**City of Cassville  
2023 Operating Budget**

**Fund 26  
Parks Stormwater**

**Department 260, 261, 262  
Parks, Aquatic Park, Stormwater**

GL NUMBER	DESCRIPTION	2020 ACTIVITY	2021 ACTIVITY	2022 AMENDED BUDGET	2023 REQUESTED BUDGET
<b>APPROPRIATIONS</b>					
26-260-50000	SALARIES	87,425	99,885	126,747	124,524
26-260-50050	SOCIAL SECURITY	5,169	5,918	7,858	7,720
26-260-50060	MEDICARE	1,209	1,385	1,838	1,806
26-260-50080	RETIREMENT	14,589	14,353	21,167	9,962
26-260-50100	HEALTH INSURANCE	16,435	17,746	17,385	17,080
26-260-50120	LIFE INSURANCE	412	440	380	374
26-260-50160	UNEMPLOYMENT INSURANCE - SUTA	101	65	165	162
26-260-50180	WORKERS COMPENSATION	5,434	3,985	6,765	6,646
26-260-61200	CHEMICALS	264	194	400	800
26-260-62300	ELECTRIC	8,076	8,248	8,000	9,250
26-260-62530	EMPLOYEE DRUG TESTING	5	54	50	50
26-260-63500	FREIGHT			50	50
26-260-63700	INSURANCE	4,595	3,707	5,500	4,700
26-260-63950	JANITORIAL SUPPLIES	403	492	600	400
26-260-64050	LEGAL FEES		6		
26-260-64070	LEGAL ADVERTISEMENTS		71	100	100
26-260-64580	MEETING EXPENSE				
26-260-64600	MEMBERSHIPS/DUES	109	1,364	300	300
26-260-64700	MISCELLANEOUS	423	300	400	300
26-260-64750	MISCELLANEOUS EQUIPMENT	123		100	300
26-260-64800	MOWING	25,273	26,730	27,000	29,200
26-260-65800	OFFICE SUPPLIES	391	690	800	800
26-260-65900	OFFICE EQUIPMENT		185	150	150
26-260-66050	PERMITS/FEES				
26-260-66150	POSTAGE	23		50	50
26-260-66400	PROFESSIONAL SERVICES	9,423			
26-260-66800	PUBLICATIONS		260	100	100
26-260-67300	RENTAL & LEASE MAINTENANCE	631	813	1,500	5,222
26-260-67400	REPAIR/MAINTENANCE-EQUIPMENT	426	5,254	2,500	2,500
26-260-67410	REPAIR/MAINTENANCE-FACILITIES	10,501	8,865	14,500	14,500
26-260-67420	REPAIR/MAINTENANCE-VEHICLES	1,603	1,881	2,000	3,500
26-260-67500	ROCK/GRAVEL/SALT/CINDERS	170	451	750	750
26-260-67610	SAFETY EQUIPMENT	57	21	100	100
26-260-67620	SAFETY SUPPLIES	120	244	150	150
26-260-67630	SEED AND STRAW	15	1,404	1,000	1,000
26-260-67700	SIGNS AND SIGNALS	160	165	250	250
26-260-67870	SPECIAL EVENTS		204		
26-260-68200	TELEPHONE AND CELL PHONES	766	805	1,250	728
26-260-68500	TOOLS NON-CAPITAL	398	202	500	500
26-260-68520	EQUIPMENT NON-CAPITAL			500	500
26-260-68580	TRANSFERS OUT				85,000
26-260-68700	TRAVEL AND TRAINING	11			
26-260-68800	UNIFORMS	1,968	2,319	2,300	2,300
26-260-68900	VEHICLE FUEL	1,767	2,881	5,500	5,500
26-260-69400	YMCA	25,000	25,000	25,000	25,000
26-260-71000	BUILDINGS AND IMPROVEMENTS			149,227	100,000
26-260-72000	EQUIPMENT				6,000
26-260-74000	INFRASTRUCTURE	13,175	91,321	87,000	16,000
26-260-80200	LEASE PURCHASE DEBT SERVICE 2020		72,481	108,967	82,585
<b>TOTAL APPROPRIATIONS</b>		<b>236,650</b>	<b>400,389</b>	<b>628,899</b>	<b>566,909</b>
<i>% Change vs Prior Year</i>		<i>-5.9%</i>	<i>69.2%</i>	<i>57.1%</i>	<i>-9.9%</i>
<b>NET OF REVENUES/APPROPRIATIONS</b>		<b>308,105</b>	<b>288,008</b>	<b>94,849</b>	<b>102,976</b>
<i>% Change vs Prior Year</i>		<i>28.7%</i>	<i>-6.5%</i>	<i>-67.1%</i>	<i>8.6%</i>

City of Cassville  
2023 Operating Budget

Fund 26  
Parks Stormwater

Department 260, 261, 262  
Parks, Aquatic Park, Stormwater

GL NUMBER	DESCRIPTION	2020 ACTIVITY	2021 ACTIVITY	2022 AMENDED BUDGET	2023 REQUESTED BUDGET
<b>Dept 261 - AQUATIC PARK</b>					
<b>APPROPRIATIONS</b>					
26-261-61200	CHEMICALS	14,074	1,532	26,500	26,400
26-261-62300	ELECTRIC	10,387	9,536	12,000	12,000
26-261-63700	INSURANCE	6,060	6,394	7,000	7,175
26-261-64070	LEGAL ADVERTISEMENTS	37			
26-261-64750	MISCELLANEOUS EQUIPMENT		379	500	600
26-261-67300	BROADBAND INTERNET - AQU		279		3,472
26-261-67400	REPAIR/MAINTENANCE-EQUIPMENT	669	888	2,000	1,000
26-261-67410	REPAIR/MAINTENANCE-FACILITIES	5,395	3,979	3,000	2,200
26-261-67610	SAFETY EQUIPMENT			100	100
26-261-67620	SAFETY SUPPLIES	41		150	150
26-261-68500	TOOLS NON-CAPITAL		104	200	200
26-261-68520	EQUIPMENT NON-CAPITAL			500	500
26-261-68700	TRAVEL AND TRAINING	32		100	100
26-261-69400	YMCA	24,600	32,300	37,300	43,080
26-261-71000	BUILDINGS AND IMPROVEMENTS		2,127	3,000	
26-261-72000	EQUIPMENT			1,500	
26-261-74000	INFRASTRUCTURE	5,170	267,000		5,000
<b>TOTAL APPROPRIATIONS</b>		<b>66,465</b>	<b>324,518</b>	<b>93,850</b>	<b>101,977</b>
<i>% Change vs Prior Year</i>		<i>-20.0%</i>	<i>388.3%</i>	<i>-71.1%</i>	<i>8.7%</i>
<b>NET OF REVENUES/APPROPRIATIONS - AQUATIC PARK</b>		<b>(66,465)</b>	<b>(324,518)</b>	<b>(93,850)</b>	<b>(101,977)</b>
<i>% Change vs Prior Year</i>		<i>-20.0%</i>	<i>388.3%</i>	<i>-71.1%</i>	<i>8.7%</i>
<b>Dept 262 - STORMWATER</b>					
<b>ESTIMATED REVENUES</b>					
26-262-43000	FEMA DISASTER GRANT	11,469	5,149		
<b>TOTAL ESTIMATED REVENUES</b>		<b>11,469</b>	<b>5,149</b>		
<b>APPROPRIATIONS</b>					
26-262-50000	SALARIES	23			
26-262-50050	SOCIAL SECURITY	1			
26-262-50060	MEDICARE				
26-262-50080	RETIREMENT	4			
26-262-50100	HEALTH INSURANCE				
26-262-50120	LIFE INSURANCE				
26-262-50160	UNEMPLOYMENT INSURANCE - SUTA				
26-262-61250	COLLECTION SYSTEM ROLL-OFF				
26-262-64580	MEETING EXPENSE				
26-262-64700	MISCELLANEOUS				
26-262-67900	STORMWATER DRAINAGE IMPROVEM	850	60		
26-262-74000	INFRASTRUCTURE		1,222	1,000	1,000
<b>TOTAL APPROPRIATIONS</b>		<b>878</b>	<b>1,282</b>	<b>1,000</b>	<b>1,000</b>
<i>% Change vs Prior Year</i>		<i>-99.5%</i>	<i>46.0%</i>	<i>-22.0%</i>	<i>0.0%</i>
<b>NET OF REVENUES/APPROPRIATIONS - STORMWATER</b>		<b>10,591</b>	<b>3,867</b>	<b>(1,000)</b>	<b>(1,000)</b>
<i>% Change vs Prior Year</i>		<i>-105.7%</i>	<i>-63.5%</i>	<i>-125.9%</i>	<i>0.0%</i>
<b>ESTIMATED REVENUES - FUND 26</b>		<b>556,224</b>	<b>693,546</b>	<b>723,748</b>	<b>669,885</b>
<b>APPROPRIATIONS - FUND 26</b>		<b>303,993</b>	<b>726,189</b>	<b>723,749</b>	<b>669,886</b>
<b>NET OF REVENUES/APPROPRIATIONS - FUND 26</b>		<b>252,231</b>	<b>(32,643)</b>	<b>(1)</b>	<b>(1)</b>

**City of Cassville  
2023 Operating Budget**

**Fund 27  
Transportation**

**Department 270  
Transportation**

GL NUMBER	DESCRIPTION	2020 ACTIVITY	2021 ACTIVITY	2022 AMENDED BUDGET	2023 REQUESTED BUDGET
<b>ESTIMATED REVENUES</b>					
27-270-41115	TRANSPORTATION SALES TAX	405,391	456,349	450,462	405,415
27-270-41200	MOTOR FUEL TAX	82,270	88,350	95,000	95,000
27-270-41205	MOTOR VEHICLE SALES TAX	30,954	35,515	30,000	30,000
27-270-42200	MOTOR VEHICLE FEE INCREASES	14,783	16,181	15,000	15,000
27-270-43000	FEMA DISASTER GRANT	3,668		12,000	
27-270-43010	SEMA GRANT	14,025			
27-270-44410	STREET CUT FEES	3,600	1,700	1,000	1,000
27-270-48100	MISCELLANEOUS	106	479		
27-270-49999	FUND BALANCE REDUCTION				159,539
<b>TOTAL ESTIMATED REVENUES</b>		<b>554,797</b>	<b>598,574</b>	<b>603,462</b>	<b>705,954</b>
<i>% Change vs Prior Year</i>		<b>10.0%</b>	<b>7.9%</b>	<b>0.8%</b>	<b>17.0%</b>
<b>APPROPRIATIONS</b>					
27-270-50000	SALARIES	91,659	107,533	112,551	116,806
27-270-50050	SOCIAL SECURITY	5,396	6,156	6,978	7,242
27-270-50060	MEDICARE	1,262	1,481	1,632	1,694
27-270-50080	RETIREMENT	15,290	15,525	18,796	9,344
27-270-50100	HEALTH INSURANCE	16,088	18,772	18,349	19,043
27-270-50120	LIFE INSURANCE	315	382	338	350
27-270-50160	UNEMPLOYMENT INSURANCE - SUTA	111	81	146	152
27-270-50180	WORKERS COMPENSATION	10,936	7,157	12,300	12,765
27-270-61200	CHEMICALS	100	507	500	1,500
27-270-61300	COLLECTION SYSTEM MAINTENANCE	30			
27-270-61370	CONTINGENCY			94,421	
27-270-62530	EMPLOYEE DRUG TESTING	89	57	100	100
27-270-62550	ENGINEERING FEES	5,025			
27-270-63700	INSURANCE	12,254	11,396	14,000	14,000
27-270-63950	JANITORIAL SUPPLIES	393	379	500	300
27-270-64070	LEGAL ADVERTISEMENTS	40	99	100	100
27-270-64580	MEETING EXPENSE				
27-270-64600	MEMBERSHIPS/DUES	109	1,364	200	200
27-270-64700	MISCELLANEOUS	185	223	300	300
27-270-64750	MISCELLANEOUS EQUIPMENT	13	161	300	300
27-270-64800	MOWING	167	177	550	550
27-270-65800	OFFICE SUPPLIES	615	796	1,000	600
27-270-65900	OFFICE EQUIPMENT		70		
27-270-66050	PERMITS/FEES				
27-270-66400	PROFESSIONAL SERVICES			32,500	
27-270-66800	PUBLICATIONS		20		50
27-270-67300	RENTAL & LEASE MAINTENANCE	981	1,373	1,500	2,013
27-270-67400	REPAIR/MAINTENANCE-EQUIPMENT	3,936	7,823	10,000	9,000
27-270-67410	REPAIR/MAINTENANCE-FACILITIES	2,498	377	2,000	500
27-270-67420	REPAIR/MAINTENANCE-VEHICLES	2,565	2,433	3,000	3,200
27-270-67470	ROAD CUT FEE REIMBURSEMENT	1,600	1,500	1,000	1,000
27-270-67500	ROCK/GRAVEL/SALT/CINDERS	1,616	6,117	5,000	4,500
27-270-67610	SAFETY EQUIPMENT	568	20	250	150
27-270-67620	SAFETY SUPPLIES	41	16	250	150
27-270-67630	SEED AND STRAW			300	150
27-270-67700	SIGNS AND SIGNALS	1,449	849	1,500	1,500

**City of Cassville  
2023 Operating Budget**

**Fund 27  
Transportation**

**Department 270  
Transportation**

GL NUMBER	DESCRIPTION	2020 ACTIVITY	2021 ACTIVITY	2022 AMENDED BUDGET	2023 REQUESTED BUDGET
27-270-67800	SNOW REMOVAL				
27-270-67900	STORMWATER DRAINAGE IMPROVEM	75			
27-270-67950	STREET LIGHTING	48,071	43,876	62,000	62,000
27-270-67960	STREET RIGHT-OF-WAY MAINT.	11,595	12,978	12,500	12,000
27-270-68200	TELEPHONE AND CELL PHONES	314	330	400	485
27-270-68500	TOOLS NON-CAPITAL	414	213	500	500
27-270-68520	EQUIPMENT NON-CAPITAL	46		500	500
27-270-68580	TRANSFERS OUT	59,927	40,404		75,000
27-270-68700	TRAVEL AND TRAINING	50	114	500	500
27-270-68800	UNIFORMS	2,577	2,556	2,800	2,800
27-270-68900	VEHICLE FUEL	4,191	6,457	11,500	11,500
27-270-69350	WORKERS COMP		1,586	200	200
27-270-72000	EQUIPMENT	7,621	7,792	46,700	140,000
27-270-73000	VEHICLES	47,003			
27-270-74000	INFRASTRUCTURE	172,314	228,015	125,500	192,910
27-270-80140	DS - 2014 REF COP		61		
<b>TOTAL APPROPRIATIONS</b>		<b>529,529</b>	<b>537,226</b>	<b>603,461</b>	<b>705,954</b>
<i>% Change vs Prior Year</i>		<i>-7.0%</i>	<i>1.5%</i>	<i>12.3%</i>	<i>17.0%</i>
<b>NET OF REVENUES/APPROPRIATIONS</b>		<b>25,268</b>	<b>61,348</b>	<b>1</b>	
<i>% Change vs Prior Year</i>		<i>-138.8%</i>	<i>142.8%</i>	<i>-100.0%</i>	<i>-100.0%</i>

City of Cassville  
2023 Operating Budget

Fund 28  
Capital Improvement

Department 280  
Capital Improvement

GL NUMBER	DESCRIPTION	2020 ACTIVITY	2021 ACTIVITY	2022 AMENDED BUDGET	2023 REQUESTED BUDGET
<b>ESTIMATED REVENUES</b>					
28-280-41110	CAPITAL IMPROVEMENT SALES TAX	540,417	596,396	600,881	540,793
28-280-49400	TRANSFERS IN				
28-280-49999	FUND BALANCE REDUCTION				333,741
<b>TOTAL ESTIMATED REVENUES</b>		<b>540,417</b>	<b>596,396</b>	<b>600,881</b>	<b>874,534</b>
<i>% Change vs Prior Year</i>		<i>-29.1%</i>	<i>10.4%</i>	<i>0.8%</i>	<i>45.5%</i>
<b>APPROPRIATIONS</b>					
28-280-61210	AIRPORT GRANT	116,150			
28-280-61370	CONTINGENCY			120,030	
28-280-66850	RECORDS ARCHIVE GRANT				
28-280-68580	TRANSFERS OUT	309,512	258,912	289,508	259,976
28-280-71000	BUILDINGS AND IMPROVEMENTS	4,410	53,629	14,500	25,000
28-280-72000	EQUIPMENT	16,841	181,703	76,489	
28-280-72500	COMPUTERS AND SOFTWARE	11,228	6,495	10,000	19,392
28-280-72600	OFFICE FURNISHINGS & EQUIPMENT		1,047		
28-280-73000	VEHICLES	66,096	42,939	45,355	50,000
28-280-74000	INFRASTRUCTURE	(46,054)		45,000	520,166
<b>TOTAL APPROPRIATIONS</b>		<b>478,183</b>	<b>544,725</b>	<b>600,882</b>	<b>874,534</b>
<i>% Change vs Prior Year</i>		<i>-37.3%</i>	<i>13.9%</i>	<i>10.3%</i>	<i>45.5%</i>
<b>NET OF REVENUES/APPROPRIATIONS</b>		<b>62,234</b>	<b>51,671</b>	<b>(1)</b>	
<i>% Change vs Prior Year</i>		<i>-296452.4%</i>	<i>-17.0%</i>	<i>-100.0%</i>	<i>-100.0%</i>

**City of Cassville  
2023 Operating Budget**

**Fund 77  
Water Service**

**Department 717  
Water Service**

GL NUMBER	DESCRIPTION	2020 ACTIVITY	2021 ACTIVITY	2022 AMENDED BUDGET	2023 REQUESTED BUDGET
<b>ESTIMATED REVENUES</b>					
77-717-44700	WATER SERVICES	707,347	723,587	699,000	730,000
77-717-44705	PRIMACY FEES	5,291	6,185	8,000	8,500
77-717-44710	SALES TAX COLLECTIONS	10,374	10,555	11,000	11,400
77-717-44718	BULK WATER PURCHASE	17	30	50	15
77-717-44720	RETURN CHECK FEES	329	381	300	400
77-717-44790	PENALTY - DELINQUENT UTILITIES	17,400	19,825	20,000	22,000
77-717-44795	WATER TAP	3,741	902	15,000	15,000
77-717-48100	MISCELLANEOUS	71	700		
77-717-48200	REIMBURSEMENT - INSURANCE	23,000			
77-717-48400	SCRAP SALES		640		
77-717-49400	TRANSFERS IN	98,421			
77-717-49500	SALES OF FIXED ASSETS	(64,797)			
77-717-49800	UTILITY DEPOSITS				
77-717-49801	GARDEN METER DEPOSIT				
77-717-49999	FUND BALANCE REDUCTION				306,862
<b>TOTAL ESTIMATED REVENUES</b>		<b>801,194</b>	<b>762,805</b>	<b>753,350</b>	<b>1,094,177</b>
<b>% Change vs Prior Year</b>		<b>-8.9%</b>	<b>-4.8%</b>	<b>-1.2%</b>	<b>45.2%</b>
<b>APPROPRIATIONS</b>					
77-717-50000	SALARIES	154,055	171,781	177,923	213,125
77-717-50050	SOCIAL SECURITY	9,130	10,063	11,031	13,214
77-717-50060	MEDICARE	2,137	2,365	2,580	3,090
77-717-50080	RETIREMENT	36,668	17,217	29,713	34,100
77-717-50100	HEALTH INSURANCE	27,777	29,878	25,881	31,002
77-717-50120	LIFE INSURANCE	680	731	534	639
77-717-50160	UNEMPLOYMENT INSURANCE - SUTA	186	90	231	277
77-717-50180	WORKERS COMPENSATION	8,366	7,353	12,300	14,734
77-717-60250	AMORTIZATION/DEPRECIATION	129,538	127,964	195	195
77-717-60710	BANK FEES AND CHARGES	16	12	20	20
77-717-61200	CHEMICALS	3,002	2,696	2,500	4,000
77-717-61205	CLAIMS		1,247		
77-717-61370	CONTINGENCY			7,425	
77-717-61380	CREDIT CARD FEES	2,019	1,543	2,500	2,500
77-717-61550	DISTRIBUTION SYS. MAINTENANCE	14,796	18,509	29,000	31,000
77-717-62300	ELECTRIC	99,437	98,950	112,000	107,000
77-717-62530	EMPLOYEE DRUG TESTING	119	192	200	200
77-717-63000	FEE IN LIEU OF TAXES	36,558	36,548	36,867	36,500
77-717-63700	INSURANCE	19,857	20,465	25,000	25,000
77-717-63950	JANITORIAL SUPPLIES	444	361	400	400
77-717-64070	LEGAL ADVERTISEMENTS	18	46	50	50
77-717-64580	MEETING EXPENSE				
77-717-64600	MEMBERSHIPS/DUES	303	3,296	1,500	1,500
77-717-64700	MISCELLANEOUS	374	602	700	700
77-717-64750	MISCELLANEOUS EQUIPMENT		161	1,000	1,000
77-717-64800	MOWING	2,591	2,740	3,000	3,000
77-717-64850	MISSOURI ONE-CALL	755	794	1,500	1,500
77-717-65100	NATURAL GAS	1,187	1,380	2,500	2,500
77-717-65800	OFFICE SUPPLIES	1,885	957	1,500	1,500
77-717-65900	OFFICE EQUIPMENT	160	274	1,000	1,000



City of Cassville  
2023 Operating Budget

Fund 77  
Water Service

Department 717  
Water Service

GL NUMBER	DESCRIPTION	2020 ACTIVITY	2021 ACTIVITY	2022 AMENDED BUDGET	2023 REQUESTED BUDGET
77-717-66050	PERMITS/FEES	46		200	200
77-717-66150	POSTAGE	3,395	3,347	4,000	4,000
77-717-66300	PRIMACY FEES	5,059	5,070	8,000	8,000
77-717-66400	PROFESSIONAL SERVICES	114	669	2,000	2,000
77-717-66800	PUBLICATIONS		159	500	500
77-717-67300	RENTAL & LEASE MAINTENANCE	71,619	20,015	75,400	72,831
77-717-67400	REPAIR/MAINTENANCE-EQUIPMENT	2,465	3,067	16,000	16,000
77-717-67410	REPAIR/MAINTENANCE-FACILITIES	30,392	37,572	5,000	5,000
77-717-67420	REPAIR/MAINTENANCE-VEHICLES	3,555	9,032	5,000	5,000
77-717-67500	ROCK/GRAVEL/SALT/CINDERS	1,775	1,805	3,000	3,000
77-717-67550	SALES TAX COLLECTIONS	13,566	13,312	16,000	16,000
77-717-67610	SAFETY EQUIPMENT	282	648	1,000	1,000
77-717-67620	SAFETY SUPPLIES	283	25	500	500
77-717-67630	SEED AND STRAW	185	177	500	500
77-717-67870	SPECIAL EVENTS			100	100
77-717-68200	TELEPHONE AND CELL PHONES	1,878	2,008	2,500	2,500
77-717-68500	TOOLS NON-CAPITAL	1,076	1,498	2,000	2,000
77-717-68520	EQUIPMENT NON-CAPITAL			100	100
77-717-68580	TRANSFERS OUT	32,140	32,140		150,000
77-717-68700	TRAVEL AND TRAINING	825		1,500	1,500
77-717-68800	UNIFORMS	3,044	3,467	4,500	4,500
77-717-68900	VEHICLE FUEL	4,560	10,893	13,500	13,500
77-717-69200	UTILITY DEPOSIT REFUNDS				
77-717-69210	GARDEN METER DEPOSIT REFUND			1,200	1,200
77-717-69350	WORKERS COMP		778	2,500	500
77-717-71000	BUILDINGS AND IMPROVEMENTS		3,818		
77-717-71500	PLANT			42,800	
77-717-72000	EQUIPMENT		5,810	6,000	
77-717-73000	VEHICLES		29,518		
77-717-74000	INFRASTRUCTURE	3,120	19,711	17,000	220,500
77-717-80140	DS - 2014 REF COP	2,258	521		
77-717-90770	RESERVE FOR ASSET REPAIR			33,500	33,500
<b>TOTAL APPROPRIATIONS</b>		<b>733,695</b>	<b>763,275</b>	<b>753,350</b>	<b>1,094,177</b>
<b>% Change vs Prior Year</b>		<b>4.6%</b>	<b>4.0%</b>	<b>-1.3%</b>	<b>45.2%</b>
<b>NET OF REVENUES/APPROPRIATIONS - 717 - WATER SERVICE</b>		<b>67,499</b>	<b>(470)</b>	<b>0</b>	<b>0</b>
<b>% Change vs Prior Year</b>		<b>-62.0%</b>	<b>-100.7%</b>		

**City of Cassville  
2023 Operating Budget**

**Fund 79  
Sewer**

**Department 719 and 729  
Sewer and Collections**

GL NUMBER	DESCRIPTION	2020 ACTIVITY	2021 ACTIVITY	2022 AMENDED BUDGET	2023 REQUESTED BUDGET
<b>ESTIMATED REVENUES</b>					
79-719-42700	INDUSTRIAL PRETREATMENT PERMIT	1,500			
79-719-43000	FEMA DISASTER GRANT	25,205			
79-719-44405	SEWER TAP		160		240
79-719-44790	PENALTY - DELINQUENT UTILITIES	15,938	18,113	19,000	19,000
79-719-44800	SEWER SERVICES	808,595	849,843	839,800	880,000
79-719-44805	DNR - SEWER CONNECTIONS	1,686	1,686	1,700	1,700
79-719-46100	INTEREST AND DIVIDENDS	2,963	520	3,000	4,300
79-719-48100	MISCELLANEOUS		338		
79-719-48400	SCRAP SALES		324		
79-719-49100	SPECIAL ASSESSMENTS - S FOREST	17,929	14,949	14,886	14,886
79-719-49200	BOND PROCEEDS			80,900	4,728,815
79-719-49400	TRANSFERS IN	382,056	331,456	259,368	259,976
79-719-49500	SALES OF FIXED ASSETS	6,000			
79-719-49700	REPAIR & REPLACEMENT - WWTP	15,000	15,000	15,000	
79-719-49800	UTILITY DEPOSITS				
79-719-49999	FUND BALANCE REDUCTION				64,633
<b>TOTAL ESTIMATED REVENUES</b>		<b>1,276,872</b>	<b>1,232,389</b>	<b>1,233,654</b>	<b>5,973,550</b>
<i>% Change vs Prior Year</i>		<b>5.1%</b>	<b>-3.5%</b>	<b>0.1%</b>	<b>384.2%</b>
<b>APPROPRIATIONS</b>					
79-719-50000	SALARIES	115,203	126,317	140,447	141,847
79-719-50050	SOCIAL SECURITY	6,995	7,699	8,708	8,794
79-719-50060	MEDICARE	1,638	1,801	2,036	2,057
79-719-50080	RETIREMENT	(5,361)	17,227	23,455	22,695
79-719-50100	HEALTH INSURANCE	18,968	21,618	22,412	22,635
79-719-50120	LIFE INSURANCE	422	492	421	426
79-719-50160	UNEMPLOYMENT INSURANCE - SUTA	127	90	183	184
79-719-50180	WORKERS COMPENSATION	10,832	8,254	11,275	11,387
79-719-60250	AMORTIZATION/DEPRECIATION	152,784	152,030		
79-719-61200	CHEMICALS	1,216	1,724	1,250	1,200
79-719-61205	CLAIMS		800	500	500
79-719-61220	ALUM	22,936	18,855	16,000	12,000
79-719-61250	COLLECTION SYSTEM ROLL-OFF	2,370	1,841	2,200	2,200
79-719-61300	COLLECTION SYSTEM MAINTENANCE	657	220	50	
79-719-61370	CONTINGENCY			54,427	31,015
79-719-61380	CREDIT CARD FEES	2,019	1,543	1,000	650
79-719-61490	FEMA DISASTER GRANT	(6,009)	(2,575)		
79-719-62300	ELECTRIC	79,192	87,277	94,000	90,000
79-719-62530	EMPLOYEE DRUG TESTING	25	48	100	100
79-719-63000	FEE IN LIEU OF TAXES	41,446	42,474	43,313	44,000
79-719-63700	INSURANCE	26,631	26,108	30,000	30,000
79-719-63950	JANITORIAL SUPPLIES	1,093	1,489	1,500	1,500
79-719-64070	LEGAL ADVERTISEMENTS	124	98	100	100
79-719-64200	LAB TESTS AND SUPPLIES	6,993	11,303	20,000	12,000
79-719-64580	MEETING EXPENSE				
79-719-64600	MEMBERSHIPS/DUES	446	4,876	1,500	500
79-719-64700	MISCELLANEOUS	32	437	500	100
79-719-64750	MISCELLANEOUS EQUIPMENT			200	200

**City of Cassville  
2023 Operating Budget**

**Fund 79  
Sewer**

**Department 719 and 729  
Sewer and Collections**

GL NUMBER	DESCRIPTION	2020 ACTIVITY	2021 ACTIVITY	2022 AMENDED BUDGET	2023 REQUESTED BUDGET
79-719-64800	MOWING	3,208	3,393	4,600	5,100
79-719-64850	MISSOURI ONE-CALL				
79-719-65800	OFFICE SUPPLIES	1,640	377	800	1,600
79-719-65900	OFFICE EQUIPMENT		557	500	500
79-719-66050	PERMITS/FEES	220			
79-719-66150	POSTAGE	4,081	3,441	4,200	4,200
79-719-66400	PROFESSIONAL SERVICES	46		18,000	
79-719-66550	PROPANE	1,148	1,523	4,800	2,000
79-719-66800	PUBLICATIONS	186	378	250	200
79-719-67300	RENTAL & LEASE MAINTENANCE	12,292	14,369	21,000	13,746
79-719-67400	REPAIR/MAINTENANCE-EQUIPMENT	6,834	8,552	19,000	12,000
79-719-67410	REPAIR/MAINTENANCE-FACILITIES	14,011	3,561	3,000	4,500
79-719-67420	REPAIR/MAINTENANCE-VEHICLES	1,502	2,154	2,500	3,300
79-719-67430	REPAIR/REPLACEMENT-RESTRICTED	15,000	15,000	15,000	15,000
79-719-67500	ROCK/GRAVEL/SALT/CINDERS	319	280	300	300
79-719-67610	SAFETY EQUIPMENT	957	649	500	500
79-719-67620	SAFETY SUPPLIES	560	1,153	750	1,500
79-719-67660	SEWER CONNECTION FEE	1,611	1,580	1,700	1,700
79-719-67870	SPECIAL EVENTS		155	50	
79-719-68200	TELEPHONE AND CELL PHONES	1,318	1,353	1,500	2,050
79-719-68500	TOOLS NON-CAPITAL	746	496	900	500
79-719-68520	EQUIPMENT NON-CAPITAL			300	300
79-719-68560	SLUDGE HAULING	1,317	45		
79-719-68580	TRANSFERS OUT	78,898	52,763	52,764	26,382
79-719-68700	TRAVEL AND TRAINING	159	1,670	1,000	900
79-719-68800	UNIFORMS	2,656	2,651	2,700	2,400
79-719-68900	VEHICLE FUEL	2,129	2,681	4,800	4,400
79-719-69200	UTILITY DEPOSIT REFUNDS				
79-719-69350	WORKERS COMP		468	500	500
79-719-71000	BUILDINGS AND IMPROVEMENTS			1,000	
79-719-71500	PLANT	33,977			
79-719-72000	EQUIPMENT			4,600	
79-719-72600	OFFICE FURNISHINGS & EQUIPMENT			1,000	
79-719-74000	INFRASTRUCTURE		35,400		
79-719-80010	DS - 2010 SOUTHERN HILLS				
79-719-80020	DS - 2002 BOND ISSUE	30,382	7,106	199,250	199,685
79-719-80050	DS - 2005 BOND ISSUE	498			
79-719-80060	DS - 2006 SHERWOOD FOREST	3,549	2,738	21,213	21,307
79-719-80140	DS - 2014 REF COP		168		
79-719-80170	DS - 2017 REF SLSTX REVBONDS	60,026	(39,861)	60,118	60,291
79-719-80180	2018 CAPITAL LEASE	4,212	(262)		
79-719-80182	2018 SEWER REV BOND	14,115	13,596	26,361	24,602
79-719-80200	LEASE PURCHASE DEBT SERVICE	5,526	(24,668)		
79-719-80210	2021 SEWER BOND				106,977
79-719-90770	RESERVE FOR ASSET REPAIR			37,750	
<b>TOTAL APPROPRIATIONS</b>		<b>783,902</b>	<b>645,512</b>	<b>988,283</b>	<b>952,530</b>
<i>% Change vs Prior Year</i>		<i>6.6%</i>	<i>-17.7%</i>	<i>53.1%</i>	<i>-3.6%</i>
<b>NET OF REVENUES/APPROPRIATIONS</b>		<b>492,970</b>	<b>586,877</b>	<b>245,371</b>	<b>5,021,020</b>
<i>% Change vs Prior Year</i>		<i>2.8%</i>	<i>19.0%</i>	<i>-58.2%</i>	<i>1946.3%</i>

City of Cassville  
2023 Operating Budget

Fund 79  
Sewer

Department 719 and 729  
Sewer and Collections

GL NUMBER	DESCRIPTION	2020 ACTIVITY	2021 ACTIVITY	2022 AMENDED BUDGET	2023 REQUESTED BUDGET
<b>Dept 729 - SEWER COLLECTIONS</b>					
<b>APPROPRIATIONS</b>					
79-729-50000	SALARIES	87,692	86,296	79,643	83,714
79-729-50050	SOCIAL SECURITY	5,314	5,288	4,938	5,190
79-729-50060	MEDICARE	1,250	1,237	1,155	1,214
79-729-50080	RETIREMENT	14,317	(32,673)	13,300	13,394
79-729-50100	HEALTH INSURANCE	14,567	16,552	19,348	20,337
79-729-50120	LIFE INSURANCE	367	390	239	251
79-729-50160	UNEMPLOYMENT INSURANCE - SUTA	98	66	104	109
79-729-50180	WORKERS COMPENSATION			446	469
79-729-60250	AMORTIZATION/DEPRECIATION	58,025	53,447		
79-729-61200	CHEMICALS	289		750	500
79-729-61300	COLLECTION SYSTEM MAINTENANCE	1,508	7,973	8,500	8,500
79-729-62530	EMPLOYEE DRUG TESTING	49	44	100	100
79-729-63700	INSURANCE	5,581	3,327	7,000	7,000
79-729-64070	LEGAL ADVERTISEMENTS		29	50	50
79-729-64600	MEMBERSHIPS/DUES			50	50
79-729-64700	MISCELLANEOUS		7	100	100
79-729-64850	MISSOURI ONE-CALL	323	321	400	400
79-729-65800	OFFICE SUPPLIES	90	265	150	150
79-729-66050	PERMITS/FEES				
79-729-67300	RENTAL & LEASE MAINTENANCE	2,500	2,500	2,500	3,025
79-729-67400	REPAIR/MAINTENANCE-EQUIPMENT	319	86	6,000	7,500
79-729-67410	REPAIR/MAINTENANCE-FACILITIES		139	250	250
79-729-67420	REPAIR/MAINTENANCE-VEHICLES	741	2,353	3,000	3,000
79-729-67610	SAFETY EQUIPMENT	539	182	400	400
79-729-67620	SAFETY SUPPLIES	109	405	500	300
79-729-68200	TELEPHONE AND CELL PHONES	927	1,000	1,200	1,200
79-729-68500	TOOLS NON-CAPITAL	43	817	500	500
79-729-68700	TRAVEL AND TRAINING	28	82	1,850	2,800
79-729-68800	UNIFORMS	2,202	2,769	3,300	2,400
79-729-68900	VEHICLE FUEL	1,181	2,254	2,700	4,000
79-729-69350	WORKERS COMP			300	300
79-729-72000	EQUIPMENT		5,444	5,700	125,000
79-729-74000	INFRASTRUCTURE	24,970		80,900	4,728,815
<b>TOTAL APPROPRIATIONS</b>		<b>223,029</b>	<b>160,600</b>	<b>245,373</b>	<b>5,021,018</b>
<b>% Change vs Prior Year</b>		<b>13.6%</b>	<b>-28.0%</b>	<b>52.8%</b>	<b>1946.3%</b>
<b>NET OF REVENUES/APPROPRIATIONS - 729 - SEWER COLLEC</b>		<b>(223,029)</b>	<b>(160,600)</b>	<b>(245,373)</b>	<b>(5,021,018)</b>
<b>% Change vs Prior Year</b>		<b>13.6%</b>	<b>-28.0%</b>	<b>52.8%</b>	<b>1946.3%</b>

GL NUMBER	DESCRIPTION	2020 ACTIVITY	2021 ACTIVITY	2022 AMENDED BUDGET	2023 REQUESTED BUDGET
<b>ESTIMATED REVENUES</b>					
80-800-43430	ARPA GRANT		331,937	331,937	
80-800-49400	TRANSFERS IN				475,000
80-800-49999	FUND BALANCE REDUCTION				566,275
<b>TOTAL ESTIMATED REVENUES</b>			<b>331,937</b>	<b>331,937</b>	<b>1,041,275</b>
<b>APPROPRIATIONS</b>					
80-800-50000	SALARIES		38,031		
80-800-50050	SOCIAL SECURITY		2,358		
80-800-50060	MEDICARE		551		
80-800-50080	RETIREMENT		4,285		
80-800-50160	UNEMPLOYMENT INSURANCE - SUTA		1		
80-800-70000	LAND			331,937	
80-800-71000	BUILDINGS AND IMPROVEMENTS				1,041,275
<b>TOTAL APPROPRIATIONS</b>			<b>45,226</b>	<b>331,937</b>	<b>1,041,275</b>
<b>NET OF REVENUES/APPROPRIATIONS - 800 - ARPA FUNDS</b>			<b>286,711</b>	<b>331,937</b>	<b>0</b>

**City of Cassville**  
**Operating Budget 2023**

**Transfers**

<b>Transfers Out</b>		<b>2023</b>
<b>From</b>	<b>To</b>	<b>Amount</b>
Capital Improvement	Sewer Treatment Department	\$ 199,685
Capital Improvement	Sewer Treatment Department	\$ 60,291
Sewer Treatment	Parks	\$ 26,382
General Fund	ARPA	\$ 165,000
Water	ARPA	\$ 150,000
Parks	ARPA	\$ 85,000
Streets	ARPA	\$ 75,000
<b>Total Transfers Out</b>		<b>\$ 761,358</b>

<b>Transfers In</b>		
<b>To</b>	<b>From</b>	<b>Amount</b>
Sewer Treatment Department	Capital Improvement	\$ 199,685
Sewer Treatment Department	Capital Improvement	\$ 60,291
Parks	Sewer	\$ 26,382
ARPA	General Fund	\$ 165,000
ARPA	Water	\$ 150,000
ARPA	Parks	\$ 85,000
ARPA	Streets	\$ 75,000
<b>Total Transfers In</b>		<b>\$ 761,358</b>
<b>Balance:</b>		<b>\$ -</b>

<b>Estimated Capital Improvement Sales Tax:</b>	\$ 552,996
<b>The 1/2 cent tax has been pledged to the following debt service accounts:</b>	
<b>2002B State Environmental Revenue Bonds</b>	\$ 199,685
<b>2017 Refinancing Sales Tax Revenue Bonds</b>	\$ 60,291
<b>Subtotal</b>	<b>\$ 259,976</b>

<b>2002 DS</b>	\$ 199,685
<b>2006 DS</b>	\$ 21,307
<b>2017 DS</b>	\$ 60,291
<b>2018 Revenue Bond</b>	\$ 26,379
<b>2020 LP from Sewer to Parks</b>	\$ 26,382
<b>2021 W&amp;S DS</b>	