Budget Report
Account Summary

City of Willard, MO

For Fiscal: 2026 Period Ending: 08/31/2026

		Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Remaining
Fund: 20 - WATER AND SEWER FUND							
Revenue							
20-600-40700	METER REPLACEMENT/ INSTALLATI…	500.00	500.00	0.00	175.00	-325.00	65.00 %
20-600-40750	WATER INFRASTRUCTURE UPGRADE	98,000.00	98,000.00	0.00	6,573.75	-91,426.25	93.29 %
20-600-40800	MISCELLANEOUS INCOME-WATER	1,500.00	1,500.00	683.20	4,454.34	2,954.34	296.96 %
20-600-40850	CONVENIENCE FEE-WATER	43,000.00	43,000.00	0.00	34,785.40	-8,214.60	19.10 %
20-600-40920	PENALTY INCOME-WATER	42,000.00	42,000.00	4,530.84	29,743.08	-12,256.92	29.18 %
20-600-42000	GRANT RECEIPTS-WATER	15,000.00	15,000.00	1,131,472.27	1,131,472.27	1,116,472.27	7,543.15 %
20-600-43000	INTEREST INCOME-WATER	48,000.00	48,000.00	0.00	26,041.83	-21,958.17	45.75 %
20-600-44100	UTILITY LOCATE FEES	500.00	500.00	0.00	25.00	-475.00	95.00 %
20-600-44110	NEW CONSTN METER INSTALLATI…	25,000.00	25,000.00	1,300.00	20,800.00	-4,200.00	16.80 %
20-600-44120	WATER CAPACITY FEES	30,000.00	30,000.00	1,600.00	16,650.00	-13,350.00	44.50 %
20-600-48510	WATER SALES - CITY COMMERCIAL …	180,676.50	180,676.50	17,904.47	108,092.34	-72,584.16	40.17 %
20-600-48515	WATER SALES - RURAL COMMERCIA…	14,950.00	14,950.00	1,498.20	10,556.36	-4,393.64	29.39 %
20-600-48520	WATER SALES - CITY RESIDENTIAL (…	1,009,700.00	1,009,700.00	92,009.68	692,241.92	-317,458.08	31.44 %
20-600-48525	WATER SALES - RURAL RESIDENTIAL…	635,835.00	635,835.00	55,107.99	378,921.29	-256,913.71	40.41 %
20-600-48531	WATER BULK RENTAL FEE	500.00	500.00	0.00	600.00	100.00	120.00 %
20-600-48535	WATER SALES - BULK	550.00	550.00	0.00	2,140.00	1,590.00	389.09 %
20-600-49000	CAPITAL ASSET SALES-WATER	2,125.00	2,125.00	0.00	0.00	-2,125.00	100.00 %
20-700-40750	SEWER INFRASTRUCTURE UPGRADE	3,580.00	3,580.00	0.00	6,573.75	2,993.75	183.62 %
20-700-40800	MISCELLANEOUS INCOME-SEWER	1,000.00	1,000.00	2,806.00	2,806.00	1,806.00	280.60 %
20-700-40850	CONVENIENCE FEE-SEWER	42,950.00	42,950.00	0.00	34,785.34	-8,164.66	19.01 %
20-700-40920	PENALTY INCOME-SEWER	40,000.00	40,000.00	3,437.23	26,760.11	-13,239.89	33.10 %
20-700-42000	GRANT RECEIPTS-SEWER	2,978,320.00	2,978,320.00	0.00	51,235.56	-2,927,084.44	98.28 %
20-700-43000	INTEREST INCOME-SEWER	40,000.00	40,000.00	0.00	26,041.83	-13,958.17	34.90 %
20-700-44100	TREATMENT FACILITY FEES	6,800.00	6,800.00	400.00	4,200.00	-2,600.00	38.24 %
20-700-44110	SEWER LATERAL CONNECTION FEES	7,000.00	7,000.00	400.00	4,200.00	-2,800.00	40.00 %
20-700-44120	SEWER CAPACITY FEES	1,200.00	1,200.00	0.00	0.00	-1,200.00	100.00 %
20-700-48800	SEWER SALES-SEWER	2,403,925.50	2,403,925.50	214,914.65	1,679,179.94	-724,745.56	30.15 %
20-700-49000	CAPITAL ASSET SALES-SEWER	2,000.00	2,000.00	0.00	0.00	-2,000.00	100.00 %
20-700-49500	COP PROCEEDS-SEWER	3,618,989.00	3,618,989.00	0.00	1,246,057.74	-2,372,931.26	65.57 %
	Revenue Total:	**11,293,601.00**	**11,293,601.00**	**1,528,064.53**	**5,545,112.85**	**-5,748,488.15**	**50.90%**
Expense							
20-600-50000	CHEMICALS-WATER	16,500.00	16,500.00	0.00	6,603.10	9,896.90	59.98 %
20-600-50130	SUPPLIES-WATER	75,000.00	75,000.00	428.31	30,564.88	44,435.12	59.25 %
20-600-50200	LABORATORY FEES-WATER	2,000.00	2,000.00	169.00	1,563.00	437.00	21.85 %
20-600-50300	LABORATORY SUPPLIES-WATER	6,000.00	6,000.00	1,349.95	1,349.95	4,650.05	77.50 %
20-600-50500	BUILDING MAINTENANCE-WATER	1,500.00	1,500.00	0.00	0.00	1,500.00	100.00 %
20-600-50550	CUSTODIAL SUPPLIES-WATER	500.00	500.00	0.00	50.95	449.05	89.81 %
20-600-50600	MISCELLANEOUS EXPENSE-WATER	23,380.10	23,380.10	0.00	23,380.10	0.00	0.00 %
20-600-50700	OFFICE SUPPLIES-WATER	3,500.00	3,500.00	81.23	1,054.93	2,445.07	69.86 %
20-600-50750	POSTAGE-WATER	14,000.00	14,000.00	1,366.63	9,241.17	4,758.83	33.99 %
20-600-51000	REPAIRS AND MAINTENANCE-WAT…	90,000.00	90,000.00	9.86	90,896.63	-896.63	-1.00 %
20-600-51025	NEW INFRASTRUCTURE EXPENSE-…	60,000.00	60,000.00	0.00	51,324.27	8,675.73	14.46 %
20-600-51030	GENERATOR REPAIRS & MAINT-WA…	3,000.00	3,000.00	0.00	0.00	3,000.00	100.00 %
20-600-52000	SUPPLIES SMALL EQUIPMENT-WAT…	10,000.00	10,000.00	0.00	2,323.74	7,676.26	76.76 %
20-600-52300	LOCATE SUPPLIES-WATER	1,000.00	1,000.00	65.99	474.00	526.00	52.60 %
20-600-52500	METER REPLACEMENT-WATER	120,000.00	120,000.00	0.00	3,621.48	116,378.52	96.98 %
20-600-55200	ADVERTISING-WATER	200.00	200.00	0.00	0.00	200.00	100.00 %
20-600-55400	AUDIT EXPENSE-WATER	6,500.00	6,500.00	0.00	0.00	6,500.00	100.00 %
20-600-55500	BANK/CREDIT CARD FEES-WATER	58,000.00	58,000.00	0.00	37,133.96	20,866.04	35.98 %
20-600-55800	DUES AND SUBSCRIPTIONS-WATER	1,500.00	1,500.00	0.00	0.00	1,500.00	100.00 %

		Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Remaining
20-600-55850	EQUIPMENT RENTAL-WATER	5,000.00	5,000.00	513.70	2,581.30	2,418.70	48.37 %
20-600-56000	INSURANCE-WATER	30,000.00	30,000.00	2,433.34	20,479.99	9,520.01	31.73 %
20-600-56400	PROFESSIONAL-WATER	257,400.00	257,400.00	13,509.14	219,012.61	38,387.39	14.91 %
20-600-56950	TRAINING & EDUCATION-WATER	1,700.00	1,700.00	0.00	0.00	1,700.00	100.00 %
20-600-57400	EQUIPMENT/SOFTWARE CONTRAC...	31,700.00	31,700.00	5,122.44	17,198.38	14,501.62	45.75 %
20-600-61000	TELEPHONE WATER	0.00	0.00	50.00	50.00	-50.00	0.00 %
20-600-62000	UTILITIES ELECTRIC-WATER	130,000.00	130,000.00	18,948.94	128,892.40	1,107.60	0.85 %
20-600-70000	VEHICLE EXPENSE FUEL-WATER	16,000.00	16,000.00	477.81	2,577.39	13,422.61	83.89 %
20-600-70100	EQUIPMENT FUEL-WATER	2,500.00	2,500.00	0.00	0.00	2,500.00	100.00 %
20-600-71000	VEHICLE REPAIR & MAINT-WATER	10,050.00	10,050.00	496.59	3,197.20	6,852.80	68.19 %
20-600-71100	EQUIPMENT REPAIR & MAINT-WAT...	10,000.00	10,000.00	0.00	78.48	9,921.52	99.22 %
20-600-75000	VEHICLE LEASE-WATER	40,000.00	40,000.00	6,592.34	43,655.85	-3,655.85	-9.14 %
20-600-75100	EQUIPMENT LEASE-WATER	12,781.00	12,781.00	1,059.73	8,477.84	4,303.16	33.67 %
20-600-90000	SALARIES-WATER	612,092.06	612,092.06	31,419.43	299,329.27	312,762.79	51.10 %
20-600-90500	SALARIES OVERTIME-WATER	12,500.00	12,500.00	1,049.01	6,195.55	6,304.45	50.44 %
20-600-91500	PAYROLL TAXES-WATER	39,345.41	39,345.41	2,428.37	22,604.50	16,740.91	42.55 %
20-600-92000	RETIREMENT-WATER	45,220.10	45,220.10	2,997.97	27,089.20	18,130.90	40.09 %
20-600-92500	UNIFORMS-WATER	2,800.00	2,800.00	66.90	1,240.96	1,559.04	55.68 %
20-600-93000	GROUP INSURANCE-WATER	74,280.80	74,280.80	5,311.57	42,859.45	31,421.35	42.30 %
20-600-95100	CAPITAL ASSET EXP-WATER	105,000.00	105,000.00	13,151.35	6,758.34	98,241.66	93.56 %
20-600-95500	CAPITAL ASSET EQUIPMENT-WATER	24,100.00	24,100.00	11,457.76	11,457.76	12,642.24	52.46 %
20-600-96000	PRINCIPAL EXPENSE-WATER	90,000.00	90,000.00	0.00	92,500.00	-2,500.00	-2.78 %
20-600-96200	INTEREST EXPENSE-WATER	10,644.00	10,644.00	0.00	7,580.45	3,063.55	28.78 %
20-600-96400	FISCAL AGENT FEES-WATER	1,500.00	1,500.00	375.00	750.00	750.00	50.00 %
20-600-97100	BAD DEBT EXPENSE-WATER	3,000.00	3,000.00	0.00	0.00	3,000.00	100.00 %
20-700-50000	CHEMICALS-SEWER	2,000.00	2,000.00	0.00	0.00	2,000.00	100.00 %
20-700-50130	SUPPLIES-SEWER	7,000.00	7,000.00	776.38	4,872.67	2,127.33	30.39 %
20-700-50350	PERMIT FEES-SEWER	3,000.00	3,000.00	0.00	0.00	3,000.00	100.00 %
20-700-50500	BUILDING MAINTENANCE-SEWER	1,500.00	1,500.00	0.00	4,606.56	-3,106.56	-207.10 %
20-700-50550	CUSTODIAL SUPPLIES-SEWER	1,000.00	1,000.00	0.00	80.96	919.04	91.90 %
20-700-50600	MISCELLANEOUS EXPENSE-SEWER	23,380.10	23,380.10	0.00	23,380.10	0.00	0.00 %
20-700-50700	OFFICE SUPPLIES-SEWER	3,500.00	3,500.00	81.23	1,054.92	2,445.08	69.86 %
20-700-50750	POSTAGE-SEWER	14,000.00	14,000.00	1,365.23	9,194.08	4,805.92	34.33 %
20-700-51000	REPAIRS AND MAINTENANCE-SEWER	80,000.00	80,000.00	18,360.90	62,969.49	17,030.51	21.29 %
20-700-51025	NEW INFRASTRUCTURE EXPENSE-S...	50,000.00	50,000.00	0.00	3,499.28	46,500.72	93.00 %
20-700-51030	GENERATOR REPAIRS & MAINT-SE...	3,000.00	3,000.00	0.00	0.00	3,000.00	100.00 %
20-700-51050	I&I EXPENSE-SEWER	30,000.00	35,000.00	0.00	1,040.96	33,959.04	97.03 %
20-700-52000	SUPPLIES SMALL EQUIPMENT-SEW...	7,000.00	7,000.00	25.18	5,916.85	1,083.15	15.47 %
20-700-55100	HOOK UP EXPENSE-SEWER	100.00	100.00	0.00	0.00	100.00	100.00 %
20-700-55200	ADVERTISING-SEWER	750.00	750.00	0.00	100.00	650.00	86.67 %
20-700-55400	AUDIT EXPENSE-SEWER	6,000.00	6,000.00	0.00	0.00	6,000.00	100.00 %
20-700-55500	BANK/CREDIT CARD FEES-SEWER	60,000.00	60,000.00	0.00	35,736.13	24,263.87	40.44 %
20-700-55800	DUES AND SUBSCRIPTIONS-SEWER	200.00	200.00	0.00	0.00	200.00	100.00 %
20-700-55850	EQUIPMENT RENTAL-SEWER	2,600.00	2,600.00	513.71	1,895.23	704.77	27.11 %
20-700-56000	INSURANCE-SEWER	51,450.00	51,450.00	2,433.34	24,016.62	27,433.38	53.32 %
20-700-56200	LEGAL-SEWER	5,000.00	5,000.00	0.00	92.45	4,907.55	98.15 %
20-700-56400	PROFESSIONAL-SEWER	100,000.00	100,000.00	7,252.68	54,387.50	45,612.50	45.61 %
20-700-56500	SAFETY PROGRAM-SEWER	200.00	200.00	0.00	0.00	200.00	100.00 %
20-700-56950	TRAINING & EDUCATION-SEWER	1,500.00	1,500.00	0.00	0.00	1,500.00	100.00 %
20-700-57400	EQUIPMENT/SOFTWARE CONTRAC...	20,000.00	20,000.00	1,286.40	11,101.44	8,898.56	44.49 %
20-700-58000	SPRINGFIELD SEWER CHARGES-SE...	658,000.00	658,000.00	0.00	538,113.60	119,886.40	18.22 %
20-700-62000	UTILITIES ELECTRIC-SEWER	88,000.00	88,000.00	10,978.30	74,806.11	13,193.89	14.99 %
20-700-70000	VEHICLE EXPENSE FUEL-SEWER	16,000.00	16,000.00	477.81	2,414.53	13,585.47	84.91 %
20-700-70100	EQUIPMENT FUEL-SEWER	6,000.00	6,000.00	1,076.22	4,492.95	1,507.05	25.12 %
20-700-71000	VEHICLE REPAIR & MAINT-SEWER	10,500.00	10,500.00	496.59	3,458.32	7,041.68	67.06 %
20-700-71100	EQUIPMENT REPAIR & MAINT-SEW...	8,500.00	8,500.00	0.00	274.93	8,225.07	96.77 %
20-700-75000	VEHICLE LEASE-SEWER	40,000.00	40,000.00	6,592.35	43,655.86	-3,655.86	-9.14 %
20-700-75100	EQUIPMENT LEASE-SEWER	12,000.00	12,000.00	1,059.74	8,477.92	3,522.08	29.35 %

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20-700-79000	PROPERTY EASEMENT-SEWER	25,000.00	25,000.00	0.00	0.00	25,000.00	100.00 %
20-700-90000	SALARIES-SEWER	638,223.25	638,223.25	45,612.51	405,838.31	232,384.94	36.41 %
20-700-90500	SALARIES OVERTIME-SEWER	16,000.00	16,000.00	1,671.17	10,453.96	5,546.04	34.66 %
20-700-91500	PAYROLL TAXES-SEWER	49,589.08	49,589.08	3,478.85	30,725.97	18,863.11	38.04 %
20-700-92000	RETIREMENT-SEWER	53,177.97	53,177.97	4,252.69	37,592.54	15,585.43	29.31 %
20-700-92500	UNIFORMS-SEWER	2,300.00	2,300.00	66.90	1,263.63	1,036.37	45.06 %
20-700-93000	GROUP INSURANCE-SEWER	114,760.80	114,760.80	7,614.34	60,120.58	54,640.22	47.61 %
20-700-95100	CAPITAL ASSET EXP-SEWER	6,865,315.00	6,865,315.00	201,669.38	443,464.51	6,421,850.49	93.54 %
20-700-95500	CAPITAL ASSET EQUIPMENT-SEWER	24,100.00	24,100.00	21,753.08	125,937.35	-101,837.35	-422.56 %
20-700-96000	PRINCIPAL EXPENSE-SEWER	252,500.00	252,500.00	0.00	217,470.28	35,029.72	13.87 %
20-700-96200	INTEREST EXPENSE-SEWER	172,304.00	172,304.00	0.00	58,330.44	113,973.56	66.15 %
20-700-96400	FISCAL AGENT FEES-SEWER	1,700.00	1,700.00	375.00	750.00	950.00	55.88 %
20-700-97100	BAD DEBT EXPENSE-SEWER	3,000.00	3,000.00	0.00	0.00	3,000.00	100.00 %
	Expense Total:	**11,590,343.67**	**11,595,343.67**	**460,202.34**	**3,535,736.11**	**8,059,607.56**	**69.51%**
	Fund: 20 - WATER AND SEWER FUND Surplus (Deficit):	**-296,742.67**	**-301,742.67**	**1,067,862.19**	**2,009,376.74**	**2,311,119.41**	**765.92%**
	Report Surplus (Deficit):	**-296,742.67**	**-301,742.67**	**1,067,862.19**	**2,009,376.74**	**2,311,119.41**	**765.92%**

Group Summary

Account Typ…	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Remaining
Fund: 20 - WATER AND SEWER FUND						
Revenue	11,293,601.00	11,293,601.00	1,528,064.53	5,545,112.85	-5,748,488.15	50.90%
Expense	11,590,343.67	11,595,343.67	460,202.34	3,535,736.11	8,059,607.56	69.51%
Fund: 20 - WATER AND SEWER FUND Surplus (Deficit):	**-296,742.67**	**-301,742.67**	**1,067,862.19**	**2,009,376.74**	**2,311,119.41**	**765.92%**
Report Surplus (Deficit):	**-296,742.67**	**-301,742.67**	**1,067,862.19**	**2,009,376.74**	**2,311,119.41**	**765.92%**

Fund Summary

Fund	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)
20 - WATER AND SEWER FUND	-296,742.67	-301,742.67	1,067,862.19	2,009,376.74	2,311,119.41
Report Surplus (Deficit):	**-296,742.67**	**-301,742.67**	**1,067,862.19**	**2,009,376.74**	**2,311,119.41**