

City of West Plains, MO
Budget – Fiscal Year Ending March 31, 2020
As Approved by City Council on April 8, 2019

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City of West Plains, MO
Summary Budget - City Operations
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<u>Department</u>	<u>Total Revenues</u>	<u>Total Expenditures</u>	<u>Total Revenues Over/(Under) Expenditures</u>
103 General Fund	\$ 7,419,900	\$ -	\$ 7,419,900
110 GOCAT Funding	-	30,750	(30,750)
112 Administration	-	1,903,961	(1,903,961)
113 Safety	-	18,419	(18,419)
114 IT	-	93,826	(93,826)
120 Engineering	-	61,432	(61,432)
125 Building Official	89,800	112,514	(22,714)
131 City Attorney	-	74,798	(74,798)
132 Municipal Court	-	126,235	(126,235)
133 Police	279,650	2,212,426	(1,932,776)
134 Animal Control	2,250	58,711	(56,461)
135 Emergency Management	8,000	27,171	(19,171)
137 Fire	-	971,463	(971,463)
139 Airport	192,690	267,208	(74,518)
140 Street Department	2,393,100	2,803,785	(410,685)
141 Cemetery	14,350	66,879	(52,529)
143 Street Construction	-	198,465	(198,465)
144 Shop	-	92,931	(92,931)
146 Health	600	24,025	(23,425)
147 City Hall Complex	-	107,079	(107,079)
163 City Beautification	-	5,350	(5,350)
164 Economic Development	-	144,600	(144,600)
165 Tourism	240,855	240,855	0
166 Library	629,346	601,322	28,024
167 Civic Center	618,000	710,524	(92,524)
169 Galloway Park	900	25,300	(24,400)
170 Parks	502,567	353,960	148,607
172 Swimming Pool	-	-	-
173 Winter Sports Complex	41,500	69,165	(27,665)
174 Concessions	90,000	82,639	7,361
176 Senior Citizens	-	20,900	(20,900)
177	7,500	10,450	(2,950)
178 Youth Baseball/Softball	29,250	27,459	1,791
179 Golf	296,300	376,923	(80,623)
184 Transit Grant	115,900	162,197	(46,297)
191 Law Enforcement Grant	12,000	12,000	-
197 Misc Fire Grant	15,000	15,000	-
204 Task Force Grant	400,000	400,000	-
216 DRA GOCAT Grant	240,100	240,100	-
301 Capital Improvement	-	554,866	(554,866)
Total	\$ 13,639,558	\$ 13,305,690	\$ 333,869

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	All Department Total	General 103	GOCAT Op 110	Admin 112	Safety 113	IT 114	Engineering 120	Build Off 125	City Attorney 131	Court 132	Police 133	Animal Cont 134	Emerg Mgmt 135	Fire 137
Total Sales	\$ 311,850	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Miscellaneous Revenue	7,450	700	-	-	-	-	-	-	-	-	300	-	-	-
Total Permits and Fees	140,900	49,400	-	-	-	-	-	89,800	-	-	100	1,000	-	-
Total Interest Earned	119,500	106,700	-	-	-	-	-	-	-	-	-	-	-	-
Total Rent Income	284,950	40,000	-	-	-	-	-	-	-	-	-	-	-	-
Total Taxes	11,263,322	7,223,000	-	-	-	-	-	-	-	-	-	-	-	-
Total Grant Revenue	780,746	-	-	-	-	-	-	-	-	-	12,500	-	8,000	-
Total Charges for Services	541,790	100	-	-	-	-	-	-	-	-	90,850	-	-	-
Total Donations	6,100	-	-	-	-	-	-	-	-	-	1,500	700	-	-
Total Fines, Forfeitures	182,950	-	-	-	-	-	-	-	-	-	174,400	550	-	-
Total Revenues	\$ 13,639,558	7,419,900	-	-	-	-	-	89,800	-	-	279,650	2,250	8,000	-
Total Salaries	\$ 4,366,266	-	-	308,022	11,918	47,674	27,922	68,790	15,011	84,010	1,300,409	29,666	11,918	587,238
Total Benefits	1,628,350	-	-	106,086	4,251	17,002	11,451	26,324	8,037	27,725	501,461	14,012	4,250	166,010
Total Supplies	393,439	-	700	23,950	50	3,100	1,350	1,200	600	3,750	31,415	1,750	188	57,420
Total General Expenses	624,765	-	3,750	73,700	1,300	5,375	5,680	7,050	1,450	10,000	61,457	1,550	7,540	58,545
Total Vehicles	327,560	-	-	1,550	900	550	1,000	1,750	-	-	83,700	3,575	775	45,000
Total System Maintenance	750	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Contracted Services	899,865	-	-	39,375	-	-	1,200	7,000	49,700	750	33,700	-	2,500	11,450
Total Overhead	1,742,463	-	26,300	1,328,678	-	700	300	400	-	-	10,600	3,250	-	40,700
Total Purchase for Resale	234,450	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Lease Purchase	109,192	-	-	22,600	-	-	7,329	-	-	-	26,184	4,907	-	-
Total Capital Tax Bond Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Bond Expense Activity	2,500	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Capital Outlay \$1,000 -	57,200	-	-	-	-	-	5,200	-	-	-	13,500	-	-	5,100
Total Capital Outlay > \$5,000	2,918,891	-	-	-	-	19,425	-	-	-	-	150,000	-	-	-
Total Expenditures	\$ 13,305,690	-	30,750	1,903,961	18,419	93,826	61,432	112,514	74,798	126,235	2,212,426	58,711	27,171	971,463
Total Revenues Over / (Under) Expenditures	\$ 333,869	7,419,900	(30,750)	(1,903,961)	(18,419)	(93,826)	(61,432)	(22,714)	(74,798)	(126,235)	(1,932,776)	(56,461)	(19,171)	(971,463)

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	Airport 139	Street 140	Cemetery 141	Street Const 143	Shop 144	Health 146	City Hall Comp 147	City Beauty 163	Econ Dev 164	Tourism 165	Library 166	Civic Center 167	Galloway Pk 169	Parks 170	Swim Pool 172
Total Sales	155,900	-	1,200	-	-	-	-	-	-	4,000	-	37,750	500	-	-
Total Miscellaneous Revenue	200	-	-	-	-	-	-	-	-	-	4,000	2,250	-	-	-
Total Permits and Fees	-	-	-	-	-	600	-	-	-	-	-	-	-	-	-
Total Interest Earned	-	-	2,300	-	-	-	-	-	-	-	10,500	-	-	-	-
Total Rent Income	36,550	-	-	-	-	-	-	-	-	-	9,600	112,000	100	1,200	-
Total Taxes	-	2,390,600	-	-	-	-	-	-	-	236,355	571,000	341,000	-	501,367	-
Total Grant Revenue	-	-	-	-	-	-	-	-	-	-	9,146	-	-	-	-
Total Charges for Services	40	2,500	10,850	-	-	-	-	-	-	-	14,000	125,000	-	-	-
Total Donations	-	-	-	-	-	-	-	-	-	500	3,100	-	300	-	-
Total Fines, Forfeitures	-	-	-	-	-	-	-	-	-	-	8,000	-	-	-	-
Total Revenues	192,690	2,393,100	14,350	-	-	600	-	-	-	240,855	629,346	618,000	900	502,567	-
Total Salaries	53,956	424,744	33,344	117,624	57,325	-	57,699	-	-	90,942	287,010	268,568	-	183,311	-
Total Benefits	25,692	186,596	14,036	53,078	27,501	-	30,080	-	-	27,319	100,717	105,031	-	80,389	-
Total Supplies	4,635	79,800	1,450	3,200	3,300	1,125	6,350	150	-	6,200	71,446	16,750	900	9,960	-
Total General Expenses	10,075	5,050	8,400	1,150	1,175	1,550	12,950	4,600	35,800	107,793	57,900	89,975	9,200	8,200	-
Total Vehicles	4,500	108,750	6,900	10,300	2,610	-	-	-	-	-	200	300	1,200	13,300	-
Total System Maintenance	-	750	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Contracted Services	3,000	86,310	-	-	-	20,000	-	-	108,800	-	29,000	21,500	-	32,300	-
Total Overhead	13,500	4,340	2,750	240	120	1,350	-	600	-	5,200	55,050	172,400	1,000	8,000	-
Total Purchase for Resale	130,350	-	-	-	-	-	-	-	-	3,400	-	22,500	-	-	-
Total Lease Purchase	-	11,446	-	12,872	-	-	-	-	-	-	-	-	-	-	-
Total Capital Tax Bond Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Bond Expense Activity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Capital Outlay \$1,000 -	1,500	2,500	-	-	900	-	-	-	-	-	-	1,500	-	-	-
Total Capital Outlay > \$5,000	20,000	1,893,500	-	-	-	-	-	-	-	-	-	12,000	13,000	18,500	-
Total Expenditures	267,208	2,803,785	66,879	198,465	92,931	24,025	107,079	5,350	144,600	240,855	601,322	710,524	25,300	353,960	-
Total Revenues Over / (Under) Expenditures	(74,518)	(410,685)	(52,529)	(198,465)	(92,931)	(23,425)	(107,079)	(5,350)	(144,600)	0	28,024	(92,524)	(24,400)	148,607	-

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	WSC 173	Concessions 174	Senior Citizen 176	Softball 177	Baseball 178	Golf 179	Transit 184	Law Enforcement Grant 191	Misc Fire Grant 197	Task Force Grant 204	DRA GOCAT Grant 204	Cap Imp 301
Total Sales	-	90,000	-	-	-	22,500	-	-	-	-	-	-
Total Miscellaneous Revenue	-	-	-	-	-	-	-	-	-	-	-	-
Total Permits and Fees	-	-	-	-	-	-	-	-	-	-	-	-
Total Interest Earned	-	-	-	-	-	-	-	-	-	-	-	-
Total Rent Income	1,000	-	-	-	-	72,800	11,700	-	-	-	-	-
Total Taxes	-	-	-	-	-	-	-	-	-	-	-	-
Total Grant Revenue	-	-	-	-	-	-	84,000	12,000	15,000	400,000	240,100	-
Total Charges for Services	40,500	-	-	7,500	29,250	201,000	20,200	-	-	-	-	-
Total Donations	-	-	-	-	-	-	-	-	-	-	-	-
Total Fines, Forfeitures	-	-	-	-	-	-	-	-	-	-	-	-
Total Revenues	41,500	90,000	-	7,500	29,250	296,300	115,900	12,000	15,000	400,000	240,100	-
Total Salaries	10,000	26,000	-	-	4,000	170,311	88,852	-	-	-	-	-
Total Benefits	765	1,989	-	-	306	49,432	38,810	-	-	-	-	-
Total Supplies	7,200	6,300	150	950	8,400	38,250	1,450	-	-	-	-	-
Total General Expenses	900	650	3,450	1,500	1,700	21,150	4,200	-	-	-	-	-
Total Vehicles	-	-	-	-	-	26,500	14,200	-	-	-	-	-
Total System Maintenance	-	-	-	-	-	-	-	-	-	-	-	-
Total Contracted Services	30,300	-	-	5,000	6,000	11,980	-	-	-	400,000	-	-
Total Overhead	20,000	-	17,300	3,000	5,500	6,500	14,685	-	-	-	-	-
Total Purchase for Resale	-	47,700	-	-	-	30,500	-	-	-	-	-	-
Total Lease Purchase	-	-	-	-	1,553	22,300	-	-	-	-	-	-
Total Capital Tax Bond Revenue	-	-	-	-	-	-	-	-	-	-	-	-
Total Bond Expense Activity	-	-	-	-	-	-	-	-	-	-	-	2,500
Total Capital Outlay \$1,000 -	-	-	-	-	-	-	-	12,000	15,000	-	-	-
Total Capital Outlay > \$5,000	-	-	-	-	-	-	-	-	-	-	240,100	552,366
Total Expenditures	69,165	82,639	20,900	10,450	27,459	376,923	162,197	12,000	15,000	400,000	240,100	554,866
Total Revenues Over / (Under) Expenditures	(27,665)	7,361	(20,900)	(2,950)	1,791	(80,623)	(46,297)	-	-	-	-	(554,866)

City of West Plains, MO
Summary Budget - Utility Operations and Capital Expenditures
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<u>Department</u>	<u>OPERATIONS</u>			<u>CAPITAL</u>
	<u>Total Revenues</u>	<u>Total Expenses</u>	<u>Total Revenues Over/(Under) Expenditures</u>	<u>Capital Expenditures</u>
909 Water Treatment/Wells	\$ 747,600	\$ 637,391	\$ 110,209	\$ (81,500)
910 Electric	15,440,500	15,190,401	250,099	(4,081,000)
911 Water Distribution	1,379,700	971,528	408,172	(710,000)
912 Sewer	1,718,900	626,075	1,092,825	(259,500)
913 Wastewater Treatment Plant	-	904,453	(904,453)	(45,000)
914 Refuse	635,000	850,936	(215,936)	(150,000)
915 Refuse Disposal	1,888,200	1,476,735	411,465	(170,500)
916 Landfill	-	950	(950)	-
917 Recycle	249,500	230,002	19,498	-
918 Warehouse	-	144,123	(144,123)	-
919 Administration	-	1,101,093	(1,101,093)	-
920 Safety	-	17,119	(17,119)	-
921 Engineering Construction	-	157,492	(157,492)	-
922 Shop	-	91,431	(91,431)	-
923 Storm Water Engineering	535	2,600	(2,065)	-
924 IT	-	88,996	(88,996)	-
925 Fiber	30,000	85,657	(55,657)	(400,000)
926 Emergency Management	8,000	27,171	(19,171)	-
Total	\$ 22,097,935	\$ 22,604,154	\$ (506,219)	\$ (5,897,500)

City of West Plains, MO
Budget - Utility Operations
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	All Department Total	Water Treat 909	Electric 910	Water Dist 911	Sewer 912	WWTP 913	Refuse 914	Refuse Disp 915	Landfill 916	Recycle 917
Total Sales	\$ 18,843,000	\$ 310,000	\$ 14,955,000	\$ 1,307,300	\$ 1,070,700	\$ -	\$ 468,000	\$ 549,000	\$ -	\$ 153,000
Total Miscellaneous Revenue	1,380,500	426,000	255,000	600	550,400	-	112,000	35,000	-	1,500
Total Permits and Fees	1,388,635	600	46,000	1,800	500	-	55,000	1,189,200	-	95,000
Total Interest Earned	382,300	5,000	110,000	55,000	97,300	-	-	115,000	-	-
Total Rent Income	21,000	-	21,000	-	-	-	-	-	-	-
Total Grant Revenue	8,000	-	-	-	-	-	-	-	-	-
Total Charges for Services	73,600	6,000	52,600	15,000	-	-	-	-	-	-
Total Donations	900	-	900	-	-	-	-	-	-	-
Total Revenues	\$ 22,097,935	\$ 747,600	\$ 15,440,500	\$ 1,379,700	\$ 1,718,900	\$ -	\$ 635,000	\$ 1,888,200	\$ -	\$ 249,500
Total Salaries	2,696,568	\$ 153,030	\$ 545,603	\$ 165,772	\$ 146,855	\$ 206,519	\$ 403,880	\$ 208,921	\$ -	\$ 114,653
Total Benefits	1,109,929	60,081	227,421	76,697	58,781	78,307	182,524	85,780	-	52,003
Total Supplies	469,356	34,600	282,350	38,568	14,200	15,050	4,050	12,400	-	6,850
Total General Expenses	593,785	10,400	468,100	5,650	11,900	20,000	4,595	3,650	950	6,750
Total Vehicles	657,352	9,200	113,000	45,000	78,000	48,000	124,077	205,000	-	23,500
Total System Maintenance	191,000	40,000	11,000	65,000	25,000	50,000	-	-	-	-
Total Contracted Services	1,219,800	53,000	275,000	3,500	500	2,500	-	825,000	-	1,000
Total Overhead	2,992,432	193,980	1,844,792	155,900	136,800	224,065	2,350	2,950	-	5,750
Total Purchase for Resale	10,450,000	-	10,450,000	-	-	-	-	-	-	-
Total Depreciation Expense	2,168,362	81,600	973,135	415,441	154,039	253,511	104,460	133,034	-	15,497
Total Capital Outlay \$1,000 -	37,000	1,500	-	-	-	6,500	25,000	-	-	4,000
Total Capital Outlay > \$5,000	18,570	-	-	-	-	-	-	-	-	-
Total Expenditures	\$ 22,604,154	\$ 637,391	\$ 15,190,401	\$ 971,528	\$ 626,075	\$ 904,453	\$ 850,936	\$ 1,476,735	\$ 950	\$ 230,002
Total Revenues Over / (Under) Expenditures	\$ (506,219)	\$ 110,209	\$ 250,099	\$ 408,172	\$ 1,092,825	\$ (904,453)	\$ (215,936)	\$ 411,465	\$ (950)	\$ 19,498

City of West Plains, MO
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	Warehouse 918	Admin 919	Safety 920	Eng Const 921	Shop 922	Storm Water 923	IT 924	Fiber 925	Emer Mgmt 926
Total Sales	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 30,000	\$ -
Total Miscellaneous Revenue	-	-	-	-	-	-	-	-	-
Total Permits and Fees	-	-	-	-	-	535	-	-	-
Total Interest Earned	-	-	-	-	-	-	-	-	-
Total Rent Income	-	-	-	-	-	-	-	-	-
Total Grant Revenue	-	-	-	-	-	-	-	-	8,000
Total Charges for Services	-	-	-	-	-	-	-	-	-
Total Donations	-	-	-	-	-	-	-	-	-
Total Revenues	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 535	\$ -	\$ 30,000	\$ 8,000
Total Salaries	\$ 93,459	\$ 417,353	\$ 11,918	\$ 111,688	\$ 57,325	\$ -	\$ 47,674	\$ -	\$ 11,918
Total Benefits	41,024	150,002	4,251	45,805	26,001	-	17,002	-	4,250
Total Supplies	4,100	49,700	300	-	-	-	2,000	5,000	188
Total General Expenses	1,600	48,350	250	-	-	-	3,750	300	7,540
Total Vehicles	3,700	6,700	400	-	-	-	-	-	775
Total System Maintenance	-	-	-	-	-	-	-	-	-
Total Contracted Services	-	36,800	-	-	-	-	-	20,000	2,500
Total Overhead	240	388,500	-	-	8,105	-	-	29,000	-
Total Purchase for Resale	-	-	-	-	-	-	-	-	-
Total Depreciation Expense	-	3,688	-	-	-	2,600	-	31,357	-
Total Capital Outlay \$1,000 -	-	-	-	-	-	-	-	-	-
Total Capital Outlay > \$5,000	-	-	-	-	-	-	18,570	-	-
Total Expenditures	\$ 144,123	\$ 1,101,093	\$ 17,119	\$ 157,492	\$ 91,431	\$ 2,600	\$ 88,996	\$ 85,657	\$ 27,171
Total Revenues Over / (Under) Expenditures	\$ (144,123)	\$ (1,101,093)	\$ (17,119)	\$ (157,492)	\$ (91,431)	\$ (2,065)	\$ (88,996)	\$ (55,657)	\$ (19,171)

City of West Plains, MO
Budget - Utility Capital Expenditures
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Account and Description	Electric	Water Distribution	Water Treatment / Wells	Wastewater Treatment Plant	Sewer	Refuse	Refuse Disposal	Fiber	Total
150900 Electric Scada	\$ (10,000)	-	-	-	-	-	-	-	\$ (10,000)
151000 Land Rights	(500,000)	-	-	-	-	-	-	-	(500,000)
151100 Electric Structure Improvements	(50,000)	-	-	-	-	-	-	-	(50,000)
151200 Station Equipment/Substation	(350,000)	-	-	-	-	-	-	-	(350,000)
151300 Poles, Towers, Fixtures	(1,750,000)	-	-	-	-	-	-	-	(1,750,000)
151400 Electric Conductors	(150,000)	-	-	-	-	-	-	-	(150,000)
151500 Line Transformers	(175,000)	-	-	-	-	-	-	-	(175,000)
151600 Service Lights	(1,000)	-	-	-	-	-	-	-	(1,000)
151700 Street Lights	(120,000)	-	-	-	-	-	-	-	(120,000)
151800 Electric Services	(25,000)	-	-	-	-	-	-	-	(25,000)
151900 Electric Meters	(900,000)	-	-	-	-	-	-	-	(900,000)
152300 Generator Plant	(25,000)	-	-	-	-	-	-	-	(25,000)
152500 Electric Equipment	(25,000)	-	-	-	-	-	-	-	(25,000)
153200 Water Distribution System	-	\$ (375,000)	-	-	-	-	-	-	(375,000)
153201 Wells Distribution System	-	-	\$ (6,500)	-	-	-	-	-	(6,500)
153300 Fire Hydrants	-	(20,000)	-	-	-	-	-	-	(20,000)
153600 Water Services	-	(15,000)	-	-	-	-	-	-	(15,000)
153700 Water Meters	-	(300,000)	-	-	-	-	-	-	(300,000)
154300 WWTP Vehicles	-	-	-	\$ (45,000)	-	-	-	-	(45,000)
155000 Wells Station Equipment	-	-	(35,000)	-	-	-	-	-	(35,000)
155100 Wells Structure Improvements	-	-	(40,000)	-	-	-	-	-	(40,000)
156010 Sewer Distribution System	-	-	-	-	\$ (250,000)	-	-	-	(250,000)
156400 Sewer Equipment	-	-	-	-	(9,500)	-	-	-	(9,500)
157100 Refuse Vehicles	-	-	-	-	-	\$ (150,000)	-	-	(150,000)
157501 Transfer Station Vehicles	-	-	-	-	-	-	\$ (170,500)	-	(170,500)
158500 Infrastructure	-	-	-	-	-	-	-	\$ (350,000)	(350,000)
158600 Equipment	-	-	-	-	-	-	-	(50,000)	(50,000)
TOTAL	\$ (4,081,000)	\$ (710,000)	\$ (81,500)	\$ (45,000)	\$ (259,500)	\$ (150,000)	\$ (170,500)	\$ (400,000)	\$ (5,897,500)