

ANNUAL BUDGET 2025



CITY OF LAKE OZARK, MISSOURI

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Introduction

How To Read This Document

Welcome to the proposed City of Lake Ozark annual budget for the calendar year beginning January 1, 2025 and ending on December 31, 2025. In addition to being a financial planning document that staff, elected officials, and residents can use to understand the city's financial position and direction, this budget document is also designed as a user guide for city operations and functions, providing information related to the operations, structure, and performance of individual City departments and our local government as a whole.

This budget document contains four major sections: Introduction, Budget Summary, Review of Budget by Funds, and Appendices. The Introduction section features the City Administrator's budget message for 2025, addressed to the Mayor and Board of Aldermen and explains the policy and operational issues considered when developing the 2025 annual budget. This section also contains a copy of the ordinance that was used to adopt the 2025 annual budget, a review of the City of Lake Ozark's history and current structure, and directory of current leadership.

The Budget Summary section describes the financial position of the City leading into and throughout 2025 at a very high level, intended to answer broad questions about the City's planned expenses, and fund balances. This portion also details the City's accounting structure, a list of infrastructure-based capital improvement projects intended for completion in 2025, and a forecast of the City's current and future debt position.

The Review of Budget by Funds portion of this document takes a deeper look at how each of the City's various funds anticipate revenues and allocate expenses throughout 2025, and contextualizes them with prior years 2022-2024 receipts and spending. In simple terms, a fund is smaller unit of the City's government that operates with a specific set of revenues and expenses, and is viewed as separate from other units within the City. Each of these sections will include a review of actual receipts and expenses from 2022 and 2023, with anticipated end-of-year numbers for 2024 produced alongside the 2025 budget request within each fund.

Finally, the Appendices section includes a number of supplemental documents which more fully detail and support various elements of the proposed budget for 2025. These may be items pre-approved by the Board for Aldermen for action, city-wide personnel appropriations, or department-specific inventory levels that should be maintained for most efficient operations.

2025 Budget Message

Honorable Mayor Newberry, Members of the Board of Aldermen, and Citizens of Lake Ozark:

I am pleased to present the City of Lake Ozark's Fiscal Year 2025 Budget for your review and consideration. This budget reflects our ongoing commitment to fiscal responsibility while ensuring the continued growth and enhancement of public services for our community. As we move forward, we remain focused on maintaining the delicate balance between prudent financial management and meeting the evolving needs of our growing city.

Economic Overview and Revenue Projections

Our community continues to experience steady growth, with modest increases in both our permanent resident population and seasonal visitors. We project conservative revenue growth based on:

- An anticipated 3% increase in sales tax revenue, reflecting steady commercial activity
- Continued construction and development activity throughout the city at a pre-COVID level
- Stable utility revenues with minor adjustments for operational costs
- Strategic use of grant funding for specific capital improvements

Key Budget Priorities

The FY2025 budget addresses several critical areas:

1. **Public Safety:** Continued investment in police department staffing and equipment to maintain our high standards of public safety
2. **Infrastructure:** Strategic improvements to our roads, water, and sewer systems, with particular attention to aging infrastructure
3. **Operational Efficiency:** Investment in technology and equipment to improve service delivery and staff productivity

The 2025 budget is built to show a surplus at year-end for all funds, at a level consistent with prior years' beginning-of-cycle estimates. While the year moves on and some figures will have to be adjusted for unexpected shifts in revenue and expense projections, this document continues a long cycle of a conservative fiscal approach to progressive public service delivery. As we implement this budget, we remain committed to maintaining strong fiscal policies and practices, pursuing grant opportunities and alternative funding sources, improving service delivery across all departments.

The FY2025 budget represents a collaborative effort between city staff, the Budget Committee, and the Board of Aldermen. It reflects our shared vision for Lake Ozark's future while acknowledging our responsibility to maintain fiscal stability. I want to express my gratitude to our department heads, the Budget Committee, and all staff members who contributed to this process. We look forward to continuing our work together to serve the citizens of Lake Ozark and maintain our community's position as a premier destination in the Lake of the Ozarks region.

Respectfully submitted,

Harrison D. Fry, City Administrator

City of Lake Ozark Overview

The City is located in central Missouri approximately 150 miles from both St. Louis and Kansas City and 40 miles southeast of Jefferson City, Missouri, the state capitol. The City is located primarily in the southwest portion of Miller County with a small portion of the City in Camden County. Boundaries of the City encompass approximately 8 square miles. The City lies along part of the shoreline of the Lake of the Ozarks, one of the largest man-made lakes in the world. The Lake has 1,375 miles of shoreline. The Lake was formed in 1931 when Union Electric, St. Louis, Missouri (now known as Ameren Missouri) constructed Bagnell Dam as a hydroelectric generating facility. The Dam is a major tourist attraction in the Midwest. Though not a part of the City, the western end of the Dam is anchored to City property. The Dam serves as a magnet for the millions of tourists that visit the Lake area each year.

The City was organized in August of 1966, several years after construction and completion of Bagnell Dam. The City is one of the major centers of activity at the Lake serving residents, tourists and visitors. It is located between two major resort facilities (Margaritaville Lake Resort and The Lodge of Four Seasons), and is home to the historic Bagnell Dam Strip. U.S. Business Highway 54 is the primary transportation artery in the City. It traverses the entire length of the City and U.S. Highway 54 acts as a conduit for residents and visitors using the Lake for recreational and commercial purposes. A \$54,000,000 formerly tolled bridge expands the Lake from Shawnee Bend on the Southwest portion of the Lake then Northeasterly to the City; it is anticipated this will be a free-travel bridge within the next 24 months. In the past several years many condominiums, homes, businesses, restaurants, clubs and recreational attractions have been constructed in the Lake area. Census figures indicate an increasing number of permanent residents now reside in the Lake area. The result has been a change in the prevalent economic and social structure of the area which has tended to directly benefit the City. As of November 10, 2024, there were 213 licensed businesses in the City. The City is bordered by Osage Beach and is in close proximity to the Village of Four Seasons. According to the 2020 Census, the population of Lake Ozark was 2,077.

U.S. Highway 54 and Business Highway 54 directly serve the City and act as vehicular conduits to other roads in the Lake area. Bagnell Dam Boulevard which crosses Bagnell Dam traverses the entire length of the City. State Highways 242 and HH along with numerous county roads provide additional transportation in and around the City. State Road HH serves all of Horseshoe Bend, which largely exists outside the city limits, though all traffic must traverse through the City. U.S. Highway 65, State Highways 5 and 7 are other primary state routes that flow traffic to the Lake Ozark area. These roads connect from three major collector highways, Interstate-44, Interstate-70 and U.S. Highway 50.

Traffic in and around the City is highly seasonal. The State Highway Department estimates an average daily vehicular flow at the junction of U.S. Highway 54 and Bagnell Dam Boulevard in the City at 12,000 with a peak traffic flow of 35,000 per day during holiday weekends. The City is located near several airports. The nearest airport, Lee C. Fine, owned and operated by the State of Missouri, is located ten miles from the City. Other airports in the area are the Lynn Creek Grand Glaize Airport in Osage Beach, a private airport, the Camden Airport in Camdenton, Missouri and the Eldon Airport in Eldon, Missouri.

School of the Osage R-II School District serves the City. The District has 5 school with approximately 2,066 students – early childhood center (grade Pre-K with approximately 85 students), lower elementary (grades K-2 with approximately 427 students), upper elementary school (grades 3-5 with approximately 434 students), middle school (grades 6-8 with approximately 474 students) and high school (grades 9-12 with approximately 646 students). The King’s Academy (since 2003) is located within the City and offers faith-based education from preschool to 8th grade with current enrollment of about 170 students. Columbia College-Lake of the Ozarks Campus (established in 1990) is located near the City in the City of Osage Beach, offers a variety of certificate, associate’s, bachelor’s and master’s programs, with an enrollment of more than 900 students each year that take a mix of in-seat and online classes. State Fair Community College-Lake of the Ozarks Campus (since in 1983) is located near the City in the City of Osage Beach and offers a variety of certificate, associate’s and bachelor’s programs.

Government Structure

The City of Lake Ozark is a fourth-class City as defined in Missouri’s Revised Statutes, Chapter 79. It is governed by a Mayor and a six person Board of Aldermen (since 1966) and a City Administrator (since 1989). The Mayor is elected every two years and the Aldermen are elected for staggered terms every two years with no restrictions on re-elections for any office. The City is currently divided into three wards, with one Alderman from each ward elected annually.

The City employees approximately 34 full-time employees, and is led internally by a Management Team of the City Administrator and five other Department Heads. In addition to staff positions and the elected body of the Board of Aldermen, there exist seven committees/commissions comprised of staff, elected officials, and appointed citizens who serve as authoritative or advisory bodies for differing functions of city government. These are the Utility Commission, TIF Commission, Planning and Zoning Commission, Board of Adjustment, Budget Committee, Special Events Committee, and a Joint Sewer Board that is also comprised of representatives from the City of Osage Beach.

(Insert Org Chart)

Directory

Dennis Newberry, Mayor

Pat Thompson, Alderman – Ward I

Judy Neels, Alderman – Ward II

Johnny Franzekos, Alderman – Ward II

Krista Watts, Alderman – Ward II

Carol Denny, Alderman – Ward III

David Ridgely, Alderman – Ward III

Harrison Fry, City Administrator

Cathy Daniels, City Clerk

Karen Hughes, City Treasurer

Matt Michalik, Public Works Director

James Boren, Police Chief

Christopher Rohrer, City Attorney/Prosecutor

Aaron Ellsworth, Municipal Judge

Budget Summary

Budget Overview

The 2025 budget totals \$7,043,211.81 in expenditures across all funds (that are not already recorded in transfers). The City designates resources and activities by fund, inclusive of Governmental Funds, Enterprise Funds, and Additional Funds. Each fund has a specific purpose and the fund budgets outline the respective revenues and expense activities in each for a given year.

Governmental Funds are primarily reliant on tax revenues (property tax and sales tax) to provide services for the City. These include the General Fund, Capital Improvement Fund, and Transportation Fund. The General Fund Provides funding for four different departments covering a multitude of functions: Administration (general administration, finance/accounting, human resources, front office management, clerk operations), Police Department, Court, and Community Development (building inspections, economic development, community development). The Capital Improvement Fund is in place to provide for debt service and improvements related to the City's water, sewer, and road systems. The Transportation Fund primarily exists to provide operational capacity and services related to road maintenance, right-of-way maintenance, and stormwater maintenance.

Enterprise Funds are designated to cover areas of operations primarily funded through fees furnished by the user of a particular system. An enterprise fund is a separate accounting and financial reporting mechanism for which revenues and expenditures are segregated into a fund with financial statements separate from all other governmental activities. For the City of Lake Ozark, the water and wastewater funds are considered enterprise funds, primarily used to maintain the water and sewer systems with the user fees generated by each respective system.

Additional funds separate out the financial activities and City's financial obligations related to outside development projects. The TIF Special Allocation Fund is a mechanism used to forward due revenues to the developer(s) of TIF development projects throughout the community, on the basis by which they are earned. The NID Fund is in place to service the debt due by a variety of Neighborhood Improvement District projects that have occurred over the years, where property owners in a project area pay long-term debt related to infrastructure improvements through a special assessment on their property taxes annually.

(INSERT ANTICIPATED 1/1/25 FUND BALANCES)

(INSERT BREAKOUT TABLES OF COMPREHENSIVE FUND SPEND BY CATEGORY [PERSONNEL, O/M, DEBT SERVICE, TRANSFER])

Financial Accounting Structure

All funds are accounted for by using the modified cash basis of accounting. Revenues are recognized when received. Expenditures are recognized when payment is made. The accounts of the City are organized on the basis of funds, each of which is considered a separate accounting entity. A fund is defined as a fiscal and accounting entity with a self-balancing set of accounts recording cash and other financial resources, together with all related liabilities and residual equities or balances, and changes therein, which are segregated for the purposes of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions or limitation. The financial records of the City are audited annually, with services currently rendered by Graves and Associates, CPAs. Copies of previous audits are available at City Hall or on the city's website for review.

Review of 2025 Capital Improvement Plan Projects

In August of 2024, the Board of Aldermen adopted our next three year Capital Improvement Plan (CIP) to address a multitude of improvement projects for the city's water, sewer, and road systems. 2025 projects addressed include:

- *Installation of generator at north water tower – Water project - \$50,000*
- *Installation of new pumps at 111 lift station – Sewer project - \$180,000*
- *Installation of bypass pump at 111 lift station – Sewer project - \$150,000*
- *Installation of generator at Highway 54 lift station – Sewer project - \$150,000*
- *Once inch mill and overlay Thornsberry Road, Ballenger Road, School Road – Transportation project - \$210,000*
- *Bagnell Dam Boulevard Phase 3 mill and overlay – Transportation project - \$830,000*
- *Pave Falcon Drive – Transportation project - \$68,000*
- *Construct sidewalk and install signal detection along Bagnell Dam Blvd and HH intersection – Transportation project - \$250,000*

Several of these projects are currently in the design or construction bidding phase, with others having parts currently ordered and ready for an early 2025 initiation. Each of these projects is funded within the 2025 budget as initially identified within the adopted CIP.

(INSERT DEBT REVIEW AFTER BOA APPROVAL OF 2023 BOND ISSUANCE)

GOVERNMENTAL FUNDS

Review of Budget by Funds

General Fund

- Statement of Revenue and Expenses

Exhibit I

City of Lake Ozark 2025 Budget

		2025 BUDGET	2024 Yr End Projection	% Change
01 -GENERAL FUND SUMMARY				
REVENUE SUMMARY				
ADMINISTRATION		3,061,276	3,137,495	-2.43%
POLICE		73,906	87,425	-15.46%
DISPATCH		0	0	
COURT		85,373	107,437	-20.54%
PLANNING & ZONING		86,350	151,798	-43.12%
TOTAL REVENUE		3,306,905.29	3,484,154.28	-5.09%
EXPENDITURE SUMMARY				
ADMINISTRATION		1,421,619	1,350,153	5.29%
POLICE		1,746,727	1,546,105	12.98%
DISPATCH		0	4,240	100.00%
COURT		31,509	95,783	-67.10%
PLANNING & ZONING		88,163	82,246	7.19%
TOTAL EXPENDITURES		3,288,017.81	3,078,527.46	6.80%
REVENUE OVER/(UNDER)EXPENDITURES		18,887.48	405,626.82	-95.34%

Administration Revenues

**01-GENERAL FUND
ADMINISTRATION REVENUE**

01-5100-5100	Property Taxes	197,000	197,000.00	0.00%
01-5100-5102	SUR Tax	1,395	1,391.18	0.27%
01-5100-5104	R & R Utility Tax	34,200	34,078.56	0.36%
01-5100-5106	Sales Tax	1,983,200	1,916,135.31	3.50%
01-5100-5108	Franchise Tax Electric	282,000	281,915.00	0.03%
01-5100-5109	Franchise Tax Gas	18,550	18,553.71	-0.02%
01-5100-5110	Franchise Tax Phone	24,400	24,400.00	0.00%
01-5100-5112	Franchise Tax Cable	36,750	36,734.00	0.04%
01-5100-5125	Finance Institute Tax	3	2.13	53.99%
01-5100-5245	Business License	11,200	11,400.00	-1.75%
01-5100-5255	Liquor License	31,800	31,800.00	0.00%
01-5100-5265	Special Event Permit	2,800	2,800.00	0.00%
01-5100-5266	Taxi Cab License	500	600.00	-16.67%
01-5100-5400	Utility Administration Fee	275,000	245,000.00	12.24%
01-5100-5410	Water Administration Fee	113,000	100,000.00	13.00%
01-5100-5415	Trans Administration	15,000	12,000.00	25.00%
01-5100-5416	Sunshine Request	0	200.00	-100.00%
01-5100-5418	Eagles Landing TIF Admin	5,000	5,000.00	0.00%
01-5100-5419	CID Admin Fee	3,478	3,477.72	0.00%
01-5100-5420	Credit Card Fees	900	900.00	0.00%
01-5100-5521	Surplus Property	0	0.00	
01-5100-5550	Real Estate Sales Proceeds	0	0.00	
01-5100-5568	Insurance Proceeds	0	0.00	
01-5100-5890	Carry Over	0	0.00	
01-5100-5905	Return Check Fee	0	25.00	-100.00%
01-5100-5910	Interest Income	25,000	48,000.00	-47.92%
01-5100-5920	Miscellaneous Income	100	160,000.00	-99.94%
01-5100-5925	Legal Fee Reimbursement	0	0.00	
01-5100-5961	Insurance Premium Refund	0	339.44	-100.00%
01-5100-5962	CBDG Program Grant	0	0.00	
01-5100-5963	Miscellaneous Grant Income	0	5,743.00	-100.00%
TOTAL ADMINISTRATION		3,061,276	3,137,495.05	-2.43%

Police Revenues

POLICE DEPARTMENT REVENUE				
01-5110-5116	E-911 Tax	3,100	3,123.67	-0.76%
01-5110-5201	DWI Recoup Fund		0.00	
01-5110-5205	Special Event Income	3,900	3,900.00	0.00%
01-5110-5300	Donations	10,000	10,000.00	0.00%
01-5110-5310	Designated Donations	25,000	25,000.00	0.00%
01-5110-5520	Police Training	1,700	1,700.00	0.00%
01-5110-5521	Surplus Property	400	0.00	
01-5110-5522	Police Services	0	0.00	
01-5110-5525	Breathalyzer Tests	0	0.00	
01-5110-5526	Golf Cart Registration Fee	210	510.00	-58.82%
01-511-5527	UTV Registration Fee	150	735.00	-79.59%
01-5110-5550	DWI Processing Fee	8,300	13,500.00	-38.52%
01-5110-5555	Police Reports	450	450.00	0.00%
01-5110-5556	Finger Prints	0	0.00	
01-5110-5565	Prisoner Housing	38	38.00	0.00%
01-5110-5566	False Alarm Calls	100	100.00	0.00%
01-5110-5567	Insurance Premium Refund	0	7,766.00	-100.00%
01-5110-5568	Insurance Proceeds	0	722.92	-100.00%
01-5110-5575	School Resource Officer	0	0.00	
01-5110-5700	Dog & Cat Revenue	60	80.00	-25.00%
01-5110-5710	Dog Impounding	0	0.00	
01-5110-5815	DWI Mini Grant	4,500	4,500.00	0.00%
01-5110-5821	Post Training Fund	900	900.00	0.00%
01-5110-5850	LLEBG Grant	9,999	9,400.00	6.37%
01-5110-5852	Block Grant-Radios	0	0.00	
01-5110-5853	Computer Grant Income	0	0.00	
01-5110-5855	Body Armor Grant	4,999	4,999.00	0.00%
01-5110-5856	COPS Grant	0	0.00	
01-5110-5890	Other Grant Income	0	0.00	
01-5110-5920	Miscellaneous Income	100	0.00	
TOTAL POLICE		73,906	87,424.59	-15.46%

Court Revenues

COURT REVENUE				
01-5120-5615	Court Costs	0	7,700.00	-100.00%
01-5120-5625	Crime Victims Fund - City	373	230.00	62.09%
01-5120-5630	Court Forfeited Bonds	0	3,500.00	-100.00%
01-5120-5640	Court Fines	85,000	96,000.00	-11.46%
01-5120-5920	Miscellaneous Income	0	6.50	-100.00%
01-5120-5921	Insurance Premium Refund	0	0.00	
01-5120-5960	Other Municipal Bonds	0	0.00	
TOTAL COURT		85,373	107,436.50	-20.54%

Community Development Revenue

COMMUNITY DEVELOPMENT DEPARTMENT REVENUE				
01-5130-5221	SP.Use Permit/Rezone Dep	1,200	600.00	100.00%
01-5130-5222	Sign Permit	1,400	1,900.00	-26.32%
01-5130-5223	Site Plan	0	0.00	
01-5130-5220	Building Permits	65,000	125,000.00	-48.00%
01-5130-5225	Billboard Tax	5,000	5,248.14	-4.73%
01-5130-5240	Contractors License	11,000	15,950.00	-31.03%
01-5130-5250	Code Enforcement	500	750.00	-33.33%
01-5130-5270	Preliminary Plat	700	700.00	0.00%
01-5130-5280	Variance Fee	650	650.00	0.00%
01-5130-5281	Demolition Permit	300	400.00	-25.00%
01-5130-5282	Occupancy Inspection Fee	600	600.00	0.00%
01-5130-5921	Insurance Premium Refund	0	0.00	
TOTAL COMMUNITY DEVELOPMENT		86,350	151,798.14	-43.12%

Administration Expenses

EXPENDITURES				
ADMINISTRATION DEPT EXPENDITURES				
01-6100-6110	Salaries Full Time	394,061	342,905.50	14.92%
01-6100-6112	Salaries Part Time	3,000	3,000.00	0.00%
01-6100-6117	BOA Salaries	24,750	24,250.00	2.06%
01-6100-6118	Social Security	31,525	29,612.44	6.46%
01-6100-6120	Unemployment Insurance	212	300.00	-29.50%
01-6100-6122	Health Insurance	52,772	44,904.00	17.52%
01-6100-6123	Health Ins One-time Lump Sum	25,000	25,000.00	0.00%
01-6100-6160	Retirement	56,782	46,077.65	23.23%
01-6100-6161	Health Insurance Subsidy Payments	0	0.00	
01-6100-6262	City Attorney/Legal	57,000	55,200.00	3.26%
01-6100-6263	Financial Consulting	25,000	25,000.00	0.00%
01-6100-6267	Consulting Fees	10,000	0.00	
01-6100-6270	Engineering Services	0	0.00	
01-6100-6275	Accounting	0	0.00	
01-6100-6280	Audit Expenses	12,025	12,025.00	0.00%
01-6100-6285	Legal Fees	500	500.00	0.00%
01-6100-6291	Public Relations	0	0.00	
01-6100-6330	Work Comp Insurance	16,000	14,500.00	10.34%
01-6100-6334	Liability & Property Insurance	42,110	36,616.75	15.00%
01-6100-6405	Building Refurbishing	10,000	11,000.00	-9.09%
01-6100-6410	Building Supplies	3,400	3,000.00	13.33%
01-6100-6412	Office Supplies	9,500	9,500.00	0.00%
01-6100-6413	Postage Expense	11,750	11,750.00	0.00%
01-6100-6414	Building Maintenance	5,000	3,200.00	56.25%

Administration Expenses, Continued

01-6100-6415	Codification	3,000	3,000.00	0.00%
01-6100-6416	Miscellaneous	100	100.00	0.00%
01-6100-6417	Record Maintenance	500	250.00	100.00%
01-61006818	Uniforms	350	350.00	0.00%
01-6100-6420	Cleaning	11,500	11,500.00	0.00%
01-6100-6422	ADS & Notices	1,250	1,250.00	0.00%
01-6100-6429	IT Services	5,000	4,000.00	25.00%
01-6100-6430	Computer System Fees	42,000	41,346.00	1.58%
01-6100-6431	Computer System-Hardware/	8,500	11,000.00	-22.73%
01-6100-6432	Conferences & Seminars	6,500	6,500.00	0.00%
01-6100-6434	City Promotions	1,000	1,000.00	0.00%
01-6100-6435	Parks & Recreation Expense	5,000	12,000.00	-58.33%
01-6100-6436	Dues	4,450	4,450.00	0.00%
01-6100-6437	Employee Drug Screening	80	80.00	0.00%
01-6100-6438	Insurance	2,100	2,100.00	0.00%
01-6100-6439	Lease Payment-Building	0	0.00	
01-6100-6440	Leased Equipment	6,450	6,450.00	0.00%
01-6100-6441	Election Expense	3,800	3,800.00	0.00%
01-6100-6444	Medical	200	200.00	0.00%
01-6100-6449	Recruitment	200	100.00	100.00%
01-6100-6451	Training	800	600.00	33.33%
01-6100-6462	Electric	9,810	9,810.00	0.00%
01-6100-6464	Telephone	5,200	5,137.84	1.21%
01-6100-6514	Vehicle Fuel	300	300.00	0.00%
01-6100-6516	Vehicle Maintenance	250	250.00	0.00%
01-6100-6520	Vehicles	3,000	5,260.00	-42.97%
01-6100-6525	Mileage	0	0.00	
01-6100-6612	Equipment Repair & Maint	2,500	2,500.00	0.00%
01-6100-6710	Equipment	500	500.00	0.00%
01-6100-6715	Bank Fees	0	0.00	
01-6100-6810	Transfer to	2,602	0.00	
01-6100-6903	CBDG Grant	0	0.00	
01-6100-6904	General Fund Reserves	20,000	50,000.00	-60.00%
01-6100-6905	TIF Sales Tax	462,105	446,478.13	3.50%
01-6100-6906	Credit Card Fees	2,000	2,000.00	0.00%
01-6100-6907	HSB TIF Sales Tax	20,185	19,500	3.51%
01-6100-6915	ARPA Expense	0	0.00	
TOTAL ADMINISTRATION		1,421,619	1,350,153.31	5.29%

Police Expenses

POLICE DEPARTMENT EXPENDITURES

POLICE DEPARTMENT EXPENDITURES				
01-6110-6110	Salaries Full Time	856,502	620,846.33	37.96%
01-6110-6112	Salaries Part Time	30,000	28,000.00	7.14%
01-6110-6114	Salaries Overtime	50,000	67,726.21	-26.17%
01-6110-6118	Social Security	68,520	55,107.71	24.34%
01-6110-6120	Unemployment Insurance	669	1,000.00	-33.12%
01-6110-6122	Health Insurance	98,465	91,374.50	7.76%
01-6110-6160	Retirement	83,697	74,169.92	12.85%
01-6110-6161	Health Insurance Subsidy	2,820	2,820.00	0.00%
01-6110-6330	Work Comp Insurance	40,000	32,000.00	25.00%
01-6110-6334	Liability & Property Insurance	72,871	63,366.46	15.00%
01-6110-6400	PD Consulting Services	12,000	10,000.00	20.00%
01-6110-6401	External Police Services	15,000	18,000.00	-16.67%
01-6110-6403 K-9 Expense		5,000	5,000.00	0.00%
01-6110-6410	Building Supplies	0	0.00	
01-6110-6411	Investigation Supplies	2,000	2,000.00	0.00%
01-6110-6412	Office Supplies	1,800	1,800.00	0.00%
01-6110-6413	Postage Expense	400	110.00	263.64%
01-6110-6414	Building Maintenance	2,500	2,500.00	0.00%
01-6110-6416	Miscellaneous	100	350.00	-71.43%
01-6110-6417	Record Maintenance	0	0.00	
01-6110-6418	Uniforms	11,000	21,000.00	-47.62%
01-6110-6420	Cleaning	0	0.00	
01-6110-6422	ADS & Notices	200	200.00	0.00%
01-6110-6429	IT Services	6,500	5,200.00	25.00%
01-6110-6431	Computer System-Hardware/	10,000	12,000.00	-16.67%
01-6110-6434	Animal Impounding	600	600.00	0.00%
01-6110-6435	Law Enforcement Support	3,000	3,000.00	0.00%
01-6110-6436	Dues & Contributions	700	700.00	0.00%
01-6110-6437	Employee Drug Screening	400	350.00	14.29%
01-6110-6438	Insurance	0	0.00	
01-6110-6440	Leased Equipment	2,500	2,500.00	0.00%

Police Expenses, Continued

01-6110-6444	Medical	350	350.00	0.00%
01-6110-6446	Prisoner Supplies	250	250.00	0.00%
01-6110-6448	Prisoner Housing	0	0.00	
01-6110-6449	Recruitment	6,045	6,045.00	0.00%
01-6110-6451	Training	12,000	8,500.00	41.18%
01-6110-6452	DWI Training	0	0.00	
01-6110-6462	Electric	9,700	9,700.00	0.00%
01-6110-6464	Telephone	5,200	5,200.00	0.00%
01-6110-6512	Air Card Expense	7,567	7,567.20	0.00%
01-6110-6514	Vehicle Fuel	38,000	32,000.00	18.75%
01-6110-6516	Vehicle Maintenance	12,000	12,000.00	0.00%
01-6110-6517	Vehicle Repair	15,000	16,500.00	-9.09%
01-6110-6520	Vehicles	82,500	140,000.00	-41.07%
01-6110-6610	Radio Repair	2,500	3,300.00	-24.24%
01-6110-6612	Equipment Repair & Mainte	7,000	7,000.00	0.00%
01-6110-6710	Equipment	20,000	21,000.00	-4.76%
01-6110-6711	Dispatch Equipment	1,000	1,000.00	0.00%
01-6110-6712	Dispatch Service Contract	80,000	80,000.00	0.00%
01-6110-6713	Mules	1,000	1,000.00	0.00%
01-6110-6714	Computer System	19,686	19,686.18	0.00%
01-6110-6715	CAD System	4,936	4,936.00	0.00%
01-6110-6722	Building Improvements	3,000	7,200.00	-58.33%
01-6110-6733	JAG Grant Expense	0	0.00	
01-6110-6735	Drug Case Reimbursement E	0	0.00	
01-6110-6821	Post Training Expense	1,750	1,750.00	0.00%
01-6110-6822	Block Grant Radios	0	0.00	
01-6110-6823	Computer Grant Expense	0	0.00	
01-6110-6824	Body Armor Grant Expense	4,999	4,999.00	0.00%
01-6110-6825	LLEBG Grant Expense	9,999	9,400.00	6.37%
01-6110-6850	Other Grant Expense	0	0.00	
01-6110-6851	Designated Donations	25,000	25,000.00	0.00%
TOTAL POLICE		1,746,727	1,546,104.51	12.98%

Court Expenses

COURT EXPENDITURES				
01-6120-6110	Salaries Full Time	3,619	36,500.00	-90.08%
01-6120-6112	Salaries Part Time	0	0.00	
01-6120-6118	Social Security	290	2,920.00	-90.08%
01-6120-6120	Unemployment Insurance	0	40.00	-100.00%
01-6120-6122	Health Insurance	0	5,730.92	-100.00%
01-6120-6160	Retirement	0	4,032.16	-100.00%
01-6120-6264	Prosecuting Attorney	27,600	25,800.00	6.98%
01-6120-6266	Judge	0	15,900.00	-100.00%
01-6120-6400	Show-Me Courts Expense	0	1,000.00	-100.00%
01-6120-6413	Court Supplies	0	500.00	-100.00%
01-6120-6429	IT Services	0	200.00	-100.00%
01-6120-6431	Computer System-Hardware/	0	350.00	-100.00%
01-6120-6437	Employee Drug Screening	0	30.00	-100.00%
01-6120-6451	Dues and Training	0	200.00	-100.00%
01-6120-6464	Telephone	0	580.00	-100.00%
01-6120-6500	Misc Court Expense In-Out	0	0.00	
01-6120-6501	Court Bond Reconciliation	0	0.00	
01-6120-6502	Credit Card Fees	0	2,000.00	-100.00%
01-6120-6503	Misc Court Expense/Subpoena	0	0.00	
TOTAL COURT		31,509	95,783.08	-67.10%

Community Development Expenses

COMMUNITY DEVELOPMENT DEPT EXPENDITURES				
01-6130-6110	Salaries Full Time	55,432	49,245.00	12.56%
01-6130-6112	Salaries Part Time	0	0.00	
01-6130-6118	Social Security	4,435	3,939.60	12.56%
01-6130-6120	Unemployment Insurance	35	60.00	-41.33%
01-6130-6122	Health Insurance	8,948	8,948.40	0.00%
01-6130-6160	Retirement	8,038	6,833.46	17.62%
01-6130-6161	Health Insurance Subsidy Payment	0	0.00	
01-6130-6262	City Attorney/Legal	0	0.00	
01-6130-6267	Consulting Fees	0	150.00	-100.00%
01-6130-6412	Office Supplies	150	150.00	0.00%
01-6130-6413	Postage	50	50.00	0.00%
01-6130-6416	Miscellaneous	50	150.00	-66.67%
01-6130-6418	Uniforms	75	0.00	
01-6130-6419	Mapping	0	0.00	
01-6130-6421	Planning Permits	0	200.00	-100.00%
01-6130-6422	ADS & Notices	250	350.00	
01-6130-6424	Plan Review Services	0	0.00	
01-6130-6429	IT Services	500	400.00	25.00%
01-6130-6431	Computer System-Hardware/Sftwre	500	500.00	0.00%
01-6130-6432	Conference & Seminars	350	350.00	0.00%
01-6130-6436	Dues & Contributions	550	550.00	0.00%
01-6130-6437	Employee Drug Screening	40	40.00	0.00%
01-6130-6444	Medical	0	0.00	
01-6130-6449	Recruitment	0	0.00	
01-6130-6451	Training	350	350.00	0.00%
01-6130-6464	Telephone	1,680	1,680.00	0.00%
01-6130-6514	Vehicle Fuel	1,400	1,200.00	16.67%
01-6130-6516	Vehicle Maintenance	250	250.00	0.00%
01-6130-6520	Vehicles	5,000	6,700.00	-25.37%
01-6130-6710	Equipment	80	150.00	-46.67%
TOTAL COMMUNITY DEVELOPMENT		88,163	82,246.46	7.19%

Transportation Fund – Review of Revenue and Expenses

02 -TRANSPORTION FUND SUMMARY			
TOTAL REVENUES	1,383,587	1,814,275	-23.74%
TOTAL EXPENDITURES	1,263,684	1,744,592	-27.57%
REVENUE OVER/(UNDER) EXPENDITURES	119,903	69,682.91	72.07%

Transportation Fund Revenues

TRANSPORTATION REVENUES				
02-5200-5106	Transportation Sales Tax	973,672	940,745.70	3.50%
02-5200-5192	Gas Tax	65,000	77,884.77	-16.54%
02-5200-5194	Motor Vehicle Sales Tax	23,000	22,096.96	4.09%
02-5200-5205	Special Event Revenue	250	250.00	0.00%
02-5200-5410	Motor Vehicle Fees	9,900	9,900.00	0.00%
02-5200-5415	Road District Reimbursemt	2,500	3,485.00	-28.26%
02-5200-5416	Excavation Permit Fee	650	650.00	0.00%
02-5200-5417	Right of Way Lease Payment	4,215	4,215.00	0.00%
02-5200-5420	Street Renaming Fees	0	0.00	
02-5200-5430	Banner Installation Fees	400	400.00	0.00%
02-5200-5521	Surplus Property	500	1,000.00	-50.00%
02-5200-5890	Carry Over	0	0.00	
02-5200-5900	Transfers From	278,000	710,000.00	-60.85%
02-5200-5910	Interest Income	10,000	28,000.00	-64.29%
02-5200-5913	Trash Pick Up	15,000	15,000.00	0.00%
02-5200-5915	ARPA Funds	0	0.00	
02-5200-5918	Beautification Donation	0	0	
02-5200-5920	Miscellaneous Income	500	500.00	0.00%
02-5200-5921	Insurance Proceeds	0	0.00	
02-5200-5923	Insurance Premium Refund	0	147.56	
02-5200-5924	Recycling	0	0.00	
02-5200-5925	Legal Fees Reimbursed	0	0.00	
TOTAL TRANSPORTATION REVENUE		1,383,587	1,814,274.99	-23.74%

Transportation Fund Expenses

TRANSPORTATION EXPENDITURES				
02-6200-6110	Salaries Full Time	207,471	165,325.30	25.49%
02-6200-6112	Salaries Part Time	40,000	37,432.16	6.86%
02-6200-6114	Salaries Overtime	10,000	8,500.00	17.65%
02-6200-6118	Social Security	16,598	16,900.60	-1.79%
02-6200-6120	Unemployment Insurance	317	455.00	-30.37%
02-6200-6122	Health Insurance	28,337	28,336.60	0.00%
02-6200-6160	Retirement	31,316	19,815.28	58.04%
02-6200-6161	Health Insurance Subsidy	3,274	0.00	
02-6200-6262	City Attorney/Legal	0	0.00	
02-6200-6270	Engineering Services	5,000	1,500.00	233.33%
02-6200-6291	Public Relations	0	0.00	
02-6200-6330	Work Comp Insurance	20,000	15,200.00	31.58%
02-6200-6334	Liability & Property Insurance	18,520	16,101.00	15.02%
02-6200-6410	Building Supplies	1,000	650.00	53.85%
02-6200-6411	Building Replacement		0.00	
02-6200-6412	Office Supplies	500	750.00	-33.33%
02-6200-6414	Building Maintenance	2,000	2,000.00	0.00%
02-6200-6416	Miscellaneous		0.00	
02-6200-6418	Uniforms	1,400	1,400.00	0.00%
02-6200-6420	Safety Equipment	1,200	1,200.00	0.00%
02-6200-6422	ADS & Notices	1,000	1,000.00	0.00%
02-6200-6426	Tools	1,000	1,000.00	0.00%
02-6200-6429	IT Services	1,000	800.00	25.00%

Transportation Expenses, Continued

02-6200-6431	Computer System-Hardware/Sftwre	2,100	2,500.00	-16.00%
02-6200-6437	Employee Drug Screening	750	636.26	17.88%
02-6200-6438	Insurance		0.00	
02-6200-6439	Rental Equipment	3,000	8,500.00	-64.71%
02-6200-6440	Leased Equipment	23,325	23,325.00	0.00%
02-6200-6444	Medical	250	250.00	0.00%
02-6200-6449	Recruitment	2,800	2,800.00	0.00%
02-6200-6451	Training	1,500	1,500.00	0.00%
02-6200-6453	Beautification	5,000	5,000.00	0.00%
02-6200-6454	Routine Streets	60,000	60,000.00	0.00%
02-6200-6455	Street Signs	4,200	3,000.00	40.00%
02-6200-6456	Propane	3,600	3,400.00	5.88%
02-6200-6457	Street Improvements	278,000	710,000.00	-60.85%
02-6200-6462	Electric	2,000	1,900.00	5.26%
02-6200-6464	Telephone	3,000	3,000.00	0.00%
02-6200-6468	Street Lights	57,500	56,000.00	2.68%
02-6200-6469	Administration Fees	15,000	12,000.00	25.00%
02-6200-6478	Public Restrooms	0	0.00	
02-6200-6514	Vehicle Fuel	20,000	20,000.00	0.00%
02-6200-6515	Vehicle Maintenance	8,000	7,500.00	6.67%
02-6200-6517	Vehicle Repair	1,500	3,800.00	-60.53%
02-6200-6520	Vehicles	17,500	15,500.00	12.90%
02-6200-6612	Equipment Maintenance	5,000	5,400.00	-7.41%
02-6200-6613	Equipment Repair	8,500	10,500.00	-19.05%
02-6200-6614	Radios	250	250.00	0.00%
02-6200-6710	Equipment	13,000	39,000.00	-66.67%
02-6200-6716	Leased Parking	12	12.00	0.00%
02-6200-6722	Building Improvements	1,000	1,500.00	-33.33%
02-6200-6723	Reserve CD	100,000	200,000.00	-50.00%
02-6200-6811	TIF Sales Tax	226,874	219,202.88	3.50%
02-6200-6813	HSB TIF Sales Tax	10,091	9,750.00	3.50%
02-6200-6950	ARPA Expense	0	0.00	
TOTAL TRANSPORTATION EXPENSE		1,263,684	1,744,592.08	-27.57%

Capital Improvement Fund – Review of Revenue and Expenses

07- CAPITAL IMPROVEMENT FUND SUMMARY

TOTAL REVENUES	2,807,090	3,980,702	-29.48%
TOTAL EXPENDITURES	2,469,191	3,501,060	-29.47%
REVENUE OVER/(UNDER) EXPENDITURES	337,899	479,641.69	-29.55%

Capital Improvement Fund Revenues

CAPITAL IMPRV REVENUES

07-5700-5181	Capt'l Improvement Sales Tax	1,947,090	1,881,246.34	3.50%
07-5700-5900	Transfer From	0	0.00	
07-5700-5909	UMB Interest Income on COP	0	163,500.00	-100.00%
07-5700-5910	Interest Income	30,000	78,000.00	-61.54%
07-5700-5911	Carry Over	830,000	1,857,886.00	-55.33%
07-5700-5950	series 2023 bond proceeds	0	0.00	
07-5700-5920	Miscellaneous Income	0	69.26	
TOTAL CAPITAL IMPROVEMENT REVENUE		2,807,090	3,980,701.60	-29.48%

Capital Improvement Fund Expenses

SEWER CAPITAL IMPRV EXPENDITURES

07-6700-6270	Engineering Services	30,000	40,000.00	-25.00%
07-6700-6271	Legal and Professional	0	0.00	
07-6700-6272	Financial Consulting	0	0.00	
07-6700-6458	Osage Nat'l TIF Sales Tax	0	0.00	
07-6700-6472	MAMU P & I Payment	0	311,000.00	-100.00%
07-6700-6650	Lift Stations	100,000	100,000.00	0.00%
07-6700-6715	Bank Fees	0	0.00	
07-6700-6750	Sewer Capital Impr Reserves	75,000	150,000.00	-50.00%
07-6700-6758	Capital Improvements	530,000	165,000.00	221.21%
07-6700-6759	Sewer Extensions	50,000	20,000.00	150.00%
07-6700-6760	Water Extensions	50,000	21,050.00	137.53%
07-6700-6761	Street Improvements	0	42,025.75	-100.00%
07-6700-6763	Street Projects (COPS)	830,000	1,550,000.00	-46.45%
07-6700-6900	Transfer To	0	306,393.00	-100.00%
07-6700-6910	Audit Expense	0	0.00	
07-6700-6935	Series 2023 COP Debt Payment	350,500	337,742.50	3.78%
07-6700-6942	Series 2010 Sewer Bond	0	0.00	
07-6700-6943	TIF Sales Tax	453,691	438,348.66	3.50%
07-6700-6945	HSB TIF Sales Tax	20,183	19,500.00	3.50%
TOTAL CAPITAL IMPROVEMENT EXPENSE		2,469,191	3,501,059.91	-29.47%

ENTERPRISE FUNDS

Sewer Operating Fund- Review of Revenue and Expenses

03 -SEWER FUND SUMMARY			
TOTAL REVENUES	1,620,828	1,602,431	1.15%
TOTAL EXPENDITURES	1,616,780	1,551,376	4.22%
REVENUE OVER/(UNDER) EXPENDITURES	4,049	51,055.34	-92.07%

Sewer Operating Fund Revenues

UTILITY SEWER REVENUES				
03-5300-5106	Sewer Operations Sales Tax	486,818	470,355.80	3.50%
03-5300-5205	Special Event Revenue	400	150.00	166.67%
03-5300-5408	Pump Maintenance Fees	62,000	60,000.00	3.33%
03-5300-5415	Grinder Pump Fee	150	490.00	-69.39%
03-5300-5420	Sewer Hook Up Fees	13,000	22,000.00	-40.91%
03-5300-5425	Sewer User Fees	800,800	770,000.00	4.00%
03-5300-5430	Trash Service	218,360	206,000.00	6.00%
03-5300-5436	Sewer Inspection Fee	400	560.00	-28.57%
03-5300-5437	FOG Discharge Permit	2,000	2,000.00	0.00%
03-5300-5440	Credit Card Fees	5,000	6,620.00	-24.47%
03-5300-5521	Surplus Property	250	0.00	
03-5300-5900	Transfers From	0	0.00	
03-5300-5905	Returned Check Fee	200	600.00	-66.67%
03-5300-5910	Interest Income	22,000	40,000.00	-45.00%
03-5300-5915	Grinder Package Sales	8,500	18,422.00	-53.86%
03-5300-5920	Miscellaneous Income	250	304.50	-17.90%
03-5300-5925	Legal Fees Reimbursed	0	0.00	
03-5300-5963	Miscellaneous Grant Income	0	3,000.00	-100.00%
03-5300-5990	Carry Over	0	0.00	
03-5300-5991	Insurance Premium Refund	0	154.00	
03-5300-5992	Scrap Metal	700	1,775.00	-60.56%
03-5300-5993	Insurance Proceeds	0	0.00	
TOTAL UTILITY REVENUE		1,620,828	1,602,431.30	1.15%

Sewer Operating Fund Expenses

UTILITY SEWER EXPENDITURES				
03-6300-6110	Salaries Full Time	306,581	265,167.88	15.62%
03-6300-6112	Salaries Part Time	15,000	13,003.20	15.36%
03-6300-6114	Salaries Overtime	6,500	8,200.00	-20.73%
03-6300-6118	Social Security	24,526	22,653.69	8.27%
03-6300-6120	Unemployment Insurance	352	430.00	-18.14%
03-6300-6122	Health Insurance	56,247	56,246.92	0.00%
03-6300-6123	Health Ins Lump-Sum Invest	20,000	35,000.00	-42.86%
03-6300-6160	Retirement	45,179	37,211.96	21.41%
03-6300-6262	City Attorney/Legal	0	0.00	
03-6300-6270	Engineering Services	0	415.00	-100.00%
03-6300-6291	Public Relations	0	0.00	
03-6300-6330	Work Comp Insurance	28,000	24,500.00	14.29%
03-6300-6334	Liability Insurance	40,164	34,925.00	15.00%
03-6300-6410	Building Supplies	500	700.00	-28.57%
03-6300-6411	Property Acquisition	0	0.00	
03-6300-6412	Office Supplies	450	600.00	-25.00%
03-6300-6413	Postage Expense	75	75.00	0.00%
03-6300-6414	Building Maintenance	1,200	1,750.00	-31.43%
03-6300-6416	Miscellaneous	100	100.00	0.00%
03-6300-6417	Buidling Demolition	0	0.00	
03-6300-6418	Uniforms	1,400	1,400.00	0.00%
03-6300-6420	Safety Equipment	750	750.00	0.00%
03-6300-6422	ADS & Notices	700	700.00	0.00%
03-6300-6424	Sewer Supplies	60,000	62,000.00	-3.23%
03-6300-6428	Tools	1,650	1,500.00	10.00%
03-6300-6429	IT Services	1,500	1,200.00	25.00%
03-6300-6431	Computer System-Hardware/	14,000	14,000.00	0.00%
03-6300-6436	Dues & Contributions	2,500	2,500.00	0.00%
03-6300-6437	Employee Drug Screening	400	672.31	-40.50%
03-6300-6439	Rental Equipment	500	500.00	0.00%
03-6300-6440	Leased Equipment	68,200	68,200.00	0.00%
03-6300-6444	Medical	35,000	30,000.00	16.67%
03-6300-6449	Recruitment	2,800	3,500.00	-20.00%
03-6300-6451	Training	1,500	1,500.00	0.00%
03-6300-6455	Treatment Plant	109,000	103,000.00	5.83%
03-6300-6456	Propane	3,200	3,000.00	6.67%
03-6300-6462	Electric	1,500	1,500.00	0.00%
03-6300-6464	Telephone	2,700	2,700.00	0.00%
03-6300-6470	Administration Fees	275,000	245,000.00	12.24%
03-6300-6474	Sewer Electric Pumps	86,000	86,000.00	0.00%
03-6300-6491	Trash Expense	218,360	206,000.00	6.00%
03-6300-6514	Vehicle Fuel	18,000	15,000.00	20.00%
03-6300-6516	Vehicle Maintenance	5,000	5,300.00	-5.66%
03-6300-6517	Vehicle Repair	1,000	1,000.00	0.00%
03-6300-6520	Vehicles	53,000	55,000.00	-3.64%
03-6300-6612	Equipment Maintenance	1,000	1,000.00	0.00%
03-6300-6613	Equipment Repair	4,000	5,500.00	-27.27%

Sewer Operating Fund Expenses, Continued

03-6300-6614	Radio Repair	250	250.00	0.00%
03-6300-6651	Lift Station Monitoring	3,500	6,700.00	-47.76%
03-6300-6652	Sewer Line Repair	4,000	3,500.00	14.29%
03-6300-6654	Recycling	0	0.00	
03-6300-6710	Equipment	2,500	2,500.00	0.00%
03-6300-6721	Sewer Lien Expense	0	0.00	
03-6300-6722	Building Improvements	1,800	2,500.00	-28.00%
03-6300-6724	Facility Needs Assessment	0	0.00	
03-6300-6750	Sewer Reserves	15,000	25,000.00	-40.00%
03-6300-6752	Misc Grant Expense	0	0.00	
03-6300-6755	HH NID Interest Expense	0	0.00	
03-6300-6756	HH NID Payment	0	0.00	
03-6300-6757	Missouri One Call	850	850.00	0.00%
03-6300-6764	Locks / Seals	1,200	1,200.00	0.00%
03-6300-6910	Sewer Inventory	0	0.00	
03-6300-6915	Grinder Pumps-Commercial	30,000	22,000.00	36.36%
03-6300-6916	Grinder Pumps- Residential	30,000	48,000.00	-37.50%
03-6300-6920	Annual Sewer Connect	2,100	2,100.00	0.00%
03-6300-6943	Utility Relocation	0	0.00	
03-6300-6946	Credit Card Fees	5,000	10,500.00	-52.38%
03-6300-6948	HSB TIF Sales Tax	5,046	4,875.00	3.50%
03-6300-6993	Misc Insurance Claim Expense	2,000	2,000.00	0.00%
TOTAL UTILITY EXPENSE		1,616,780	1,551,375.96	4.22%

Water Operating Fund – Review of Revenue and Expenses

04 -WATER FUND SUMMARY				
TOTAL REVENUES		763,279	1,302,607	-41.40%
TOTAL EXPENDITURES		759,980	1,118,925	-32.08%
REVENUE OVER/(UNDER)EXPENDITURES		3,299	183,681.76	-98.20%

Water Operating Fund Revenues

WATER REVENUES				
04-5400-5205	Special Event Revenue	350	350.00	0.00%
04-5400-5400	Reconnect Fees	1,200	2,000.00	-40.00%
04-5400-5410	Water Hook Up Fee	30,000	102,000.00	-70.59%
04-5400-5411	Water Leak Shut Off	0	200.00	-100.00%
04-5400-5412	Water Meter Testing	0	0.00	
04-5400-5413	Second Meter Re-Read	0	0.00	
04-5400-5414	Fireline Hook-Up	0	0.00	
04-5400-5415	Hydrant Usage	1,000	1,000.00	0.00%
04-5400-5416	Primacy Fee Collection Fees	135	135.00	0.00%
04-5400-5420	Credit Card Fees	0	0.00	
04-5400-5435	Water User Fees	720,144	866,169.44	-16.86%
04-5400-5436	Water Sales Tax Discount	525	525.00	0.00%
04-5400-5437	Landlord Shut Off Fee	50	50.00	0.00%
04-5400-5438	Water Tap Fee	0	0.00	
04-5400-5439	Red Tag Fee	1,000	2,100.00	-52.38%
04-5400-5900	Transfers From	0	306,393.00	-100.00%
04-5400-5905	Returned Check Fee	0	0.00	
04-5400-5907	\$25 Service Fee	75	75.00	0.00%
04-5400-5910	Interest Income	8,000	18,000.00	-55.56%
04-5400-5920	Miscellaneous Income	800	1,961.10	-59.21%
04-5400-5921	Carry Over	0	0.00	
04-5400-5922	Water Bond Carry Over	0	0.00	
04-5400-5923	Insurance Premium Refund	0	1,648.00	-100.00%
04-5400-5924	Water Bond Proceeds- moved to ...5900	0	0.00	
04-5400-5925	DNR Grant Reimbursement	0	0.00	
04-5400-5926	Recycling	0	0.00	
TOTAL WATER REVENUE		763,279	1,302,606.54	-41.40%

Water Operating Fund Expenses

WATER EXPENDITURES				
04-6400-6110	Salaries Full Time	198,340	213,774.20	-7.22%
04-6400-6112	Salaries Part Time	0	0.00	
04-6400-6114	Salaries Overtime	6,500	5,000.00	30.00%
04-6400-6118	Social Security	15,867	17,501.94	-9.34%
04-6400-6120	Unemployment Insurance	141	220.00	-36.00%
04-6400-6122	Health Insurance	38,776	38,776.40	0.00%
04-6400-6160	Retirement	29,484	30,856.41	-4.45%
04-6400-6161	Health Insurance Subsidy	0	0.00	
04-6400-6262	City Attorney/ Legal		0.00	
04-6400-6263	Financial Consultant	1,000	1,000.00	0.00%
04-6400-6270	Engineering Services	0	0.00	
04-6400-6291	Public Relations		0.00	
04-6400-6330	Work Comp Insurance	17,000	13,000.00	30.77%
04-6400-6334	Liability & Property Insurance	32,100	27,891.00	15.09%
04-6400-6410	Building Supplies	500	450.00	11.11%
04-6400-6412	Office Supplies	450	300.00	50.00%
04-6400-6414	Building Maintenance	1,000	1,750.00	-42.86%
04-6400-6415	Codification		0.00	
04-6400-6416	Miscellaneous	350	400.00	-12.50%
04-6400-6418	Uniforms	1,000	1,500.00	-33.33%
04-6400-6420	Safety Equipment	500	500.00	0.00%
04-6400-6422	Ads & Notices	500	500.00	0.00%
04-6400-6425	Water Supplies	47,000	60,000.00	-21.67%
04-6400-6428	Tools	850	500.00	70.00%
04-6400-6429	IT Services	4,000	1,100.00	263.64%
04-6400-6431	Computer System	11,500	13,000.00	-11.54%
04-6400-6436	Dues & Contributions	1,250	1,250.00	0.00%
04-6400-6437	Employee Drug Screening	350	450.00	-22.22%
04-6400-6438	Insurance	0	0.00	
04-6400-6439	Rental Equipment	0	1,000.00	-100.00%
04-6400-6440	Leased Equipment	9,096	9,096.00	0.00%
04-6400-6444	Medical	325	325.00	0.00%
04-6400-6449	Recruitment	1,400	1,400.00	0.00%
04-6400-6451	Training	700	700.00	0.00%
04-6400-6456	Propane	2,000	1,200.00	66.67%
04-6400-6462	Electric	0	0.00	

Water Operating Fund Expenses, Continued

04-6400-6464	Telephone	4,100	4,100.00	0.00%
04-6400-6470	Administrative Fees	113,000	100,000.00	13.00%
04-6400-6475	Water Electric Pumps	48,000	45,000.00	6.67%
04-6400-6491	Refund	0	600.00	-100.00%
04-6400-6495	Water Testing	250	250.00	0.00%
04-6400-6514	Vehicle Fuel	15,000	12,500.00	20.00%
04-6400-6516	Vehicle Maintenance	3,500	6,000.00	-41.67%
04-6400-6517	Vehicle Repair	2,000	1,800.00	11.11%
04-6400-6520	Vehicles	40,500	45,000.00	-10.00%
04-6400-6612	Equipment Maintenance	2,750	3,800.00	-27.63%
04-6400-6613	Equipment Repair	2,200	1,500.00	46.67%
04-6400-6614	Radio Equipment	0	0.00	
04-6400-6653	Water Line Repair	6,000	7,000.00	-14.29%
04-6400-6710	Equipment	16,000	7,600.00	110.53%
04-6400-6715	Bank Fees	0	0.00	
04-6400-6720	Returned Check Clearing	0	0.00	
04-6400-6722	Building Improvements	0	0.00	
04-6400-6724	Facility Needs Assessment	0	0.00	
04-6400-6757	Missouri One Call	700	700.00	0.00%
04-6400-6762	Water Meters	10,000	36,000.00	-72.22%
04-6400-6763	Water Towers	5,000	25,000.00	-80.00%
04-6400-6764	Locks / Seals	1,000	1,000.00	0.00%
04-6400-6779	2012 Water District Bond	0	0.00	
04-6400-6800	2012 Water Bond Interest Payment	0	0.00	
04-6400-6801	2012 Water Bond Admin Fee	0	0.00	
04-6400-6802	Water Extensions	0	306,393.00	-100.00%
04-6400-6803	Water Bond Audit Disclosure	0	0.00	
04-6400-6804	Water Bond Issue Costs	0	0.00	
04-6400-6805	Water Bond Discount	0	0.00	
04-6400-6900	2013 Water District Bond	0	0.00	
04-6400-6901	2013 Water Bond Interest Payment	0	0.00	
04-6400-6902	2013 Water Bond Admin Fee	0	0.00	
04-6400-6815	2023 bond debt payment	68,000	71,240.83	-4.55%
04-6400-6911	Water Inventory	0	0.00	
04-6400-6930	Water Reserve Fund	0	0.00	
04-6400-6940	Transfer to	0	0.00	
04-6400-6942	Credit Card Fees	0	0.00	
04-6400-6943	Utility Relocation	0	0.00	
TOTAL WATER EXPENSE		759,980	1,118,924.78	-32.08%

ADDITIONAL FUNDS

TIF Special Allocation Fund – Review of Revenues and Expenses

05 -TIF SPECIAL ALLOCATION FUND SUMMARY

TOTAL REVENUES		2,342,906	2,266,085	3.39%
TOTAL EXPENDITURES		2,162,444	2,089,318	3.50%
REVENUE OVER/(UNDER)EXPENDITURES		180,462	176,767.47	2.09%

TIF Special Allocation Fund Revenues

TIF SPECIAL ALLOC REVENUES

05-5500-5100	Eagles Landing TIF Sales Tax	1,618,784	1,564,042.04	3.50%
05-5500-5101	HSB TIF Sales Tax	77,625	75,000.00	3.50%
05-5500-5110	Eagles Landing TIF Pilots	347,816	336,053.91	3.50%
05-5500-5115	Eagles Landing CID Revenue	147,741	142,744.75	3.50%
05-5500-5116	Eagles Landing CID EATS	147,741	142,744.71	3.50%
05-5500-5117	HSB CID Revenue	0	0.00	
05-5500-5118	HSB CID EATS	0	0.00	
05-5500-5900	Eagles Landing Transfer From	0	0.00	
05-5500-5910	Eagles Landing Interest Income	3,200	5,500.00	-41.82%
05-5500-5911	Eagles Landing TIF Carry Over	0	0.00	
TOTAL SPECIAL ALLOCATION REVENUE		2,342,906	2,266,085.41	3.39%

TIF Special Allocation Fund Expenses

TIF SPECIAL ALLOC EXPENDITURES

05-6500-6100	Eagles Landing TIF Expenses	1,941,086	1,875,445.25	3.50%
05-6500-6115	Eagles Landing CID Expense	218,038	210,664.60	3.50%
05-6500-6116	Eagles Landing CID Admin Fee	3,320	3,208.09	3.50%
05-6500-6940	Eagles Landing Transfer To	0	0.00	
TOTAL SPECIAL ALLOCATION EXPENSE		2,162,444	2,089,317.94	3.50%

NID Fund – Review of Revenues and Expenses

06 -NID FUND SUMMARY				
TOTAL REVENUES		11,535	203,833	-94.34%
TOTAL EXPENDITURES		11,535	119,395	-90.34%
REVENUE OVER/(UNDER)EXPENDITURES		0	84,438.51	-100.00%

NID Fund Revenues

NID REVENUES				
06-5600-5101	Osage National Tax	0	185,204.12	-100.00%
06-5600-5115	Knox Point Tax	0	2,589.24	-100.00%
06-5600-5120	Eagle Crest/Rosco Tax	0	2,238.49	-100.00%
06-5600-5121	Mockingbird Prop Tax	5,057	4,365.36	15.85%
06-5600-5125	Shorewood Prop Tax	3,514	4,206.12	-16.45%
06-5600-5126	Roscoe NID Tax	0	2,330.25	-100.00%
06-5600-5400	Mockingbird Maintenance	31	31.35	0.00%
06-5600-5405	Shorewood Maintenance	90	89.92	0.00%
06-5600-5898	Transfer From	2,602	0.00	
06-5600-5910	Osage National Interest	0	2,400.00	-100.00%
06-5600-5914	Eagle Crest/Rosco Interest	0	103.56	-100.00%
06-5600-5920	Misc Income	0	0.00	
06-5600-5921	Mockingbird Interest Income	240	275.00	-12.73%
06-5600-5922	Shorewood NID Interest	0	0.00	
TOTAL NID REVENUE		11,535	203,833.41	-94.34%

NID Fund Expenses

NID EXPENDITURES				
06-6600-6745	Mockingbird P & I Payment	6,806	6,522.45	4.34%
06-6600-6746	Shorewood P & I Payment	4,729	4,532.55	4.34%
06-6600-6840	Osage Nat'l Bank Fee	0	309.90	-100.00%
06-6600-6845	Bank Fees	0	0.00	
06-6600-6856	Knox Point P & I Expense	0	5,630.00	-100.00%
06-6600-6860	Eagle/Rosco P & I Expense	0		
06-6600-6870	Osage National P & I Expe	0	102,400.00	-100.00%
06-6600-6873	Osage National Audit Disclosure	0	0.00	
06-6600-6900	Transfer To	0	0.00	
TOTAL NID EXPENSE		11,535	119,394.90	-90.34%

APPENDICES

The Budget Process

The City of Lake Ozark's budget planning process is a carefully structured approach designed to balance fiscal prudence with community needs. The process begins with conservative revenue forecasting, examining sales tax projections and construction trends to ensure realistic financial expectations. Department heads play a critical role by presenting detailed assessments of operational requirements and equipment needs, which allows the city to prioritize essential services while maintaining financial stability.

The Board of Aldermen takes a strategic approach, identifying significant capital projects that can enhance public infrastructure and community services. By carefully evaluating potential investments, they aim to drive operational growth without compromising the city's financial health. Employee benefits are thoroughly reviewed to ensure competitive compensation while maintaining budgetary discipline.

The city administrator and treasurer collaborate to draft a comprehensive budget that reflects both immediate operational needs and long-term strategic goals. This draft is then analyzed by a budget committee consisting of Mayor Dennis Newberry, Alderman David Ridgely, Alderman Pat Thompson, Joe Gibbs, and Carolyn Berger. Their rigorous review process ensures that each expenditure aligns with the city's fiscal responsibilities and service improvement objectives.

After the committee's recommendation, the Board of Aldermen reviews and adopts the final budget. The process remains flexible, allowing for budget amendments throughout the year to address unexpected revenue changes or emerging community priorities. This approach demonstrates Lake Ozark's commitment to responsive, responsible municipal governance that balances financial constraints with the ongoing development of public services.

Employee Pay Plan

Pay Grade	Step 1	1A	Step 2	2A	Step 3	3A	Step 4	4A	Step 5	5A	Step 6	6A	Step 7
Grade One	Annual	\$36,254.40	\$36,798.22	\$37,350.19	\$37,910.44	\$38,479.10	\$39,056.29	\$39,642.13	\$40,236.76	\$40,840.31	\$41,452.92	\$42,074.71	\$42,705.83
	Bi-Weekly	\$1,394.40	\$1,415.32	\$1,436.55	\$1,458.09	\$1,479.57	\$1,502.16	\$1,524.70	\$1,547.57	\$1,570.78	\$1,594.34	\$1,618.26	\$1,667.17
	Per Hour	\$17.43	\$17.69	\$17.96	\$18.23	\$18.50	\$18.78	\$19.06	\$19.34	\$19.63	\$19.93	\$20.23	\$20.53
	Overtime	\$26.15	\$26.54	\$26.94	\$27.34	\$27.75	\$28.17	\$28.59	\$29.02	\$29.45	\$29.89	\$30.34	\$30.80
	Annual	\$43,996.62	\$44,656.56	\$45,326.41	\$46,006.31	\$46,696.40	\$47,396.85	\$48,107.80	\$48,829.42	\$49,561.86	\$50,305.29	\$51,059.87	\$51,825.77
	Bi-Weekly	\$1,692.18	\$1,717.56	\$1,743.32	\$1,769.47	\$1,796.02	\$1,822.96	\$1,850.30	\$1,878.05	\$1,906.23	\$1,934.82	\$1,963.84	\$1,993.30
	Per Hour	\$21.15	\$21.47	\$21.79	\$22.12	\$22.45	\$22.79	\$23.13	\$23.48	\$23.83	\$24.19	\$24.55	\$24.92
	Overtime	\$31.73	\$32.20	\$32.69	\$33.18	\$33.68	\$34.18	\$34.69	\$35.21	\$35.74	\$36.28	\$36.82	\$37.37
	Annual	\$36,940.80	\$37,494.91	\$38,057.34	\$38,628.20	\$39,207.62	\$39,795.73	\$40,392.67	\$40,998.56	\$41,613.54	\$42,237.74	\$42,871.31	\$43,514.38
	Bi-Weekly	\$1,420.80	\$1,442.27	\$1,463.74	\$1,485.86	\$1,507.99	\$1,530.77	\$1,553.56	\$1,577.04	\$1,600.52	\$1,624.71	\$1,648.90	\$1,673.82
	Per Hour	\$17.76	\$18.03	\$18.30	\$18.57	\$18.85	\$19.13	\$19.42	\$19.71	\$20.01	\$20.31	\$20.61	\$20.92
	Overtime	\$26.64	\$27.04	\$27.45	\$27.86	\$28.27	\$28.70	\$29.13	\$29.57	\$30.01	\$30.46	\$30.92	\$31.38
	Annual	\$44,829.60	\$45,502.04	\$46,184.57	\$46,877.34	\$47,580.50	\$48,294.21	\$49,018.62	\$49,753.90	\$50,500.21	\$51,257.71	\$52,026.58	\$52,806.98
	Bi-Weekly	\$1,724.22	\$1,750.08	\$1,776.33	\$1,802.97	\$1,830.02	\$1,857.47	\$1,885.33	\$1,913.61	\$1,942.32	\$1,971.45	\$2,001.02	\$2,031.04
Per Hour	\$21.55	\$21.88	\$22.20	\$22.54	\$22.88	\$23.22	\$23.55	\$23.92	\$24.28	\$24.64	\$25.01	\$25.39	
Overtime	\$32.33	\$32.81	\$33.31	\$33.81	\$34.31	\$34.83	\$35.35	\$35.88	\$36.42	\$36.96	\$37.52	\$38.08	
Annual	\$37,689.60	\$38,254.94	\$38,820.29	\$39,402.59	\$39,984.90	\$40,584.67	\$41,184.44	\$41,802.21	\$42,419.98	\$43,056.28	\$43,692.58	\$44,347.96	
Bi-Weekly	\$1,449.60	\$1,471.34	\$1,493.09	\$1,515.48	\$1,537.88	\$1,560.95	\$1,584.02	\$1,607.78	\$1,631.54	\$1,656.01	\$1,680.48	\$1,705.69	
Per Hour	\$18.12	\$18.39	\$18.66	\$18.94	\$19.22	\$19.51	\$19.80	\$20.10	\$20.39	\$20.70	\$21.01	\$21.32	
Overtime	\$27.18	\$27.59	\$28.00	\$28.42	\$28.84	\$29.27	\$29.70	\$30.15	\$30.59	\$31.05	\$31.51	\$31.98	
Annual	\$45,678.40	\$46,363.58	\$47,059.03	\$47,764.92	\$48,481.39	\$49,208.61	\$49,946.74	\$50,695.94	\$51,456.38	\$52,228.23	\$53,011.65	\$53,806.83	
Bi-Weekly	\$1,756.86	\$1,783.21	\$1,809.96	\$1,837.11	\$1,864.67	\$1,892.64	\$1,921.03	\$1,949.84	\$1,979.09	\$2,008.78	\$2,038.91	\$2,069.49	
Per Hour	\$21.96	\$22.29	\$22.62	\$22.96	\$23.31	\$23.66	\$24.01	\$24.37	\$24.74	\$25.11	\$25.49	\$25.87	
Overtime	\$32.94	\$33.44	\$33.94	\$34.45	\$34.96	\$35.49	\$36.02	\$36.56	\$37.11	\$37.66	\$38.23	\$38.80	
Annual	\$43,430.40	\$44,081.86	\$44,733.31	\$45,404.31	\$46,075.31	\$46,766.44	\$47,457.57	\$48,169.43	\$48,881.30	\$49,614.52	\$50,347.74	\$51,102.95	
Bi-Weekly	\$1,670.40	\$1,695.46	\$1,720.51	\$1,746.32	\$1,772.13	\$1,798.71	\$1,825.29	\$1,852.67	\$1,880.05	\$1,908.25	\$1,936.45	\$1,965.50	
Per Hour	\$20.88	\$21.19	\$21.51	\$21.83	\$22.15	\$22.48	\$22.82	\$23.16	\$23.50	\$23.85	\$24.21	\$24.57	
Overtime	\$31.32	\$31.79	\$32.26	\$32.74	\$33.23	\$33.73	\$34.22	\$34.74	\$35.25	\$35.78	\$36.31	\$36.85	
Annual	\$52,636.04	\$53,425.58	\$54,226.97	\$55,040.37	\$55,865.98	\$56,703.97	\$57,554.52	\$58,417.84	\$59,294.11	\$60,183.52	\$61,086.27	\$62,002.57	
Bi-Weekly	\$2,024.46	\$2,054.83	\$2,085.65	\$2,116.94	\$2,148.69	\$2,180.92	\$2,213.64	\$2,246.84	\$2,280.54	\$2,314.75	\$2,349.47	\$2,384.71	
Per Hour	\$25.31	\$25.69	\$26.07	\$26.46	\$26.86	\$27.26	\$27.67	\$28.09	\$28.51	\$28.93	\$29.37	\$29.81	
Overtime	\$37.96	\$38.53	\$39.11	\$39.69	\$40.29	\$40.89	\$41.51	\$42.13	\$42.76	\$43.40	\$44.05	\$44.71	
Annual	\$44,408.00	\$45,074.12	\$45,740.24	\$46,426.34	\$47,112.45	\$47,819.13	\$48,526.82	\$49,233.71	\$49,981.60	\$50,731.32	\$51,481.04	\$52,233.26	
Bi-Weekly	\$1,708.00	\$1,733.62	\$1,759.24	\$1,785.63	\$1,812.02	\$1,839.20	\$1,866.38	\$1,894.37	\$1,922.37	\$1,951.20	\$1,980.04	\$2,009.74	
Per Hour	\$21.35	\$21.67	\$21.99	\$22.32	\$22.65	\$22.99	\$23.33	\$23.68	\$24.03	\$24.39	\$24.75	\$25.12	
Overtime	\$32.03	\$32.51	\$32.99	\$33.48	\$33.98	\$34.48	\$34.99	\$35.52	\$36.04	\$36.59	\$37.13	\$37.68	
Annual	\$53,820.86	\$54,628.17	\$55,447.59	\$56,279.31	\$57,123.50	\$57,980.35	\$58,850.05	\$59,732.80	\$60,628.80	\$61,538.23	\$62,461.30	\$63,398.22	
Bi-Weekly	\$2,070.03	\$2,101.08	\$2,132.60	\$2,164.59	\$2,197.06	\$2,230.01	\$2,263.46	\$2,297.42	\$2,331.88	\$2,366.85	\$2,402.36	\$2,438.39	
Per Hour	\$25.88	\$26.26	\$26.66	\$27.06	\$27.46	\$27.88	\$28.29	\$28.72	\$29.15	\$29.59	\$30.03	\$30.48	
Overtime	\$38.81	\$39.40	\$39.99	\$40.59	\$41.19	\$41.81	\$42.44	\$43.08	\$43.72	\$44.38	\$45.04	\$45.72	
Annual	\$44,081.86	\$44,733.31	\$45,404.31	\$46,075.31	\$46,766.44	\$47,457.57	\$48,169.43	\$48,881.30	\$49,614.52	\$50,347.74	\$51,102.95		
Bi-Weekly	\$1,695.46	\$1,720.51	\$1,746.32	\$1,772.13	\$1,798.71	\$1,825.29	\$1,852.67	\$1,880.05	\$1,908.25	\$1,936.45	\$1,965.50		
Per Hour	\$21.19	\$21.51	\$21.83	\$22.15	\$22.48	\$22.82	\$23.16	\$23.50	\$23.85	\$24.21	\$24.57		
Overtime	\$31.79	\$32.26	\$32.74	\$33.23	\$33.73	\$34.22	\$34.74	\$35.25	\$35.78	\$36.31	\$36.85		
Annual	\$52,636.04	\$53,425.58	\$54,226.97	\$55,040.37	\$55,865.98	\$56,703.97	\$57,554.52	\$58,417.84	\$59,294.11	\$60,183.52			
Bi-Weekly	\$2,024.46	\$2,054.83	\$2,085.65	\$2,116.94	\$2,148.69	\$2,180.92	\$2,213.64	\$2,246.84	\$2,280.54	\$2,314.75			
Per Hour	\$25.31	\$25.69	\$26.07	\$26.46	\$26.86	\$27.26	\$27.67	\$28.09	\$28.51	\$28.93			
Overtime	\$37.96	\$38.53	\$39.11	\$39.69	\$40.29	\$40.89	\$41.51	\$42.13	\$42.76	\$43.40			
Annual	\$44,081.86	\$44,733.31	\$45,404.31	\$46,075.31	\$46,766.44	\$47,457.57	\$48,169.43	\$48,881.30	\$49,614.52	\$50,347.74			
Bi-Weekly	\$1,695.46	\$1,720.51	\$1,746.32	\$1,772.13	\$1,798.71	\$1,825.29	\$1,852.67	\$1,880.05	\$1,908.25	\$1,936.45			
Per Hour	\$21.19	\$21.51	\$21.83	\$22.15	\$22.48	\$22.82	\$23.16	\$23.50	\$23.85	\$24.21			
Overtime	\$31.79	\$32.26	\$32.74	\$33.23	\$33.73	\$34.22	\$34.74	\$35.25	\$35.78	\$36.31			
Annual	\$52,636.04	\$53,425.58	\$54,226.97	\$55,040.37	\$55,865.98	\$56,703.97	\$57,554.52	\$58,417.84	\$59,294.11	\$60,183.52			
Bi-Weekly	\$2,024.46	\$2,054.83	\$2,085.65	\$2,116.94	\$2,148.69	\$2,180.92	\$2,213.64	\$2,246.84	\$2,280.54	\$2,314.75			
Per Hour	\$25.31	\$25.69	\$26.07	\$26.46	\$26.86	\$27.26	\$27.67	\$28.09	\$28.51	\$28.93			
Overtime	\$37.96	\$38.53	\$39.11	\$39.69	\$40.29	\$40.89	\$41.51	\$42.13	\$42.76	\$43.40			
Annual	\$44,081.86	\$44,733.31	\$45,404.31	\$46,075.31	\$46,766.44	\$47,457.57	\$48,169.43	\$48,881.30	\$49,614.52	\$50,347.74			
Bi-Weekly	\$1,695.46	\$1,720.51	\$1,746.32	\$1,772.13	\$1,798.71	\$1,825.29	\$1,852.67	\$1,880.05	\$1,908.25	\$1,936.45			
Per Hour	\$21.19	\$21.51	\$21.83	\$22.15	\$22.48	\$22.82	\$23.16	\$23.50	\$23.85	\$24.21			
Overtime	\$31.79	\$32.26	\$32.74	\$33.23	\$33.73	\$34.22	\$34.74	\$35.25	\$35.78	\$36.31			
Annual	\$52,636.04	\$53,425.58	\$54,226.97	\$55,040.37	\$55,865.98	\$56,703.97	\$57,554.52	\$58,417.84	\$59,294.11	\$60,183.52			
Bi-Weekly	\$2,024.46	\$2,054.83	\$2,085.65	\$2,116.94	\$2,148.69	\$2,180.92	\$2,213.64	\$2,246.84	\$2,280.54	\$2,314.75			
Per Hour	\$25.31	\$25.69	\$26.07	\$26.46	\$26.86	\$27.26	\$27.67	\$28.09	\$28.51	\$28.93			
Overtime	\$37.96	\$38.53	\$39.11	\$39.69	\$40.29	\$40.89	\$41.51	\$42.13	\$42.76	\$43.40			
Annual	\$44,081.86	\$44,733.31	\$45,404.31	\$46,075.31	\$46,766.44	\$47,457.57	\$48,169.43	\$48,881.30	\$49,614.52	\$50,347.74			
Bi-Weekly	\$1,695.46	\$1,720.51	\$1,746.32	\$1,772.13	\$1,798.71	\$1,825.29	\$1,852.67	\$1,880.05	\$1,908.25	\$1,936.45			
Per Hour	\$21.19	\$21.51	\$21.83	\$22.15	\$22.48	\$22.82	\$23.16	\$23.50	\$23.85	\$24.21			
Overtime	\$31.79	\$32.26	\$32.74	\$33.23	\$33.73	\$34.22	\$34.74	\$35.25	\$35.78	\$36.31			
Annual	\$52,636.04	\$53,425.58	\$54,226.97	\$55,040.37	\$55,865.98	\$56,703.97	\$57,554.52	\$58,417.84	\$59,294.11	\$60,183.52			
Bi-Weekly	\$2,024.46	\$2,054.83	\$2,085.65	\$2,116.94	\$2,148.69	\$2,180.92	\$2,213.64	\$2,246.84	\$2,280.54	\$2,314.75			
Per Hour	\$25.31	\$25.69	\$26.07	\$26.46	\$26.86	\$27.26	\$27.67	\$28.09	\$28.51	\$28.93			
Overtime	\$37.96	\$38.53	\$39.11	\$39.69	\$40.29	\$40.89	\$41.51	\$42.13	\$42.76	\$43.40			
Annual	\$44,081.86	\$44,733.31	\$45,404.31	\$46,075.31	\$46,766.44	\$47,457.57	\$48,169.43	\$48,881.30	\$49,614.52	\$50,347.74			
Bi-Weekly	\$1,695.46	\$1,720.51	\$1,746.32	\$1,772.13	\$1,798.71	\$1,825.29	\$1,852.67	\$1,880.05	\$1,908.25	\$1,936.45			
Per Hour	\$21.19	\$21.51	\$21.83	\$22.15	\$22.48	\$22.82	\$23.16	\$23.50	\$23.85	\$24.21			
Overtime	\$31.79	\$32.26	\$32.74	\$33.23	\$33.73	\$34.22	\$34.74	\$35.25	\$35.78	\$36.31			
Annual	\$52,636.04	\$53,425.58	\$54,226.97	\$55,040.37	\$55,865.98	\$56,703.97	\$57,554.52	\$58,417.84	\$59,294.11	\$60,183.52			
Bi-Weekly	\$2,024.46	\$2,054.83	\$2,085.65	\$2,116.94	\$2,148.69	\$2,180.92	\$2,213.64						

Grade Six	Annual	Step 1	1A	Step 2	2A	Step 3	3A	Step 4	4A	Step 5	5A	Step 6	6A	Step 7		
	BI-Weekly	\$1,866.40	\$1,894.40	\$1,922.39	\$1,951.23	\$1,980.06	\$2,009.76	\$2,039.47	\$2,070.06	\$2,100.65	\$2,132.16	\$2,163.67	\$2,196.12	\$2,228.58		
	Per Hour	\$23.33	\$23.68	\$24.03	\$24.39	\$24.75	\$25.12	\$25.49	\$25.88	\$26.26	\$26.65	\$27.05	\$27.45	\$27.86		
	Overtime	\$35.00	\$35.52	\$36.04	\$36.59	\$37.13	\$37.68	\$38.24	\$38.81	\$39.39	\$39.98	\$40.57	\$41.18	\$41.79		
	Annual	Step 8	8A	Step 9	9A	Step 10	10A	Step 11	11A	Step 12	12A	Step 13	13A	Step 14		
	BI-Weekly	\$58,812.21	\$59,694.39	\$60,599.80	\$61,498.65	\$62,421.13	\$63,357.45	\$64,307.81	\$65,272.43	\$66,251.51	\$67,245.29	\$68,253.97	\$69,277.77	\$70,316.94	\$71,371.70	
	Per Hour	\$28.28	\$28.70	\$29.13	\$29.57	\$30.01	\$30.46	\$30.92	\$31.38	\$31.85	\$32.33	\$32.81	\$33.31	\$33.81	\$34.31	
	Overtime	\$42.41	\$43.05	\$43.69	\$44.35	\$45.02	\$45.69	\$46.38	\$47.07	\$47.78	\$48.49	\$49.22	\$49.96	\$50.71	\$51.47	
	Annual	Step 1	1A	Step 2	2A	Step 3	3A	Step 4	4A	Step 5	5A	Step 6	6A	Step 7		
	BI-Weekly	\$48,963.20	\$49,697.65	\$50,432.10	\$51,188.58	\$51,945.06	\$52,724.23	\$53,503.41	\$54,305.96	\$55,108.51	\$55,935.14	\$56,761.77	\$57,613.19	\$58,484.62		
	Per Hour	\$1,883.20	\$1,911.45	\$1,939.70	\$1,968.79	\$1,997.89	\$2,027.86	\$2,057.82	\$2,088.69	\$2,119.56	\$2,151.35	\$2,183.14	\$2,215.89	\$2,248.64		
	Overtime	\$23.54	\$23.89	\$24.25	\$24.61	\$24.97	\$25.35	\$25.72	\$26.11	\$26.49	\$26.89	\$27.29	\$27.70	\$28.11		
	Grade Seven	Annual	Step 8	8A	Step 9	9A	Step 10	10A	Step 11	11A	Step 12	12A	Step 13	13A	Step 14	
	BI-Weekly	\$59,341.59	\$60,231.71	\$61,135.19	\$62,052.22	\$62,983.00	\$63,927.75	\$64,886.66	\$65,859.96	\$66,847.86	\$67,850.58	\$68,868.34	\$69,901.36	\$70,949.88	\$72,014.13	
Per Hour	\$282.37	\$2,316.60	\$2,351.35	\$2,386.62	\$2,422.42	\$2,458.76	\$2,495.64	\$2,533.08	\$2,571.07	\$2,609.64	\$2,648.78	\$2,688.51	\$2,728.84	\$2,769.77		
Overtime	\$28.53	\$28.96	\$29.39	\$29.83	\$30.28	\$30.73	\$31.20	\$31.66	\$32.14	\$32.62	\$33.11	\$33.61	\$34.11	\$34.62		
Grade Eight	Annual	Step 1	1A	Step 2	2A	Step 3	3A	Step 4	4A	Step 5	5A	Step 6	6A	Step 7		
BI-Weekly	\$53,206.40	\$54,004.50	\$54,814.56	\$55,636.78	\$56,471.33	\$57,318.40	\$58,178.18	\$59,050.85	\$59,936.62	\$60,835.66	\$61,748.20	\$62,674.42	\$63,614.54			
Per Hour	\$2,046.40	\$2,077.33	\$2,108.25	\$2,140.11	\$2,171.97	\$2,204.80	\$2,237.62	\$2,271.44	\$2,305.25	\$2,340.09	\$2,374.93	\$2,410.82	\$2,446.71			
Overtime	\$25.58	\$25.96	\$26.35	\$26.75	\$27.15	\$27.56	\$27.97	\$28.39	\$28.82	\$29.25	\$29.69	\$30.13	\$30.58			
Grade Nine	Annual	Step 8	8A	Step 9	9A	Step 10	10A	Step 11	11A	Step 12	12A	Step 13	13A	Step 14		
BI-Weekly	\$64,568.76	\$65,537.29	\$66,520.35	\$67,518.15	\$68,530.92	\$69,558.89	\$70,602.27	\$71,661.31	\$72,736.23	\$73,827.27	\$74,934.68	\$76,058.70	\$77,199.58	\$78,357.57		
Per Hour	\$2,483.41	\$2,520.66	\$2,556.47	\$2,596.85	\$2,635.80	\$2,675.34	\$2,715.47	\$2,756.20	\$2,797.55	\$2,839.51	\$2,882.10	\$2,925.33	\$2,969.21	\$3,013.75		
Overtime	\$31.04	\$31.51	\$31.98	\$32.46	\$32.95	\$33.44	\$33.94	\$34.45	\$34.97	\$35.49	\$36.03	\$36.57	\$37.12	\$37.67		
Grade Ten	Annual	Step 1	1A	Step 2	2A	Step 3	3A	Step 4	4A	Step 5	5A	Step 6	6A	Step 7		
BI-Weekly	\$59,612.80	\$60,506.99	\$61,401.18	\$62,322.20	\$63,243.22	\$64,191.87	\$65,140.52	\$66,117.62	\$67,094.73	\$68,101.15	\$69,107.57	\$70,144.19	\$71,180.80			
Per Hour	\$2,292.80	\$2,327.19	\$2,361.58	\$2,397.01	\$2,432.43	\$2,468.92	\$2,505.40	\$2,542.99	\$2,580.57	\$2,619.28	\$2,657.98	\$2,697.85	\$2,737.72			
Overtime	\$28.66	\$29.09	\$29.52	\$29.96	\$30.41	\$30.86	\$31.32	\$31.79	\$32.26	\$32.74	\$33.22	\$33.72	\$34.22			
Grade Six	Annual	Step 8	8A	Step 9	9A	Step 10	10A	Step 11	11A	Step 12	12A	Step 13	13A	Step 14		
BI-Weekly	\$72,248.51	\$73,332.24	\$74,432.22	\$75,548.71	\$76,681.94	\$77,832.17	\$78,999.65	\$80,184.64	\$81,387.41	\$82,608.23	\$83,847.35	\$85,105.06	\$86,381.63	\$87,677.36		
Per Hour	\$2,778.79	\$2,820.47	\$2,862.78	\$2,905.72	\$2,949.31	\$2,993.54	\$3,038.45	\$3,084.02	\$3,130.29	\$3,177.24	\$3,224.90	\$3,273.27	\$3,322.37	\$3,372.21		
Overtime	\$34.73	\$35.26	\$35.78	\$36.32	\$36.87	\$37.42	\$37.98	\$38.55	\$39.13	\$39.72	\$40.31	\$40.92	\$41.53	\$42.15		
Grade Seven	Annual	Step 1	1A	Step 2	2A	Step 3	3A	Step 4	4A	Step 5	5A	Step 6	6A	Step 7		
BI-Weekly	\$66,352.00	\$67,347.28	\$68,342.56	\$69,367.70	\$70,392.84	\$71,448.73	\$72,504.62	\$73,592.19	\$74,679.76	\$75,799.96	\$76,920.15	\$78,073.96	\$79,227.76			
Per Hour	\$2,552.00	\$2,590.28	\$2,628.56	\$2,667.99	\$2,707.42	\$2,748.03	\$2,788.64	\$2,830.47	\$2,872.30	\$2,915.38	\$2,958.47	\$3,002.84	\$3,047.22			
Overtime	\$31.90	\$32.38	\$32.86	\$33.35	\$33.84	\$34.35	\$34.86	\$35.38	\$35.90	\$36.44	\$36.98	\$37.54	\$38.09			
Grade Ten	Annual	Step 7A	Step 8	8A	Step 9	9A	Step 10	10A	Step 11	11A	Step 12	12A	Step 13	13A	Step 14	
BI-Weekly	\$80,416.17	\$81,622.42	\$82,846.75	\$84,089.45	\$85,350.80	\$86,631.06	\$87,930.52	\$89,249.48	\$90,588.22	\$91,947.05	\$93,326.25	\$94,726.15	\$96,147.04	\$97,589.24		
Per Hour	\$3,092.93	\$3,139.32	\$3,186.41	\$3,234.21	\$3,282.72	\$3,331.96	\$3,381.94	\$3,432.67	\$3,484.16	\$3,536.42	\$3,589.47	\$3,643.31	\$3,697.96	\$3,753.43		
Overtime	\$38.66	\$39.24	\$39.83	\$40.43	\$41.03	\$41.65	\$42.27	\$42.91	\$43.55	\$44.21	\$44.87	\$45.54	\$46.22	\$46.92		

	Step 1	1A	Step 2	2A	Step 3	3A	Step 4	4A	Step 5	5A	Step 6	6A	Step 7	
Annual	\$67,849.60	\$68,867.34	\$69,885.09	\$70,933.36	\$71,981.64	\$73,061.37	\$74,141.09	\$75,253.21	\$76,366.32	\$77,510.80	\$78,656.28	\$79,836.13	\$81,015.97	
Bi-Weekly	\$2,259.52	\$2,293.41	\$2,327.30	\$2,362.21	\$2,397.12	\$2,433.08	\$2,469.03	\$2,506.07	\$2,543.11	\$2,581.26	\$2,619.40	\$2,658.69	\$2,697.98	
Per Hour	\$32.62	\$33.11	\$33.60	\$34.10	\$34.61	\$35.13	\$35.64	\$36.18	\$36.71	\$37.26	\$37.82	\$38.38	\$38.95	
	7A	Step 8	8A	Step 9	9A	Step 10	10A	Step 11	11A	Step 12	12A	Step 13	13A	Step 14
Annual	\$82,231.21	\$83,464.68	\$84,716.65	\$85,987.40	\$87,277.21	\$88,586.37	\$89,915.16	\$91,263.89	\$92,632.85	\$94,022.34	\$95,432.68	\$96,864.17	\$98,317.13	\$99,791.89
Bi-Weekly	\$3,162.74	\$3,210.18	\$3,258.33	\$3,307.21	\$3,356.82	\$3,407.17	\$3,458.28	\$3,510.15	\$3,562.80	\$3,616.24	\$3,670.49	\$3,725.54	\$3,781.43	\$3,838.15
Per Hour	\$39.53	\$40.13	\$40.73	\$41.34	\$41.96	\$42.59	\$43.23	\$43.88	\$44.54	\$45.20	\$45.88	\$46.57	\$47.27	\$47.98
	Step 1	1A	Step 2	2A	Step 3	3A	Step 4	4A	Step 5	5A	Step 6	6A	Step 7	
Annual	\$71,427.20	\$72,498.61	\$73,570.02	\$74,673.57	\$75,777.12	\$76,913.77	\$78,050.43	\$79,221.19	\$80,391.94	\$81,597.82	\$82,803.70	\$84,045.76	\$85,287.81	
Bi-Weekly	\$2,747.20	\$2,788.41	\$2,829.62	\$2,872.06	\$2,914.50	\$2,958.22	\$3,001.94	\$3,046.97	\$3,092.00	\$3,138.38	\$3,184.76	\$3,232.53	\$3,280.30	
Per Hour	\$34.34	\$34.86	\$35.37	\$35.90	\$36.43	\$36.98	\$37.52	\$38.09	\$38.65	\$39.23	\$39.81	\$40.41	\$41.00	
	7A	Step 8	8A	Step 9	9A	Step 10	10A	Step 11	11A	Step 12	12A	Step 13	13A	Step 14
Annual	\$86,567.13	\$87,865.64	\$89,183.62	\$90,521.38	\$91,879.20	\$93,257.38	\$94,656.24	\$96,076.09	\$97,517.23	\$98,979.99	\$100,464.69	\$101,971.66	\$103,501.23	\$105,053.75
Bi-Weekly	\$3,329.50	\$3,379.45	\$3,430.14	\$3,481.59	\$3,533.82	\$3,586.82	\$3,640.62	\$3,695.23	\$3,750.66	\$3,806.92	\$3,864.03	\$3,921.99	\$3,980.82	\$4,040.53
Per Hour	\$41.62	\$42.24	\$42.88	\$43.52	\$44.17	\$44.84	\$45.51	\$46.19	\$46.88	\$47.59	\$48.30	\$49.02	\$49.76	\$50.51
Grade Eleven														
Annual	\$82,231.21	\$83,464.68	\$84,716.65	\$85,987.40	\$87,277.21	\$88,586.37	\$89,915.16	\$91,263.89	\$92,632.85	\$94,022.34	\$95,432.68	\$96,864.17	\$98,317.13	\$99,791.89
Bi-Weekly	\$3,162.74	\$3,210.18	\$3,258.33	\$3,307.21	\$3,356.82	\$3,407.17	\$3,458.28	\$3,510.15	\$3,562.80	\$3,616.24	\$3,670.49	\$3,725.54	\$3,781.43	\$3,838.15
Per Hour	\$39.53	\$40.13	\$40.73	\$41.34	\$41.96	\$42.59	\$43.23	\$43.88	\$44.54	\$45.20	\$45.88	\$46.57	\$47.27	\$47.98
Grade Twelve														
Annual	\$86,567.13	\$87,865.64	\$89,183.62	\$90,521.38	\$91,879.20	\$93,257.38	\$94,656.24	\$96,076.09	\$97,517.23	\$98,979.99	\$100,464.69	\$101,971.66	\$103,501.23	\$105,053.75
Bi-Weekly	\$3,329.50	\$3,379.45	\$3,430.14	\$3,481.59	\$3,533.82	\$3,586.82	\$3,640.62	\$3,695.23	\$3,750.66	\$3,806.92	\$3,864.03	\$3,921.99	\$3,980.82	\$4,040.53
Per Hour	\$41.62	\$42.24	\$42.88	\$43.52	\$44.17	\$44.84	\$45.51	\$46.19	\$46.88	\$47.59	\$48.30	\$49.02	\$49.76	\$50.51

Staffing Overview By Department

Administration

- 1 – City Administrator – Grade 11/12
- 1 – City Clerk -Grade 9
- 1 – City Treasurer – Grade 9
- 1 – City Collector – Grade 3
- 1 – Accounting Clerk – Grade 3
- 1 – Administrative Assistant – Grade 3

Police

- 1 – Police Chief – Grade 10
- 1 – Patrol Sergeant – Grade 6
- 1 – Detective Sergeant – Grade 6
- 2 – Corporal – Grade 5
- 1 – Records Clerk/Administrative Assistant – Grade 5
- 8 – Patrol Officer – Grade 4

Community Development

- 1 – Building Inspector – Grade 6

Transportation

- 1 – Public Works Director* – Grade 9
- 1 – Street Superintendent – Grade 7
- 1 – General Foreman – Grade 4
- 9 – General/Skilled Labor* – Grade 1/2/3

Sewer

- 1 – Public Works Director* - Grade 9
- 1 – Utility Superintendent^ – Grade 7
- 1 – General Foreman^ – Grade 4
- 9 – General/Skilled Labor – Grade 1/2/3

Water

- 1 – Public Works Director* - Grade 9
- 1 – Utility Superintendent^ – Grade 7
- 1 – General Foreman^ – Grade 4
- 9 – General/Skilled Labor – Grade 1/2/3

*indicates position split between Transportation, Sewer, and Water Departments

^indicates position split between Sewer and Water Departments

2025 budget reflects addition of 2 full-time Patrol Officers, elimination of Court Administrator, and elimination of Meter Reader/Public Works Administrative Assistant in Quarter 1

Part-time labor adds 1 full-time Patrol Officer equivalent and 1.25 full-time Public Works Labor equivalent