CITY OF WILLARD, MISSOURI
224 W. Jackson Street P.O. Box 187 Willard, MO 65781 417-742-3033 417-742-3080 Fax

# MEETING AGENDA AND PACKET

## BOARD OF ALDERMEN

**Special Meeting**

**September 24, 2012**

**7:00 PM - Willard City Hall**

**224 W. Jackson Street**

**Mayor**
Tom Keltner

**Board Members**
David Hemphill
Doug Johnson
David Roggensees
Ed Simmons
Cyndi Trapp
Bryan Vincent

CITY OF WILLARD, MISSOURI
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**BOARD OF ALDERMEN**
**SPECIAL MEETING**
**September 24 2012**
**7:00 P.M.**

Notice posted on September 14, 2012

Notice is hereby given that the City of Willard, Board of Aldermen will conduct a special meeting at 7:00 p.m., September 24, 2012 at Willard City Hall, 224 W. Jackson, Willard, Missouri.

The tentative agenda of this meeting includes:

PLEDGE OF ALLEGIANCE

Call the meeting to order

1. Roll Call
2. Discussion of the draft of the 2013 budget
3. Adjourn Meeting

IF YOU HAVE SPECIAL NEEDS, WHICH REQUIRE ACCOMMODATION, PLEASE NOTIFY CITY PERSONNEL AT CITY HALL. ACCOMMODATIONS WILL BE MADE FOR YOUR NEEDS.
REPRESENTATIVES OF THE NEWS MEDIA MAY OBTAIN COPIES OF THIS NOTICE BY CONTACTING:

Dale Duvall
224 West Jackson
Willard, MO 65781

CITY OF WILLARD, MISSOURI
224 W. Jackson Street P.O. Box 187 Willard, MO 65781 417-742-3033 417-742-3080 Fax

September 17, 2012

To: Mayor Keltner and Members of the Board of Aldermen

From: Nicholas A. Heatherly
City Administrator

RE: Draft 2013 Budget

Attached is the draft budget for Fiscal Year 2013. In the development of this budget, Staff has taken the position that revenues for 2013 will be similar to those of 2012. As we have periodically noted throughout the year, we have seen a slight upswing in our revenues in 2012, and those increases are reflected in our projections for 2013.

The budget does include the cost of providing a wage adjustment for our employees and a separate analysis has been included for your review and consideration. The overall impact on the total budget of this wage adjustment is less that 1.0% (0.63%) and is equal to approximately 2.5% of the total personnel budget.

The proposed budget is also projecting that the General Fund will make improvements in its operating cash balances and investment accounts (our rainy day funds) by the end of the year. The Water & Sewer Fund budget is showing what these same accounts would look like if we did not have a couple of system improvement projects in the works. Those two projects will cost in the range of $275,000 and $300,000. With these two projects, Staff is projecting that we should end the year (2013) with approximately $500,000 in the investment accounts and $100,000 in the operating cash balances. The Park Fund is projected to stay level in both of these accounts.

The budget includes line items for capital improvements and replacement of equipment on a limited scale.

Our budget workshop is scheduled for 7:00 PM on Monday, September 24.

# City of Willard
# 2013 Budget

| General Fund | 2013 Budget | 2012 Amend Budget | 2011 Actual | 2010 Actual | 2009 Actual |
|---|---|---|---|---|---|
| **Revenues** | | | | | |
| Asset Sales | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Building Permits | 10,000.00 | 15,000.00 | 20,337.00 | 14,100.00 | 1,050.00 |
| Cable TV Franchise | 18,000.00 | 16,000.00 | 15,152.00 | 14,800.00 | 24,536.00 |
| County Road & Bridge | 29,250.00 | 27,400.00 | 27,380.00 | 26,725.00 | 25,500.00 |
| DARE | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Electric Franchise | 235,000.00 | 220,000.00 | 224,012.00 | 202,037.00 | 181,791.00 |
| Gas Franchise | 50,000.00 | 48,000.00 | 44,906.00 | 42,100.00 | 44,010.00 |
| Grant Revenues | 9,000.00 | 10,465.00 | 8,194.00 | 97,000.00 | 83,284.00 |
| Interest Income | 1,500.00 | 500.00 | 1,500.00 | 1,600.00 | 2,356.00 |
| LEST | 24,000.00 | 39,500.00 | 21,769.00 | 19,790.00 | 55,785.00 |
| Merchants Licenses | 5,100.00 | 5,000.00 | 5,039.00 | 4,920.00 | 4,400.00 |
| Miscellaneous | 1,000.00 | 5,000.00 | 24,201.00 | 10,650.00 | 164,373.00 |
| Mobile Phone Lease | 52,000.00 | 52,000.00 | 47,917.00 | 49,320.00 | 47,772.00 |
| Motor Vehicle Taxes | 185,000.00 | 183,000.00 | 121,015.00 | 122,200.00 | 118,400.00 |
| Planning & Zoning | 5,000.00 | 2,000.00 | 2,660.00 | 23,423.00 | 15,190.00 |
| Real Estate Taxes | 178,400.00 | 173,000.00 | 171,072.00 | 185,300.00 | 181,544.00 |
| Recycle Center Income | 1,000.00 | 750.00 | 318.00 | 0.00 | 0.00 |
| Sales & Use Tax * | 400,000.00 | 420,000.00 | 413,061.00 | 375,855.00 | 373,595.00 |
| Sales Tax - Cap Improv | 85,000.00 | 75,000.00 | 0.00 | 0.00 | 154,216.00 |
| State LET Acct | 500.00 | 500.00 | 674.00 | 607.00 | 545.00 |
| Trash Income | 180,000.00 | 174,000.00 | 63,009.00 | 0.00 | 0.00 |
| Traffic Court Fines | 80,000.00 | 80,000.00 | 66,388.00 | 105,296.00 | 70,100.00 |
| | | | | | |
| | 1,549,750.00 | 1,547,115.00 | 1,278,604.00 | 1,295,723.00 | 1,548,447.00 |

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| General City Gov't | 2013 Budget | 2012 Amend Budget | 2011 Actual | 2010 Actual | 2009 Actual |
|---|---|---|---|---|---|
| | | | | | |
| **Supplies/Services** | | | | | |
| Advertising | 1,000.00 | 1,000.00 | 1,078.00 | 1,280.00 | 1,200.00 |
| Audit Fee | 12,000.00 | 10,000.00 | 21,960.00 | 3,200.00 | 2,200.00 |
| Contract Labor | 2,500.00 | 2,500.00 | 9,468.00 | 11,000.00 | 1,800.00 |
| Dues/Subscriptions | 2,000.00 | 1,800.00 | 2,327.00 | 2,225.00 | 4,000.00 |
| Election Expense | 3,000.00 | 8,000.00 | 6,568.00 | 2,900.00 | 4,900.00 |
| Insurance | 15,000.00 | 12,000.00 | 27,014.00 | 12,500.00 | 18,600.00 |
| Legal | 30,000.00 | 30,000.00 | 28,740.00 | 41,150.00 | 45,300.00 |
| Professional | 10,000.00 | 5,000.00 | 20,474.00 | 12,500.00 | 7,650.00 |
| Office Supplies | 8,000.00 | 5,000.00 | 10,200.00 | 11,600.00 | 11,550.00 |
| Repairs/Maint | 2,000.00 | 2,000.00 | 1,926.00 | 1,800.00 | 1,250.00 |
| Supplies | 6,000.00 | 5,000.00 | 11,879.00 | 4,600.00 | 4,200.00 |
| Telephone | 4,500.00 | 4,500.00 | 13,611.00 | 10,600.00 | 7,400.00 |
| Travel/Training | 3,000.00 | 2,500.00 | 4,802.00 | 2,500.00 | 1,600.00 |
| Utilities - Electric | 6,000.00 | 5,000.00 | 4,888.00 | 4,600.00 | 4,100.00 |
| Utilities - Gas | 3,000.00 | 2,500.00 | 1,555.00 | 1,325.00 | 2,300.00 |
| Utilities - Other | 1,000.00 | 750.00 | 724.00 | 550.00 | 835.00 |
| Vehicle Expense - Gas | 1,000.00 | 1,000.00 | 1,393.00 | 125.00 | 100.00 |
| Vehicle Expense - Other | 1,000.00 | 1,000.00 | 10.00 | 225.00 | 0.00 |
| | 111,000.00 | 99,550.00 | 168,617.00 | 124,680.00 | 118,985.00 |
| | | | | | |
| **Capital Expenditures** | | | | | |
| Capital Improvements | 0.00 | 0.00 | 6,132.00 | 4,350.00 | 10,650.00 |
| | 0.00 | | 6,132.00 | 4,350.00 | 10,650.00 |
| | | | | | |
| **Personnel** | | | | | |
| Payroll Taxes | 6,900.00 | 6,800.00 | 6,770.00 | 5,500.00 | 4,590.00 |
| Retirement | 3,550.00 | 4,200.00 | 6,760.00 | 9,350.00 | 9,200.00 |
| Salaries | 89,675.00 | 88,500.00 | 88,200.00 | 72,175.00 | 60,000.00 |
| Group Insurance | 8,900.00 | 10,000.00 | 13,599.00 | 21,350.00 | 19,700.00 |
| | 109,025.00 | 109,500.00 | 115,329.00 | 108,375.00 | 93,490.00 |
| | | | | | |
| | 220,025.00 | 209,050.00 | 290,078.00 | 237,405.00 | 223,125.00 |

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| | | 2013 Budget | 2012 Amend Budget | 2011 Actual | 2010 Actual | 2009 Actual |
|---|---|---|---|---|---|---|
| **Public Safety** | | | | | | |
| | | | | | | |
| **Supplies/Services** | | | | | | |
| Advertising | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Building Expense | | 1,000.00 | 1,000.00 | 0.00 | 600.00 | 25.00 |
| Contract Labor | | 500.00 | 500.00 | 5.00 | 5,800.00 | 500.00 |
| DARE | | 1,000.00 | 1,000.00 | 0.00 | 1,000.00 | 2,000.00 |
| Dues/Subscriptions | | 500.00 | 500.00 | 300.00 | 975.00 | 1,550.00 |
| Insurance | | 20,000.00 | 6,500.00 | 24,668.00 | 21,675.00 | 35,100.00 |
| Legal | | 22,000.00 | 20,000.00 | 16,784.00 | 30,400.00 | 29,700.00 |
| Professional | | 18,000.00 | 2,000.00 | 14,532.00 | 13,415.00 | 14,000.00 |
| Office Expense | | 6,000.00 | 5,000.00 | 3,625.00 | 3,915.00 | 6,300.00 |
| Repairs/Maintenance | | 3,000.00 | 2,500.00 | 3,217.00 | 11,600.00 | 2,000.00 |
| Supplies | | 9,500.00 | 9,000.00 | 6,734.00 | 5,735.00 | 6,250.00 |
| Telephone | | 6,500.00 | 6,000.00 | 13,441.00 | 11,700.00 | 7,400.00 |
| Travel/Training | | 5,750.00 | 5,000.00 | 2,925.00 | 2,600.00 | 2,900.00 |
| Utilities - Electric | | 4,500.00 | 4,000.00 | 4,290.00 | 3,700.00 | 3,425.00 |
| Utilities - Gas | | 3,750.00 | 3,300.00 | 2,440.00 | 2,500.00 | 1,950.00 |
| Utilities - Other | | 1,500.00 | 1,500.00 | 655.00 | 500.00 | 1,500.00 |
| Vehicle Expense- Gas | | 30,000.00 | 30,000.00 | 27,959.00 | 27,400.00 | 22,700.00 |
| Vehicle Expense - Other | | 20,000.00 | 16,000.00 | 15,984.00 | 11,560.00 | 10,300.00 |
| | | 153,500.00 | 113,800.00 | 137,559.00 | 155,075.00 | 147,600.00 |
| **Personnel** | | | | | | |
| Group Insurance | | 39,000.00 | 45,000.00 | 46,951.00 | 56,380.00 | 50,500.00 |
| Retirement | | 17,600.00 | 23,500.00 | 18,501.00 | 17,900.00 | 16,350.00 |
| Salaries | | 351,650.00 | 400,000.00 | 407,240.00 | 390,042.00 | 394,000.00 |
| Salaries - Overtime | | 2,000.00 | 2,500.00 | 0.00 | 0.00 | 5,100.00 |
| Uniforms | | 6,150.00 | 6,500.00 | 6,589.00 | 7,150.00 | 6,500.00 |
| Payroll Taxes | | 26,900.00 | 31,400.00 | 31,154.00 | 29,800.00 | 30,500.00 |
| | | 443,300.00 | 508,900.00 | 510,435.00 | 501,272.00 | 502,950.00 |
| **State Funds** | | | | | | |
| CVC Fees Paid | | 4,200.00 | 4,000.00 | 4,030.00 | 5,700.00 | 7,900.00 |
| Court Automation Fees | | 4,200.00 | 4,000.00 | 3,915.00 | 0.00 | 0.00 |
| POST Fund | | 750.00 | 500.00 | 565.00 | 825.00 | 625.00 |
| | | 9,150.00 | 8,500.00 | 8,510.00 | 6,525.00 | 8,525.00 |
| **Capital Expenditures** | | | | | | |
| Capital Improvements | | 45,000.00 | 0.00 | 1,760.00 | 18,150.00 | 42,350.00 |
| Replacement Annuity | | 36,500.00 | 0.00 | 1,760.00 | 18,150.00 | 42,350.00 |
| | | 81,500.00 | | | | |
| | | | | | | |
| | | 687,450.00 | 631,200.00 | 658,264.00 | 681,022.00 | 701,425.00 |

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| | 2013 Budget | 2012 Amend Budget 7/2012 | 2011 Actual | 2010 Actual | 2009 Actual |
|---|---|---|---|---|---|
| **Streets** | | | | | |
| **Supplies/Services** | | | | | |
| Contract Labor | 1,000.00 | 1,000.00 | 2,190.00 | 4,175.00 | 3,520.00 |
| Insurance | 8,500.00 | 8,000.00 | 3,937.00 | 4,675.00 | 514.00 |
| Public Improvements | 90,000.00 | 90,000.00 | 7,993.00 | 1,900.00 | 19,175.00 |
| Recycle Ctr Expense | 3,000.00 | 2,500.00 | 0.00 | 0.00 | 0.00 |
| Repairs/Maintenance | 1,500.00 | 1,000.00 | 158.00 | 4,175.00 | 0.00 |
| Street Lights | 62,000.00 | 57,000.00 | 40,929.00 | 51,000.00 | 50,161.00 |
| Supplies | 10,000.00 | 5,000.00 | 12,317.00 | 13,600.00 | 28,200.00 |
| Trash Expense | 170,000.00 | 169,500.00 | 44,981.00 | | |
| Tree Maintenance | 10,400.00 | 10,400.00 | 72.00 | 1,404.00 | 675.00 |
| Utilities - Electric | 2,500.00 | 2,000.00 | 16,939.00 | 2,980.00 | 1,900.00 |
| Utilities - Gas | 1,200.00 | 1,000.00 | 1,376.00 | 125.00 | 1,600.00 |
| Utilities - Other | 750.00 | 750.00 | 1,899.00 | 5,200.00 | 3,606.00 |
| Vehicle Expense - Gas | 5,000.00 | 2,500.00 | 10,857.00 | 9,600.00 | 6,700.00 |
| Vehicle Expense - Other | 1,000.00 | 1,000.00 | 475.00 | 5,350.00 | 4,150.00 |
| | | | | | |
| | 366,850.00 | 351,650.00 | 144,123.00 | 104,184.00 | 120,201.00 |
| **Personnel** | | | | | |
| Group Insurance | 3,900.00 | 3,500.00 | 5,000.00 | 4,300.00 | 8,975.00 |
| Payroll Taxes | 2,650.00 | 2,300.00 | 2,188.00 | 3,550.00 | 2,900.00 |
| Retirement | 1,600.00 | 1,500.00 | 2,865.00 | 2,350.00 | 1,900.00 |
| Salaries | 34,500.00 | 30,000.00 | 28,600.00 | 46,400.00 | 36,000.00 |
| Salaries - Overtime | 0.00 | 0.00 | 0.00 | 0.00 | 1,950.00 |
| | 42,650.00 | 37,300.00 | | | |
| | | | 38,653.00 | 56,600.00 | 51,725.00 |
| **Capital Expenditures** | | | | | |
| Capital Improvements | 25,000.00 | 0.00 | 21,713.00 | 1,110.00 | 65,760.00 |
| Replacement Annuity | 25,000.00 | 0.00 | 21,713.00 | 1,110.00 | 65,760.00 |
| | 50,000.00 | | | | |
| | | | | | |
| | 459,500.00 | 388,950.00 | 204,489.00 | 161,894.00 | 237,686.00 |

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| Planning/Development | 2013 Budget | 2012 Amend Budget 7/2012 | 2011 Actual | 2010 Actual | 2009 Actual |
|---|---|---|---|---|---|
| **Supplies/Services** | | | | | |
| Contract Labor | 1,000.00 | 1,000.00 | 4,302.00 | 12,782.00 | 12,650.00 |
| Dues/Subscriptions | 100.00 | 100.00 | 150.00 | 10.00 | 0.00 |
| Professional | 2,000.00 | 2,000.00 | 781.00 | 3,850.00 | 7,375.00 |
| Office Supplies | 500.00 | 500.00 | 114.00 | 450.00 | 525.00 |
| Repairs/Maint | 250.00 | 250.00 | 250.00 | 725.00 | 10.00 |
| Telephone | 1,000.00 | 1,000.00 | 778.00 | 1,000.00 | 1,240.00 |
| Travel/Training | 500.00 | 500.00 | 340.00 | 425.00 | 0.00 |
| Vehicle Exp - Gas | 1,000.00 | 750.00 | 249.00 | 60.00 | 0.00 |
| Vehicle Exp - Other | 500.00 | 500.00 | 2,214.00 | 260.00 | 330.00 |
| | | | | | |
| | 6,850.00 | 6,600.00 | 9,178.00 | 19,562.00 | 22,130.00 |
| **Personnel** | | | | | |
| Group Insurance | 4,300.00 | 3,000.00 | 2,806.00 | 4,000.00 | 6,200.00 |
| Payroll Taxes | 2,900.00 | 2,850.00 | 3,761.00 | 3,580.00 | 3,650.00 |
| Retirement | 1,750.00 | 1,740.00 | 2,007.00 | 2,910.00 | 3,630.00 |
| Salaries | 37,900.00 | 37,000.00 | 49,160.00 | 46,766.90 | 47,467.00 |
| | | | | | |
| | 46,850.00 | 44,590.00 | 57,734.00 | 57,256.90 | 60,947.00 |
| **Capital Expenditures** | | | | | |
| Capital Improvements | 15,000.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Replacement Annuity | 15,000.00 | | | | |
| | 30,000.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | | | | | |
| | 83,700.00 | 51,190.00 | 66,912.00 | 76,818.90 | 83,077.00 |
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| | | 2013 Budget | 2012 Amend Budget 7/2012 | 2011 Actual | 2010 Actual | 2009 Actual |
|---|---|---|---|---|---|---|
| **Emergency Management** | | | | | | |
| **Supplies/Services** | | | | | | |
| Contract Labor | | 18,000.00 | 18,000.00 | 735.00 | 0.00 | 0.00 |
| Supplies | | 1,000.00 | 1,000.00 | 700.00 | 1,025.00 | 3,000.00 |
| Telephone | | 1,000.00 | 1,000.00 | 484.00 | 50.00 | 1,000.00 |
| Travel/Training | | 500.00 | 500.00 | 251.00 | 550.00 | 250.00 |
| | | | | | | |
| | | 20,500.00 | 20,500.00 | 1,435.00 | 1,625.00 | 4,250.00 |
| **Personnel** | | | | | | |
| Payroll Taxes | | 0.00 | 0.00 | 1,063.00 | 1,300.00 | 1,450.00 |
| Salaries | | 0.00 | 0.00 | 13,895.00 | 16,975.00 | 19,000.00 |
| | | | | | | |
| | | 0.00 | 0.00 | 14,958.00 | 18,275.00 | 20,450.00 |
| | | | | | | |
| | | 20,500.00 | 20,500.00 | 16,393.00 | 19,900.00 | 24,700.00 |

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| | | |
| 2012 Projected Beg Cash Balance | 45,697.74 | |
| Investment Funds | 198,827.13 | |
| | | |
| | | |
| 2012 Income | 1,549,750.00 | |
| | | |
| 2012 Expenditures | 1,471,175.00 | |
| | | |
| Net for FY 2012 | | 78,575.00 |
| | | |
| 2012 Projected Ending Cash Balance | 50,000.00 | |
| Investment Funds | 273,099.87 | |
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## Water/Sewer Fund Budget 2013

### Water Fund

| Revenues | 2013 Budget | 2012 Amend Budget | 2011 Actual | 2010 Actual | 2009 Actual |
|---|---|---|---|---|---|
| Asset Sales | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Grant Receipts | 0.00 | 0.00 | 656.00 | 0.00 | 332,907.00 |
| Interest Income | 1,000.00 | 1,000.00 | 2,285.00 | 3,530.00 | 3,100.00 |
| Meter Installations | 29,250.00 | 3,500.00 | 8,945.00 | 18,500.00 | 5,700.00 |
| Miscellaneous | 1,000.00 | 1,500.00 | 19,569.00 | 3,100.00 | 114,780.00 |
| Penalty Income | 20,000.00 | 20,000.00 | 40,338.00 | 39,000.00 | 21,100.00 |
| Water Sales-Comm | 50,000.00 | 45,000.00 | 41,359.00 | 38,800.00 | 37,150.00 |
| Water Sales-Resi | 845,000.00 | 740,000.00 | 743,453.00 | 745,200.00 | 711,000.00 |
| | | | | | |
| | 946,250.00 | 811,000.00 | 856,605.00 | $848,130.00 | $1,225,737.00 |

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| Expenses | 2013 Budget | 2012 Amend Budget | 2011 Actual | 2010 Actual | 2009 Actual |
|---|---|---|---|---|---|
| **Supplies/Services** | | | | | |
| Advertising | 250.00 | 250.00 | 786.00 | 700.00 | 1,900.00 |
| Audit Expense | 5,000.00 | 5,000.00 | 10,717.00 | 10,100.00 | 7,710.00 |
| Bldg Maintenance | 1,000.00 | 1,000.00 | 0.00 | 20.00 | 0.00 |
| Contract Labor | 3,500.00 | 3,000.00 | 3,731.00 | 9,600.00 | 3,140.00 |
| Dues/Subscriptions | 500.00 | 100.00 | 612.00 | 850.00 | 625.00 |
| Insurance | 14,000.00 | 11,500.00 | 18,180.00 | 13,000.00 | 18,400.00 |
| Legal | 750.00 | 500.00 | 623.00 | 4,000.00 | 4,200.00 |
| Professional | 50,000.00 | 35,000.00 | 25,297.00 | 11,650.00 | 29,300.00 |
| Office Supplies | 13,000.00 | 12,000.00 | 17,856.00 | 21,000.00 | 17,000.00 |
| Repairs/Maintenance | 10,000.00 | 90,000.00 | 103,951.00 | 85,900.00 | 53,296.00 |
| Supplies | 25,000.00 | 20,000.00 | 91,270.00 | 68,000.00 | 75,210.00 |
| Travel/Training | 4,500.00 | 4,000.00 | 3,308.00 | 2,000.00 | 2,200.00 |
| Utilities - Electric | 76,000.00 | 74,000.00 | 67,483.00 | 60,975.00 | 49,725.00 |
| Utilities - Other | 6,000.00 | 5,000.00 | 3,533.00 | 3,375.00 | 3,718.00 |
| Vehicle Exp - Gas | 13,000.00 | 11,000.00 | 8,146.00 | 9,225.00 | 8,700.00 |
| Vehicle Exp - Other | 7,500.00 | 6,000.00 | 3,987.00 | 2,400.00 | 3,600.00 |
| | | | | | |
| | 230,000.00 | 278,350.00 | 359,480.00 | 302,795.00 | 278,724.00 |
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| Water - Continued | 2013 Budget | 2012 Amend Budget 7/2012 | 2011 Actual | 2010 Actual | 2009 Actual |
|---|---|---|---|---|---|
| | | | | | |
| **Capital Expenditures** | | | | | |
| Capital Improvements | 170,000.00 | 25,000.00 | 0.00 | 0.00 | 0.00 |
| Equipment | 40,000.00 | 2,500.00 | 0.00 | 0.00 | 0.00 |
| | | | | | |
| | 210,000.00 | 27,500.00 | 0.00 | 0.00 | 0.00 |
| **Personnel** | | | | | |
| Group Insurance | 21,000.00 | 26,000.00 | 37,304.00 | 28,700.00 | 22,575.00 |
| Payroll Taxes | 14,200.00 | 10,000.00 | 15,021.00 | 14,000.00 | 17,100.00 |
| Retirement | 8,550.00 | 10,600.00 | 4,297.00 | 11,550.00 | 10,319.00 |
| Salaries | 186,200.00 | 205,000.00 | 196,349.00 | 182,400.00 | 221,400.00 |
| Salaries - Overtime | 2,500.00 | 2,500.00 | 0.00 | 600.00 | 2,500.00 |
| | | | | | |
| | 232,450.00 | 254,100.00 | 252,971.00 | 237,250.00 | 273,894.00 |
| **Debt Service** | | | | | |
| Interest Expense | 57,129.00 | 58,750.00 | 41,272.00 | 62,825.00 | 62,125.00 |
| Principal Payments | 40,000.00 | 40,000.00 | 37,500.00 | 70,000.00 | 67,500.00 |
| Fiscal Agent Fees | 1,500.00 | 1,500.00 | 1,350.00 | 800.00 | 1,181.00 |
| | | | | | |
| | 98,629.00 | 100,250.00 | 80,122.00 | 133,625.00 | 130,806.00 |
| **Replacement** | | | | | |
| Replacement Annuity | 180,380.00 | | | | |
| | | | | | |
| | 180,380.00 | | | | |
| | | | | | |
| | 951,459.00 | 660,200.00 | 692,573.00 | 673,670.00 | 683,424.00 |
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## Sewer Fund

| Revenues | 2013 Budget | 2012 Amend Budget | 2011 Actual | 2010 Actual | 2009 Actual |
|---|---|---|---|---|---|
| Asset Sales | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Devel Lift St Fees | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Interest Income | 1,000.00 | 1,000.00 | 657.00 | 2,100.00 | 300.00 |
| Hook-up Fees Rec'd | 27,000.00 | 5,000.00 | 9,225.00 | 20,000.00 | 9,650.00 |
| Penalty Income | 30,000.00 | 29,000.00 | 22,176.00 | 28,200.00 | 29,000.00 |
| Sewer Sales | 1,100,000.00 | 1,000,000.00 | 927,379.00 | 828,165.00 | 780,000.00 |
| | 1,158,000.00 | 1,035,000.00 | 959,437.00 | $878,465.00 | $818,950.00 |

| Expenses | 2013 Budget | 2012 Amend Budget 7/2012 | 2011 Actual | 2010 Actual | 2009 Actual |
|---|---|---|---|---|---|
| **Supplies/Services** | | | | | |
| Advertising | 250.00 | 100.00 | 210.00 | 400.00 | 330.00 |
| Audit Expense | 5,000.00 | 5,000.00 | 10,717.00 | 4,000.00 | 7,710.00 |
| Bldg Maintenance | 1,000.00 | 500.00 | 0.00 | 0.00 | 0.00 |
| Contract Labor | 3,500.00 | 4,000.00 | 2,338.00 | 1,000.00 | 3,375.00 |
| Dues/Subscriptions | 500.00 | 500.00 | 3,562.00 | 500.00 | 620.00 |
| Insurance | 16,000.00 | 15,000.00 | 12,400.00 | 18,000.00 | 18,875.00 |
| Legal | 1,000.00 | 1,000.00 | 850.00 | 2,500.00 | 4,600.00 |
| Professional | 50,000.00 | 30,000.00 | 10,054.00 | 5,000.00 | 32,181.00 |
| Office Supplies | 13,000.00 | 10,000.00 | 16,535.00 | 6,000.00 | 16,475.00 |
| Repairs/Maintenance | 10,000.00 | 15,000.00 | 53,020.00 | 15,000.00 | 31,610.00 |
| Spfd Sewer Chgs | 440,000.00 | 325,000.00 | 296,280.00 | 230,000.00 | 244,500.00 |
| Supplies | 13,000.00 | 10,000.00 | 12,819.00 | 25,000.00 | 50,000.00 |
| Travel/Training | 4,500.00 | 4,000.00 | 1,736.00 | 2,000.00 | 2,100.00 |
| Utilities - Electric | 55,000.00 | 50,000.00 | 45,367.00 | 46,500.00 | 48,325.00 |
| Utilities - Other | 9,500.00 | 7,500.00 | 11,723.00 | 9,000.00 | 9,100.00 |
| Vehicle Exp - Gas | 12,000.00 | 9,000.00 | 8,867.00 | 10,000.00 | 10,000.00 |
| Vehicle Exp - Other | 3,500.00 | 2,000.00 | 2,376.00 | 3,000.00 | 3,650.00 |
| | | | | | |
| | 637,750.00 | 488,600.00 | 488,854.00 | 377,900.00 | 483,451.00 |
| | | | | | |
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| Sewer - Continued | 2013 Budget | 2012 Amend Budget | 2011 Actual | 2010 Actual | 2009 Actual |
|---|---|---|---|---|---|
| | | | | | |
| **Capital Expenditures** | | | | | |
| Capital Improvements | 70,000.00 | 15,000.00 | 0.00 | 0.00 | 0.00 |
| Equipment | 45,000.00 | 2,500.00 | 0.00 | 0.00 | 0.00 |
| | | | | | |
| | 115,000.00 | 17,500.00 | 0.00 | 0.00 | 0.00 |
| **Personnel** | | | | | |
| Group Insurance | 17,200.00 | 23,000.00 | 12,487.00 | 25,300.00 | 22,350.00 |
| Payroll Taxes | 11,800.00 | 10,000.00 | 15,021.00 | 20,000.00 | 17,100.00 |
| Retirement | 7,100.00 | 10,600.00 | 4,297.00 | 14,300.00 | 10,320.00 |
| Salaries | 155,000.00 | 205,000.00 | 196,349.00 | 254,000.00 | 221,400.00 |
| Salaries - Overtime | 2,500.00 | 2,500.00 | 0.00 | 3,000.00 | 1,550.00 |
| | | | | | |
| | 193,600.00 | 251,100.00 | 228,154.00 | 316,600.00 | 272,720.00 |
| **Debt Service** | | | | | |
| Interest Expense | 74,170.00 | 76,600.00 | 98,449.00 | 80,600.00 | 82,000.00 |
| Principal Payments | 60,000.00 | 60,000.00 | 57,500.00 | 40,000.00 | 37,500.00 |
| Fiscal Agent Fees | 3,000.00 | 3,000.00 | 3,000.00 | 3,000.00 | 1,950.00 |
| | | | | | |
| | 137,170.00 | 139,600.00 | 158,949.00 | 123,600.00 | 121,450.00 |
| **Miscellaneous** | | | | | |
| Hook-up Expense | 13,500.00 | 1,800.00 | 2,500.00 | 7,500.00 | 1,800.00 |
| | 13,500.00 | 1,800.00 | 2,500.00 | 7,500.00 | 1,800.00 |
| | | | | | |
| **Replacement** | | | | | |
| Replacement Annuity | 43,606.00 | | | | |
| | 43,606.00 | | | | |
| | 1,140,626.00 | 898,600.00 | 878,457.00 | 825,600.00 | 879,421.00 |
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|---|---|---|---|---|---|---|
| **Summary** | | | | | | |
| 2013 Beg Cash Balance | | | | | 100,000.00 | |
| Investment Funds | | | | | 739,202.40 | |
| 2013 Income | | | | | 2,104,250.00 | |
| Park Payment | | | | | 20,000.00 | |
| 2013 Expenses | | | | | 2,092,085.00 | |
| Net for FY 2013 | | | | | | $32,165.00 |
| 2013 Ending Cash Balance | | | | | 100,000.00 | |
| Investment Funds | | | | | 771,367.40 | |

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| City of Willard | 2013 Budget | | | | | |
|---|---|---|---|---|---|---|
| **Park Fund** | | | | | | |
| | **2013 Budget** | **2012 Amend Budget 7/12** | **2012 Budget** | **2011 Actual** | **2010 Actual** | **2009 Actual** |
| **Revenues** | | | | | | |
| | | | | | | |
| Adult Programs | 17,000.00 | 17,000.00 | 17,000.00 | 13,258.00 | 12,700.00 | 12,675.00 |
| Advertising Income | 27,500.00 | 25,000.00 | 25,000.00 | 14,980.00 | 18,150.00 | 17,500.00 |
| Capital Asset Sales | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Concession Income | 47,500.00 | 45,500.00 | 45,500.00 | 36,307.00 | 38,900.00 | 46,650.00 |
| Fourth of July | 3,500.00 | 2,000.00 | | 4,300.00 | | |
| Grant Receipts | 0.00 | 0.00 | 0.00 | 6,554.00 | 500.00 | 0.00 |
| Interest Income | 1,000.00 | 500.00 | 500.00 | 93.00 | 1,200.00 | 250.00 |
| Misc Income | 1,000.00 | 1,000.00 | 1,500.00 | 1,016.00 | 15,000.00 | 35,600.00 |
| Mobile Phone Tower | 11,600.00 | 12,000.00 | 9,850.00 | 9,923.00 | 0.00 | 0.00 |
| Park Fees | 7,500.00 | 1,000.00 | 1,000.00 | 1,000.00 | 2,200.00 | 1,835.00 |
| Real Estate Taxes | 54,575.00 | 48,000.00 | 53,000.00 | 51,551.00 | 59,500.00 | 36,000.00 |
| Facility Income | 47,500.00 | 45,000.00 | 45,000.00 | 30,586.00 | 32,000.00 | 28,300.00 |
| Sales Tax | 475,000.00 | 425,000.00 | 371,200.00 | 462,118.00 | 430,250.00 | 389,100.00 |
| Sales Tax Capital Imp | 100,000.00 | 110,000.00 | 110,000.00 | 176,426.00 | 140,000.00 | 0.00 |
| Special Event Income | 11,000.00 | 10,000.00 | 20,000.00 | 0.00 | 1,625.00 | 0.00 |
| Swim Pool Income | 100,000.00 | 95,000.00 | 105,000.00 | 103,152.00 | 105,000.00 | 98,900.00 |
| Youth Programs | 150,000.00 | 145,500.00 | 145,500.00 | 100,983.00 | 120,850.00 | 162,365.00 |
| | | | | | | |
| | 1,054,675.00 | 982,500.00 | 950,050.00 | 1,012,247.00 | 977,875.00 | 829,175.00 |
| | | | | | | |
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| Expenses<br>Supplies/Services | 2013<br>Budget | 2012 Budget<br>Amend 7/12 | 2012<br>Budget | 2011<br>Actual | 2010<br>Actual | 2009<br>Actual |
|---|---|---|---|---|---|---|
| Advertising | 500.00 | 2,000.00 | 1,000.00 | 538.00 | 3,000.00 | 5,550.00 |
| Building Maint | 1,000.00 | 1,000.00 | 2,000.00 | 450.00 | 5,250.00 | 6,700.00 |
| Chemicals | 8,000.00 | 8,000.00 | 9,000.00 | 6,497.00 | 9,200.00 | 15,650.00 |
| Contract Labor | 10,000.00 | 11,000.00 | 5,000.00 | 13,366.00 | 18,500.00 | 23,700.00 |
| Dues & Subscriptions | 0.00 | 0.00 | 0.00 | 0.00 | 465.00 | 270.00 |
| Equipment-Sports | 0.00 | 0.00 | 0.00 | 0.00 | 550.00 | 1,120.00 |
| Insurance | 20,000.00 | 19,400.00 | 19,400.00 | 23,299.00 | 22,000.00 | 28,000.00 |
| Landscaping | 1,000.00 | 1,000.00 | 1,000.00 | 1,285.00 | 550.00 | 145.00 |
| Legal | 1,500.00 | 2,000.00 | 1,000.00 | 301.00 | 2,400.00 | 4,550.00 |
| Professional | 8,000.00 | 7,500.00 | 5,000.00 | 16,776.00 | 12,500.00 | 11,550.00 |
| Office Supplies | 5,500.00 | 6,000.00 | 7,000.00 | 5,047.00 | 9,350.00 | 16,635.00 |
| Repairs & Maintenance | 10,000.00 | 10,000.00 | 10,000.00 | 7,958.00 | 11,100.00 | 61,700.00 |
| Supplies - General | 9,000.00 | 9,000.00 | 12,000.00 | 16,254.00 | 12,900.00 | 26,350.00 |
| Supplies - Sports | 18,000.00 | 18,000.00 | 18,000.00 | 20,466.00 | 21,050.00 | 27,200.00 |
| Supplies - Aquatic | 7,500.00 | 7,500.00 | 5,500.00 | 6,980.00 | 3,850.00 | 16,125.00 |
| Supplies - Grounds | 500.00 | 500.00 | 1,000.00 | 1,176.00 | 200.00 | 100.00 |
| Telephone | 7,000.00 | 7,000.00 | 6,000.00 | 12,030.00 | 11,800.00 | 8,800.00 |
| Travel & Training | 500.00 | 500.00 | 1,000.00 | 1,187.00 | 825.00 | 1,830.00 |
| Turf Maintenance | 0.00 | 0.00 | 1,000.00 | 1,000.00 | 0.00 | 1,800.00 |
| Utilities - Electric | 48,000.00 | 47,500.00 | 47,500.00 | 50,910.00 | 47,275.00 | 47,448.00 |
| Utilities - Gas | 8,000.00 | 8,000.00 | 8,000.00 | 5,114.00 | 7,000.00 | 5,575.00 |
| Utilities - Other | 0.00 | 0.00 | 0.00 | 2,607.00 | 1,700.00 | 4,350.00 |
| Vehicle Expense - Gas | 2,500.00 | 2,500.00 | 2,500.00 | 3,777.00 | 1,050.00 | 5,600.00 |
| Vehicle Expense - Other | 2,750.00 | 2,750.00 | 2,750.00 | 920.00 | 2,625.00 | 3,050.00 |
| | | | | | | |
| | 169,250.00 | 171,150.00 | 165,650.00 | 197,938.00 | 205,140.00 | 323,798.00 |
| | | | | | | |

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| Expenses | 2013 | 2012 Budget | 2012 | 2011 | 2010 | 2009 |
|---|---|---|---|---|---|---|
| **Personnel** | **Budget** | **Amend 7/12** | **Budget** | **Actual** | **Actual** | **Actual** |
| Group Insurance | 21,600.00 | 15,000.00 | 15,000.00 | 20,891.00 | 32,650.00 | 26,400.00 |
| Payroll Taxes | 24,750.00 | 23,600.00 | 22,185.00 | 24,876.00 | 25,850.00 | 34,100.00 |
| Retirement | 8,900.00 | 8,900.00 | 7,200.00 | 8,117.00 | 8,100.00 | 5,800.00 |
| Salaries - Full Time | 193,400.00 | 179,000.00 | 190,000.00 | 170,462.00 | 168,350.00 | 189,500.00 |
| Salaries - Seasonal | 127,500.00 | 127,000.00 | 100,000.00 | 154,712.00 | 168,000.00 | 250,000.00 |
| Salaries - Overtime | 2,000.00 | 1,500.00 | 2,500.00 | 1,000.00 | 1,000.00 | 5,500.00 |
| | | | | | | |
| | 378,150.00 | 355,000.00 | 336,885.00 | 380,058.00 | 403,950.00 | 511,300.00 |
| | | | | | | |
| **Debt Service** | | | | | | |
| Fiscal Agent Fees | 4,000.00 | 4,000.00 | 4,000.00 | 4,050.00 | 4,200.00 | 6,150.00 |
| Interest Expense | 251,640.00 | 174,000.00 | 260,000.00 | 265,217.00 | 273,089.00 | 286,916.00 |
| Principal Expense | 145,000.00 | 189,000.00 | 156,000.00 | 120,000.00 | 155,000.00 | 100,000.00 |
| Transfer to W-S Fund | 20,000.00 | 10,000.00 | | | | |
| | | | | | | |
| | 420,640.00 | 377,000.00 | 420,000.00 | 389,267.00 | 432,289.00 | 393,066.00 |
| **Special Event Expenses** | | | | | | |
| Concessions | 30,000.00 | 23,000.00 | 27,500.00 | 17,028.00 | 23,200.00 | 40,470.00 |
| Fourth of July | 8,000.00 | 7,500.00 | 10,000.00 | 7,796.00 | 6,900.00 | 11,000.00 |
| Supplies-Special Events | 7,000.00 | 6,500.00 | 8,500.00 | 6,348.00 | 16,225.00 | 18,100.00 |
| Concession Pay-Back | 0.00 | 28,000.00 | | | | |
| | | | | | | |
| | 45,000.00 | 65,000.00 | 46,000.00 | 31,172.00 | 46,325.00 | 69,570.00 |
| **Capital Asset Exp** | | | | | | |
| Replacement Annuity | 40,000.00 | 0.00 | 0.00 | 3,238.00 | | |
| | 40,000.00 | 0.00 | 0.00 | 3,238.00 | | |
| | 1,053,040.00 | 968,150.00 | 968,535.00 | 1,001,673.00 | 1,087,704.00 | 1,297,734.00 |
| | | | | | | |
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| **Summary** | |
|---|---|
| | |
| 2013 Projected Beg Operating Balance | 50,000.00 |
| Investment Funds | 230,850.62 |
| | |
| 2013 Projected Income | 1,054,675.00 |
| | |
| Total | 1,335,525.62 |
| | |
| 2013 Projected Expenditures | 1,053,040.00 |
| | |
| | |
| 2013 Projected Ending Operating Fund Balance | 50,000.00 |
| Investment Funds | 232,485.62 |

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# 2013 Budget
## Wage and Benefit Recommendation

Before any analysis is completed, it is obviously necessary to determine whether or not we have the funds to make a wage and/or benefit adjustment. The proposed budget is projecting level or flat revenues in comparison to the current Fiscal Year, with the exception of our Water & Sewer fund which will see increases related to the rate increases authorized by the Board in June of 2012. With this assumption, we are projecting revenues in excess of projected expenditures in the General Fund of $90,000 and in the Water & Sewer Fund of $43,000, with the Park Fund breaking even. With approximately $130,000 available, staff is recommending using ± $30,000 for a wage and/or benefit adjustment for the employees. Again we have projected a very flat revenue stream for 2013 in the general fund; only $2,635.00 more than what we are projecting for 2012. Of the projected $130,000, Staff is proposing to place $100,000 in our operating balance and investment fund accounts and using approximately $30,000 for adjustments to the employee pay plan.

It is important that we monitor our wage and benefit package for city employees in order to ensure that we can continue to retain and attract the quality of employees needed to accomplish the task of providing a high level of service to the community. To this end, staff secured the 2012 wage survey from the Missouri Municipal League to use as one factor in evaluating the competitiveness of our current wage rates with those of other municipalities. Our analysis examined the survey data from thirty-nine (39) communities with annual budgets ranging from $3,000,000 to $6,500,000 (Willard has an annual budget of $4,700,000). There are several unknowns that come into play when using this type of data, such as:

Job Descriptions may not be equal
Minimum Qualifications for positions are not known
MML data provides Min and Max salary levels, does not say what they are currently paying, in all cases.
No information on associated benefits package
Total number of employees being supervised by any specific department is unknown; i.e. how much help does someone have to get the work done?
No information as to whether the communities have adopted wage and benefit schedules
We have no information as to the tenure of the employees, i.e. they may have just started work or they may have been with that community for 20+years.

However, if the premise is accepted that each of the communities have similar issues, services and responsibilities to provide to their communities – then other than different organizational layouts, the same basic work has to be done, therefore, it's probably not too farfetched to think the wage comparisons may be fairly comparable.

In addition to the MML data, we acquired data from the U.S. Bureau of Labor Statistics related to the Consumer Price Indexes (CPI) as published in July 2012:

| | |
|---|---|
| All Items Index = +1.4% | All except food and Energy = + 2.1% |
| Food = 1.9% | Shelter = +2.1% |
| Energy = -5.0% | Medical = +4.1% |

The following provides a history of wage and benefit adjustment for city employees:

| | 2008 | 2009 | 2010 | 2011 | 2012 |
|---|---|---|---|---|---|
| Department Heads: | 5% | 0 | 0 | 3% | 0 |
| All Other Employees: | 5% | 3% | 0 | 3% | 0 |

Benefit Change in 2009 – employees began paying for vision/dental insurance

All of this information was taken into account in the formulation of Staff's recommendation to make wage adjustments in accordance with the following schedule:

| | 2012 Wage Schedule | Proposed Increase (Annual) | Proposed 2013 Wage Schedule |
|---|---|---|---|
| City Administrator | $ 65,000.00 | $ 500.00 | $ 65,500.00 |
| Chief Financial Officer | $ 50,384.53 | $ 750.00 | $ 51,134.53 |
| City Clerk | $ 41,537.23 | $ 750.00 | $ 42,287.23 |
| Director of Development | $ 49,104.97 | $ 750.00 | $ 49,854.97 |
| Utility Billing/Water Tech | $ 20,800.00 | $ 1,200.00 | $ 22,000.00 |
| Utility Billing/Water Tech | $ 22,942.40 | $ 1,500.00 | $ 24,442.40 |
| Receptionist/Deputy Court Clerk | $ 23,982.40 | $ 1,500.00 | $ 25,482.40 |
| Finance Clerk | $ 29,120.00 | $ 750.00 | $ 29,870.00 |
| Director of Public Works | $ 42,000.00 | $ 750.00 | $ 42,750.00 |
| Maintenance Supervisor | $ 34,944.00 | $ 750.00 | $ 35,694.00 |
| Maintenance Supervisor | $ 34,944.00 | $ 750.00 | $ 35,694.00 |
| Maintenance Worker | $ 29,120.00 | $ 750.00 | $ 29,870.00 |
| Utility Maintenance | $ 30,576.00 | $ 750.00 | $ 31,326.00 |
| Utility Maintenance | $ 32,240.00 | $ 750.00 | $ 32,990.00 |
| Utility Maintenance | $ 24,481.60 | $ 750.00 | $ 25,231.60 |
| Utility Maintenance | $ 25,043.20 | $ 750.00 | $ 25,793.20 |
| Maintenance/Grounds | $ 23,192.00 | $ 750.00 | $ 23,942.00 |
| Chief of Police | $ 50,258.21 | $ 750.00 | $ 51,008.21 |
| Sergeant/Detective | $ 40,892.80 | $ 750.00 | $ 41,642.80 |
| Corporal | $ 35,568.00 | $ 500.00 | $ 36,068.00 |
| Police Officer | $ 31,262.40 | $ 1,500.00 | $ 32,762.40 |
| Police Officer | $ 26,000.00 | $ 750.00 | $ 26,750.00 |
| Police Officer | $ 27,289.60 | $ 1,500.00 | $ 28,789.60 |
| Police Officer | $ 26,000.00 | $ 1,500.00 | $ 27,500.00 |
| Police Officer | $ 26,000.00 | $ 1,500.00 | $ 27,500.00 |
| Police Officer | $ 26,000.00 | $ 750.00 | $ 26,750.00 |
| Administrative Assistant | $ 26,915.20 | $ 500.00 | $ 27,415.20 |
| Director of Parks & Recreation | $ 40,000.00 | $ - | $ 40,000.00 |
| Program Coordinator | $ 23,000.12 | $ 1,500.00 | $ 24,500.12 |
| Custodian | $ 28,350.40 | $ 500.00 | $ 28,850.40 |
| Recreation Specialist II | $ 30,160.00 | $ 750.00 | $ 30,910.00 |

$ 27,200.00
Plus Taxes & Insurance
= $29,697.79