

City of West Plains, MO
Cash Balance Projection - FY2021
Utility Side

	Unrestricted
Total Revenues Budgeted FY2021	23,282,320
Total Direct Operating Expenses	(21,217,717)
Indirect Operating Expenses:	
Risk Mitigation	(490,000)
Human Resources	(110,000)
IT	(128,600)
Debt Service	(205,400)
Fleet Management	(630,000)
Public Relations	(36,500)
Total Indirect Operating Expenditures	(1,600,500)
Total Proposed Operating Expenses Budgeted FY2021	(22,818,217)
Total Proposed Capital Expenditures FY2021	(6,802,500)
Add Back Up Non-Cash Expenses - Depreciation	2,168,262
Total Proposed Cash Expenses FY2021	(27,452,455)
Net Increase / (Decrease) in Cash Balance	(4,170,135)
Beginning Balance, Jan 31, 2020	17,961,296
Ending Cash Balance, Mar 31, 2021	\$ 13,791,161
Paypoint HR Payraise Allowance	(500,000)
Associated Benefits (FICA and LAGERS)	(136,250)
Total Paypoint HR Allowance	(636,250)
Adjusted Ending Cash Balance, Mar 31, 2021	\$ 13,154,911
Average Daily Spend	\$ 76,955.36
Days Cash on Hand	170.94

City of West Plains, MO
 Budget - Utility Capital Expenditures
 Fiscal Year Ending March 31, 2021

Account and Description	Electric	Water Distribution	Water Treatment / Wells	Wastewater Treatment Plant	Sewer	Refuse	Refuse Disposal	Recycle	Fiber	Administration	Total
2E+05 Electric Scada	\$ (5,000)	-	-	-	-	-	-	-	-	-	\$ (5,000)
2E+05 Land Rights	(500,000)	-	-	-	-	-	-	-	-	-	(500,000)
2E+05 Electric Structure Improvements	(75,000)	-	-	-	-	-	-	-	-	-	(75,000)
2E+05 Station Equipment/Substation	(150,000)	-	-	-	-	-	-	-	-	-	(150,000)
2E+05 Poles, Towers, Fixtures	(1,800,000)	-	-	-	-	-	-	-	-	-	(1,800,000)
2E+05 Electric Conductors	(250,000)	-	-	-	-	-	-	-	-	-	(250,000)
2E+05 Line Transformers	(300,000)	-	-	-	-	-	-	-	-	-	(300,000)
2E+05 Service Lights	(2,000)	-	-	-	-	-	-	-	-	-	(2,000)
2E+05 Street Lights	(100,000)	-	-	-	-	-	-	-	-	-	(100,000)
2E+05 Electric Services	(25,000)	-	-	-	-	-	-	-	-	-	(25,000)
2E+05 Electric Meters	(900,000)	-	-	-	-	-	-	-	-	-	(900,000)
2E+05 Generator Plant	(50,000)	-	-	-	-	-	-	-	-	-	(50,000)
2E+05 Electric Equipment	-	-	-	-	-	-	-	-	-	-	-
2E+05 Water Distribution System	-	\$ (200,000)	-	-	-	-	-	-	-	-	(200,000)
2E+05 Wells Distribution System	-	-	\$ (60,000)	-	-	-	-	-	-	-	(60,000)
2E+05 Fire Hydrants	-	(20,000)	-	-	-	-	-	-	-	-	(20,000)
2E+05 Water Services	-	(20,000)	-	-	-	-	-	-	-	-	(20,000)
2E+05 Water Meters	-	(750,000)	-	-	-	-	-	-	-	-	(750,000)
2E+05 WWTP Vehicles	-	-	-	-	-	-	-	-	-	-	-
2E+05 Sewer Equipment	-	-	-	\$ (350,000)	-	-	-	-	-	-	(350,000)
2E+05 Wells Station Equipment	-	-	(250,000)	-	-	-	-	-	-	-	(250,000)
2E+05 Wells Structure Improvements	-	-	(65,000)	-	-	-	-	-	-	-	(65,000)
2E+05 Sewer Distribution System	-	-	-	-	\$ (400,000)	-	-	-	-	-	(400,000)
2E+05 Sewer Manholes, Covers	-	-	-	-	(150,000)	-	-	-	-	-	(150,000)
2E+05 Sewer Equipment	-	-	-	-	-	-	-	-	-	-	-
2E+05 Sewer Vehicles	-	-	-	-	-	-	-	-	-	-	-
2E+05 Refuse Vehicles	-	-	-	-	-	-	-	-	-	-	-
2E+05 Recycle Equipment	-	-	-	-	-	-	-	\$ (5,000)	-	-	(5,000)
2E+05 Transfer Station Vehicles	-	-	-	-	-	-	-	-	\$ (200,000)	-	(200,000)
2E+05 Infrastructure	-	-	-	-	-	-	-	-	-	-	-
various Vehicles - Fleet Lease Program	-	-	-	-	-	-	-	-	-	-	-
2E+05 Equipment and Software	-	-	-	-	-	-	-	-	(50,000)	(125,500)	(175,500)
TOTAL	\$ (4,157,000)	\$ (990,000)	\$ (375,000)	\$ (350,000)	\$ (550,000)	\$ -	\$ -	\$ (5,000)	\$ (250,000)	\$ (125,500)	\$ (6,802,500)

City of West Plains, MO
Summary Budget - All Departments
Utility Operations - FY2021

	Electric Generator 908	Water Treatment/Well s 909	Electric 910	Water Distribution 911	Sewer 912	Wastewater Treatment Plant 913	
Total							
REVENUES							
Sales	19,798,720	540,000	310,720	15,350,000	1,307,300	1,070,700	-
Miscellaneous Revenue	1,487,000	-	426,000	286,500	600	575,400	-
Permits and Fees	1,473,150	-	600	46,000	1,800	550	-
Interest Earned	412,800	-	5,500	120,000	55,000	107,300	-
Rent Income	21,000	-	-	21,000	-	-	-
Taxes	-	-	-	-	-	-	-
Grant Revenue	-	-	-	-	-	-	-
Charges for Services	83,650	-	15,000	52,600	15,000	1,000	-
Donations	6,000	-	-	6,000	-	-	-
Fines, Forfeitures	-	-	-	-	-	-	-
Total Revenues	23,282,320	540,000	757,820	15,882,100	1,379,700	1,754,950	-
EXPENDITURES							
Salaries	2,506,600	-	125,400	425,800	198,000	93,400	121,600
Benefits	1,135,000	-	55,700	215,300	94,300	41,950	55,000
Supplies	471,738	6,100	42,200	165,200	62,568	17,300	20,600
General Expenses	559,835	262,000	15,950	75,600	2,000	8,500	19,750
Vehicles	630,000	-	-	-	-	-	-
System Maintenance	343,500	75,000	40,000	11,000	125,000	25,000	65,000
Contracted Services	1,633,050	35,000	250,000	275,000	3,500	2,000	50,000
Overhead	3,149,832	4,000	164,000	1,853,000	196,762	136,800	97,700
Depreciation Expense	2,168,262	-	81,600	973,135	415,441	154,039	253,511
Purchase for Resale	10,015,000	-	-	10,015,000	-	-	-
Lease Purchase	205,400	-	-	-	-	-	-
Capital Tax Bond Revenue	-	-	-	-	-	-	-
Bond Expense Activity	-	-	-	-	-	-	-
Capital Outlay \$1,000 -	-	-	-	-	-	-	-
Capital Outlay > \$5,000	-	-	-	-	-	-	-
Total Expenditures	22,818,217	382,100	774,850	14,009,035	1,097,571	478,989	683,161
REVENUES OVER / (UNDER) EXPENDITURES	464,103	157,900	(17,030)	1,873,065	282,129	1,275,961	(683,161)

City of West Plains, MO
Summary Budget - All Departments
Utility Operations - FY2021

	Refuse 914	Refuse Disposal 915	Landfill 916	Recycle 917	Warehouse 918	Administration 919	Risk Management & Mitigation 920
<u>REVENUES</u>							
Sales	468,000	549,000	-	153,000	-	-	-
Miscellaneous Revenue	112,000	35,000	-	1,500	-	-	50,000
Permits and Fees	75,000	1,289,200	-	60,000	-	-	-
Interest Earned	-	125,000	-	-	-	-	-
Rent Income	-	-	-	-	-	-	-
Taxes	-	-	-	-	-	-	-
Grant Revenue	-	-	-	-	-	-	-
Charges for Services	50	-	-	-	-	-	-
Donations	-	-	-	-	-	-	-
Fines, Forfeitures	-	-	-	-	-	-	-
Total Revenues	655,050	1,998,200	-	214,500	-	-	50,000
<u>EXPENDITURES</u>							
Salaries	323,800	265,300	-	166,350	93,500	516,000	-
Benefits	144,525	110,500	-	80,550	44,250	195,800	-
Supplies	31,850	13,750	-	11,350	12,800	39,800	20,000
General Expenses	3,645	4,050	950	6,300	400	18,050	7,500
Vehicles	-	-	-	-	-	-	-
System Maintenance	-	-	-	-	-	-	-
Contracted Services	-	870,000	-	4,500	-	46,800	-
Overhead	2,350	2,950	-	5,750	200	191,500	462,500
Depreciation Expense	104,460	133,034	-	15,497	-	3,688	-
Purchase for Resale	-	-	-	-	-	-	-
Lease Purchase	-	-	-	-	-	-	-
Capital Tax Bond Revenue	-	-	-	-	-	-	-
Bond Expense Activity	-	-	-	-	-	-	-
Capital Outlay \$1,000 -	-	-	-	-	-	-	-
Capital Outlay > \$5,000	-	-	-	-	-	-	-
Total Expenditures	610,630	1,399,584	950	290,297	151,150	1,011,638	490,000
REVENUES OVER / (UNDER) EXPENDITURES	44,420	598,616	(950)	(75,797)	(151,150)	(1,011,638)	(440,000)

City of West Plains, MO
Summary Budget - All Departments
Utility Operations - FY2021

	Planning 921	Shop 922	Storm Water Engineering 923	IT 924	Fiber 925	Emergency Management 926	Debt Service 930
<u>REVENUES</u>							
Sales	-	-	-	-	50,000	-	-
Miscellaneous Revenue	-	-	-	-	-	-	-
Permits and Fees	-	-	-	-	-	-	-
Interest Earned	-	-	-	-	-	-	-
Rent Income	-	-	-	-	-	-	-
Taxes	-	-	-	-	-	-	-
Grant Revenue	-	-	-	-	-	-	-
Charges for Services	-	-	-	-	-	-	-
Donations	-	-	-	-	-	-	-
Fines, Forfeitures	-	-	-	-	-	-	-
Total Revenues	-	-	-	-	50,000	-	-
<u>EXPENDITURES</u>							
Salaries	76,500	44,500	-	50,150	-	6,300	-
Benefits	34,100	21,600	-	19,150	-	2,275	-
Supplies	1,950	8,850	-	2,200	7,400	500	-
General Expenses	5,190	875	-	4,600	600	1,375	-
Vehicles	-	-	-	-	-	-	-
System Maintenance	-	-	-	-	2,500	-	-
Contracted Services	12,000	250	-	52,500	20,000	3,000	-
Overhead	1,200	120	-	-	29,000	-	-
Depreciation Expense	-	-	2,500	-	31,357	-	-
Purchase for Resale	-	-	-	-	-	-	-
Lease Purchase	-	-	-	-	-	-	205,400
Capital Tax Bond Revenue	-	-	-	-	-	-	-
Bond Expense Activity	-	-	-	-	-	-	-
Capital Outlay \$1,000 -	-	-	-	-	-	-	-
Capital Outlay > \$5,000	-	-	-	-	-	-	-
Total Expenditures	130,940	76,195	2,500	128,600	90,857	13,450	205,400
REVENUES OVER / (UNDER) EXPENDITURES	(130,940)	(76,195)	(2,500)	(128,600)	(40,857)	(13,450)	(205,400)

City of West Plains, MO
Summary Budget - All Departments
Utility Operations - FY2021

	Human Resources 931	Public Relations 932	Fleet Management 933	City Hall Complex 947
<u>REVENUES</u>				
Sales	-	-	-	-
Miscellaneous Revenue	-	-	-	-
Permits and Fees	-	-	-	-
Interest Earned	-	-	-	-
Rent Income	-	-	-	-
Taxes	-	-	-	-
Grant Revenue	-	-	-	-
Charges for Services	-	-	-	-
Donations	-	-	-	-
Fines, Forfeitures	-	-	-	-
Total Revenues	-	-	-	-
<u>EXPENDITURES</u>				
Salaries	-	-	-	-
Benefits	20,000	-	-	-
Supplies	-	2,000	-	5,320
General Expenses	88,000	27,000	-	7,500
Vehicles	-	-	630,000	-
System Maintenance	-	-	-	-
Contracted Services	-	7,500	-	1,000
Overhead	2,000	-	-	-
Depreciation Expense	-	-	-	-
Purchase for Resale	-	-	-	-
Lease Purchase	-	-	-	-
Capital Tax Bond Revenue	-	-	-	-
Bond Expense Activity	-	-	-	-
Capital Outlay \$1,000 -	-	-	-	-
Capital Outlay > \$5,000	-	-	-	-
Total Expenditures	110,000	36,500	630,000	13,820
REVENUES OVER / (UNDER) EXPENDITURES	(110,000)	(36,500)	(630,000)	(13,820)