

FY2009 ANNUAL BUDGET:

OVERVIEW

CITY OF RICHMOND, MISSOURI

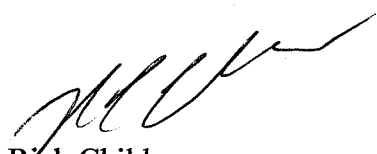
October 8, 2008

The budget presented for the coming Fiscal Year is another step closer to overcoming accumulated deficits. It may not eliminate all deficit areas, but all areas will be very close either during or by the end of the Fiscal Year.

Similar to FY08, the budget as presented **does not** contain revenues for significant levels of major repairs or improvements, in most area of City systems. Wastewater, Police and Fire are budgeted for sytem/equipment repairs and replacements that have been long overdue. In the event of any form of significant problem, breakdown, or repair order, funds in all other departments **are not** budgeted to accommodate those needs.

Two of the City's three Enterprise Funds, Wastewater and Solid Waste, are in relatively good condition. Solid Waste is nearly entirely a contracted service. Wastewater, which projects another modest positive ending balance, maintained a much tighter budget last year. Water, showing a very tight budget, will almost certainly experience more line breaks than budgeted and thus will probably expend more funds than budgeted. In addition, neither lime sludge removal costs nor tower inspections have been included again this year, and both need attention. Additional potential revenues from expanding the customer base may help offset part of this problem.

All Department Heads are hopeful that, in the absence of major problems, they can maintain operational levels as budgeted.



Rick Childers

City Administrator

CITY OF RICHMOND

PROPOSED 2009 BUDGET

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CITY OF RICHMOND
SUMMARY ALL FUNDS
PROPOSED 2009 BUDGET

	2004 ACTUAL	2005 ACTUAL	2006 ACTUAL	2007 ACTUAL	2008 BUDGET	2008 YR TO DATE	PROPOSED 2009 BUDGET
REVENUE							
General fund	2,923,258	3,225,526	3,559,287	3,150,662	3,098,587	3,597,414	3,141,095
Parks	85,699	82,393	109,839	89,245	85,200	96,890	535,450
Training	5,676	7,829	7,097	10,307	8,400	8,172	7,800
Storm/Street/Improvements	460,211	511,721	523,837	521,129	478,500	480,772	657,000
Debt Service	102,418	291,644	232,930	249,044	232,600	262,034	239,000
Municipal Complex	0	0	4,378,038	398,088	238,000	1,312,597	215,000
Solid Waste	209,217	189,541	189,079	202,953	201,770	196,228	212,100
Water	994,912	986,034	1,250,041	1,235,525	1,458,920	1,372,697	1,382,100
Waste Water	955,615	2,824,522	1,203,529	1,223,297	1,184,650	1,251,363	1,380,200
Cemetery	1,538	4,658	2,040	5,219	4,200	38,963	2,900
Total Revenue	5,738,543	8,123,868	11,455,717	7,085,469	6,990,827	8,617,131	7,772,645
EXPENSES							
General fund	3,055,391	2,623,175	4,294,705	3,374,282	3,046,296	3,477,050	3,113,432
Parks	75,624	91,976	123,697	77,026	82,300	130,100	469,350
Training	4,477	6,474	504	7,558	5,320	8,508	10,295
Storm/Street/Improvements	28,832	207,980	54,460	1,376,377	903,800	802,135	640,000
Debt Service	189,998	1,981,288	228,135	226,535	228,135	227,560	229,785
Municipal Complex	0	0	491,876	1,766,415	3,969,648	3,462,087	283,700
Solid Waste	180,946	192,988	204,276	194,324	196,941	180,455	211,150
Water	975,326	1,062,845	1,239,651	1,229,964	1,330,903	1,188,851	1,381,261
Waste Water	685,273	1,067,955	1,219,317	1,180,803	1,147,843	1,122,351	1,378,779
Cemetery	45	30	35	23,046	35	11,498	18,035
Total Expenses	5,195,912	7,234,710	7,856,656	9,456,329	10,911,220	10,610,595	7,735,787
REVENUE OVER (UNDER) EXPENSES							
General fund	(132,133)	602,351	(735,418)	(223,620)	52,291	120,364	27,663
Parks	10,075	(9,583)	(13,858)	12,219	2,900	(33,210)	66,100
Training	1,199	1,355	6,593	2,749	3,080	(336)	(2,495)
Debt Service	(87,581)	(1,689,644)	4,795	22,509	4,465	34,474	9,215
Storm/Street/Improvements	431,379	303,742	469,377	(855,248)	(425,300)	(321,363)	17,000
Municipal Complex	0	0	3,886,162	(1,368,327)	(3,731,648)	(2,149,490)	(68,700)
Solid Waste	28,271	(3,447)	(15,196)	8,629	4,829	15,773	950
Water	19,586	(76,811)	10,390	5,562	128,017	183,847	839
Waste Water	270,343	1,756,567	(15,788)	42,494	36,807	129,012	1,421
Cemetery	1,493	4,628	2,005	(17,827)	4,165	27,465	(15,135)
NET CHANGE	542,631	889,158	3,599,061	(2,370,860)	(3,920,393)	(1,993,464)	36,858

CITY OF RICHMOND
SUMMARY GENERAL FUND
PROPOSED 2009 BUDGET

	2004 <u>ACTUAL</u>	2005 <u>ACTUAL</u>	2006 <u>ACTUAL</u>	2007 <u>ACTUAL</u>	2008 <u>BUDGET</u>	2008 <u>YR TO DATE</u>	PROPOSED 2009 <u>BUDGET</u>
REVENUE							
Administration	2,082,957	2,318,173	2,643,812	2,630,576	2,503,660	3,111,296	2,588,600
Municipal Court	8,921	10,527	16,240	13,701	12,144	11,046	12,070
Police Department	592,982	510,840	343,449	198,097	222,500	161,922	226,275
Dispatch	101,412	139,358	0	0	0	0	0
Fire Department	(2,379)	93,500	38,746	80,936	89,133	57,649	64,400
Public Works - Streets	970	0	240,718	1,288	116,800	6,300	0
Economic Development	0	0	0	0	0	0	0
Community Development	49,307	45,055	61,120	45,206	34,000	42,044	37,000
Recreation Department	55,405	66,031	185,675	155,376	92,450	174,658	183,500
Public Works - Cemetery	33,684	42,041	29,527	25,482	27,900	32,498	29,250
Total Revenue	2,923,258	3,225,526	3,559,287	3,150,662	3,098,587	3,597,414	3,141,095
EXPENSES							
Administration	187,939	225,831	811,165	664,527	579,636	1,031,528	577,445
Municipal Court	91,892	102,744	93,890	74,266	90,206	78,158	86,361
Police Department	1,226,274	917,405	931,516	830,181	782,270	817,649	844,800
Dispatch	19,377	140,291	302,855	180,795	178,646	172,843	196,580
Fire Department	520,960	562,805	538,481	606,308	596,417	566,054	621,026
Public Works - Streets	760,660	367,941	768,529	449,153	353,938	288,017	286,165
Economic Development	37,370	80,653	49,485	46,181	23,648	17,451	19,010
Community Development	75,507	66,782	181,786	170,213	125,362	117,695	130,955
Recreation Department	105,729	128,772	590,168	306,786	250,552	339,551	297,410
Public Works - Cemetery	29,682	29,951	26,831	45,872	65,623	48,105	53,680
Total Expenses	3,055,391	2,623,175	4,294,705	3,374,282	3,046,296	3,477,050	3,113,432
NET CHANGE	<u>(132,133)</u>	<u>602,351</u>	<u>(735,418)</u>	<u>(223,620)</u>	<u>52,291</u>	<u>120,364</u>	<u>27,663</u>

CITY OF RICHMOND
ALL FUNDS
ANTICIPATED CASH POSITION

	Estimated Cash Balance 9/30/08	Proposed 09 Budget Profit (Loss)	Plus Depreciation Expensed	Anticipated Cash Balance 9/30/2009
General fund				
Operating Cash	(250,000)	174,163		(\$75,837)
Court Bonds	1,000	0		\$1,000
Dare/Read	2,079	0		\$2,079
Rural Fire	146,500	(146,500)		\$0
Fire Dept Grant	60	0		\$60
Swim Team Fund Raiser	11	0		\$11
North Suburban Swim League	0	0		\$0
Concert Ampitheater Donations	820	0		\$820
Higdon	767	0		\$0
	<u>(137,460)</u>	<u>27,663</u>	<u>0</u>	<u>(\$71,867)</u>
Park Fund	40,000	66,100		\$106,100
Police Training Fund	5,500	50		\$5,550
Judicial Education Fund	3,500	(845)		\$2,655
DWI Drug Enforcement	27,000	(1,700)		\$25,300
1/2c Sales Tax for Storm Water	181,830	33,000		\$214,830
1/2c Sales Tax for Streets	204,685	(16,000)		\$188,685
Debt Service Fund	87,000	9,215		\$96,215
Municipal Complex - Sales Tax Fund	(180,000)	(68,700)		(\$248,700)
Municipal Complex - Project Fund	0	0		\$0
Solid Waste Fund	48,000	950	3,630	\$52,580
Water Operating Fund	10,000	(32,223)	203,000	\$180,777
Water Deposits	160,000	0		\$160,000
Cash - 2002 Bond Reserve	41,085	0		\$41,085
Cash - 2002 Water Replacement	7,504	7,504		\$15,008
Cash - 2001 Water Replacement	25,558	25,558		\$51,116
Waste Water Fund	300,000	(116)	270,000	\$569,884
Cash - 2002 Bond Reserve	8,415	0		\$8,415
Cash 2002 WW Replacement	1,537	1,537		\$3,074
Cemetery Fund	3,000	915		\$3,915
Bessie Higdon CD	1,664	0		\$1,664
Cemetery Perpetual Care Fund	103,500	(16,050)		\$87,450
Total	942,317	36,858	476,630	1,493,735

CALENDAR 9/2008, FISCAL 12/2008

ACCT NUMBER	ACCT TITLE	BUDGET 2 YRS AGO	ACTUAL 2 YRS AGO	BUDGET LAST YEAR	ACTUAL LAST YEAR	BUDGET CURRENT	ACTUAL CURRENT	BUDGET NEW
GENERAL FUND - DEPARTMENT								
10-00-00-0000	GENERAL FUND - ADMINISTRATION							
10-00-00-4101	Real Estate Tax	230,000.00	234,415.25	238,000.00	252,647.24	245,000.00	259,854.88	258,000.00
10-00-00-4102	Personal Property Tax	71,000.00	75,146.22	77,000.00	76,148.31	74,500.00	80,083.78	79,000.00
10-00-00-4103	UTILITY TAX	6,000.00	4,001.60	6,000.00	5,030.73	5,000.00	14,747.97	5,000.00
10-00-00-4108	SUR TAX	14,000.00	14,064.80	14,000.00	20,327.71	15,000.00	18,099.66	15,000.00
10-00-00-4111	PRIOR 1YR R.E. TAX	300.00	428.83	300.00	1,010.26	.00	.00	.00
10-00-00-4112	PRIOR 1YR P.P. TAX	750.00	647.70	750.00	2,767.48	.00	.59	.00
10-00-00-4113	PRIOR 2YR R.E. TAX	50.00	38.34	50.00	265.78	.00	.00	.00
10-00-00-4114	PRIOR 2YR P.P. TAX	100.00	153.47	100.00	569.80	.00	56.83	.00
10-00-00-4115	PRIOR 3YR & OLDER R.E	.00	174.70	.00	155.44	.00	.00	.00
10-00-00-4116	PRIOR 3YR & OLDER P.P	100.00	199.47	100.00	532.82	.00	412.39	.00
10-00-00-4120	SURPLUS R.E. TAX	.00	.00	.00	3,591.72	.00	.00	.00
10-00-00-4131	GENERAL SALES & USE T	1,050,000.00	987,520.30	1,050,000.00	997,556.91	971,000.00	1,015,897.93	1,005,000.00
10-00-00-4132	SPECIAL USE TAX	.00	.00	.00	.00	.00	.00	.00
10-00-00-4141	MOTOR FUEL TAX	175,000.00	173,417.46	177,000.00	177,960.33	174,000.00	175,977.98	174,000.00
10-00-00-4143	TOBACCO PRODUCTS-METE	47,000.00	45,895.81	44,000.00	44,110.51	40,000.00	42,455.81	40,000.00
10-00-00-4150	CITY MOTOR VEHICLE LI	18,000.00	16,889.50	18,000.00	21,557.00	18,600.00	23,475.82	23,000.00
10-00-00-4151	MOTOR VEHICLE SALES T	43,000.00	37,007.45	38,000.00	49,845.70	40,000.00	36,215.24	36,000.00
10-00-00-4152	MOTOR VEHICLE FEES	32,000.00	41,140.16	36,000.00	35,218.56	33,000.00	28,267.99	28,000.00
10-00-00-4153	OTHER TAXES & FEES	800.00	1,284.65	800.00	1,785.52	.00	1,661.04	1,000.00
10-00-00-4160	GAS TAX	.00	.00	.00	.00	.00	.00	.00
10-00-00-4161	ELECTRIC TAX	305,000.00	490,828.67	305,000.00	373,791.67	325,000.00	401,483.78	365,000.00
10-00-00-4162	TELEPHONE FRANCH-SW B	61,000.00	61,100.35	61,000.00	57,849.08	130,239.00	218,977.25	162,000.00
10-00-00-4164	CABLE TV	31,000.00	27,853.48	28,000.00	28,007.97	24,000.00	30,027.14	29,000.00
10-00-00-4165	FINANCIAL INSTITUTION	2,000.00	1,916.86	2,000.00	4,993.29	4,000.00	2,258.45	2,000.00
10-00-00-4201	LIQUOR LICENSE	8,500.00	8,250.00	8,500.00	8,182.50	7,500.00	7,500.00	7,500.00
10-00-00-4203	OCCUPATIONAL LICENSES	19,000.00	18,781.75	19,000.00	18,652.25	16,500.00	21,057.85	18,000.00
10-00-00-4205	GARAGE SALE LICENSE	.00	.00	.00	.00	.00	226.00	100.00
10-00-00-4710	PILOT FEE-HOUSING AUT	5,000.00	10,485.10	5,000.00	9,032.73	9,000.00	10,425.66	10,000.00
10-00-00-4720	PILOT FEE - PD TO GOV	.00	8,532.52-	.00	7,350.63-	7,200.00-	8,630.10-	8,000.00-
10-00-00-4901	INTEREST INCOME	3,000.00	10,406.29	9,000.00	1,595.10-	.00	.00	.00
10-00-00-4902	INTEREST ON TAXES	2,800.00	2,919.33	2,800.00	5,987.65	2,000.00	8,866.62	5,000.00
10-00-00-4910	RICHMOND SPEC ROAD DI	9,250.00	6,857.40	9,250.00	.00	.00	.00	.00
10-00-00-4924	HUD DONATIONS	.00	.00	.00	.00	.00	.00	.00
10-00-00-4940	COBRA HEALTH REIMBURS	3,200.00	1,606.25	3,200.00	1,072.78	.00	840.31-	.00
10-00-00-4945	COBRA DENTAL REIMBURS	315.00	224.22-	.00	56.86	.00	65.87	.00
10-00-00-4997	DOWNTOWN REVITALIZATI	.00	.00	96,107.00	122,727.13	.00	401,056.50	.00
10-00-00-4999	MISC REVENUE	2,000.00	20,657.52	2,000.00	9,746.71	300.00	21,322.41	2,500.00
10-77-00-4900	Solid Waste Reimburse	20,256.00	21,130.36	20,256.00	18,408.36	22,130.65	18,120.99	20,000.00
10-78-00-4900	Water Reimbursement	162,047.00	168,674.63	162,047.00	149,429.79	177,045.22	144,968.02	160,000.00
10-79-00-4900	Waste Water Reimburse	162,047.00	168,674.63	162,047.00	140,501.47	177,045.22	137,201.90	151,500.00
	TOTAL REVENUE	2,484,515.00	2,643,811.59	2,595,307.00	2,630,576.33	2,503,660.09	3,111,295.94	2,588,600.00

ADMINISTRATION-GEN FND DEPARTMENT

10-01-00-5001	SALARIES-OFFICIALS	12,480.00	11,894.25	12,480.00	12,480.00	12,480.00	12,370.00	12,480.00
10-01-00-5002	SALARIES-FULL TIME	255,746.00	250,381.22	230,746.00	256,058.67	252,327.08	249,564.97	265,000.00

CALENDAR 9/2008, FISCAL 12/2008

ACCT NUMBER	ACCT TITLE	BUDGET 2 YRS AGO	ACTUAL 2 YRS AGO	BUDGET LAST YEAR	ACTUAL LAST YEAR	BUDGET CURRENT	ACTUAL CURRENT	BUDGET NEW
10-01-00-5003	SALARIES-PART TIME	2,000.00	3,781.08	2,000.00	.00	.00	1,936.06	16,000.00
10-01-00-5004	SALARIES-OVERTIME	2,500.00	2,361.71	2,500.00	1,642.71	1,200.00	664.49	800.00
10-01-00-5005	PAYROLL TAX EXPENSE	20,864.00	20,272.76	20,864.00	20,155.46	19,418.52	19,901.03	20,600.00
10-01-00-5007	LAGERS	23,529.00	20,167.09	23,529.00	19,615.61	21,803.33	21,440.28	22,000.00
10-01-00-5008	HEALTH INSURANCE EXPE	26,640.00	25,779.63	31,440.00	22,693.05	35,149.81	31,789.62	35,000.00
10-01-00-5009	LIFE INSURANCE EXPENS	962.00	340.45	962.00	793.36	948.00	902.38	1,030.00
10-01-00-5010	DENTAL INSURANCE EXPE	3,177.00	3,260.37	3,177.00	3,504.33	3,552.00	3,628.32	3,600.00
10-01-00-5011	WORKER'S COMPENSATION	1,250.00	5,117.00	1,250.00	2,381.99	2,400.00	1,448.78	2,000.00
10-01-00-5015	UNEMPLOYMENT INSURANC	6,500.00	5,470.00	3,000.00	5,443.00	18,742.00	11,200.00	3,000.00
10-01-00-5020	CONTRACT SERVICES (LE	15,000.00	17,357.60	15,000.00	7,682.26	8,100.00	13,920.18	12,000.00
10-01-00-6001	POSTAGE	12,500.00	5,666.85	5,500.00	8,842.23	9,000.00	7,991.41	9,000.00
10-01-00-6005	PRINTING/PUBLICATIONS	1,000.00	1,208.80	1,000.00	3,076.42	2,000.00	2,380.65	2,500.00
10-01-00-6010	ADVERTISING	2,000.00	1,228.50	2,000.00	3,269.93	1,200.00	2,185.15	1,200.00
10-01-00-6020	EQUIPMENT REPAIR	500.00	437.60	500.00	591.75	600.00	449.00	600.00
10-01-00-6025	COPIER MAINTENANCE	1,000.00	3,921.80	1,000.00	2,162.40	2,162.40	2,355.52	2,500.00
10-01-00-6035	TRAINING/EDUCATION	3,000.00	5,551.79	3,000.00	3,860.39	4,000.00	2,680.95	4,000.00
10-01-00-6040	DUES/FEES/TRAVEL	11,250.00	12,526.68	11,250.00	14,582.53	12,000.00	15,888.77	15,000.00
10-01-00-6045	ACCOUNTING & AUDITING	25,000.00	30,351.54	25,000.00	29,583.02	20,700.00	22,156.46	22,000.00
10-01-00-6050	Assessor's Office	8,000.00	7,794.98	6,000.00	7,627.68	8,000.00	5,740.98	6,000.00
10-01-00-6100	FELLOWSHIP CENTER CON	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00
10-01-00-6105	UNIFORMS	.00	37.45	.00	53.98	.00	.00	.00
10-01-00-6130	CITY COMPLEX STUDY	39,000.00	101,517.72	.00	678.03	.00	.00	.00
10-01-00-6135	ORDINANCE CODIFICATIO	1,500.00	5,342.00	1,500.00	1,242.00	2,500.00	360.00	2,500.00
10-01-00-6201	TELEPHONE	3,000.00	3,773.17	3,000.00	2,656.55	2,400.00	2,833.52	3,000.00
10-01-00-6202	UTILITIES	33,000.00	32,749.21	32,000.00	31,869.63	30,300.00	28,508.90	30,000.00
10-01-00-6203	WATER & SEWER UTILITI	.00	.00	.00	.00	.00	.00	1,200.00
10-01-00-6302	COMPUTER MAINTENANCE	.00	225.00	.00	188.75	1,000.00	3,052.50	2,000.00
10-01-00-7001	OFFICE SUPPLIES	5,000.00	7,933.77	5,000.00	4,256.32	3,000.00	5,262.28	5,000.00
10-01-00-7005	MISCELLANEOUS SUPPLIE	2,750.00	1,298.67	1,750.00	571.79	300.00	500.92	500.00
10-01-00-7006	EXPENDABLE EQUIPMENT	.00	.00	.00	.00	.00	.00	.00
10-01-00-7085	CUSTODIAL SUPPLIES	500.00	4,673.82	500.00	951.69	400.00	960.75	1,000.00
10-01-00-7090	COMPUTER EXPENSE	26,000.00	25,680.74	4,000.00	19,204.40	12,000.00	12,985.08	14,000.00
10-01-00-7405	MAINT EXP-BLDG & GRND	5,000.00	2,133.45	5,000.00	2,490.54	3,770.00	9,578.00	4,500.00
10-01-00-8001	PROPERTY INSURANCE	14,463.00	14,788.92	8,000.00	7,997.28	8,100.00	8,205.60	2,300.00
10-01-00-8005	LIABILITY INSURANCE	14,000.00	14,750.60	18,050.00	18,569.38	18,120.00	12,819.28	15,600.00
10-01-00-8025	DISCRETIONARY FUND	15,000.00	9,217.91	15,000.00	10,743.55	11,200.00	10,287.35	10,000.00
10-01-00-8050	MISCELLANEOUS EXPENSE	2,500.00	24,351.03	2,500.00	1,100.66	300.00	253.29	300.00
10-01-00-8051	DRUG TESTING	400.00	266.20	400.00	379.00	463.20	193.00	250.00
10-01-00-8090	BUILDING LEASE	8,100.00	.00	.00	.00	.00	.00	.00
10-01-00-9001	N/A-BUILDING & GROUND	.00	2,664.02	.00	.00	.00	.00	.00
10-01-00-9015	CAPITAL ASSET-EQUIP	.00	.00	1,000.00	.00	25,000.00	23,299.34	23,985.00
10-01-00-9017	CAPITAL ASSET-BLDG &	.00	.00	.00	.00	.00	.00	.00
10-01-00-9020	CAPITAL IMPROVEMENT	.00	6,000.00	.00	.00	.00	.00	.00
10-01-00-9201	N/A-NEW CITY HALL	177,000.00	113,890.09	.00	.00	.00	.00	.00
10-01-00-9400	Downtown Revitalizati	.00	.00	89,525.00	130,526.26	20,000.00	475,332.89	.00
10-01-00-9401	SAFE ROUTES TO SCHOOL	.00	.00	.00	.00	.00	1,500.00	.00
TOTAL EXPENSES		787,111.00	811,165.47	594,423.00	664,526.60	579,636.34	1,031,527.70	577,445.00

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CALENDAR 9/2008, FISCAL 12/2008

ACCT NUMBER	ACCT TITLE	BUDGET 2 YRS AGO	ACTUAL 2 YRS AGO	BUDGET LAST YEAR	ACTUAL LAST YEAR	BUDGET CURRENT	ACTUAL CURRENT	BUDGET NEW
	GENERAL TOTAL	1,697,404.00	1,832,646.12	2,000,884.00	1,966,049.73	1,924,023.75	2,079,768.24	2,011,155.00

ADMINISTRATION

REVENUE

- 10-00-00-4101 **REAL ESTATE TAX**
Revenue derived from the payment of the annual city real estate tax attributed to the General Fund. It is based on \$.5926 per \$100 assessed valuation.
- 10-00-00-4102 **PERSONAL PROPERTY TAX**
Revenue derived from the payment of the annual city personal property tax attributed to the General Fund. It is based on \$.5926 per \$100 assessed valuation.
- 10-00-00-4103 **UTILITY TAX**
Taxes paid on railroad and utilities. This tax is received from Ray County usually in January.
- 10-00-00-4108 **SUR TAX**
Taxes paid on manufacturing which occurs within the city. This tax is received from Ray County usually in February.
- 10-00-00-4111 **PRIOR 1YR R.E. TAX**
Real Estate taxes paid to the city due from the previous tax period.
- 10-00-00-4112 **PRIOR 1YR P.P. TAX**
Personal Property taxes paid to the city due from the previous tax period.
- 10-00-00-4113 **PRIOR 2YR R.E. TAX**
Real estate taxes paid to the city due from the tax period two years prior.
- 10-00-00-4114 **PRIOR 2YR P.P. TAX**
Personal Property taxes paid to the city due from the tax period two years prior.
- 10-00-00-4115 **PRIOR 3YR & OLDER R.E. TAX**
Real Estate taxes paid to the city due from the tax period three years prior or more.
- 10-00-00-4116 **PRIOR 3 YR & OLDER P.P. TAX**
Personal Property taxes paid to the city due from the tax period three years prior or more.

- 10-00-00-4131 **GENERAL SALES & USE TAX**
These revenues are derived from the 1% sales tax collected on the goods and products at retail within the city.
- 10-00-00-4141 **MOTOR FUEL TAX**
Revenue on the sale of motor vehicle fuel from within the city. This is the city's portion of the state tax and is based on a per capita allocation from the state.
- 10-00-00-4143 **TOBACCO PRODUCTS – METERED**
Funds received from the sale of tobacco products within the city.
- 10-00-00-4150 **CITY MOTOR VEHICLE LICENSE**
Revenue from city residents based on the number of vehicles owned. This fee is charged with the personal property tax statement.
- 10-00-00-4151 **MOTOR VEHICLE SALES TAX**
Revenue received from the sales tax on new/used vehicles.
- 10-00-00-4152 **MOTOR VEHICLE FEES**
Revenue from motor vehicle fees paid to the state for motor vehicle licenses. A per capita share is disbursed to the city by the state.
- 10-00-00-4153 **OTHER TAXES & FEES**
Revenue from the reimbursement of advertising fees on delinquent taxes.
- 10-00-00-4160 **GAS TAX**
Franchise tax on gas service sold to the citizens of the city. This is a new account separated from account 10-00-00-4161 due to the separation of electric and gas utilities.
- 10-00-00-4161 **ELECTRIC TAX**
Franchise tax on electric service sold to the citizens of the city.
- 10-00-00-4162 **TELEPHONE FRANCHISE TAX**
Franchise tax on telephone services sold to the citizens of the city including cell phones.
- 10-00-00-4164 **CABLE TV TAX**
Franchise tax on cable television services sold to the citizens of the city.

- 10-00-00-4165 **FINANCIAL INSTITUTION**
Per capita share of taxes paid to Ray County by the lending institutions within the city for the privilege of doing business within the city. The fees are received one time a year.
- 10-00-00-4201 **LIQUOR LICENSES**
Revenue received from the annual sale of liquor licenses.
- 10-00-00-4203 **OCCUPATIONAL LICENSES**
Revenue received from the sale of occupational license to businesses within the city. The license fees are based on the number of employees of the business.
- 10-00-00-4205 **GARAGE SALE LICENSES**
Revenue received from the sale of garage sale licenses to individuals in town having a garage sale.
- 10-00-00-4710 **P.I.L.O.T. FEES**
Funds received as Payment In Lieu Of Taxes from the federal government. These funds are typically from the Richmond Housing Authority.
- 10-00-00-4720 **P.I.L.O.T. FEE – PD TO GOVTS**
Contra-revenue account for payment of the portion of P.I.L.O.T. fee received that must be forwarded on to other government and taxing entities per contract with Richmond Housing Authority.
- 10-00-00-4901 **INTEREST INCOME**
Revenue from bank interest earned on the general fund cash.
- 10-00-00-4902 **INTEREST ON TAXES**
Interest on late payment of taxes.
- 10-00-00-4910 **RICHMOND SPECIAL ROAD DISTRICT REVENUE**
Revenue for reimbursement of expenses for repair of roads within the road district.
- 10-00-00-4940 **COBRA HEALTH REIMBURSEMENTS**
Reimbursement of health insurance premiums by former employees.

- 10-00-00-4997 **DOWNTOWN REVITALIZATION GRANT**
Revenue from the Federal Department of Transportation and CDBG to reimburse qualified expenses from the downtown revitalization project.
- 10-00-00-4999 **MISCELLANEOUS REVENUE**
Revenue from a variety of different sources which do not easily fit into one of the other described line items.
- 10-77-00-4900 **SOLID WASTE REIMBURSEMENT**
Revenue to the general fund to cover administrative costs of the solid waste fund. This is calculated as 3.5% of the total administrative expenses less Fellowship Center expenses, New City Hall expenses, and Downtown Revitalization expenses.
- 10-78-00-4900 **WATER REIMBURSEMENT**
Revenue to the general fund to cover administration costs of the water fund. This is calculated as 28% of the total administrative expenses less Fellowship Center expenses, New City Hall expenses and Downtown Revitalization expenses.
- 10-79-00-4900 **WASTE WATER REIMBURSEMENT**
Revenue to the general fund to cover administration costs of the waste water fund. This is calculated as 26.5% of the total administrative expenses less Fellowship Center expenses, New City Hall expenses, and Downtown Revitalization expenses.

EXPENDITURES

- 10-01-00-5001 **SALARIES – OFFICIALS**
Compensation expense for the mayor and city council.
- 10-01-00-5002 **SALARIES – FULL TIME**
Compensation expense for full time city administrative staff which includes 100% of five staff members and 90% of two staff members.
- 10-01-00-5003 **SALARIES – PART TIME**
Compensation expense for part time city administrative staff.
- 10-01-00-5004 **SALARIES - OVERTIME**
Overtime compensation for city administrative staff.

10-01-00-5005 **PAYROLL TAX EXPENSE**
Employer payroll tax expense.

10-01-00-5007 **LAGERS**
LAGERS retirement program expense.

10-01-00-5008 **HEALTH INSURANCE EXPENSE**
Expense portion of health insurance premium.

10-01-00-5009 **LIFE INSURANCE EXPENSE**
Expense portion of life insurance premium.

10-01-00-5010 **DENTAL INSURANCE EXPENSE**
Expense portion of dental insurance premium.

10-01-00-5011 **WORKER'S COMPENSATION**
City Administration's portion of worker's compensation insurance premium.

10-01-00-5015 **UNEMPLOYMENT INSURANCE**
Unemployment compensation for city administrative staff.

10-01-00-5020 **CONTRACT SERVICES (LEGAL)**
Expense of contracted labor services.

10-01-00-6001 **POSTAGE**
General postage expense.

10-01-00-6005 **PRINTING/PUBLICATIONS**
Printing & Publications utilized by the City of Richmond.

10-01-00-6010 **ADVERTISING**
Advertising expense.

10-01-00-6020 **EQUIPMENT REPAIR**
Maintenance & Repair of city administration equipment.

10-01-00-6025 **COPIER MAINTENANCE**
Expense for lease, maintenance, and other associated cost for the copy machine.

10-01-00-6035 **TRAINING/EDUCATION**
Continuing education and training programs.

- 10-01-00-6040 **DUES/FEES/TRAVEL**
Organizational dues or fees and employee travel reimbursement including car allowance.
- 10-01-00-6045 **ACCOUNTING & AUDITING**
Annual audit and other outside professional accounting fees including charges for ADP payroll processing.
- 10-01-00-6050 **ASSESSOR'S OFFICE**
Payments made to the Ray County Assessor's office for 1% of Real Estate and Personal Property tax collected.
- 10-01-00-6100 **FELLOWSHIP CENTER CONTRACT**
Annual contract payment with Fellowship Center.
- 10-01-00-6135 **ORDINANCE CODIFICATION**
Expense to update ordinances.
- 10-01-00-6201 **TELEPHONE**
Office and cellular phone expense.
- 10-01-00-6202 **UTILITIES**
Gas and electric expense for the city administration.
- 10-01-00-6203 **WATER & SEWER UTILITIES**
Water and sewer expense for the city administration including water for flower beds along Spartan Drive.
- 10-01-00-6302 **COMPUTER MAINTENANCE**
Maintenance and repair of administrative computers.
- 10-01-00-7001 **OFFICE SUPPLIES**
Office supply expenses.
- 10-01-00-7005 **MISCELLANEOUS SUPPLIES**
Miscellaneous supply expense.
- 10-01-00-7085 **CUSTODIAL SUPPLIES**
Expenses for cleaning supplies.
- 10-01-00-7090 **COMPUTER EXPENSE**
Computer software expense.
- 10-01-00-7405 **MAINTENANCE EXPENSE BUILDING & GROUNDS**
Building and grounds maintenance expenses including rug rental, pest control, and security system.

10-01-00-8001 **PROPERTY INSURANCE**
City Administration's portion of the property insurance.

10-01-00-8005 **LIABILITY INSURANCE**
City Administration's portion of the liability insurance.

10-01-00-8025 **DISCRETIONARY FUND**
Expenses that are unbudgeted projects of the
mayor/council/administrator.

10-01-00-8050 **MISCELLANEOUS EXPENSE**
To record expenses not listed in another category.

10-01-00-8051 **DRUG TESTING**
Expenses from employee drug screening.

10-01-00-9015 **CAPITAL ASSET – EQUIPMENT**

GPU Payments	\$7200
2 new computers	\$2450
3 monitors	\$ 720
15 wireless mouse	\$ 600
Itron maintenance	\$5616
Validator	\$ 800
ESRI system	<u>\$6599</u>
Total	\$23,985

ACCT NUMBER	ACCT TITLE	BUDGET 2 YRS AGO	ACTUAL 2 YRS AGO	BUDGET LAST YEAR	ACTUAL LAST YEAR	BUDGET CURRENT	ACTUAL CURRENT	BUDGET NEW
GENERAL FUND MUNICIPAL COURT DEPT DEPARTMENT								
10-08-00-0000	MUNICIPAL COURT DEPT							
10-00-00-4332	COURT COST FEES	10,000.00	13,563.00	11,000.00	13,510.00	12,000.00	10,978.00	12,000.00
10-00-00-4333	DUE FROM JUDICIAL EDU	.00	.00	.00	.00	.00	.00	.00
10-00-00-4335	PRISONER REIMBURSEMEN	6,000.00	.00	.00	.00	.00	.00	.00
10-00-00-4998	MISC COURT REVENUE	.00	2,676.97	.00	190.96	144.00	68.40	70.00
	TOTAL REVENUE	16,000.00	16,239.97	11,000.00	13,700.96	12,144.00	11,046.40	12,070.00
10-08-00-5002	SALARIES-FULL TIME	25,564.00	24,796.44	26,564.00	26,840.03	26,184.34	26,466.71	27,500.00
10-08-00-5003	SALARIES-PART TIME	1,000.00	.00	1,000.00	.00	.00	.00	.00
10-08-00-5004	SALARIES-OVERTIME	3,500.00	3,703.83	3,500.00	2,808.82	3,600.00	2,568.73	2,500.00
10-08-00-5005	PAYROLL TAX EXPENSE	2,300.00	2,118.60	2,380.00	2,210.93	2,204.04	2,157.86	2,200.00
10-08-00-5007	LAGERS	2,522.00	2,578.46	2,450.00	2,751.00	2,561.45	2,434.36	2,300.00
10-08-00-5008	HEALTH INSURANCE EXPE	.00	.00	.00	.00	.00	.00	.00
10-08-00-5009	LIFE INSURANCE EXPENS	108.00	108.00	108.00	223.60	180.00	184.80	180.00
10-08-00-5010	DENTAL INSURANCE EXPE	684.00	685.73	684.00	727.66	684.00	759.64	716.00
10-08-00-5011	WORKER'S COMPENSATION	225.00	307.00	225.00	150.00	150.00	101.68	150.00
10-08-00-5020	CONTRACT SERVICES (LE	28,630.00	25,740.30	31,030.00	23,191.67	31,032.00	28,396.24	31,030.00
10-08-00-6001	POSTAGE	450.00	.00	450.00	.00	.00	.00	.00
10-08-00-6005	PRINTING/PUBLICATIONS	2,480.00	2,378.04	325.00	322.18	1,000.00	2,141.33	1,175.00
10-08-00-6035	TRAINING & EDUCATION	1,350.00	97.32	.00	63.50	.00	69.50	.00
10-08-00-6040	DUES/FEES/TRAVEL	100.00	501.21	100.00	24.82	50.00	.00	50.00
10-08-00-6095	PRISONER BOARDING	26,000.00	18,805.00	25,000.00	13,365.00	18,000.00	12,045.00	15,000.00
10-08-00-6096	PRISONER EXPENSES	1,000.00	767.50	1,000.00	.00	1,000.00	.00	400.00
10-08-00-6140	RAY CO COURT COSTS	.00	.00	.00	.00	.00	.00	.00
10-08-00-6201	TELEPHONE	400.00	350.53	400.00	334.21	360.00	301.12	360.00
10-08-00-6202	UTILITIES	900.00	99.96	200.00	.00	.00	.00	.00
10-08-00-7001	OFFICE SUPPLIES	300.00	362.71	400.00	226.79	400.00	303.08	400.00
10-08-00-7005	MISCELLANEOUS SUPPLIE	.00	.00	100.00	.00	100.00	.00	100.00
10-08-00-7006	EXPENDABLE EQUIPMENT	100.00	.00	.00	.00	.00	.00	100.00
10-08-00-7090	COMPUTER EXPENSE	11,500.00	9,650.00	7,000.00	864.30	2,500.00	.00	2,000.00
10-08-00-8050	MISCELLANEOUS EXPENSE	100.00	839.65	100.00	161.08	100.00	120.00	100.00
10-08-00-8051	DRUG TESTING	100.00	.00	100.00	.00	100.00	108.08	100.00
10-08-00-9005	N/A-EQUIPMENT	.00	.00	.00	.00	.00	.00	.00
10-08-00-9015	CAPITAL OUTLAY/EQUIPM	.00	.00	.00	.00	.00	.00	.00
	TOTAL EXPENSES	109,313.00	93,890.28	103,116.00	74,265.59	90,205.83	78,158.13	86,361.00
	GENERAL TOTAL	93,313.00-	77,650.31-	92,116.00-	60,564.63-	78,061.83-	67,111.73-	74,291.00-

MUNICIPAL COURT

REVENUE

10-00-00-4332

COURT COST FEES

The revenue from fees levied by the court for handling of tickets fines, and proceedings.

10-00-00-4998

MISCELLANEOUS COURT REVENUE

Revenues received from a variety of sources that relate to the municipal court including interest earned on the bond account.

EXPENDITURES

10-08-00-5002

SALARIES – FULL TIME

Compensation expense for full time court staff which includes 90% of one staff member.

10-08-00-5004

SALARIES – OVERTIME

Overtime compensation for court staff which includes one evening a month for two staff members.

10-08-00-5005

PAYROLL TAX EXPENSE

Employer payroll tax expense.

10-08-00-5007

LAGERS

LAGERS retirement program expense.

10-08-00-5008

HEALTH INSURANCE EXPENSE

Expense portion of health insurance premium.

10-08-00-5009

LIFE INSURANCE EXPENSE

Expense portion of life insurance premium.

10-08-00-5010

DENTAL INSURANCE EXPENSE

Expense portion of dental insurance premium.

10-08-00-5011

WORKER'S COMPENSATION

Municipal Court's portion of worker's compensation insurance premium.

10-08-00-5020

CONTRACTED SERVICES

Expense of contracted labor services. This includes payments to the Municipal Court Judge, Prosecuting Attorney, and City Attorney.

- 10-08-00-6001 **POSTAGE**
General postage expense.
- 10-08-00-6005 **PRINTING/PUBLICATIONS**
Special printed items used by the Municipal court.
- 10-08-00-6040 **DUES/FEES/TRAVEL**
Organizational dues or fees and employee travel.
- 10-08-00-6095 **PRISONER BOARDING**
Expense occurred for the housing of individuals because of a City of Richmond issued ticket.
- 10-08-00-6096 **PRISONER EXPENSES**
Expenses occurred for individuals in custody such as hospital emergency room treatment or blood work.
- 10-08-00-6201 **TELEPHONE**
Municipal Court's portion of office and cellular phone expense.
- 10-08-00-7001 **OFFICE SUPPLIES**
Office supply expense.
- 10-08-00-7005 **MISCELLANEOUS SUPPLIES**
Miscellaneous supply expense.
- 10-08-00-7006 **EXPENDABLE EQUIPMENT**
Purchase of paper shredder
- 10-08-00-7090 **COMPUTER EXPENSE**
Miscellaneous computer repair work and annual Summit software support and license fee.
- 10-08-00-8050 **MISCELLANEOUS EXPENSE**
To record expenses not listed in another category.
- 10-08-00-8051 **DRUG TESTING**
Expenses from employee drug screening.

ACCT NUMBER	ACCT TITLE	BUDGET 2 YRS AGO	ACTUAL 2 YRS AGO	BUDGET LAST YEAR	ACTUAL LAST YEAR	BUDGET CURRENT	ACTUAL CURRENT	BUDGET NEW
GENERAL FUND								
POLICE DEPT. DEPARTMENT								
10-11-00-0000	POLICE DEPARTMENT							
10-00-00-4222	ANIMAL LICENSE	1,200.00	1,181.00	1,200.00	1,609.00	1,500.00	1,541.00	1,600.00
10-00-00-4327	POLICE FINES/PARKING	132,000.00	114,717.50	132,000.00	156,716.50	170,500.00	120,065.24	170,000.00
10-00-00-4328	POLICE REPORTS	400.00	424.00	400.00	597.00	700.00	1,290.05	1,600.00
10-00-00-4329	PENALTIES	2,600.00	2,419.00	2,500.00	61.90	.00	.00	.00
10-00-00-4330	PRISONER REIMBURSEMEN	3,000.00	.00	.00	.00	.00	.00	.00
10-00-00-4331	JAIL	4,000.00	2,533.00	2,500.00	1,844.50	2,000.00	2,980.69	3,200.00
10-00-00-4334	CITY CRIME VICTIMS	300.00	456.21	300.00	453.99	300.00	341.14	375.00
10-00-00-4337	BOND FORFEITURE	2,000.00	2,550.00	2,500.00	2,350.00	2,500.00	.00	.00
10-00-00-4530	DOG KENNEL FEES	4,000.00	4,473.00	4,500.00	7,528.54	8,000.00	4,315.00	4,500.00
10-00-00-4540	DONATION-KENNEL	.00	15.00	.00	60.00	.00	211.62	.00
10-00-00-4601	Police Grants	.00	.00	.00	.00	.00	.00	.00
10-11-00-4601	Grant Revenue	.00	.00	.00	.00	.00	.00	.00
10-03-00-4603	MOSMART GRANT REVENUE	40,931.79	40,931.79	.00	.00	.00	.00	.00
10-09-35-4909	R-K9 POL VEH DONATN R	.00	.00	.00	.00	.00	.00	.00
10-03-45-4602	NCAP-PR REIMB	.00	59,083.16	.00	.00	.00	.00	.00
10-03-52-4602	NCAP NCD2-022 (2004-2	93,693.22	93,693.22	.00	.00	.00	.00	.00
10-02-62-4605	R-LOCAL LAW ENF BLK G	15,750.00	6,570.00	9,000.00	.00	9,000.00	.00	9,000.00
10-00-58-4935	SCHOOL RESOURCE OFFCR	23,692.00	14,402.57	30,000.00	26,875.68	28,000.00	31,177.63	36,000.00
	TOTAL REVENUE	323,567.01	343,449.45	184,900.00	198,097.11	222,500.00	161,922.37	226,275.00
10-03-00-5002	Salary Expense - Task	.00	52,110.91	.00	.00	.00	.00	.00
10-11-00-5002	SALARIES-FULL TIME	423,000.00	413,188.25	468,000.00	467,428.47	477,906.78	477,331.29	494,000.00
10-11-00-5003	SALARIES-PART TIME	12,000.00	15,949.34	14,000.00	9,151.25	7,000.00	6,259.77	14,000.00
10-11-00-5004	SALARIES-OVERTIME	16,000.00	19,332.24	18,000.00	10,084.34	5,000.00	5,668.19	6,000.00
10-03-00-5005	Payroll Tax Expense	.00	3,986.49	.00	.00	.00	.00	.00
10-11-00-5005	PAYROLL TAX EXPENSE	34,502.00	33,509.96	36,000.00	36,156.21	35,273.29	36,352.93	38,000.00
10-11-00-5007	LAGERS	58,387.00	43,879.20	43,000.00	60,245.95	59,397.53	51,918.50	54,000.00
10-11-00-5008	HEALTH INSURANCE EXPE	49,278.00	39,434.42	58,000.00	54,762.68	59,571.00	58,372.17	55,000.00
10-11-00-5009	LIFE INSURANCE EXPENS	763.00	644.60	700.00	744.40	900.00	945.40	900.00
10-11-00-5010	DENTAL INSURANCE EXPE	5,826.00	4,329.11	4,300.00	6,291.14	6,444.00	6,363.07	6,400.00
10-11-00-5011	WORKER'S COMPENSATION	23,000.00	22,863.80	8,000.00	13,113.66	17,000.00	11,642.06	12,000.00
10-11-00-5012	EMPLOYEE RECRUITMENT	.00	482.80	.00	.00	.00	.00	.00
10-11-00-5013	VOLUNTEERS	.00	.00	.00	.00	.00	.00	.00
10-11-00-5015	UNEMPLOYMENT INSURANC	6,500.00	3,288.00	.00	301.00-	.00	.00	2,000.00
10-11-00-5020	CONTRACTED SERVICES (	750.00	.00	500.00	1,139.65	200.00	.00	.00
10-11-00-6001	POSTAGE	500.00	124.56	500.00	163.52	200.00	38.90	100.00
10-11-00-6005	PRINTNG/PUBLICATNS/CO	800.00	333.70	1,500.00	1,336.86	.00	953.08	.00
10-11-00-6010	ADVERTISING	300.00	485.19	500.00	.00	.00	54.85	.00
10-11-00-6012	Employee Recruitment	500.00	.00	500.00	218.00	.00	.00	.00
10-11-00-6020	EQUIPMENT REPAIR	9,100.00	9,725.47	1,000.00	1,236.96	200.00	494.10	500.00
10-11-00-6025	EQUIPMENT MAINTENANCE	.00	611.32	500.00	946.66	200.00	650.92	700.00
10-11-00-6035	TRAINING & EDUCATION	5,000.00	1,116.75	7,530.00	326.26	.00	.00	.00
10-11-00-6040	DUES/FEES/TRAVEL	500.00	752.98	500.00	442.18	.00	630.00	.00
10-11-00-6095	PRISONER BOARDING EXP	1,000.00	2,255.00	1,800.00	1,825.00	1,000.00	2,370.00	2,000.00
10-11-00-6096	PRISONER MEDICAL EXP	1,000.00	76.00	500.00	112.90	.00	.00	.00
10-11-00-6105	UNIFORMS	4,000.00	5,503.98	5,000.00	5,464.35	2,000.00	2,902.06	6,000.00
10-11-00-6120	PREVENTIVE MAINTENANC	.00	.00	3,000.00	3,126.81	1,500.00	2,854.59	3,000.00

CITY OF RICHMOND
BUDGET WORKSHEET
CALENDAR 9/2008, FISCAL 12/2008

ACCT NUMBER	ACCT TITLE	BUDGET 2 YRS AGO	ACTUAL 2 YRS AGO	BUDGET LAST YEAR	ACTUAL LAST YEAR	BUDGET CURRENT	ACTUAL CURRENT	BUDGET NEW
10-11-00-6201	TELEPHONE	5,000.00	8,269.84	8,000.00	15,370.75	8,000.00	14,904.47	13,200.00
10-11-00-6202	UTILITIES	10,000.00	10,007.00	8,000.00	13,376.25	8,000.00	8,725.73	8,000.00
10-11-00-6203	WATER & SEWER UTILITI	.00	.00	.00	.00	.00	.00	600.00
10-11-00-6302	COMPUTER MAINTENANCE	.00	.00	1,000.00	25.00	100.00	1,427.50	1,000.00
10-11-00-6502	VEHICLE REPAIRS	.00	38.00	5,000.00	5,388.63	1,000.00	4,096.18	3,000.00
10-11-00-6701	ALERT TERMINAL	.00	516.88	7,000.00	4,531.62	5,000.00	15,522.22	11,600.00
10-11-00-7001	OFFICE SUPPLIES	3,500.00	2,504.30	1,500.00	1,432.25	1,000.00	1,252.94	1,000.00
10-11-00-7005	MISCELLANEOUS SUPPLIE	.00	3,229.29	3,000.00	2,325.55	1,000.00	1,274.60	1,000.00
10-11-00-7006	EXPENDABLE EQUIPMENT	4,500.00	1,254.45	4,000.00	2,986.81	1,000.00	899.10	200.00
10-11-00-7085	CUSTODIAL SUPPLIES	600.00	258.98	400.00	241.45	200.00	564.77	200.00
10-11-00-7090	COMPUTER EXPENSE	9,050.00	6,500.78	8,000.00	1,021.85	.00	10,000.00	2,400.00
10-11-00-7101	JR POLICE ACADEMY	300.00	374.93	1,000.00	923.23	.00	.00	.00
10-11-00-7105	FUEL	19,000.00	19,297.88	18,000.00	22,235.45	15,000.00	23,932.63	28,000.00
10-11-00-7140	ANIMAL CONTROL	3,000.00	8,799.46	5,000.00	7,007.95	2,000.00	2,931.46	3,000.00
10-11-00-7405	MAINT EXP-BLDG & GRND	.00	.00	.00	.00	.00	381.00	.00
10-11-00-8001	PROPERTY INSURANCE	4,000.00	4,348.08	3,380.00	3,381.13	3,380.00	3,469.32	2,100.00
10-11-00-8005	LIABILITY INSURANCE	13,500.00	13,436.19	13,680.00	13,680.00	13,680.00	20,208.00	17,600.00
10-11-00-8010	AUTO INSURANCE	3,500.00	4,199.04	10,250.00	6,881.97	10,275.00	10,637.76	3,500.00
10-03-00-8023	MOSMART GRANT (NCDTF)	40,931.79	40,931.79	.00	.00	.00	.00	.00
10-11-00-8050	MISCELLANEOUS EXPENSE	600.00	1,529.49	1,000.00	827.49	500.00	865.90	900.00
10-11-00-8051	DRUG TESTING	800.00	395.60	500.00	154.40	400.00	225.40	200.00
10-11-00-8055	TASK FORCE GRANT MATC	1,000.00	.00	.00	.00	.00	.00	.00
10-03-00-8056	RESOURCE OFFICER EXPE	.00	.00	300.00	313.10	.00	.00	.00
10-03-00-8069	*LEARN & EARN GRANT E	.00	3,500.00	.00	.00	.00	.00	.00
10-11-00-8703	LTL-POLICE VEHICLE PR	30,000.00	26,161.45	41,760.00	31,012.18	21,120.00	19,642.73	35,000.00
10-11-00-8704	LTL-POLICE VEHICLE IN	1,700.00	1,158.94	7,240.00	2,622.40	1,821.96	1,387.40	2,700.00
10-11-00-9001	N/A-BUILDING & GROUND	500.00	394.33	500.00	2,615.35	.00	640.50	.00
10-11-00-9005	N/A-EQUIPMENT	.00	.00	.00	.00	.00	.00	.00
10-11-00-9010	CAPITAL ASSET-AUTO PU	.00	.00	.00	.00	.00	.00	.00
10-11-00-9015	CAPITAL OUTLAY/EQUIPM	7,830.00	1,576.16	26,500.00	17,810.03	5,000.00	4,942.93	5,000.00
10-11-00-9017	CAPITAL ASSET-BLDG &	.00	.00	.00	.00	.00	.00	.00
10-02-61-5020	CONTRACT LABOR	.00	175.00	.00	.00	.00	.00	.00
10-02-61-6010	ADVERTISING	.00	49.40	.00	.00	.00	.00	.00
10-02-62-7008	EQUIP EXP LLEBG (STAT	6,750.00	7,439.97	.00	.00	.00	.00	.00
10-03-52-8065	NCAP NCD2-022 (2004-2	93,693.22	93,693.22	.00	.00	.00	.00	.00
10-02-62-9005	R-LLEBG EQUIP (GRANT	.00	.00	9,000.00	.00	9,000.00	3,914.37	9,000.00
10-02-62-9015	LLEBG EQUIP EXP (CITY	.00	.00	1,000.00	.00	1,000.00	.00	1,000.00
TOTAL EXPENSES		912,461.01	931,515.62	858,340.00	830,181.09	782,269.56	817,648.79	844,800.00
GENERAL TOTAL		588,894.00	588,066.17	673,440.00	632,083.98	559,769.56	655,726.42	618,525.00

POLICE DEPARTMENT

REVENUE

- 10-00-00-4222 **ANIMAL LICENSE**
Revenues that are derived from the sale of annual dog and cat tags.
- 10-00-00-4327 **POLICE FINES/PARKING TICKETS**
Revenue from Municipal Court fines received from individuals that are found guilty of municipal citations issued by the police department.
- 10-00-00-4328 **POLICE REPORTS**
Revenues from fees charged for copying various police department reports.
- 10-00-00-4331 **JAIL**
Revenue reimbursed by individuals to cover costs associated with confinement.
- 10-00-00-4331 **CITY CRIME VICTIMS**
Surcharge assessed for crimes against persons. The city retains a portion of this revenue and forwards the balance to the state.
- 10-00-00-4337 **BOND FORFEITURE**
Revenue from forfeiture of bonds posted by individuals who later fail to comply with the requirements of their bond.
- 10-00-00-4530 **DOG KENNEL FEES**
Revenue received for the housing of animals at the animal shelter.
- 10-02-62-4605 **R-LOCAL LAW ENFORCEMENT BLOCK GRANT**
Revenue received from the local law enforcement block grant. This money is used for purchases shown in account 10-02-62-9005.
- 10-00-58-4935 **SCHOOL RESOURCE OFFICER**
Revenue from the reimbursement of expense associated with the School Resource Officer Program. This includes 50% of 2 officers for 9 months.

EXPENDITURES

- 10-11-00-5002 **SALARIES – FULL TIME**
 Compensation for full time police department which
 includes 13 full time officers and the animal control officer.
- 10-11-00-5003 **SALARIES – PART TIME**
 Compensation for one part time police officer and one part
 time building services employee.
- 10-11-00-5004 **SALARIES - OVERTIME**
 Overtime compensation for police department staff.
- 10-11-00-5005 **PAYROLL TAX EXPENSE**
 Employer payroll tax expense.
- 10-11-00-5007 **LAGERS**
 Lagers Retirement program expense.
- 10-11-00-5008 **HEALTH INSURANCE EXPENSE**
 Expense portion of health insurance premium.
- 10-11-00-5009 **LIFE INSURANCE EXPENSE**
 Expense portion of life insurance premium.
- 10-11-00-5010 **DENTAL INSURANCE EXPENSE**
 Expense portion of dental insurance premium.
- 10-11-00-5011 **WORKER’S COMPENSATION**
 Police department’s portion of Worker’s compensation
 insurance premium.
- 10-11-00-5015 **UNEMPLOYMENT INSURANCE**
 Unemployment compensation for police staff.
- 10-11-00-6001 **POSTAGE**
 General postage expense.
- 10-11-00-6005 **PRINTING/PUBLICATIONS**
 Printing & Publications utilized by the police department. .
- 10-11-00-6010 **ADVERTISING**
 Advertising expense.

- 10-11-00-6020 **EQUIPMENT REPAIR**
Expense of repairing police department equipment including radar units, PBT's, etc.
- 10-11-00-6025 **EQUIPMENT MAINTENANCE**
Maintenance of police department apparatus and equipment such as calibrating and certifying radar units.
- 10-11-00-6095 **PRISONER BOARDING EXPENSE**
Expense occurred for the housing of individuals detained by the police department without a ticket or due to a warrant from another department.
- 10-11-00-6096 **PRISONER MEDICAL EXPENSE**
Hospital emergency room treatment and medications for individuals in police custody.
- 10-11-00-6105 **UNIFORMS**
Uniform expense for police department personnel including some bullet proof vests.
- 10-11-00-6120 **PREVENTIVE MAINTENANCE**
Preventive maintenance of police department apparatus and equipment such as oil changes, and tune ups.
- 10-11-00-6201 **TELEPHONE**
Office and mobile phone expense.
- 10-11-00-6202 **UTILITIES**
Gas and electric expense for the police department.
- 10-11-00-6202 **WATER & SEWER UTILITIES**
Water and sewer expense for the police department.
- 10-11-00-6302 **COMPUTER MAINTENANCE**
Computer hardware and software maintenance expense.
- 10-11-00-6502 **VEHICLE REPAIRS**
Vehicle repair expense for damage and broken parts not covered by warranties.
- 10-11-00-6701 **ALERT TERMINAL & SOFTWARE**
Payment to the Kansas City Police Department for Alert usage and updated software and technical support.

- 10-11-00-7001 **OFFICE SUPPLIES**
Office supply expense
- 10-11-00-7005 **MISCELLANEOUS SUPPLIES**
Miscellaneous supply expense.
- 10-11-00-7006 **EXPENDABLE EQUIPMENT EXPENSE**
Non-capitalized equipment purchases, example
ammunition.
- 10-11-00-7085 **CUSTODIAL SUPPLIES**
Building cleaning supplies.
- 10-11-00-7090 **COMPUTER EXPENSE**
Computer equipment expense.
- 10-11-00-7101 **JR POLICE ACADEMY**
Expense associated with the operation of the Junior Police
Academy program.
- 10-11-00-7105 **FUEL**
Gasoline, diesel, and other related products for operation of
Police department vehicles.
- 10-11-00-7140 **ANIMAL CONTROL**
Expense of animal control services including shelter
operation and disposal of animals.
- 10-11-00-8001 **PROPERTY INSURANCE**
Property insurance premium on police department building
and animal shelter.
- 10-11-00-8005 **LIABILITY INSURANCE**
Police department's portion of the liability insurance
premium specifically the law enforcement coverage.
- 10-11-00-8010 **AUTO INSURANCE**
Police department's portion of the auto insurance premium.
- 10-11-00-8050 **MISCELLANEOUS EXPENSE**
To record expenses not listed in another category.
- 10-11-00-8051 **DRUG TESTING**
Expenses from employee drug screening.

- 10-11-00-8703 **LTL – POLICE VEHICLE PRINCIPAL**
Principal portion of the lease payments for Ford Crown Vic
police vehicles and 3 new vehicles to be purchased in
January.
- 10-11-00-8704 **LTL-POLICE VEHICLE INTEREST**
Interest portion of the lease payments for Ford Crown Vic
police vehicles and 3 new vehicles to be purchased in
January.
- 10-11-00-9015 **CAPITAL OUTLAY/EQUIPMENT**
Police department copier payments.
- 10-02-62-9005 **LLEBG EQUIPMENT EXPENSE (STATE REIMB)**
Equipment purchased using funds received from the Local
Law Enforcement Block Grant as shown in account
10-02-62-4605.
- 10-02-62-9015 **LLEBG EQUIPMENT EXPENSE (CITY EXP)**
City's portion of expense for equipment purchased using
funds received from the Local Law Enforcement block
Grant.

ACCT NUMBER	ACCT TITLE	BUDGET 2 YRS AGO	ACTUAL 2 YRS AGO	BUDGET LAST YEAR	ACTUAL LAST YEAR	BUDGET CURRENT	ACTUAL CURRENT	BUDGET NEW
GENERAL FUND								
POLICE DEPT. DEPARTMENT								
10-00-53-4932	DISPATCHER REIMB REVE	.00	.00	.00	.00	.00	.00	.00
	TOTAL REVENUE	.00	.00	.00	.00	.00	.00	.00
10-11-54-5002	F-T SAL-DISPATCHERS	107,600.00	106,140.26	115,300.00	112,944.21	119,053.22	105,014.71	74,550.00
10-11-54-5003	P-T SAL-DISPATCHERS	19,000.00	16,258.18	16,000.00	16,228.75	12,000.00	19,498.46	45,000.00
10-11-54-5004	O.T. SAL-DISPATCHERS	5,000.00	6,434.07	4,000.00	4,943.86	2,000.00	5,695.56	4,500.00
10-11-54-5005	PR TAXES-DISPATCHERS	10,067.00	10,031.11	10,500.00	9,863.81	9,845.94	9,755.86	9,000.00
10-11-54-5007	LAGERS-DISPATCHERS	10,007.00	14,542.60	12,000.00	10,937.98	10,410.58	8,767.29	6,100.00
10-11-54-5008	HEALTH INS-DISPATCH	20,000.00	19,648.47	19,500.00	19,413.92	22,000.00	15,437.73	11,200.00
10-11-54-5009	LIFE INS-DISPATCHERS	490.00	396.00	400.00	351.20	372.00	328.80	300.00
10-11-54-5010	DENTAL INS-DISPATCH	1,800.00	2,644.25	2,400.00	2,269.74	2,364.00	1,811.46	1,150.00
10-11-54-5011	WORKERS COMP-DISPATCH	500.00	500.00	.00	.00	500.00	.00	500.00
10-11-54-5015	UNEMPL INS-DISPATCH	5,500.00	4,370.97	.00	2,400.00	.00	.00	.00
10-11-54-5020	CONTRACT LABOR	.00	1,003.75	.00	356.25	.00	.00	.00
10-11-54-6035	TRAINING & EDUCATION	.00	.00	2,700.00	54.82	.00	.00	.00
10-11-54-6105	UNIFORMS	.00	.00	.00	.00	.00	.00	300.00
10-11-54-6201	TELEPHONE	.00	.00	.00	.00	.00	.00	.00
10-11-54-6302	COMPUTER MAINENANCE	.00	1,430.00	.00	.00	.00	.00	1,000.00
10-11-54-7090	COMPUTER EXPENSE	.00	.00	.00	660.00	.00	.00	2,400.00
10-11-54-8050	MISCELLANEOUS	.00	128.88	300.00	300.00	.00	339.98	400.00
10-11-54-8051	DRUG TESTING	200.00	38.60	100.00	70.20	100.00	193.00	200.00
10-11-54-9015	CAPITAL OUTLAY/EQUIP	15,000.00	27,071.69	.00	.00	.00	.00	6,100.00
10-11-54-9020	PSAP Communication Eq	95,000.00	92,216.03	4,000.00	.00	.00	6,000.00	33,880.00
	TOTAL EXPENSES	290,164.00	302,854.86	187,200.00	180,794.74	178,645.74	172,842.85	196,580.00
	GENERAL TOTAL	290,164.00	302,854.86	187,200.00	180,794.74	178,645.74	172,842.85	196,580.00

DISPATCH

EXPENDITURES

- 10-11-54-5002 **FULL TIME SALARIES**
 Compensation expense for three full time dispatch staff.
- 10-11-54-5003 **PART TIME SALARIES**
 Compensation expense for part time dispatch staff.
- 10-11-54-5004 **OVERTIME SALARIES**
 Overtime compensation expense for dispatch staff.
- 10-11-54-5005 **PAYROLL TAX EXPENSE**
 Employer payroll tax expense.
- 10-11-54-5007 **LAGERS**
 LAGERS retirement program expense.
- 10-11-54-5008 **HEALTH INSURANCE EXPENSE**
 Expense portion of health insurance premium.
- 10-11-54-5009 **LIFE INSURANCE EXPENSE**
 Expense portion of life insurance premium.
- 10-11-54-5010 **DENTAL INSURANCE EXPENSE**
 Expense portion of dental insurance premium.
- 10-11-54-5011 **WORKER'S COMPENSATION**
 Dispatch's portion of worker's compensation insurance premium.
- 10-11-54-6035 **TRAINING & EDUCATION**
 Continuing education and training programs.
- 10-11-54-6105 **UNIFORMS**
 Uniform expense for dispatch personnel.
- 10-11-54-6302 **COMPUTER MAINTENANCE**
 Maintenance and repair of dispatch computers.
- 10-11-54-7090 **COMPUTER EXPENSE**
 Purchase of 2 new computers for dispatch.
- 10-11-54-8050 **MISCELLANEOUS**
 To record expenses not listed in another category.

10-11-54-8051

DRUG TESTING

Expenses from employee drug screening.

10-11-54-9015

CAPITAL OUTLAY EQUIPMENT

Recording equipment for radios and phones

10-11-54-9020

PSAP COMMUNICATION EQUIPMENT

Phase II 911 service (cell phones)



ACCT NUMBER	ACCT TITLE	BUDGET 2 YRS AGO	ACTUAL 2 YRS AGO	BUDGET LAST YEAR	ACTUAL LAST YEAR	BUDGET CURRENT	ACTUAL CURRENT	BUDGET NEW

GENERAL FUND								
FIRE DEPT. DEPARTMENT								
10-12-00-0000	FIRE DEPARTMENT							
10-12-00-4532	FIRE DEPT GRANT REVEN	.00	3,744.60	65,000.00	54,629.60	66,133.00	32,351.80	41,400.00
10-12-00-4533	FD INTEREST REVENUE	.00	58.35	.00	.00	.00	.00	.00
10-12-00-4821	FIRE DEPT DONATIONS -	.00	1,000.00	.00	.00	.00	.00	.00
10-12-00-4900	FIRE DEPT PASS THRU R	.00	.00	.00	.00	.00	.00	.00
10-12-00-4990	Insurance Proceeds.	.00	6,092.88	.00	.00	.00	.00	.00
10-12-50-4901	R-FUTURE FIRE COMPLX	.00	4,576.64	.00	5,426.61	.00	1,897.56	.00
10-12-50-4906	R-RURAL FIRE REVENUE	22,000.00	23,274.00	22,000.00	20,880.00	23,000.00	23,400.00	23,000.00
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	TOTAL REVENUE	22,000.00	38,746.47	87,000.00	80,936.21	89,133.00	57,649.36	64,400.00
10-12-00-5002	SALARIES-FULL TIME	255,168.00	258,446.57	310,000.00	314,775.58	321,521.20	294,066.91	323,868.48
10-12-00-5003	SALARIES-PART TIME	.00	.00	.00	.00	.00	.00	.00
10-12-00-5004	SALARIES-OVERTIME	16,000.00	13,043.09	16,000.00	15,746.87	14,000.00	12,867.62	12,000.00
10-12-00-5005	PAYROLL TAX EXPENSE	21,356.00	20,442.25	23,500.00	24,797.91	24,828.57	23,312.50	22,400.00
10-12-00-5006	SALARIES ON-CALL	25,584.00	16,276.00	21,584.00	23,244.00	21,584.00	30,186.00	35,040.00
10-12-00-5007	LAGERS	24,020.00	24,921.45	27,400.00	32,393.76	36,424.73	30,180.55	31,000.00
10-12-00-5008	HEALTH INSURANCE EXPE	32,808.00	35,201.40	51,808.00	50,709.28	58,287.00	54,914.16	63,700.00
10-12-00-5009	LIFE INSURANCE EXPENS	334.00	344.40	434.00	479.20	576.00	554.00	560.00
10-12-00-5010	DENTAL INSURANCE EXPE	3,456.00	3,473.90	4,456.00	4,898.16	5,355.00	5,214.09	5,750.00
10-12-00-5011	WORKER'S COMPENSATION	21,869.00	18,624.00	21,869.00	13,045.69	20,000.00	11,369.95	15,000.00
10-12-00-5013	VOLUNTEERS	15,000.00	13,125.00	15,000.00	12,000.00	15,000.00	9,050.00	12,000.00
10-12-00-5014	SALARIES HOLIDAY	8,000.00	.00	8,000.00	.00	.00	.00	.00
10-12-00-5015	UNEMPLOYMENT INSURANC	.00	.00	.00	.00	.00	.00	2,000.00
10-12-00-5018	VOLUNTEER FIREFIGHTER	.00	.00	.00	5,445.04	.00	.00	.00
10-12-00-5020	CONTRACTED SERVICES (	500.00	50.00	500.00	.00	500.00	62.50	500.00
10-12-00-6001	POSTAGE	250.00	171.22	250.00	84.20	250.00	83.91	250.00
10-12-00-6005	PRINTING & PUBLICATIO	300.00	675.00	675.00	2.50	675.00	.00	675.00
10-12-00-6010	ADVERTISING	150.00	.00	150.00	.00	150.00	75.90	150.00
10-12-00-6020	EQUIPMENT REPAIR	18,000.00	29,308.23	14,000.00	24,742.30	10,000.00	10,906.52	10,000.00
10-12-00-6025	EQUIPMENT MAINTENANCE	.00	.00	8,326.00	9,603.39	6,000.00	8,871.13	6,000.00
10-12-00-6035	TRAINING & EDUCATION	3,000.00	6,013.73	4,500.00	5,057.29	1,000.00	4,974.30	2,500.00
10-12-00-6040	DUES/FEES/TRAVEL	2,000.00	1,822.92	2,000.00	2,786.21	1,250.00	1,904.85	1,800.00
10-12-00-6105	UNIFORMS	2,000.00	2,337.75	2,500.00	3,150.54	1,000.00	1,525.36	2,500.00
10-12-00-6145	FIRE PREVENTION	4,000.00	5,589.02	4,000.00	1,761.79	500.00	1,613.50	1,500.00
10-12-00-6201	TELEPHONE	2,570.00	3,588.79	3,500.00	2,501.00	3,500.00	5,036.01	3,500.00
10-12-00-6202	UTILITIES	7,000.00	9,184.87	9,600.00	8,237.64	9,600.00	10,704.19	9,600.00
10-12-00-6203	WATER & SEWER UTILITI	.00	.00	.00	.00	.00	.00	1,200.00
10-12-00-6302	COMPUTER MAINTENANCE	.00	52.00	1,000.00	369.99	1,000.00	720.40	1,000.00
10-12-00-6502	VEHICLE REPAIRS	3,000.00	206.49	4,500.00	4,096.30	2,500.00	845.68	2,500.00
10-12-00-7001	OFFICE SUPPLIES	1,250.00	1,009.94	1,250.00	653.70	800.00	849.77	800.00
10-12-00-7005	MISCELLANEOUS SUPPLIE	.00	14,389.11	1,000.00	1,694.52	1,300.00	703.29	1,300.00
10-12-00-7006	EXPENDABLE EQUIPMENT	19,275.00	80.90	21,850.00	11,447.13	5,000.00	7,701.91	18,400.00
10-12-00-7085	CUSTODIAL SUPPLIES	600.00	284.89	1,000.00	532.25	500.00	1,322.54	1,200.00
10-12-00-7090	COMPUTER EXPENSE	2,500.00	3,853.11	4,500.00	765.93	500.00	334.37	500.00
10-12-00-7103	FIRE DEPT DONATIONS -	.00	.00	.00	.00	.00	.00	.00
10-12-00-7105	FUEL	3,700.00	3,719.17	3,500.00	3,531.39	3,500.00	4,376.57	4,000.00
10-12-00-7405	MAINT EXP-BLDG & GRND	1,000.00	791.67	1,000.00	971.17	1,000.00	2,046.00	1,000.00
10-12-00-7505	STORM WARNING SIREN E	.00	.00	.00	1,618.50	2,500.00	.00	2,500.00

CALENDAR 9/2008, FISCAL 12/2008

ACCT NUMBER	ACCT TITLE	BUDGET 2 YRS AGO	ACTUAL 2 YRS AGO	BUDGET LAST YEAR	ACTUAL LAST YEAR	BUDGET CURRENT	ACTUAL CURRENT	BUDGET NEW
10-12-00-8001	PROPERTY INSURANCE	4,500.00	1,377.09	810.00	810.96	891.00	684.08	4,200.00
10-12-00-8005	LIABILITY INSURANCE	4,000.00	.00	.00	.00	.00	.00	.00
10-12-00-8010	AUTO INSURANCE	5,000.00	22,026.00	16,280.00	16,898.00	17,904.00	17,502.72	16,400.00
10-12-00-8040	FIRE DEPT PASS THRU E	.00	.00	.00	.00	.00	.00	.00
10-12-00-8050	MISCELLANEOUS EXPENSE	1,500.00	3,435.36	1,500.00	1,505.77	1,000.00	2,270.95	1,000.00
10-12-00-8051	DRUG TESTING	375.00	.00	100.00	154.40	200.00	38.60	200.00
10-12-00-8703	Pickup Truck Principa	5,000.00	4,980.54	5,340.00	5,232.41	5,340.00	2,319.83	2,233.00
10-12-00-8704	Pickup Truck Interest	900.00	815.46	480.00	563.61	480.00	336.91	300.00
10-12-00-9001	N/A-BUILDING & GROUND	.00	.00	.00	.00	.00	.00	.00
10-12-00-9005	N/A-EQUIPMENT	.00	.00	.00	.00	.00	.00	.00
10-12-00-9015	CAPITAL OUTLAY/EQUIPM	16,930.00	18,819.31	29,594.00	.00	.00	6,526.70	.00
10-12-00-9017	CAPITAL ASSET-BLDG &	.00	.00	.00	.00	.00	.00	.00
10-12-00-9020	CAPITAL OUTLAY/IMPROV	.00	.00	.00	.00	.00	.00	.00
	TOTAL EXPENSES	532,895.00	538,480.63	643,756.00	606,308.38	596,416.50	566,054.27	621,026.48
	GENERAL TOTAL	510,895.00-	499,734.16-	556,756.00-	525,372.17-	507,283.50-	508,404.91-	556,626.48-

FIRE DEPARTMENT

REVENUE

- 10-12-00-4532 **FIRE DEPARTMENT GRANT REVENUE**
Revenue received from the SAFER Grant designed to offset the cost of increasing fire department personnel.
- 10-12-50-4906 **R-RURAL FIRE REVENUE**
Revenue received from the Rural Fire Protection Board.

EXPENDITURES

- 10-12-00-5002 **SALARIES – FULL TIME**
Compensation for nine full time fire department staff.
- 10-12-00-5004 **SALARIES – OVERTIME**
Overtime compensation for fire department staff.
- 10-12-00-5005 **PAYROLL TAX EXPENSE**
Employer payroll tax expense.
- 10-12-00-5006 **SALARIES ON-CALL**
On call compensation for fire department staff.
- 10-12-00-5007 **LAGERS**
LAGERS retirement program expense.
- 10-12-00-5008 **HEALTH INSURANCE EXPENSE**
Expense portion of health insurance premium.
- 10-12-00-5009 **LIFE INSURANCE EXPENSE**
Expense portion of life insurance premium.
- 10-12-00-5010 **DENTAL INSURANCE EXPENSE**
Expense portion of dental insurance premium.
- 10-12-00-5011 **WORKER'S COMPENSATION**
Fire Department's portion of worker's compensation insurance premium.
- 10-12-00-5013 **VOLUNTEERS**
Funds used to reimburse volunteer firefighters.
- 10-12-00-5015 **UNEMPLOYMENT INSURANCE**
Unemployment compensation for Fire Department staff.

10-12-00-5020 **CONTRACTED SERVICES (LEGAL)**
Expense of contracted labor services.

10-12-00-6001 **POSTAGE**
General postage expenses.

10-12-00-6005 **PRINTING & PUBLICATIONS**
Printing & Publications utilized by the fire department.

10-12-00-6010 **ADVERTISING**
Advertising expense.

10-12-00-6020 **EQUIPMENT REPAIR**
Expense of repairing fire department apparatus and equipment.

10-12-00-6025 **EQUIPMENT MAINTENANCE**
Expense of maintaining fire department apparatus and equipment.

10-12-00-6035 **TRAINING & EDUCATION**
Fire and EMS continuing education and training programs.

10-12-00-6040 **DUES/FEES/TRAVEL**
Organizational dues or fees and employee travel.

10-12-00-6105 **UNIFORMS**
Uniform expense for fire department personnel.

10-12-00-6145 **FIRE PREVENTION**
Community fire education materials.

10-12-00-6201 **TELEPHONE**
Office and mobile phone expense.

10-12-00-6202 **UTILITIES**
Gas and electric expense for the fire department.

10-12-00-6203 **WATER & SEWER UTILITIES**
Water and sewer expense for the fire department.

10-12-00-6302 **COMPUTER MAINTENANCE**
Computer hardware and software maintenance expense.

10-12-00-6502 **VEHICLE REPAIRS**
Expense of repairing fire department vehicles.

10-12-00-7001 **OFFICE SUPPLIES**
Office supply expense.

10-12-00-7005 **MISCELLANEOUS SUPPLIES**
Miscellaneous supply expense.

10-12-00-7006 **EXPENDABLE EQUIPMENT EXPENSE**
Expendable (non-capital) equipment expense including
rubber gloves, medical equipment and bunker gear.

10-12-00-7085 **CUSTODIAL SUPPLIES**
Building cleaning supplies expense.

10-12-00-7090 **COMPUTER EXPENSE**
Computer equipment and software replacement expense
and supplies.

10-12-00-7105 **FUEL**
Gasoline, diesel, and other related products for operation of
fire department vehicles.

10-12-00-7405 **MAINTENANCE EXPENSE – BUILDINGS & GROUND**
Building and grounds maintenance expense.

10-12-00-7505 **STORM WARNING SIREN EXPENSE**
Expense of maintaining and repairing the storm sirens.

10-12-00-8001 **PROPERTY INSURANCE**
Fire department's portion of the property insurance
premium.

10-12-00-8010 **AUTO INSURANCE**
Fire department's portion of the auto insurance premium.

10-12-00-8050 **MISCELLANEOUS EXPENSE**
To record expenses not listed in another category.

10-12-00-8051 **DRUG TESTING**
Expenses from employee drug screening.

10-12-00-8703 **PICKUP TRUCK PRINCIPAL PAYMENT**
Principal payments for F-150 pickup truck.

10-12-00-8704 **PICKUP TRUCK INTEREST PAYMENT**
Interest payments for F-150 pickup truck.

CALENDAR 9/2008, FISCAL 12/2008

ACCT NUMBER	ACCT TITLE	BUDGET 2 YRS AGO	ACTUAL 2 YRS AGO	BUDGET LAST YEAR	ACTUAL LAST YEAR	BUDGET CURRENT	ACTUAL CURRENT	BUDGET NEW
GENERAL FUND								
STREET DEPT. DEPARTMENT								
10-14-00-0000	STREET DEPARTMENT							
10-14-00-4810	Loan Proceeds	92,100.00	240,717.95	.00	.00	.00	.00	.00
10-14-00-4906	PUBLIC WORKS VEH & EQ	.00	.00	.00	.00	.00	.00	.00
10-14-00-4910	STP REVENUE	.00	.00	.00	.00	116,800.00	.00	.00
10-14-00-4999	MISC REVENUE	.00	.00	.00	1,288.00	.00	6,300.00	.00
	TOTAL REVENUE	92,100.00	240,717.95	.00	1,288.00	116,800.00	6,300.00	.00
10-14-00-5002	SALARIES-FULL TIME	162,571.00	144,636.27	162,000.00	161,969.29	70,221.22	55,329.91	55,000.00
10-14-00-5003	SALARIES-PART TIME	.00	.00	.00	.00	2,800.00	1,274.82	.00
10-14-00-5004	SALARIES-OVERTIME	12,000.00	4,742.35	8,000.00	11,551.06	12,000.00	5,323.95	8,000.00
10-14-00-5005	PAYROLL TAX EXPENSE	11,871.00	10,664.93	12,400.00	12,671.66	6,291.57	4,305.99	4,500.00
10-14-00-5007	LAGERS	12,109.00	12,357.24	14,900.00	15,759.93	7,071.02	5,480.47	4,500.00
10-14-00-5008	HEALTH INSURANCE EXPE	19,843.00	19,695.36	28,177.00	25,469.16	12,533.03	12,447.09	8,400.00
10-14-00-5009	LIFE INSURANCE EXPENS	929.00	945.16	963.00	1,106.20	357.00	282.36	500.00
10-14-00-5010	DENTAL INSURANCE EXPE	2,241.00	2,280.03	2,320.00	2,994.39	1,116.00	1,375.29	550.00
10-14-00-5011	WORKER'S COMPENSATION	15,500.00	15,499.00	16,275.00	7,777.90	12,000.00	4,842.95	3,000.00
10-14-00-5015	UNEMPLOYMENT INSURANC	.00	.00	.00	.00	21,164.00	7,731.00	3,000.00
10-14-00-5020	CONTRACTED SERVICES (	285.00	125.00	300.00	608.35	.00	.00	.00
10-14-00-6001	POSTAGE	25.00	.00	25.00	3.72	.00	.00	.00
10-14-00-6010	ADVERTISING	100.00	48.20	100.00	345.15	.00	101.48	50.00
10-14-00-6020	EQUIPMENT REPAIR	8,500.00	16,150.46	10,000.00	6,762.22	6,000.00	6,174.08	6,000.00
10-14-00-6035	TRAINING/EDUCATIONS	.00	.00	.00	95.00	.00	69.62	.00
10-14-00-6040	DUES/FEES/TRAVEL	100.00	134.89	100.00	.00	.00	70.00	950.00
10-14-00-6105	UNIFORMS	1,900.00	2,555.55	2,390.00	3,682.22	624.00	1,450.97	1,000.00
10-14-00-6201	TELEPHONE	1,250.00	1,451.67	1,405.00	1,909.66	2,100.00	733.35	1,000.00
10-14-00-6202	UTILITIES	72,000.00	76,362.43	75,000.00	82,206.68	84,000.00	81,415.93	84,000.00
10-14-00-6203	WATER & SEWER UTILITI	.00	.00	.00	.00	.00	.00	600.00
10-14-00-6502	VEHICLE REPAIRS	.00	40.06	2,500.00	2,291.77	3,000.00	3,830.36	3,500.00
10-14-00-7001	OFFICE SUPPLIES	100.00	43.96	100.00	30.89	100.00	20.95	75.00
10-14-00-7005	MISCELLANEOUS SUPPLIE	.00	6,092.69	2,000.00	1,161.76	2,000.00	1,823.34	2,000.00
10-14-00-7006	EXPENDABLE EQUIPMENT	3,882.00	.00	4,000.00	5,445.67	6,000.00	4,771.19	4,000.00
10-14-00-7050	ROAD REPAIR MATERIAL	20,000.00	17,383.62	17,000.00	12,020.88	15,000.00	7,321.04	8,000.00
10-14-00-7055	TILE & PIPE	1,000.00	280.64	1,000.00	295.82	1,000.00	150.68	1,500.00
10-14-00-7060	SAND & GRAVEL	3,000.00	1,465.11	3,000.00	2,617.41	3,000.00	4,061.23	5,000.00
10-14-00-7070	STREET SIGNS	2,000.00	2,952.12	3,000.00	892.25	3,000.00	354.00	2,000.00
10-14-00-7075	SALT	5,000.00	1,056.62	4,000.00	3,570.46	4,700.00	5,184.19	8,000.00
10-14-00-7105	FUEL	16,000.00	15,992.14	16,000.00	18,780.94	17,000.00	17,199.30	18,000.00
10-14-00-7110	OIL/GREASE	.00	62.69	500.00	1,034.65	600.00	245.78	600.00
10-14-00-7302	HANDTOOLS/HARDWARE	.00	.00	1,250.00	60.83	1,000.00	637.56	1,000.00
10-14-00-7405	MAINT EXP-BLDG & GRND	500.00	43.86	500.00	304.35	500.00	362.23	500.00
10-14-00-8001	PROPERTY INSURANCE	2,700.00	2,672.03	3,920.00	3,919.70	3,960.00	2,949.60	600.00
10-14-00-8005	LIABILITY INSURANCE	5,000.00	1,131.95	1,135.00	1,137.00	1,200.00	1,033.96	750.00
10-14-00-8010	AUTO INSURANCE	6,400.00	6,351.83	8,240.00	8,416.03	8,400.00	7,909.69	5,000.00
10-14-00-8050	MISCELLANEOUS EXPENSE	9,000.00	6,484.85	6,000.00	5,694.30	6,000.00	5,626.71	5,000.00
10-14-00-8051	DRUG TESTING	400.00	15.44	400.00	283.32	210.00	154.40	300.00
10-14-00-8703	LTL-PRINCIPAL	19,650.00	16,318.82	22,920.00	30,799.13	31,800.00	30,055.00	31,800.00
10-14-00-8704	LTL-INTEREST	6,250.00	3,382.36	3,720.00	6,162.43	5,990.00	4,716.26	5,990.00
10-14-00-9001	N/A-BUILDING & GROUND	.00	.00	500.00	.00	.00	.00	.00

CALENDAR 9/2008, FISCAL 12/2008

ACCT NUMBER	ACCT TITLE	BUDGET 2 YRS AGO	ACTUAL 2 YRS AGO	BUDGET LAST YEAR	ACTUAL LAST YEAR	BUDGET CURRENT	ACTUAL CURRENT	BUDGET NEW
10-14-00-9005	N/A-EQUIPMENT	.00	.00	.00	.00	.00	.00	.00
10-14-00-9015	CAPITAL OUTLAY/EQUIPM	123,957.15	255,826.95	26,500.00	8,615.50	1,200.00	1,200.00	1,500.00
10-14-00-9017	CAPITAL ASSET-BLDG &	.00	.00	.00	.00	.00	.00	.00
10-14-00-9025	SIDEWALK PROJECT	.00	8,500.00	.00	705.52	.00	.00	.00
10-14-00-9035	STREET RECONSTRUCTION	50,000.00	10,690.60	40,000.00	.00	.00	.00	.00
10-14-00-9040	STORM WATER ABATEMENT	.00	.00	.00	.00	.00	.00	.00
10-14-00-9045	STREET RESURFACING	104,000.00	104,172.17	70,000.00	.00	.00	.00	.00
	TOTAL EXPENSES	700,063.15	768,528.93	572,540.00	449,153.20	353,937.84	288,016.73	286,165.00
	GENERAL TOTAL	607,963.15-	527,810.98-	572,540.00-	447,865.20-	237,137.84-	281,716.73-	286,165.00-

STREET DEPARTMENT

EXPENDITURES

- 10-14-00-5002 **SALARIES – FULL TIME**
 Compensation expense for half of one full time street
 department staff and 1/3 of three employee staff.
- 10-14-00-5004 **SALARIES - OVERTIME**
 Overtime compensation for street department staff
 including snow removal.
- 10-14-00-5005 **PAYROLL TAX EXPENSE**
 Employer payroll tax expense.
- 10-14-00-5007 **LAGERS**
 LAGERS retirement program expense.
- 10-14-00-5008 **HEALTH INSURANCE EXPENSE**
 Expense portion of health insurance premium.
- 10-14-00-5009 **LIFE INSURANCE EXPENSE**
 Expense portion of life insurance premium.
- 10-14-00-5010 **DENTAL INSURANCE EXPENSE**
 Expense portion of dental insurance premium.
- 10-14-00-5011 **WORKER'S COMPENSATION**
 Street department's portion of worker's compensation
 insurance premium.
- 10-14-00-5015 **UNEMPLOYMENT INSURANCE**
 Unemployment compensation for street department staff.
- 10-14-00-6010 **ADVERTISING**
 Advertising expense.
- 10-14-00-6020 **EQUIPMENT REPAIR**
 Repair of street department equipment.
- 10-14-00-6040 **DUES/FEES/TRAVEL**
 Organizational dues or fees and employee travel
 reimbursement for travel to training classes.
- 10-14-00-6105 **UNIFORMS**
 Uniform expense for street department personnel.

- 10-14-00-6201 **TELEPHONE**
Office and mobile phone expense.
- 10-14-00-6202 **UTILITIES**
Gas and electric expense for the street department. This includes all city street lights.
- 10-14-00-6203 **WATER & SEWER UTILITIES**
Water and sewer expense at the North Barn.
- 10-14-00-6502 **VEHICLE REPAIRS**
Maintenance and repair of street department vehicles.
- 10-14-00-7001 **OFFICE SUPPLIES**
Office supply expense.
- 10-14-0-7005 **MISCELLANEOUS SUPPLIES**
Miscellaneous supply expense.
- 10-14-00-7006 **EXPENDABLE EQUIPMENT EXPENSE**
Expendable (non-capital) equipment expense.
- 10-14-00-7050 **ROAD REPAIR MATERIAL**
Repair materials – patching, asphalt, concrete, rock, etc.
- 10-14-00-7055 **TILE & PIPE**
Expense related to drainage products.
- 10-14-00-7060 **SAND & GRAVEL**
Expense for sand and gravel.
- 10-14-00-7070 **STREET SIGNS**
Expenses for new and replacement street signs.
- 10-14-00-7075 **SALT**
Used for purchase of salt for streets.
- 10-14-00-7105 **FUEL**
Gasoline, diesel, and other related products for operation of street department vehicles.
- 10-14-00-7110 **OIL/GREASE**
Oil, grease, and other related products for operation of street department vehicles.

- 10-14-00-7302 **HANDTOOLS/HARDWARE**
Handtools and hardware expense.
- 10-14-00-7405 **MAINTENANCE EXPENSE – BUILDINGS & GROUND**
Buildings & ground maintenance expense.
- 10-14-00-8001 **PROPERTY INSURANCE**
Street department's portion of the property insurance premium.
- 10-14-00-8005 **LIABILITY INSURANCE**
Street department's portion of the liability insurance premium.
- 10-14-00-8010 **AUTO INSURANCE**
Street department's portion of the auto insurance premium.
- 10-14-00-8050 **MISCELLANEOUS EXPENSE**
To record expenses not listed in another category.
- 10-14-00-8051 **DRUG TESTING**
Expenses from employee drug screening.
- 10-14-00-8703 **LTL – PRINCIPAL PAYMENTS**
Principal payments on:
- | | |
|-------------|--------------------|
| F-350 | \$ 4,980.00 |
| F-150 (1/3) | \$ 1,700.00 |
| Const Equip | \$12,520.00 |
| Dump Truck | <u>\$12,600.00</u> |
| | \$31,800.00 |
- 10-14-00-8704 **LTL – INTEREST PAYMENTS**
Interest payments on:
- | | |
|-------------|-------------------|
| F-350 | \$ 926.00 |
| F-150 (1/3) | \$ 232.00 |
| Const Equip | \$2,879.00 |
| Dump Truck | <u>\$1,953.00</u> |
| | \$5,990.00 |
- 10-14-00-9015 **CAPITAL OUTLAY EQUIPMENT**
Purchase of capital equipment.

ACCT NUMBER	ACCT TITLE	BUDGET 2 YRS AGO	ACTUAL 2 YRS AGO	BUDGET LAST YEAR	ACTUAL LAST YEAR	BUDGET CURRENT	ACTUAL CURRENT	BUDGET NEW
GENERAL FUND ECONOMIC DEV. DEPT. DEPARTMENT								
10-16-00-0000	ECONOMIC DEVELOPMENT							
	TOTAL REVENUE	.00	.00	.00	.00	.00	.00	.00
10-16-00-5002	SALARIES-FULL TIME	32,738.00	32,498.63	43,000.00	32,969.95	14,035.58	13,010.09	13,000.00
10-16-00-5003	SALARIES-PART TIME	.00	.00	.00	.00	.00	.00	.00
10-16-00-5004	SALARIES-OVERTIME	1,000.00	1,452.63	1,500.00	222.76	500.00	87.67	100.00
10-16-00-5005	PAYROLL TAX EXPENSE	2,504.00	2,367.93	3,400.00	2,253.64	1,075.63	1,001.95	1,015.00
10-16-00-5007	LAGERS	3,262.00	3,406.54	4,100.00	3,238.84	1,256.11	874.56	975.00
10-16-00-5008	HEALTH INSURANCE EXPE	4,773.00	4,770.50	5,450.00	4,774.04	2,391.00	1,669.18	1,900.00
10-16-00-5009	LIFE INSURANCE EXPENS	91.00	106.50	150.00	134.25	34.00	11.60	20.00
10-16-00-5010	DENTAL INSURANCE EXPE	684.00	685.74	750.00	608.63	265.20	189.94	200.00
10-16-00-5011	WORKER'S COMPENSATION	.00	.00	150.00	.00	.00	.00	.00
10-16-00-5015	UNEMPLOYMENT INSURANC	.00	.00	.00	.00	.00	.00	.00
10-16-00-5020	CONTRACTED SERVICES (	500.00	.00	.00	.00	.00	.00	.00
10-16-00-5021	CAR ALLOWANCE	.00	.00	.00	.00	.00	.00	.00
10-16-00-6001	POSTAGE	500.00	.00	500.00	.00	.00	.00	.00
10-16-00-6005	PRINTING/PUBLICATIONS	500.00	.00	.00	.00	.00	.00	.00
10-16-00-6010	ADVERTISING	300.00	.00	.00	.00	.00	.00	.00
10-16-00-6035	TRAINING/EDUCATION	1,500.00	582.66	1,500.00	185.00	500.00	.00	500.00
10-16-00-6040	DUES/FEES/TRAVEL	1,000.00	1,860.85	1,500.00	950.14	1,500.00	366.52	1,000.00
10-16-00-6150	BROCHURE	1,000.00	.00	1,000.00	.00	.00	.00	.00
10-16-00-6201	TELEPHONE	500.00	375.00	400.00	305.71	350.00	.00	.00
10-16-00-6202	UTILITIES	600.00	74.98	100.00	.00	.00	.00	.00
10-16-00-6303	WEB PAGE MANAGEMENT	500.00	.00	2,000.00	.00	1,000.00	189.00	200.00
10-16-00-7001	OFFICE SUPPLIES	300.00	243.42	750.00	499.00	600.00	.00	.00
10-16-00-7090	COMPUTER EXPENSE	1,500.00	1,059.65	.00	.00	.00	.00	.00
10-16-00-7105	FUEL	300.00	.00	.00	.00	.00	.00	.00
10-16-00-8050	MISCELLANEOUS EXPENSE	100.00	.00	.00	20.00	100.00	50.95	100.00
10-16-00-8051	DRUG TESTING	50.00	.00	50.00	19.30	40.00	.00	.00
10-16-00-9005	N/A-EQUIPMENT	.00	.00	.00	.00	.00	.00	.00
10-16-00-9015	CAPITAL ASSET - EQUIP	.00	.00	1,000.00	.00	.00	.00	.00
	TOTAL EXPENSES	54,202.00	49,485.03	67,300.00	46,181.26	23,647.52	17,451.46	19,010.00
	GENERAL TOTAL	54,202.00-	49,485.03-	67,300.00-	46,181.26-	23,647.52-	17,451.46-	19,010.00-

ECONOMIC DEVELOPMENT

EXPENDITURES

- 10-16-00-5002 **SALARIES – FULL TIME**
Compensation expense for full time economic development staff which includes 25% of one staff employee and minute amount of one staff employee.
- 10-16-00-5004 **SALARIES – OVERTIME**
Overtime compensation expense for economic development staff.
- 10-16-00-5005 **PAYROLL TAX EXPENSE**
Employer payroll tax expense.
- 10-16-00-5007 **LAGERS**
LAGERS retirement program expense.
- 10-16-00-5008 **HEALTH INSURANCE EXPENSE**
Expense portion of health insurance premium.
- 10-16-00-5009 **LIFE INSURANCE EXPENSE**
Expense portion of life insurance premium.
- 10-16-00-5010 **DENTAL INSURANCE EXPENSE**
Expense portion of dental insurance premium.
- 10-16-00-5011 **WORKER'S COMPENSATION**
Economic development's portion of worker's compensation insurance premium.
- 10-16-00-6035 **TRAINING/EDUCATION**
Continuing education and training programs.
- 10-16-00-6040 **DUES/FEES/TRAVEL**
Organizational dues or fees and employee travel.
- 10-16-00-6303 **WEB PAGE MANAGEMENT**
Expenses for web domain.
- 10-16-00-8050 **MISC EXPENSE**
To record expenses not listed in another category.

CALENDAR 9/2008, FISCAL 12/2008

ACCT NUMBER	ACCT TITLE	BUDGET 2 YRS AGO	ACTUAL 2 YRS AGO	BUDGET LAST YEAR	ACTUAL LAST YEAR	BUDGET CURRENT	ACTUAL CURRENT	BUDGET NEW
GENERAL FUND COMMUNITY DEV. DEPT. DEPARTMENT								
10-17-00-0000	COMMUNITY DEVELOPMENT							
10-00-00-4542	PLANNING & ZONING FEE	1,500.00	2,995.53	2,500.00	1,760.42	2,000.00	2,208.67	2,000.00
10-00-00-4221	BUILDING PERMITS	40,000.00	17,006.35	20,000.00	24,947.39	20,000.00	23,715.05	20,000.00
10-17-00-4327	Community Development	.00	15,413.70	15,000.00	1,961.72	2,000.00	50.00	.00
10-17-00-4540	COMM DEV-DEMO'S/TAX L	.00	406.04	.00	10,270.16	5,000.00	16,070.57	15,000.00
10-17-00-4810	Loan Proceeds	18,900.00	18,835.65	.00	.00	.00	.00	.00
10-00-00-4933	COMMUNITY DEV MISC RE	6,411.75	6,462.25	.00	6,266.00	5,000.00	.00	.00
	TOTAL REVENUE	66,811.75	61,119.52	37,500.00	45,205.69	34,000.00	42,044.29	37,000.00
10-17-00-5002	SALARIES-FULL TIME	57,922.00	58,360.41	59,600.00	62,223.74	60,905.26	63,172.71	64,000.00
10-17-00-5003	SALARIES-PART TIME	4,017.00	2,825.64	4,000.00	.00	.00	.00	.00
10-17-00-5004	SALARIES-OVERTIME	500.00	890.26	500.00	561.31	700.00	392.54	700.00
10-17-00-5005	PAYROLL TAX EXPENSE	4,777.00	4,617.83	4,777.00	4,370.43	4,558.79	4,196.88	4,000.00
10-17-00-5007	LAGERS	5,329.00	5,045.46	4,900.00	5,581.27	5,298.05	4,861.95	5,400.00
10-17-00-5008	HEALTH INSURANCE EXPE	5,187.00	5,184.70	9,687.00	9,564.04	11,910.00	11,724.50	13,100.00
10-17-00-5009	LIFE INSURANCE EXPENS	338.00	244.80	288.00	338.40	343.80	344.40	360.00
10-17-00-5010	DENTAL INSURANCE EXPE	837.00	810.87	867.00	1,305.60	1,326.12	1,329.34	1,400.00
10-17-00-5011	WORKER'S COMPENSATION	190.00	190.00	470.00	1,545.00	1,600.00	1,208.56	1,600.00
10-17-00-5015	UNEMPLOYMENT INSURANC	1,500.00	.00	.00	.00	.00	.00	.00
10-17-00-5020	CONTRACTED SERVICES (	2,000.00	3,540.80	4,000.00	6,051.74	6,000.00	2,937.50	4,000.00
10-17-00-6001	POSTAGE	7,200.00	6,541.70	7,200.00	626.40	900.00	641.18	1,000.00
10-17-00-6005	PRINTING/PUBLICATIONS	1,000.00	2,365.95	1,000.00	1,597.72	1,500.00	928.24	2,000.00
10-17-00-6010	ADVERTISING	500.00	1,044.32	500.00	433.90	500.00	162.70	500.00
10-17-00-6020	EQUIPMENT MAINTENANCE	300.00	27.13	300.00	.00	200.00	.00	200.00
10-17-00-6035	TRAINING/EDUCATION	1,000.00	224.00	1,000.00	.00	1,000.00	147.31	1,000.00
10-17-00-6040	DUES/FEES/TRAVEL	1,000.00	38.36	1,000.00	501.58	1,000.00	250.91	1,000.00
10-17-00-6105	UNIFORMS	500.00	487.41	500.00	28.07	250.00	.00	250.00
10-17-00-6150	BROCHURE	.00	.00	.00	.00	.00	.00	.00
10-17-00-6201	TELEPHONE	500.00	998.75	900.00	1,170.38	1,000.00	765.64	500.00
10-17-00-6202	UTILITIES	750.00	74.98	750.00	.00	750.00	163.19	750.00
10-17-00-6502	VEHICLE REPAIRS	.00	66.62	100.00	211.91	100.00	133.17	500.00
10-17-00-6509	NUISANCE REMEDIATION	.00	.00	.00	45.28	.00	.00	.00
10-17-00-7001	OFFICE SUPPLIES	500.00	1,737.71	1,500.00	1,917.20	1,000.00	720.76	1,000.00
10-17-00-7006	EXPENDABLE EQUIPMENT	1,500.00	.00	1,500.00	.00	.00	.00	1,000.00
10-17-00-7090	COMPUTER EXPENSE	500.00	.00	500.00	37.72	500.00	.00	500.00
10-17-00-7105	FUEL	1,150.00	1,062.47	1,000.00	503.93	1,000.00	847.48	1,000.00
10-17-00-7135	NUISANCE CONTROL	29,450.50	34,053.35	65,000.00	58,868.00	12,000.00	10,819.86	10,000.00
10-17-00-8001	PROPERTY INSURANCE	.00	.00	.00	.00	.00	.00	20.00
10-17-00-8005	LIABILITY INSURANCE	500.00	.00	.00	.00	.00	54.00	.00
10-17-00-8010	AUTO INSURANCE	850.00	845.04	1,415.00	1,413.97	1,440.00	1,460.88	600.00
10-17-00-8050	MISCELLANEOUS EXPENSE	500.00	524.05	500.00	2,297.45	500.00	852.22	1,000.00
10-17-00-8051	DRUG TESTING	75.00	77.20	75.00	.00	80.00	38.60	80.00
10-17-00-8703	LTL Vehicle principal	3,170.00	3,173.31	3,540.00	7,433.00	7,520.00	7,447.34	7,520.00
10-17-00-8704	LTL vehicle interest	.00	647.87	660.00	1,584.84	1,480.00	1,223.11	1,480.00
10-17-00-9015	CAPITAL ASSET - EQUIP	22,920.00	46,084.65	10,000.00	.00	.00	870.00	4,495.00
	TOTAL EXPENSES	156,462.50	181,785.64	188,029.00	170,212.88	125,362.02	117,694.97	130,955.00

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COMMUNITY DEVELOPMENT

REVENUES

- 10-00-00-4542 **PLANNING AND ZONING FEES**
Revenue from fees for rezoning applications, subdivision
plats conditional uses, variances and appeals.
- 10-00-00-4221 **BUILDING PERMITS**
Revenue received from permits on construction within the
city.
- 10-17-00-4540 **DEMO'S/TAX LIENS/MOWING**
Revenue received from individuals for demolishing their
dangerous buildings, mowing their property, etc.
- 10-00-00-4933 **MISCELLANEOUS REVENUE**
Revenues received from a variety of different sources
which do not easily fit into one of the other described line
items but does relate to community development.

EXPENDITURES

- 10-17-00-5002 **SALARIES – FULL TIME**
Compensation expense for full time community
development staff which includes 100% of one staff
personnel and 75% of another staff personnel.
- 10-17-00-5004 **SALARIES – OVERTIME**
Overtime compensation for community development staff.
- 10-17-00-5005 **PAYROLL TAX EXPENSE**
Employer payroll tax expense.
- 10-17-00-5007 **LAGERS**
LAGERS retirement program expense.
- 10-17-00-5008 **HEALTH INSURANCE EXPENSE**
Expense portion of health insurance premium.
- 10-17-00-5009 **LIFE INSURANCE EXPENSE**
Expense portion of life insurance premium.
- 10-17-00-5010 **DENTAL INSURANCE EXPENSE**
Expense portion of dental insurance premium.

- 10-17-00-5011 **WORKER'S COMPENSATION**
Community development's portion of worker's
compensation insurance premium.
- 10-17-00-5020 **CONTRACTED SERVICES (LEGAL)**
Expense of contracted labor services.
- 10-17-00-6001 **POSTAGE**
General postage expense including cost of certified letters
averaging \$75 per month.
- 10-17-00-6005 **PRINTING/PUBLICATIONS**
Printing & Publications used by the community
development's department.
- 10-17-00-6010 **ADVERTISING**
Advertising expense.
- 10-17-00-6020 **EQUIPMENT MAINTENANCE AND REPAIR**
Maintenance and repair of community development's
equipment.
- 10-17-00-6035 **TRAINING/EDUCATION**
Continuing education and training programs.
- 10-17-00-6040 **DUES/FEES/TRAVEL**
Organizational dues or fees and employee travel
reimbursement.
- 10-17-00-6105 **UNIFORMS**
Uniform expense for community development department
personnel.
- 10-17-00-6201 **TELEPHONE**
Office and mobile phone expense.
- 10-17-00-6202 **UTILITIES**
Gas and electric expense for the community development
department.
- 10-17-00-6502 **VEHICLE REPAIRS**
Repairs and maintenance to community development's
vehicles.
- 10-17-00-7001 **OFFICE SUPPLIES**
Office supply expense.

10-17-00-7006	<p>EXPENDABLE EQUIPMENT EXPENSE Expendable (non-capital) equipment expense including a cameral and paper shredder.</p>						
10-17-00-7090	<p>COMPUTER EXPENSE Computer equipment and software including both maintenance and replacement expenses.</p>						
10-17-00-7105	<p>FUEL Gasoline, diesel, and other related products for operation of community development's vehicles.</p>						
12-17-00-7135	<p>NUISANCE CONTROL Expenditures related to dangerous building remediation and demolition.</p>						
10-17-00-8001	<p>PROPERTY INSURANCE Community development's portion of the property insurance premium.</p>						
10-17-00-8010	<p>AUTO INSURANCE Community development's portion of the auto insurance premium.</p>						
10-17-00-8050	<p>MISCELLANEOUS EXPENSE To record expenses not listed in another category.</p>						
10-17-00-8051	<p>DRUG TESTING Expenses from employee drug screening.</p>						
10-17-00-8703	<p>LTL – VEHICLE PRINCIPAL Principal payments on:</p> <table border="0" style="margin-left: 40px;"> <tr> <td>Ford Ranger pickup</td> <td style="text-align: right;">\$3,620.00</td> </tr> <tr> <td>Const Equipment</td> <td style="text-align: right;"><u>\$3,900.00</u></td> </tr> <tr> <td></td> <td style="text-align: right;">\$7,520.00</td> </tr> </table>	Ford Ranger pickup	\$3,620.00	Const Equipment	<u>\$3,900.00</u>		\$7,520.00
Ford Ranger pickup	\$3,620.00						
Const Equipment	<u>\$3,900.00</u>						
	\$7,520.00						
10-17-00-8704	<p>LTL – VEHICLE INTEREST Interest payments on:</p> <table border="0" style="margin-left: 40px;"> <tr> <td>Ford Ranger pickup</td> <td style="text-align: right;">\$ 550.00</td> </tr> <tr> <td>Const Equipment</td> <td style="text-align: right;"><u>\$ 930.00</u></td> </tr> <tr> <td></td> <td style="text-align: right;">\$1,480.00</td> </tr> </table>	Ford Ranger pickup	\$ 550.00	Const Equipment	<u>\$ 930.00</u>		\$1,480.00
Ford Ranger pickup	\$ 550.00						
Const Equipment	<u>\$ 930.00</u>						
	\$1,480.00						
10-17-00-9015	<p>CAPITAL ASSET – EQUIPMENT Scanner & Plotter payments \$3,480.00 New computer <u>\$1,015.00</u> \$4,495.00</p>						



CALENDAR 9/2008, FISCAL 12/2008

ACCT NUMBER	ACCT TITLE	BUDGET 2 YRS AGO	ACTUAL 2 YRS AGO	BUDGET LAST YEAR	ACTUAL LAST YEAR	BUDGET CURRENT	ACTUAL CURRENT	BUDGET NEW
10-21-01-5008	HEALTH INSURANCE EXPE	1,000.00	987.56	3,000.00	1,643.16	2,320.00	.00	.00
10-21-01-5009	LIFE INSURANCE EXPENS	12.00	14.40	.00	9.20	64.00	.00	.00
10-21-01-5010	DENTAL INSURANCE EXPE	110.00	107.28	.00	208.35	180.00	.00	.00
10-21-01-5011	WORKER'S COMPENSATION	.00	.00	.00	.00	.00	1,227.93	1,300.00
10-21-01-5020	CONTRACTED SERVICES (	.00	881.25	.00	287.63	.00	.00	.00
10-21-01-6001	POSTAGE	200.00	20.03	200.00	8.00	.00	.00	.00
10-21-01-6005	PRINTING/PUBLICATIONS	.00	48.48	.00	48.78	50.00	.00	50.00
10-21-01-6010	ADVERTISING	.00	248.70	.00	24.84	25.00	48.64	25.00
10-21-01-6020	EQUIPMENT REPAIR	7,500.00	12,220.92	7,500.00	773.36	2,000.00	1,143.41	2,000.00
10-21-01-6025	EQUIPMENT MAINTENANCE	.00	.00	.00	.00	.00	42.18	50.00
10-21-01-6035	TRAINING	.00	320.35	.00	550.00	.00	1,110.00	1,000.00
10-21-01-6040	DUES/FEES/TRAVEL	.00	154.50	.00	62.40	.00	222.43	75.00
10-21-01-6110	REPAIR GENERAL	.00	.00	.00	70.50	.00	.00	.00
10-21-01-6201	TELEPHONE	.00	530.11	.00	644.13	600.00	310.05	600.00
10-21-01-6202	UTILITIES	.00	3,450.83	3,000.00	4,179.89	3,900.00	3,329.96	4,000.00
10-21-01-6203	WATER & SEWER UTILITE	.00	.00	.00	.00	.00	.00	10,000.00
10-21-01-7001	OFFICE SUPPLIES	.00	.69	.00	.00	.00	29.98	.00
10-21-01-7005	MISCELLANEOUS SUPPLIE	.00	394.00	.00	128.13	200.00	443.63	300.00
10-21-01-7006	EXPENDABLE EQUIPMENT	4,800.00	.00	7,800.00	2,401.39	7,000.00	448.07	500.00
10-21-01-7085	CUSTODIAL SUPPLIES	100.00	20.62	100.00	459.84	500.00	560.54	250.00
10-21-01-7100	CONCESSION EXPENSE	4,500.00	6,581.59	6,500.00	7,780.72	9,000.00	17,908.60	10,000.00
10-21-01-7120	CHEMICALS	3,500.00	4,626.38	4,500.00	4,527.44	6,000.00	4,197.52	5,000.00
10-21-01-7405	MAINT EXP-BLDG & GRND	6,500.00	2,838.30	8,500.00	5,695.02	2,500.00	6,770.98	2,500.00
10-21-01-8001	Property Insurance	.00	1,867.00	965.00	963.58	1,080.00	988.68	500.00
10-21-01-8005	Liability Insurance	.00	2,299.00	2,310.00	2,307.97	2,400.00	2,195.04	1,500.00
10-21-01-8050	MISCELLANEOUS EXPENSE	750.00	908.39	750.00	4,020.96	300.00	3,472.43	1,000.00
10-21-01-8051	DRUG TESTING	300.00	810.60	300.00	579.00	600.00	1,312.40	1,300.00
10-21-01-9015	CAPITAL OUTLAY/EQUIPM	218,580.00	335,556.00	.00	1,375.00	.00	.00	.00
10-21-01-9020	CAPITAL OUTLAY/IMPROV	173,000.00	60,055.16	40,000.00	27,004.95	9,725.00	12,122.27	5,000.00
	TOTAL EXPENSES	469,205.00	485,025.39	128,485.00	115,657.86	90,057.08	115,321.34	82,010.00
	*							
	SWIMMING POOL PROFIT	105,205.00-	346,774.89-	83,985.00-	31,383.16-	44,807.08-	56,636.34-	24,010.00-
	*							
	*							
	SWIM TEAM							
10-21-02-4425	SWIM TEAM REVENUE	4,800.00	4,167.00	4,800.00	5,281.00	5,000.00	5,604.00	5,000.00
10-21-02-7010	SWIM TEAM EXPENSE	2,000.00	2,677.49	2,000.00	6,094.53	5,000.00	5,148.78	4,500.00
	*							
	SWIM TEAM PROFIT (LOS	2,800.00	1,489.51	2,800.00	813.53-	.00	455.22	500.00
	*							
	*							
	BASEBALL & SOFTBALL							
10-21-03-4435	SOFTBALL REVENUES	6,000.00	6,105.00	6,000.00	11,714.00	10,400.00	12,265.00	10,000.00
10-21-03-4436	BASEBALL REVENUE	13,000.00	9,083.64	11,000.00	8,472.67	9,000.00	11,562.50	10,000.00
10-21-03-7015	SOFTBALL EXPENSES	7,715.00	8,383.58	8,000.00	11,630.34	10,000.00	22,814.75	18,000.00
10-21-03-7016	BASEBALL EXPENSE	10,369.00	15,559.12	7,800.00	9,332.36	9,000.00	1,210.00	.00
	*							
	BASEBALL & SOFTBALL P	916.00	8,754.06-	1,200.00	776.03-	400.00	197.25-	2,000.00
	*							
	*							
	VOLLEYBALL							

CALENDAR 9/2008, FISCAL 12/2008

ACCT NUMBER	ACCT TITLE	BUDGET 2 YRS AGO	ACTUAL 2 YRS AGO	BUDGET LAST YEAR	ACTUAL LAST YEAR	BUDGET CURRENT	ACTUAL CURRENT	BUDGET NEW
	*							
	AMPITHEATER PROFIT (L	.00	1,446.87	.00	15,081.00	.00	1,600.00	8,000.00-
	*							
	*							
	TOTAL RECREATION PROF	172,322.00-	414,014.72-	172,554.00-	145,201.94-	153,601.59-	159,983.35-	113,910.00-

RECREATION DEPARTMENT

DEPARTMENT OVERHEAD

- 10-21-00-4800 **PARK MAINTENANCE & MOWING**
Revenue received from the Park Fund to pay for the park maintenance and park mowing as managed by the recreation department.
- 10-21-00-4999 **MISC REVENUE**
Revenues received from a variety of different sources which do not easily fit into one of the other described line items but does relate to recreation. (In 2008 this revenue included Camp Kinnard).
- 10-21-00-5002 **SALARIES – FULL TIME**
Compensation expense for full time recreation administration staff which includes 100% of two staff personnel and 10% of another staff personnel.
- 10-21-00-5003 **SALARIES – PART TIME**
Compensation expense for part time recreation staff which includes one part time administrative and one part time maintenance personnel.
- 10-21-00-5005 **PAYROLL TAX EXPENSE**
Employer payroll tax expense.
- 10-21-00-5007 **LAGERS**
LAGERS retirement program expense.
- 10-21-00-5008 **HEALTH INSURANCE EXPENSE**
Expense portion of health insurance premium.
- 10-21-00-5009 **LIFE INSURANCE EXPENSE**
Expense portion of life insurance premium.
- 10-21-00-5010 **DENTAL INSURANCE EXPENSE**
Expense portion of dental insurance premium.
- 10-21-00-5011 **WORKERS COMPENSATION**
Recreation department's portion of worker's compensation insurance premium.
- 10-21-00-5015 **UNEMPLOYMENT INSURANCE**
Unemployment compensation for recreation staff.

- 10-21-00-6005 **PRINTING/PUBLICATIONS**
Expense for printing and publication of the recreational programs.
- 10-21-00-6040 **DUES/FEES/TRAVEL**
Organizational fees or dues and employee travel.
- 10-21-00-6201 **TELEPHONE**
Office and cellular phone expense.
- 10-21-00-6202 **UTILITIES**
Gas and electric expenses for the recreation department.
- 10-21-00-7001 **OFFICE SUPPLIES**
Office supply expense.
- 10-21-00-7005 **MISCELLANEOUS SUPPLIES**
Miscellaneous supply expense.
- 10-21-00-7006 **EXPENDABLE EQUIPMENT**
Expendable (non-capital) equipment expense.
- 10-21-00-7090 **COMPUTER EXPENSE**
Computer hardware and software expense including a new computer.
- 10-21-00-7105 **FUEL**
Gasoline and other related products for the operation of the gator.
- 10-21-00-7405 **MAINTENANCE EXPENSE – BLDG & GRNDS**
Expenses for maintaining the recreation building and grounds including mowing of the parks and recreational areas.
- 10-21-00-8001 **PROPERTY INSURANCE**
Property insurance expense including coverage for the gator and ball field lights.
- 10-21-00-8051 **DRUG TESTING**
Expenses from employee drug screening.
- 10-21-00-9015 **CAPITAL ASSET – EQUIPMENT**
Amount allotted for water line and related repairs at the Southview Park and Swim pool.

SOUTHVIEW POOL

- 10-21-01-4410 **POOL REVENUES**
Revenues received at the pool for admissions including annual swim passes and parties.
- 10-21-01-4420 **CONCESSION REVENUES**
Revenues for food and snacks sold at the swimming pool.
- 10-21-01-4421 **SWIM LESSONS**
Fees paid by individuals who take swimming lessons.
- 10-21-01-5002 **SALARIES – FULL TIME**
Compensation expense for pool supervisor.
- 10-21-01-5003 **SALARIES – PART TIME**
Compensation expense for part time pool staff (lifeguards).
- 10-21-01-5005 **PAYROLL TAX EXPENSE**
Employer payroll tax expense for pool staff.
- 10-21-01-5011 **WORKER'S COMPENSATION**
Southview Pool's portion of worker's compensation insurance premium.
- 10-21-01-6005 **PRINTING/PUBLICATIONS**
Printing and publications utilized by the pool.
- 10-21-01-6010 **ADVERTISING**
Advertising expense.
- 10-21-01-6020 **EQUIPMENT REPAIR**
Maintenance and repair of pool equipment.
- 10-21-01-6025 **EQUIPMENT MAINTENANCE**
Expense associated with routine maintenance of pool equipment.
- 10-21-01-6035 **TRAINING**
Continuing education and training programs.
- 10-21-01-6040 **DUES/FEES/TRAVEL**
Organizational dues or fees and employee travel reimbursement.

- 10-21-01-6201 **PHONE**
Telephone expense for phone at the pool .
- 10-21-01-6202 **UTILITIES**
Gas and electric expense for the pool.
- 10-21-01-6203 **WATER & SEWER UTILITIES**
Water and sewer expense for the pool.
- 10-21-01-7005 **MISCELLANEOUS SUPPLIES**
Miscellaneous supply expense.
- 10-21-01-7006 **EXPENDABLE EQUIPMENT EXPENSE**
Expendable (non-capital) equipment expense.
- 10-21-01-7085 **CUSTODIAL SUPPLIES**
Expenses for cleaning the pool area and cleaning supplies.
- 10-21-01-7100 **CONCESSION EXPENSE**
Cost of drinks and snacks sold at the pool concession.
- 10-21-01-7120 **CHEMICALS**
Cost of chemicals necessary to maintain the pool.
- 10-21-01-7405 **MAINTENANCE EXPENSE – BUILDING & GROUNDS**
Pool building and grounds maintenance expense.
- 10-21-01-8001 **PROPERTY INSURANCE**
Pool's portion of the property insurance.
- 10-21-01-8005 **LIABILITY INSURANCE**
Pool's portion of the liability insurance.
- 10-21-01-8050 **MISCELLANEOUS EXPENSE**
To record expenses for the pool not included in another category.
- 10-21-01-8051 **DRUG TESTING**
Expenses from employee drug screening.
- 10-21-01-9020 **CAPITAL OUTLAY/IMPROVEMENTS**
Expenses for improving and updating pool facilities.

SWIM TEAM

- 10-21-02-4425 **SWIM TEAM REVENUE**
Fees paid by individuals participating on the swim team including revenue for purchasing team suits and fund raisers.
- 10-21-02-7010 **SWIM TEAM EXPENSE**
Swim team expenses including coach, ribbons, etc.

BASEBALL & SOFTBALL

- 10-21-03-4435 **SOFTBALL REVENUES**
Fees paid by individuals participating in softball including the adult league.
- 10-21-03-4436 **BASEBALL REVENUES**
Fees paid by individuals participating in baseball.
- 10-21-03-7015 **SOFTBALL & BASEBALL EXPENSES**
Baseball and softball expenses including referees and equipment for all baseball and softball teams including the adult league.

VOLLEYBALL

- 10-21-04-4440 **VOLLEYBALL REVENUES**
Fees paid by individuals participating in volleyball.
- 10-21-04-7020 **VOLLEYBALL EXPENSE**
Volley ball expenses including equipment.

BASKETBALL

- 10-21-05-4450 **BASKETBALL REVENUES**
Fees paid by individuals participating in league basketball.
- 10-21-05-7025 **BASKETBALL EXPENSE**
League basketball expenses including referees and equipment.

SOCCER

- 10-21-06-4460 **SOCCER REVENUES**
Fees paid by individuals participating in soccer.
- 10-21-06-7030 **SOCCER EXPENSE**
Soccer expense including referees and equipment.

FLAG FOOTBALL

- 10-21-08-4480 **FLAG FOOTBALL REVENUE**
Fees paid by individuals participating in flag football.
- 10-21-08-7050 **FLAG FOOTBALL EXPENSE**
Flag football expenses including referees and equipment.

CAMP KINNARD

- 10-21-09-4450 **CAMP KINNARD REVENUE**
Fees paid by individuals participating in Camp Kinnard including revenue for purchase of Globe Trotter Tickets.
- 10-21-09-7050 **CAMP KINNARD EXPENSE**
Camp Kinnard expenses including all assistants, equipment, Globe Trotter tickets, etc.

OTHER CONCESSIONS

- 10-21-07-4476 **OTHER CONCESSION REVENUE**
Revenue for food and items sold at all concession stands other than at Southview Pool.
- 10-21-07-7100 **OTHER CONCESSION EXPENSE**
Expense of all concession items and food sold or consumed at any concession stand other than Southview Pool and any labor or other expense incurred by these concession stands.

EASTER EGG HUNT

- 10-21-07-4470 **EASTER EGG HUNT DONATIONS**
Donations received to fund Easter Egg Hunt.
- 10-21-07-7035 **EASTER EGG HUNT EXPENSE**
Easter egg hunt expenses.

AMPITHEATER

10-21-07-4924

CONCERT DONATIONS

Donations received for the amphitheater.

10-21-07-8060

AMPITHEATER EXPENSE

Expenses for improving and maintaining the amphitheater specifically raising the stage floor for the summer of 2009.

ACCT NUMBER	ACCT TITLE	BUDGET 2 YRS AGO	ACTUAL 2 YRS AGO	BUDGET LAST YEAR	ACTUAL LAST YEAR	BUDGET CURRENT	ACTUAL CURRENT	BUDGET NEW
GENERAL FUND CEMETERY DEPARTMENT								
10-58-00-0000	CEMETERY DEPARTMENT							
10-58-00-4821	MAINTENANCE DONATIONS	.00	200.00	200.00	28.56	.00	1,195.00	.00
10-58-00-4881	BURIAL SPACE REVENUE	20,000.00	4,462.50	20,000.00	5,292.00	3,700.00	7,480.00	7,000.00
10-58-00-4883	MARKERS, PLATES & VAS	1,000.00	825.00	1,000.00	59.00-	600.00	623.09	250.00
10-58-00-4884	GRAVE OPENINGS	24,000.00	19,250.00	24,000.00	18,000.00	21,600.00	19,500.00	19,000.00
10-58-00-4885	SETTING FEES	3,000.00	4,483.00	3,000.00	2,400.00	2,000.00	3,700.00	3,000.00
10-58-00-4899	CEMETERY MISC REVENUE	.00	306.64	.00	180.00-	.00	.00	.00
	TOTAL REVENUE	48,000.00	29,527.14	48,200.00	25,481.56	27,900.00	32,498.09	29,250.00
10-58-00-5002	SALARIES-FULL TIME	4,228.00	7,643.26	15,500.00	22,635.04	32,667.44	24,283.70	19,000.00
10-58-00-5003	SALARIES-PART TIME	6,374.00	1,592.38	2,000.00	.00	.00	494.81	3,000.00
10-58-00-5004	SALARIES-OVERTIME	2,450.00	1,582.43	1,500.00	2,848.73	3,000.00	2,541.81	2,650.00
10-58-00-5005	PAYROLL TAX EXPENSE	998.00	824.09	600.00	1,929.02	2,639.39	2,072.49	1,600.00
10-58-00-5007	LAGERS	409.00	440.05	350.00	1,944.96	3,067.40	2,587.14	1,700.00
10-58-00-5008	HEALTH INSURANCE EXPE	469.00	602.80	600.00	492.32	3,681.33	3,641.52	2,100.00
10-58-00-5009	LIFE INSURANCE EXPENS	12.00	13.83	12.00	15.12	144.00	108.00	100.00
10-58-00-5010	DENTAL INSURANCE EXPE	50.00	45.25	55.00	.00	433.32	.00	300.00
10-58-00-5011	WORKER'S COMPENSATION	200.00	242.90	175.00	1,475.00	1,500.00	1,054.53	1,500.00
10-58-00-5020	CONTRACT LABOR (LEGAL	.00	3,310.65	3,000.00	.00	.00	.00	.00
10-58-00-6001	POSTAGE	50.00	.00	25.00	.00	.00	.00	.00
10-58-00-6010	ADVERTISING	500.00	.00	500.00	.00	.00	.00	.00
10-58-00-6015	PERPETUAL CARE EXPENS	750.00	640.47	750.00	640.44	150.00	395.42	150.00
10-58-00-6020	EQUIPMENT REPAIR	1,350.00	1,977.53	1,500.00	1,328.31	1,200.00	2,179.64	2,000.00
10-58-00-6105	UNIFORMS	.00	.00	.00	.00	.00	118.01	100.00
10-58-00-6201	TELEPHONE	.00	.00	.00	782.99	480.00	414.01	480.00
10-58-00-6202	UTILITIES	1,200.00	901.28	1,200.00	1,272.77	1,000.00	1,827.01	2,500.00
10-58-00-6502	VEHICLE REPAIRS	.00	.00	250.00	2,481.24	1,200.00	1,030.97	2,000.00
10-58-00-7001	OFFICE SUPPLIES	25.00	.00	25.00	.00	25.00	.00	50.00
10-58-00-7005	MISCELLANEOUS SUPPLIE	400.00	1,550.09	400.00	17.28	60.00	347.80	500.00
10-58-00-7006	EXPENDIBLE EQUIPMENT	.00	.00	.00	.00	.00	.00	.00
10-58-00-7010	COST OF MARKERS/PLATE	1,200.00	1,934.50	2,000.00	.00	.00	.00	.00
10-58-00-7065	GRAVEL	500.00	60.72	500.00	1,379.98	.00	.00	.00
10-58-00-7105	FUEL	605.00	2,079.22	1,800.00	1,896.29	1,775.00	2,841.41	2,000.00
10-58-00-7110	OIL/GREASE	.00	.00	100.00	38.50	.00	172.13	150.00
10-58-00-7302	HANDTOOLS/HARDWARE	.00	.00	100.00	20.88	.00	141.41	300.00
10-58-00-7405	MAINT EXP-BUILDING &	3,000.00	15.13	1,000.00	1,584.47	300.00	261.24	500.00
10-58-00-8001	PROPERTY INSURANCE	1,050.00	835.20	415.00	414.82	480.00	430.32	150.00
10-58-00-8005	LIABILITY INSURANCE	500.00	.00	.00	.00	.00	.00	.00
10-58-00-8010	AUTO INSURANCE	.00	105.95	1,180.00	1,184.03	1,200.00	746.31	50.00
10-58-00-8035	LAND AMORITIZATION	.00	368.00	.00	125.12	250.00	.00	250.00
10-58-00-8050	MISCELLANEOUS EXPENSE	2,000.00	64.77	3,000.00	1,345.31	300.00	407.63	500.00
10-58-00-8051	DRUG TESTING	50.00	.00	50.00	19.30	70.00	7.72	50.00
10-58-00-8706	PMNT ON GEN FND LOAN(	.00	.00	.00	.00	10,000.00	.00	10,000.00
10-58-00-9015	CAPITAL ASSET - EQUIP	10,500.00	.00	.00	.00	.00	.00	.00
10-58-00-9017	CAPITAL ASSET-BLDG &	.00	.00	.00	.00	.00	.00	.00
	TOTAL EXPENSES	38,870.00	26,830.50	38,587.00	45,871.92	65,622.88	48,105.03	53,680.00

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CALENDAR 9/2008, FISCAL 12/2008

ACCT NUMBER	ACCT TITLE	BUDGET 2 YRS AGO	ACTUAL 2 YRS AGO	BUDGET LAST YEAR	ACTUAL LAST YEAR	BUDGET CURRENT	ACTUAL CURRENT	BUDGET NEW
	GENERAL TOTAL	9,130.00	2,696.64	9,613.00	20,390.36-	37,722.88-	15,606.94-	24,430.00-

CEMETERY DEPARTMENT

REVENUES

- 10-58-00-4881 **BURIAL SPACE REVENUE**
This revenue is 85% of burial space sales.
- 10-58-00-4883 **MARKERS, PLATES, & VASES**
Revenue from the sale of burial markers and marker accessories.
- 10-58-00-4884 **GRAVE OPENINGS**
The fee for opening a burial space.
- 10-58-00-4885 **SETTING FEES**
The revenue for setting of a gravestone or burial marker.

EXPENDITURES

- 10-58-00-5002 **SALARIES – FULL TIME**
Compensation expense for full time cemetery staff which includes 100% of one staff personnel and 10% of another staff personnel.
- 10-58-00-5003 **SALARIES – PART TIME**
Compensation expense for part time public works staff for when they assist with mowing or grave preparation.
- 10-58-00-5004 **SALARIES – OVERTIME**
Overtime compensation for cemetery staff.
- 10-58-00-5005 **PAYROLL TAX EXPENSE**
Employer payroll tax expense.
- 10-58-00-5007 **LAGERS**
LAGERS retirement program expense.
- 10-58-00-5008 **HEALTH INSURANCE EXPENSE**
Expense portion of health insurance premium.
- 10-58-00-5009 **LIFE INSURANCE EXPENSE**
Expense portion of life insurance premium.
- 10-58-00-5010 **DENTAL INSURANCE EXPENSE**
Expense portion of dental insurance premium.

- 10-58-00-5011 **WORKERS COMPENSATION**
Cemetery's portion of worker's compensation insurance premium.
- 10-58-00-6015 **PERPETUAL CARE EXPENSE**
Repair of grave markers and vases.
- 10-58-00-6020 **EQUIPMENT REPAIR**
Maintenance and repair of cemetery department equipment.
- 10-58-00-6105 **UNIFORMS**
Uniform expense for cemetery personnel.
- 10-58-00-6201 **TELEPHONE**
Cellular phone expense.
- 10-58-00-6202 **UTILITIES**
Gas and electric expense for the cemetery.
- 10-58-00-6502 **VEHICLE REPAIRS**
Maintenance and repair of cemetery vehicles.
- 10-58-00-7001 **OFFICE SUPPLIES**
Office supply expense
- 10-58-00-7005 **MISCELLANEOUS SUPPLIES**
Miscellaneous supply expense.
- 10-58-00-7105 **FUEL**
Gasoline, diesel, and other related products for operation of cemetery vehicles.
- 10-58-00-7110 **OIL/GREASE**
Oil, grease, and other related products for operation of cemetery vehicles.
- 10-58-00-7302 **HANDTOOLS/HARDWARE**
Handtools and hardware for cemetery use.
- 10-58-00-7405 **MAINTENANCE EXPENSE – BUILDINGS & GROUNDS**
Building and grounds maintenance expense.
- 10-58-00-8001 **PROPERTY INSURANCE**
Cemetery's portion of the property insurance premium.

- 10-58-00-8010 **AUTO INSURANCE**
Cemetery's portion of the auto insurance premium.
- 10-58-00-8035 **LAND AMORTIZATION**
Annual expense of portion of cemetery based on number of plots sold in current year.
- 10-58-00-8050 **MISCELLANEOUS EXPENSE**
To record expenses not listed in another category.
- 10-58-00-8051 **DRUG TESTING**
Expenses from employee drug screening.
- 10-58-00-8706 **PYMT ON GENERAL FUND LOAN**
Monthly payment to the water fund totaling \$10,000 a year to payback loan from water department used to purchase cemetery.

CALENDAR 9/2008, FISCAL 12/2008

ACCT NUMBER	ACCT TITLE	BUDGET 2 YRS AGO	ACTUAL 2 YRS AGO	BUDGET LAST YEAR	ACTUAL LAST YEAR	BUDGET CURRENT	ACTUAL CURRENT	BUDGET NEW
20-00-00-8700	LOAN PRINCIPAL	.00	.00	.00	.00	.00	.00	60,000.00
20-00-00-8701	LOAN INTEREST	.00	.00	.00	.00	.00	.00	10,000.00
20-00-00-9015	CAPITAL ASSET- EQUIPM	.00	29,745.20	8,875.00	7,303.44	10,000.00	.00	15,000.00
20-00-00-9017	CAPITAL ASSET-BLDG &	.00	.00	8,875.00	4,047.98	10,000.00	52,557.26	250,000.00
20-00-00-9020	CAPITAL IMPV-WALKNG T	.00	27,244.68	.00	.00	.00	.00	.00
20-00-00-9021	CAPITAL IMPV-BALL/SOC	50,000.00	.00	.00	.00	.00	.00	.00
	TOTAL EXPENSES	107,050.00	123,696.53	80,500.00	77,026.15	82,300.00	130,099.93	469,350.00
	PARK TOTAL	5,700.00-	13,858.00-	2,300.00-	12,219.06	2,900.00	33,210.13-	66,100.00

PARK FUND

REVENUES

- 20-00-00-4101 **REAL ESTATE TAX**
Revenue derived from the payment of the annual city real estate tax attributed to the Park Fund. It is based on \$.1481 per \$100 assessed valuation.
- 20-00-00-4102 **PERSONAL PROPERTY TAX**
Revenue derived from the payment of the annual city personal property tax attributed to the Park Fund. It is based on \$.1481 per \$100 assessed valuation.
- 20-00-00-4103 **UTILITY TAX**
Taxes paid on railroad and utilities. This tax is received from Ray County usually in January.
- 20-00-00-4131 **SALES TAX**
Revenue derived from the ¼% sales tax collected on the goods and products at retail within the city and specifically designated for park improvements.
- 20-00-00-4810 **LOAN PROCEEDS**
Cash received from obtaining a loan to enable the park board to accelerate park repairs and upgrades. This loan will be paid back by using a portion of the sales tax revenue received.
- 20-00-00-4901 **INTEREST INCOME**
Revenues received for the interest earned on cash in the park fund.
- 20-00-00-4911 **SHELTER RENTAL**
Fees paid for the use of the shelter houses.

EXPENDITURES

- 20-00-00-5020 **PARK PLANNER**
Expense of contracting professional assistance in planning long term repairs and upgrades to the city parks.
- 20-00-00-5022 **CONTRACTED SERVICES**
Expense of contracting mowing of the city parks thru the recreation department.

- 20-00-00-5024 **PARK MAINTENANCE**
Expense of contracting maintenance and upkeep of the city parks, other than mowing, thru the recreation department.
- 20-00-00-6010 **ADVERTISING**
Advertising expense.
- 20-00-00-6020 **EQUIPMENT REPAIR**
Repair and maintenance of park department equipment.
- 20-00-00-6202 **UTILITIES**
Gas and electric expense at the city parks.
- 20-00-00-6203 **WATER & SEWER UTILITIES**
Water and sewer expense at the city parks.
- 20-00-00-6502 **VEHICLE REPAIRS**
Expense of repairing the vehicle used for park maintenance.
- 20-00-00-7085 **CUSTODIAL SUPPLIES**
Expenses for cleaning supplies used at the city parks.
- 20-00-00-7090 **COMPUTER EXPENSE**
Hardware and software expense for a computer to be used by the park board.
- 20-00-00-7105 **FUEL**
Gasoline, diesel, and other related products for the operation of park equipment and vehicle.
- 20-00-00-7125 **FISH RESTOCKING**
Fish restocking expense.
- 20-00-00-7135 **TREE TRIMMING**
Expense for trimming and maintaining trees in the city parks.
- 20-00-00-8001 **PROPERTY INSURANCE**
Park department's portion of the property insurance including shelter houses and playground equipment.
- 20-00-00-8050 **MISCELLANEOUS EXPENSE**
To record expenses not listed in another category.

- 20-00-00-8700 **LOAN PRINCIPAL**
Principal portion of the loan payments for the park loan.
- 20-00-00-8701 **LOAN INTEREST**
Interest portion of the loan payments for the park loan.
- 20-00-00-9015 **CAPITAL ASSET – EQUIPMENT**
Purchase of tractor and gator to be used for park maintenance.
- 20-00-00-9016 **CAPITAL ASSET – BUILDING & GROUNDS**
Major repairs and improvements to the city parks as funded by the ½% Sales tax and advanced by the Park loan such as improvements to the tennis courts and bathrooms.

CALENDAR 9/2008, FISCAL 12/2008

ACCT NUMBER	ACCT TITLE	BUDGET 2 YRS AGO	ACTUAL 2 YRS AGO	BUDGET LAST YEAR	ACTUAL LAST YEAR	BUDGET CURRENT	ACTUAL CURRENT	BUDGET NEW

POLICE TRAINING FUND - DEPARTMENT								
2500000001	POLICE TRAINING FUND							
25-00-00-4313	R-DWI/DRUG ENFORCEMEN	.00	3,894.50	.00	5,435.50	4,800.00	3,680.50	4,000.00
25-00-00-4321	POLICE TRAINING	.00	3,545.93	.00	2,456.46	2,400.00	3,110.83	2,500.00
25-00-00-4322	R-JUDICIAL EDUCATION	1,000.00	1,359.72-	1,000.00	1,229.00	1,200.00	922.00	900.00
25-00-00-4901	INTEREST INCOME	.00	1,015.94	.00	1,185.61	.00	458.98	400.00
	TOTAL REVENUE	1,000.00	7,096.65	1,000.00	10,306.57	8,400.00	8,172.31	7,800.00
25-00-00-6035	TRAINING & EDUCATION	.00	353.91	.00	4,402.19	2,400.00	.00	2,500.00
25-00-00-6036	R-DWI EXPENSES	.00	.00	.00	2,485.49	1,400.00	7,647.17	6,000.00
25-00-00-6041	R-JUDICIAL EDUCATION	.00	150.00	450.00	670.24	1,520.00	860.84	1,795.00
	TOTAL EXPENSES	.00	503.91	450.00	7,557.92	5,320.00	8,508.01	10,295.00
	POLICE TRAINING TOTAL	1,000.00	6,592.74	550.00	2,748.65	3,080.00	335.70-	2,495.00-
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POLICE TRAINING FUND

REVENUES

25-00-00-4313

DWI/DRUG ENFORCEMENT

The portion of revenue from Municipal Court fines received from individuals that are found guilty of DWI or drug charges that is restricted to funding of DWI/Drug enforcement training and education. This revenue accumulates in cash account 25-00-00-1002.

25-00-00-4321

POLICE TRAINING

The portion of revenue from Municipal Court fines received from individuals that are found guilty of municipal citations issued by the police department that is restricted to funding of police training. This revenue accumulates in cash account 25-00-00-1000.

25-00-00-4322

JUDICIAL EDUCATION FEE

The portion of revenue from Municipal Court fines received from individuals that are found guilty of municipal citations that is restricted to funding of judicial education of the court staff. This revenue accumulates in cash account 25-00-00-1001.

25-00-00-4901

INTEREST INCOME

Revenues received for the interest earned on cash in the restricted police training funds.

EXPENDITURES

25-00-00-6035

TRAINING & EDUCATION

Police training and education expenses funded by the restricted revenue received as a result of Municipal Court fines.

25-00-00-6036

DWI EXPENSES

DWI and drug enforcement education and information expenses funded by the restricted revenue received as a result of Municipal court fines.

25-00-00-6041

JUDICIAL EDUCATION EXPENSE

Judicial education expenses funded by the restricted revenue received as a result of Municipal Court fines.

CALENDAR 9/2008, FISCAL 12/2008

ACCT NUMBER	ACCT TITLE	BUDGET 2 YRS AGO	ACTUAL 2 YRS AGO	BUDGET LAST YEAR	ACTUAL LAST YEAR	BUDGET CURRENT	ACTUAL CURRENT	BUDGET NEW
1/2c SALES TAX FOR TRANSP FUND - DEPARTMENT								
2700000001	1/2c SALES TAX FOR TRANSP FUND							
27-00-11-4135	SALES TAX REV-(1/3) S	160,000.00	150,982.03	158,000.00	154,832.76	147,500.00	156,824.11	148,000.00
27-00-11-4901	INTEREST	.00	17,991.52	22,000.00	18,425.76	12,000.00	4,059.19	5,000.00
27-00-13-4136	SALES TAX REV-(2/3)ST	320,000.00	301,814.86	316,000.00	309,711.67	295,000.00	313,693.61	296,000.00
27-00-13-4901	INTEREST	.00	53,048.79	46,450.00	38,158.83	24,000.00	6,195.00	8,000.00
27-00-13-4910	STP REVENUE	.00	.00	.00	.00	.00	.00	200,000.00
	TOTAL REVENUE	480,000.00	523,837.20	542,450.00	521,129.02	478,500.00	480,771.91	657,000.00
27-00-11-5020	CONTRACT LABOR - LEGA	.00	.00	.00	183.48	.00	.00	.00
27-00-11-6010	ADVERTISING (1/3 STRM	.00	.00	.00	180.49	.00	62.50	.00
27-00-11-6060	CONTRACTED SERV (1/3	40,000.00	27,628.29	40,000.00	21,875.08	21,266.66	115,357.87	20,000.00
27-00-11-6201	TELEPHONE (1/3 STORM)	.00	.00	.00	.00	.00	.00	.00
27-00-11-7050	ROAD REPAIR MATERIALS	100,000.00	.00	317,447.00	362,202.81	280,000.00	151,796.39	100,000.00
27-00-11-7055	TILE & PIPE (1/3 STOR	.00	.00	.00	.00	.00	.00	.00
27-00-11-7060	SAND & GRAVEL (1/3 ST	.00	.00	.00	.00	.00	.00	.00
27-00-11-8050	MISC EXP (1/3 STORM)	.00	.00	.00	1,600.52	.00	383.33	.00
27-00-13-5020	CONTRACT LABOR - LEGA	.00	.00	.00	370.69	.00	.00	.00
27-00-13-6010	ADVERTISING (2/3 STRE	.00	.00	.00	192.30	.00	125.00	.00
27-00-13-6060	CONTRACTED SERV (2/3	40,000.00	26,832.12	40,000.00	39,208.25	42,533.34	229,626.72	20,000.00
27-00-13-6201	TELEPHONE (2/3 STREET	.00	.00	.00	.00	.00	.00	.00
27-00-13-7050	ROAD REPAIR MATERIALS	200,000.00	.00	849,409.00	947,357.24	560,000.00	303,592.78	500,000.00
27-00-13-7055	TILE & PIPE (2/3 STRE	.00	.00	.00	.00	.00	.00	.00
27-00-13-7060	SAND & GRAVEL (2/3 ST	.00	.00	.00	.00	.00	.00	.00
27-00-13-8050	MISC EXP (2/3 STREET)	.00	.00	.00	3,205.83	.00	1,190.61	.00
	TOTAL EXPENSES	380,000.00	54,460.41	1,246,856.00	1,376,376.69	903,800.00	802,135.20	640,000.00
	1/2c SALES TAX FOR TR	100,000.00	469,376.79	704,406.00-	855,247.67-	425,300.00-	321,363.29-	17,000.00

1/2 c SALES TAX FOR TRANSPORTATION

REVENUES

- 27-00-11-4135 **SALES TAX REVENUE (1/3) STORM**
Revenue derived from the payment of 1/3 of .5% sales tax collected on the goods and products retailed within the city that is restricted to funding storm water improvements. This revenue accumulates in cash account 27-00-11-1000.
- 27-00-11-4901 **INTEREST**
Revenue received for the interest earned on cash in the restricted storm water fund.
- 27-00-13-4136 **SALES TAX REVENUE (2/3) STREET**
Revenue derived from the payment of 2/3 of .5% sales tax collected on the goods and products retailed within the city that is restricted to funding street improvements. This revenue accumulates in cash account 27-00-13-1000.
- 27-00-13-4901 **INTEREST**
Revenue received for the interest earned on cash in the restricted street improvement fund.
- 27-00-13-4910 **STP REVENUE**
Revenue received from state funds that are available to reimburse the city for qualified road expenditures.

EXPENDITURES

- 27-00-11-6060 **CONTRACTED SERVICES (1/3) STORM**
Expense of contracted labor services for storm water improvements including Phase III Wellington Street and a storm water study.
- 27-00-11-7050 **ROAD REPAIR MATERIALS (1/3) STORM**
Road repair materials needed for storm water improvements including Phase III Wellington Street.
- 27-00-13-6060 **CONTRACTED SERVICES (2/3) STREET**
Expense of contracted labor services for street improvements including Phase III Wellington Street.
- 27-00-13-7050 **ROAD REPAIR MATERIALS (2/3) STREET**
Road repair materials needed for street improvements including Phase III Wellington and street overlays.

ACCT NUMBER	ACCT TITLE	BUDGET 2 YRS AGO	ACTUAL 2 YRS AGO	BUDGET LAST YEAR	ACTUAL LAST YEAR	BUDGET CURRENT	ACTUAL CURRENT	BUDGET NEW
DEBT SERVICE FUND - DEPARTMENT								
30-00-00-0001	DEBT SERVICE FUND							
30-00-00-4101	Real Estate Tax	161,403.00	168,237.03	168,000.00	181,318.36	174,500.00	186,496.54	180,000.00
30-00-00-4102	Personal Property Tax	51,000.00	53,931.77	52,000.00	54,706.94	50,400.00	57,300.47	52,000.00
30-00-00-4103	UTILITY TAX	6,000.00	4,375.78	6,000.00	5,501.14	5,000.00	16,127.02	5,000.00
30-00-00-4104	2003 REAL ESTATE TAX	.00	98.71	.00	.00	.00	.00	.00
30-00-00-4111	PRIOR 1YR R.E. TAX	100.00	307.82	100.00	725.06	.00	.00	.00
30-00-00-4112	PRIOR 1YR P.P. TAX	500.00	464.91	500.00	1,986.18	.00	.43	.00
30-00-00-4113	PRIOR 2YR R.E. TAX	.00	12.21	.00	190.75	.00	.00	.00
30-00-00-4114	PRIOR 2YR P.P. TAX	100.00	48.89	100.00	364.92	.00	40.76	.00
30-00-00-4115	PRIOR 3YR & OLDER R.E	.00	26.67	.00	127.00	.00	17.10	.00
30-00-00-4116	PRIOR 3YR & OLDER P.P	100.00	183.79	100.00	447.95	.00	253.82	.00
30-00-00-4710	PILOT FEE	.00	.00	.00	.00	.00	.00	.00
30-00-00-4901	INTEREST INCOME	2,000.00	5,242.63	2,000.00	3,675.88	2,700.00	1,832.44	2,000.00
30-00-00-4999	MISC REVENUE	.00	.00	.00	.00	.00	.00	.00
	TOTAL REVENUE	221,203.00	232,930.21	228,800.00	249,044.18	232,600.00	262,034.38	239,000.00
30-00-00-8050	MISCELLANEOUS EXPENSE	.00	.00	.00	.00	.00	.00	.00
30-00-00-8501	2004B GOB BOND PRINCI	.00	100,000.00	.00	100,000.00	105,000.00	105,000.00	110,000.00
30-00-00-8503	2004B Bond Interest E	228,135.00	128,135.02	228,135.00	125,635.04	122,560.00	122,560.04	119,335.00
30-00-00-8504	BOND ADMINISTRATIVE F	.00	.00	.00	900.00	450.00	.00	450.00
30-00-00-8600	2004 Bond Issuance Co	.00	.00	.00	.00	.00	.00	.00
30-00-00-9020	Capital Outlay	.00	.00	.00	.00	.00	.00	.00
30-00-00-9801	Transfer Out	.00	.00	.00	.00	.00	.00	.00
	TOTAL EXPENSES	228,135.00	228,135.02	228,135.00	226,535.04	228,010.00	227,560.04	229,785.00
	DEBT SERVICE TOTAL	6,932.00	4,795.19	665.00	22,509.14	4,590.00	34,474.34	9,215.00

DEBT SERVICE FUND

REVENUES

- 30-00-00-4101 **REAL ESTATE TAX**
Revenue derived from the payment of the annual city real estate tax attributed to the Debt Service Fund. It is based on \$.4253 per \$100 assessed valuation.
- 30-00-00-4102 **PERSONAL PROPERTY TAX**
Revenue derived from the payment of the annual city personal property tax attributed to the Debt Service Fund. It is based on \$.4253 per \$100 assessed valuation.
- 30-00-00-4103 **UTILITY TAX**
Taxes paid on railroad and utilities. This tax is received from Ray County usually in January.
- 30-00-00-4901 **INTEREST INCOME**
Revenues received for the interest earned on cash in the debt service fund.

EXPENDITURES

- 30-00-00-8501 **2004B BOND PRINCIPAL PAYMENT**
Annual principal payment due on 2004B Bond.
- 30-00-00-8503 **2004B BOND INTEREST EXPENSE**
Interest payments due on bond payments for general obligation bond 2004B.
- 30-00-00-8504 **BOND ADMINISTRATIVE FEE**
Annual administrative fee for the 2004B Bond.

CITY OF RICHMOND
BUDGET WORKSHEET
CALENDAR 9/2008, FISCAL 12/2008

ACCT NUMBER	ACCT TITLE	BUDGET 2 YRS AGO	ACTUAL 2 YRS AGO	BUDGET LAST YEAR	ACTUAL LAST YEAR	BUDGET CURRENT	ACTUAL CURRENT	BUDGET NEW
MUNICIPAL COMPLEX FUND - DEPARTMENT								
35-00-00-0001	MUNICIPAL COMPLEX FUND							
35-00-00-4131	Sales & Use Tax	240,000.00	220,550.84	240,000.00	231,929.79	212,000.00	235,038.49	215,000.00
35-00-00-4810	LOAN PROCEEDS REVENUE	4,000,000.00	4,000,000.00	.00	.00	.00	1,049,562.26	.00
35-00-00-4901	Interest Income	138,000.00	157,487.00	138,000.00	166,157.77	26,000.00	27,996.07	.00
	TOTAL REVENUE	4,378,000.00	4,378,037.84	378,000.00	398,087.56	238,000.00	1,312,596.82	215,000.00
35-00-00-5002	Salaries - Full Time	.00	1,595.00	.00	18,243.13	2,000.00	14,045.01	.00
35-00-00-5003	Salaries - Part Time	12,300.00	14,929.60	.00	.00	.00	.00	.00
35-00-00-5004	SALARIES - OVERTIME	.00	.00	.00	141.29	.00	793.00	.00
35-00-00-5005	Payroll Tax Expense	.00	1,245.61	.00	1,375.72	140.00	1,119.61	.00
35-00-00-5020	CONTRACT LABOR (Legal	.00	2,500.00	.00	20,580.41	25,000.00	.00	.00
35-00-00-5030	Architect Fees	220,000.00	204,300.82	164,376.00	158,030.53	22,050.00	10,960.00	.00
35-00-00-6001	POSTAGE	.00	.00	.00	17.16	.00	83.90	.00
35-00-00-6010	ADVERTISING	.00	.00	.00	805.25	.00	153.30	.00
35-00-00-6060	CONTRACT SERVICES	.00	.00	3,944,261.00	1,261,276.44	3,624,397.00	3,065,256.22	.00
35-00-00-8050	MISCELLANEOUS EXPENSE	.00	.00	.00	14,886.40	5,000.00	103,982.95	5,000.00
35-00-00-8051	Employee Drug Testing	.00	501.80	.00	.00	.00	.00	.00
35-00-00-8100	Interest Expense	175,000.00	145,061.28	147,000.00	154,029.86	147,554.00	140,084.01	200,000.00
35-00-00-8102	Municiple Complex Loa	125,000.00	121,742.18	144,000.00	137,028.46	143,507.00	125,608.80	78,700.00
	TOTAL EXPENSES	532,300.00	491,876.29	4,399,637.00	1,766,414.65	3,969,648.00	3,462,086.80	283,700.00
	MUNICIPAL COMPLEX TOT	3,845,700.00	3,886,161.55	4,021,637.00	1,368,327.09	3,731,648.00	2,149,489.98	68,700.00

MUNICIPAL COMPLEX FUND

REVENUES

35-00-00-4131

SALES AND USE TAX

Revenue derived from the payment of ¼% sales tax collected on the goods and products retailed within the city that is restricted to funding the Municipal Complex project. This revenue accumulates in cash account 35-00-00-1000 and is used to pay the loan payments on the Municipal Complex loan.

EXPENDITURES

35-00-00-8050

MISCELLANEOUS EXPENSE

To record miscellaneous expenses associated with the renovation and building of the municipal complex.

35-00-00-8100

INTEREST EXPENSE

Interest payments due on loan payments for the Municipal Complex loan.

35-00-00-8102

MUNICIPAL COMPLEX LOAN PRINCIPAL

Principal payments due on loan payments for the Municipal Complex loan.

ACCT NUMBER	ACCT TITLE	BUDGET 2 YRS AGO	ACTUAL 2 YRS AGO	BUDGET LAST YEAR	ACTUAL LAST YEAR	BUDGET CURRENT	ACTUAL CURRENT	BUDGET NEW
SOLID WASTE FUND - DEPARTMENT								
51-00-00-0001	SOLID WASTE FUND							
51-00-00-4501	CUSTOMER CHARGES-SOLI	181,000.00	180,465.84	184,000.00	197,863.67	189,720.00	191,071.03	207,900.00
51-00-00-4503	CUSTOMER CHARGES - CO	.00	.00	.00	.00	7,250.00	375.00	.00
51-00-00-4511	PENALTIES-SOLID WASTE	3,300.00	3,551.57	3,500.00	3,646.96	3,600.00	3,871.84	3,600.00
51-00-00-4901	INTEREST INCOME	500.00	2,497.02	2,460.00	1,442.51	1,200.00	581.49	600.00
51-00-00-4999	MISC REVENUE	.00	.00	.00	.00	.00	.00	.00
51-00-15-4602	SEMA/FEMA REVENUE	.00	2,565.02	.00	.00	.00	328.85	.00
	TOTAL REVENUE	184,800.00	189,079.45	189,960.00	202,953.14	201,770.00	196,228.21	212,100.00
51-00-00-5002	SALARIES-FULL TIME	6,074.00	6,178.00	6,000.00	4,352.90	2,935.14	1,979.81	3,000.00
51-00-00-5003	SALARIES-PART TIME	.00	.00	.00	.00	.00	965.27	.00
51-00-00-5004	SALARIES-OVERTIME	6,000.00	5,924.17	6,500.00	6,898.09	1,000.00	532.10	1,000.00
51-00-00-5005	PAYROLL TAX EXPENSE	465.00	924.82	900.00	860.75	291.20	267.35	300.00
51-00-00-5006	Compensated Absences	.00	131.13-	.00	606.32-	.00	.00	.00
51-00-00-5007	LAGERS	709.00	631.40	700.00	669.01	338.42	.00	.00
51-00-00-5008	HEALTH INSURANCE EXPE	695.00	688.53	695.00	587.76	396.00	.00	.00
51-00-00-5009	LIFE INSURANCE EXPENS	82.00	85.00	82.00	89.11	78.00	.00	.00
51-00-00-5010	DENTAL INSURANCE EXPE	73.00	71.49	73.00	61.68	36.00	.00	.00
51-00-00-5011	WORKER'S COMPENSATION	500.00	500.00	500.00	.00	100.00	.00	100.00
51-00-00-5015	UNEMPLOYMENT INSURANC	.00	.00	.00	.00	.00	.00	.00
51-00-00-5020	CONTRACTED SERVICES (	200.00	.00	200.00	.00	.00	.00	.00
51-00-00-6010	ADVERTISING	.00	.00	.00	1.30	.00	97.80	150.00
51-00-00-6020	EQUIPMENT REPAIR	.00	.00	.00	.00	.00	.00	5,000.00
51-00-00-6035	TRAINING & EDUCATION	.00	.00	.00	.00	.00	.00	.00
51-00-00-6060	CONTRACT SERVICES	164,431.00	164,583.51	152,000.00	159,097.61	164,505.60	154,478.48	176,720.00
51-00-00-7006	EXPENDABLE EQUIPMENT	.00	.00	.00	264.96	.00	295.28	.00
51-00-00-7105	FUEL	.00	.00	.00	.00	1,500.00	.00	1,000.00
51-00-00-7405	MAINT EXP-BLDG & GRND	.00	.00	.00	.00	.00	.00	.00
51-00-00-8030	(NCBA) DEPRECIATION	.00	3,629.79	3,630.00	3,629.78	3,629.79	3,629.76	3,630.00
51-00-00-8050	MISCELLANEOUS EXPENSE	25.00	59.90	75.00	8.99	.00	87.97	250.00
51-00-00-8051	DRUG TESTING	75.00	.00	75.00	.00	.00	.00	.00
51-00-00-9005	N/A-Equipment	.00	.00	.00	.00	.00	.00	.00
51-77-00-5002	SALARIES-FULL TIME	.00	.00	.00	.00	.00	.00	.00
51-77-00-9000	Admin Overhead Alloca	20,256.00	21,130.36	20,256.00	18,408.36	22,130.65	18,120.99	20,000.00
	TOTAL EXPENSES	199,585.00	204,275.84	191,686.00	194,323.98	196,940.80	180,454.81	211,150.00
	SOLID WASTE TOTAL	14,785.00-	15,196.39-	1,726.00-	8,629.16	4,829.20	15,773.40	950.00

SOLID WASTE FUND

REVENUES

- 51-00-00-4501 **CUSTOMER CHARGES – SOLID WASTE**
Revenue received from customers for solid waste services rendered.
- 51-00-00-4502 **CUSTOMER CHARGES – COMPOST SITE**
Revenue received from the sale of tickets to those individuals who live outside of Richmond and would like to use our compost site.
- 51-00-00-4511 **PENALTIES – SOLID WASTE**
Revenues paid as the result of a penalty for the late payment of monthly solid waste bills.
- 51-00-00-4901 **INTEREST INCOME**
Revenues received for the interest earned on cash in the solid waste fund.

EXPENDITURES

- 51-00-00-5002 **SALARIES – FULL TIME**
Compensation expense for public works employees to staff the compost site on Saturdays when the weather is appropriate.
- 51-00-00-5004 **SALARIES – OVERTIME**
Overtime compensation for solid waste department staff.
- 51-00-00-5005 **PAYROLL TAX EXPENSE**
Employer payroll tax expense.
- 51-00-00-5010 **WORKER'S COMPENSATION**
Solid Waste department's portion of worker's compensation insurance premium.
- 51-00-00-6010 **ADVERTISING**
Advertising expense for solid waste.
- 51-00-00-6020 **EQUIPMENT REPAIR**
Expenses for repairing and maintaining the compost equipment.

- 51-00-00-6060 **CONTRACT SERVICES**
Expense of contracted trash pickup services.
- 51-00-00-7105 **FUEL**
Gasoline, diesel, and other related products for the operation of chipper at the compost site.
- 51-00-00-8030 **DEPRCIATION EXPENSE**
Depreciation expense of capitalized items.
- 51-00-00-8050 **MISCELLANEOUS EXPENSE**
To record expenses not listed in another category.
- 51-77-00-9000 **ADMINISTRATIVE OVERHEAD ALLOCATION**
This is the Solid Waste Fund's portion of the administrative costs. This is calculated as 3.5% of the total administrative expenses less Fellowship Center expenses, New City Hall expenses and Downtown Revitalization Expenses.

ACCT NUMBER	ACCT TITLE	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET
		2 YRS AGO	2 YRS AGO	LAST YEAR	LAST YEAR	CURRENT	CURRENT	NEW
WATER FUND - DEPARTMENT								
52-00-00-0001	WATER FUND							
52-00-00-4501	CUSTOMER CHARGES-WATE	1,123,209.00	1,134,154.48	1,123,000.00	1,131,808.37	1,415,820.00	1,322,185.21	1,319,000.00
52-00-00-4502	WATER CHG - INTERNAL	.00	.00	.00	.00	.00	.00	10,900.00
52-00-00-4503	WATER SALES, BULK & T	4,000.00	2,274.75	3,000.00	2,337.20	1,800.00	2,433.02	2,000.00
52-00-00-4511	PENALTIES-WATER	14,000.00	18,420.31	19,000.00	18,674.30	18,000.00	23,181.88	20,000.00
52-00-00-4515	RECONNECT FEES	6,000.00	7,195.00	6,500.00	7,640.00	6,900.00	6,623.31	6,000.00
52-00-00-4516	RETURN CHECK FEE	1,000.00	1,610.00	1,500.00	1,435.00	1,200.00	1,360.00	1,200.00
52-00-00-4520	METERS & TAPS	6,500.00	10,825.00	12,000.00	6,150.00	7,200.00	4,500.00	4,000.00
52-00-00-4715	NOTE REC-CEMETERY FND	.00	.00	.00	.00	.00	.00	10,000.00
52-00-00-4901	INTEREST INCOME	4,000.00	4,846.64	4,100.00	270.49	.00	741.34	1,000.00
52-00-00-4913	R-2002 INTEREST RSRV	.00	.00	.00	.00	.00	.00	.00
52-00-00-4914	R-2002 PRINC RSRV INC	.00	.00	.00	.00	.00	.00	.00
52-00-00-4916	2001 BOND INTEREST IN	.00	62,082.85	60,000.00	54,182.98	2,000.00	3,429.00	2,000.00
52-00-00-4940	COBRA HEALTH REIMBURS	.00	.00	.00	.00	.00	.00	.00
52-00-00-4952	R-2001 WATER REPLACEM	.00	.00	.00	.00	.00	.00	.00
52-00-00-4999	MISC REVENUES	10,000.00	8,632.42	10,000.00	13,026.76	6,000.00	8,243.32	6,000.00
	TOTAL REVENUE	1,168,709.00	1,250,041.45	1,239,100.00	1,235,525.10	1,458,920.00	1,372,697.08	1,382,100.00
52-00-00-5002	SALARIES-FULL TIME	215,300.00	260,397.47	336,000.00	320,974.14	.00	.00	.00
52-00-00-5003	SALARIES-PART TIME	2,000.00	4,326.03	.00	.00	.00	.00	.00
52-00-00-5004	SALARIES-OVERTIME	12,000.00	13,217.39	11,164.00	16,369.38	.00	.00	.00
52-00-00-5005	PAYROLL TAX EXPENSE	17,000.00	20,429.72	25,700.00	24,737.86	.00	.00	.00
52-00-00-5006	Compensated Absences	.00	4,317.20	.00	4,761.11	.00	.00	.00
52-00-00-5007	LAGERS	21,140.00	21,572.90	30,000.00	27,651.49	.00	.00	.00
52-00-00-5008	HEALTH INSURANCE EXPE	27,109.00	30,190.11	42,379.00	38,258.71	.00	.00	.00
52-00-00-5009	LIFE INSURANCE EXPENS	750.00	955.83	1,063.00	1,222.47	.00	.00	.00
52-00-00-5010	DENTAL INSURANCE EXPE	2,700.00	3,494.71	3,783.00	4,111.94	.00	.00	.00
52-00-00-5011	WORKER'S COMPENSATION	15,000.00	15,228.99	15,750.00	11,481.91	.00	.00	.00
52-00-00-5015	UNEMPLOYMENT INSURANC	.00	.00	.00	5,019.35	.00	.00	.00
52-00-00-5020	CONTRACT SERVICES (LE	34,853.00	34,912.60	1,400.00	.00	.00	.00	.00
52-00-00-6001	POSTAGE	250.00	.00	150.00	3,285.12	.00	.00	.00
52-00-00-6005	PRINTING/PUBLICATIONS	100.00	278.50	50.00	.00	.00	.00	.00
52-00-00-6010	ADVERTISING	450.00	477.80	450.00	727.01	.00	.00	.00
52-00-00-6020	EQUIPMENT REPAIR	37,860.00	12,040.46	10,000.00	6,155.39	.00	.00	.00
52-00-00-6035	TRAINING & EDUCATION	350.00	470.00	350.00	969.00	.00	.00	.00
52-00-00-6040	DUES/FEES/TRAVEL	650.00	127.35	450.00	188.12	.00	.00	.00
52-00-00-6101	RENT EXPENSE	1,200.00	1,200.00	1,200.00	1,252.50	.00	.00	.00
52-00-00-6105	UNIFORMS	2,750.00	3,343.14	3,216.00	3,973.51	.00	.00	.00
52-00-00-6110	REPAIR GENERAL	.00	300.00	.00	.00	.00	.00	.00
52-00-00-6120	PREVENTIVE MAINTENANC	.00	.00	.00	.00	.00	.00	.00
52-00-00-6135	ORDINANCE CODIFICATIO	1,500.00	.00	1,500.00	.00	.00	.00	.00
52-00-00-6201	TELEPHONE	3,200.00	3,001.64	3,200.00	3,207.63	.00	.00	.00
52-00-00-6202	UTILITIES	84,000.00	79,183.36	72,000.00	59,070.89	.00	.00	.00
52-00-00-6302	COMPUTER MAINTENANCE	750.00	.00	12,750.00	550.00	.00	.00	.00
52-00-00-6502	VEHICLES REPAIR	.00	274.02	3,500.00	1,898.05	.00	.00	.00
52-00-00-6703	TESTING	500.00	36.00	500.00	268.00	.00	.00	.00
52-00-00-7001	OFFICE SUPPLIES	500.00	91.55	250.00	962.81	.00	.00	.00
52-00-00-7005	MISCELLANEOUS SUPPLIE	.00	7,607.94	2,500.00	3,695.07	.00	.00	.00

CALENDAR 9/2008, FISCAL 12/2008

ACCT NUMBER	ACCT TITLE	BUDGET 2 YRS AGO	ACTUAL 2 YRS AGO	BUDGET LAST YEAR	ACTUAL LAST YEAR	BUDGET CURRENT	ACTUAL CURRENT	BUDGET NEW
52-00-00-7006	EXPENDABLE EQUIPMENT	5,432.00	.00	5,500.00	1,870.69	.00	.00	.00
52-00-00-7050	ROAD REPAIR MATERIAL	5,000.00	2,643.63	3,000.00	5,541.38	.00	.00	.00
52-00-00-7065	GRAVEL	5,000.00	5,496.30	5,000.00	3,802.96	.00	.00	.00
52-00-00-7080	LIME	30,000.00	21,485.54	20,000.00	26,433.05	.00	.00	.00
52-00-00-7105	FUEL	15,000.00	15,094.18	15,500.00	15,888.15	.00	.00	.00
52-00-00-7110	OIL/GREASE	.00	.00	800.00	793.08	.00	.00	.00
52-00-00-7120	CHEMICALS	40,000.00	37,160.38	32,000.00	37,314.28	.00	.00	.00
52-00-00-7130	WATERLINE REPAIR MATE	83,000.00	83,650.28	28,000.00	47,303.64	.00	.00	.00
52-00-00-7302	HANDTOOLS/HARDWARE	.00	.00	1,500.00	85.82	.00	.00	.00
52-00-00-7405	MAINT EXP-BLDG & GRND	1,000.00	292.48	1,500.00	388.18	.00	.00	.00
52-00-00-8001	PROPERTY INSURANCE	7,000.00	1,908.28	4,100.00	3,992.74	.00	.00	.00
52-00-00-8005	LIABILITY INSURANCE	10,000.00	9,050.14	16,100.00	16,283.95	.00	.00	.00
52-00-00-8010	AUTO INSURANCE	4,000.00	2,621.02	4,200.00	4,196.03	.00	.00	.00
52-00-00-8030	(NCBA)DEPRECIATION EX	80,000.00	201,587.34	202,000.00	210,423.75	.00	.00	.00
52-00-00-8050	MISCELLANEOUS EXPENSE	7,000.00	12,031.11	7,000.00	8,087.98	.00	.00	.00
52-00-00-8051	DRUG TESTING	400.00	447.76	400.00	80.29	.00	.00	.00
52-00-00-8501	2001 BOND PRINC RSRV(	.00	.00	153,750.00	.00	.00	.00	.00
52-00-00-8502	R-2002 BOND INT (83%)	47,956.00	8,352.58	6,700.00	5,797.19	.00	.00	.00
52-00-00-8503	2001 BOND INT PYMNT (	139,248.00	132,075.83	126,100.00	126,096.26	.00	.00	.00
52-00-00-8504	BOND ADMINISTRATIVE F	.00	10,397.31	10,400.00	10,322.94	.00	.00	.00
52-00-00-8506	1992 BONDS	64,946.00	.00	.00	.00	.00	.00	.00
52-00-00-8507	2001 BOND INT RSRV (S	.00	.00	.00	.00	.00	.00	.00
52-00-00-8508	2002 INTEREST RSRV PY	.00	.00	.00	.00	.00	.00	.00
52-00-00-8509	2002 PRINCIPAL RSRV P	.00	.00	70,550.00	.00	.00	.00	.00
52-00-00-8510	(NCBA)2001 AMORTIZATI	.00	3,396.61	5,310.00	5,309.28	.00	.00	.00
52-00-00-8512	2001 WATER REPLACEMEN	.00	.00	.00	.00	.00	.00	.00
52-00-00-8513	2004A Interest Paymen	9,132.00	.00	9,132.00	.00	.00	.00	.00
52-00-00-8515	2002 Amortization Exp	.00	.00	.00	849.21-	.00	.00	.00
52-00-00-8516	2002 AMORTIZATION EXP	.00	3,825.00	.00	2,761.65	.00	.00	.00
52-00-00-8701	LTL-JOHN DEERE LOADER	.00	.00	.00	.00	.00	.00	.00
52-00-00-8702	LTL-INT-JOHN DEERE LO	.00	.00	.00	1,366.53	.00	.00	.00
52-00-00-8703	LTL-TRK PR(1/3)	.00	.00	.00	.00	.00	.00	.00
52-00-00-8704	LTLLEASE-(1/3)INT- TRU	.00	1,985.86	.00	187.85	.00	.00	.00
52-00-00-8705	LTL-CONSTRUCTION EQUI	.00	.00	.00	.00	.00	.00	.00
52-00-00-8706	LTL-INT-CONST EQUIP	.00	.00	.00	3,048.51	.00	.00	.00
52-00-00-9001	N/A-BUILDING & GROUND	.00	.00	.00	.00	.00	.00	.00
52-00-00-9005	N/A-EQUIPMENT	.00	.00	.00	.00	.00	.00	.00
52-00-00-9015	CAPITAL OUTLAY/EQUIPM	25,000.00	.00	11,250.00	.00	.00	.00	.00
52-00-00-9017	CAPITAL ASSET-BLDG &	.00	.00	.00	.00	.00	.00	.00
52-00-00-9020	CAPITAL IMPROVEMENTS	100,000.00	.00	.00	229.35	.00	.00	.00
52-00-00-9022	WATER LINE REPLACEMEN	.00	.00	.00	.00	.00	.00	.00

WATER PLANT DEPARTMENT

52-52-00-5002	SALARIES FULL TIME	.00	.00	.00	.00	148,630.04	132,698.40	144,000.00
52-52-00-5004	SALARIES-OVERTIME	.00	.00	.00	.00	3,750.00	5,578.31	5,311.49
52-52-00-5005	PAYROLL TAX EXPENSE	.00	.00	.00	.00	11,276.12	10,225.00	9,672.15
52-52-00-5007	LAGERS	.00	.00	.00	.00	13,104.68	10,345.87	12,000.00
52-52-00-5008	HEALTH INSURANCE	.00	.00	.00	.00	17,856.00	15,115.16	20,000.00
52-52-00-5009	LIFE INSURANCE	.00	.00	.00	.00	733.20	630.88	575.00
52-52-00-5010	DENTAL INSURANCE	.00	.00	.00	.00	1,788.00	1,404.13	1,650.00
52-52-00-5011	WORKERS COMPENSATION	.00	.00	.00	.00	6,500.00	3,557.34	5,142.90

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ACCT NUMBER	ACCT TITLE	BUDGET 2 YRS AGO	ACTUAL 2 YRS AGO	BUDGET LAST YEAR	ACTUAL LAST YEAR	BUDGET CURRENT	ACTUAL CURRENT	BUDGET NEW
52-52-00-5020	CONTRACT SERVICES	.00	.00	.00	.00	18,000.00	.00	1,000.00
52-52-00-6001	POSTAGE	.00	.00	.00	.00	1,700.00	1,971.45	2,257.11
52-52-00-6010	ADVERTISING	.00	.00	.00	.00	400.00	418.56	480.00
52-52-00-6020	EQUIPMENT REPAIR	.00	.00	.00	500.00	7,770.00	7,253.38	11,772.45
52-52-00-6025	WATER TOWER INSPECTIO	.00	.00	.00	.00	.00	.00	.00
52-52-00-6030	SLUDGE REMOVAL/LAGOON	.00	.00	.00	.00	.00	.00	.00
52-52-00-6035	TRAINING & EDUCATION	.00	.00	.00	.00	680.00	910.86	802.46
52-52-00-6040	DUES/FEE/TRAVEL	.00	.00	.00	.00	150.00	60.00	200.00
52-52-00-6101	RENT EXPENSE	.00	.00	.00	.00	1,260.00	1,200.00	1,791.00
52-52-00-6105	UNIFORMS	.00	.00	.00	.00	1,659.00	1,385.78	1,655.16
52-52-00-6201	TELEPHONE	.00	.00	.00	92.81	2,052.00	1,433.04	2,121.45
52-52-00-6202	UTILITIES	.00	.00	.00	7,632.81	67,200.00	65,802.64	78,780.32
52-52-00-6302	COMPUTER MAINTENANCE	.00	.00	.00	.00	600.00	459.50	765.83
52-52-00-6502	VEHICLE REPAIR	.00	.00	.00	.00	.00	38.44	153.75
52-52-00-6703	TESTING	.00	.00	.00	.00	5,936.64	575.24	5,936.64
52-52-00-7001	OFFICE SUPPLIES	.00	.00	.00	.00	685.00	15.27	685.00
52-52-00-7005	MISC SUPPLIES	.00	.00	.00	.00	1,500.00	581.63	350.74
52-52-00-7080	LIME	.00	.00	.00	.00	38,808.00	24,987.99	29,000.00
52-52-00-7090	COMPUTER EXPENSE	.00	.00	.00	.00	.00	59.00	98.33
52-52-00-7105	FUEL	.00	.00	.00	.00	2,000.00	1,336.97	1,800.00
52-52-00-7110	OIL/GREASE	.00	.00	.00	.00	500.00	.00	500.00
52-52-00-7115	LAB SUPPLIES - WATER	.00	.00	.00	.00	.00	490.58	.00
52-52-00-7120	CHEMICALS	.00	.00	.00	2,803.78	39,000.00	44,055.00	49,395.72
52-52-00-7405	MAINT EXP - BLDG & GR	.00	.00	.00	5.44	200.00	287.43	250.00
52-52-00-8001	PROPERTY INSURANCE	.00	.00	.00	.00	4,200.00	4,903.32	3,000.00
52-52-00-8005	LIABILITY INSURANCE	.00	.00	.00	.00	16,200.00	16,821.49	4,750.00
52-52-00-8030	DEPRECIATION EXPENSE	.00	.00	.00	.00	42,000.00	41,053.51	42,000.00
52-52-00-8050	MISC EXPENSE	.00	.00	.00	.00	120.00	647.59	250.00
52-52-00-8051	DRUG TESTING	.00	.00	.00	38.60	160.00	.00	234.67
52-52-00-8501	2001 BOND PRINCIPAL	.00	.00	.00	.00	35,642.04	28,975.38	81,875.00
52-52-00-8502	2002 BOND INTEREST	.00	.00	.00	.00	2,095.75	2,095.75	924.00
52-52-00-8503	2001 BOND INTEREST	.00	.00	.00	.00	59,900.48	33,954.48	56,630.00
52-52-00-8504	BOND ADMINISTRATION	.00	.00	.00	.00	5,056.45	4,996.09	5,057.00
52-52-00-8509	2002 BOND PRINCIPAL	.00	.00	.00	.00	33,200.00	33,200.00	31,125.00
52-52-00-8510	2001 AMORTIZATION	.00	.00	.00	.00	2,654.64	2,654.64	2,655.00
52-52-00-8516	2002 AMORTIZATION	.00	.00	.00	.00	956.22	956.26	956.00
52-52-00-9000	ADMINISTRATION OVERHE	.00	.00	.00	.00	88,522.61	72,484.00	80,000.00
52-52-00-9020	CAPITAL IMPROVEMENTS	.00	.00	.00	.00	.00	4,480.00	6,570.67

WATER DISTRIBUTION DEPARTMENT

52-53-00-5002	SALARIES FULL TIME	.00	.00	.00	.00	97,884.47	91,363.48	110,000.00
52-53-00-5003	SALARIES - PART TIME	.00	.00	.00	.00	.00	6,495.96	.00
52-53-00-5004	SALARIES - OVERTIME	.00	.00	.00	.00	3,750.00	3,442.71	4,000.00
52-53-00-5005	PAYROLL TAX EXPENSE	.00	.00	.00	.00	7,520.95	7,332.98	8,000.00
52-53-00-5007	LAGERS	.00	.00	.00	.00	8,740.56	8,074.07	9,000.00
52-53-00-5008	HEALTH INSURANCE	.00	.00	.00	.00	14,640.11	14,842.92	18,000.00
52-53-00-5009	LIFE INSURANCE	.00	.00	.00	.00	1,134.00	396.07	500.00
52-53-00-5010	DENTAL INSURANCE	.00	.00	.00	.00	3,264.00	1,386.10	1,550.00
52-53-00-5011	WORKERS COMPENSATION	.00	.00	.00	.00	6,500.00	6,332.83	6,500.00
52-53-00-5015	UNEMPLOYMENT INSURANC	.00	.00	.00	.00	6,396.00	1,693.70	2,000.00
52-53-00-6001	POSTAGE	.00	.00	.00	.00	1,700.00	1,953.92	1,700.00

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ACCT NUMBER	ACCT TITLE	BUDGET 2 YRS AGO	ACTUAL 2 YRS AGO	BUDGET LAST YEAR	ACTUAL LAST YEAR	BUDGET CURRENT	ACTUAL CURRENT	BUDGET NEW
52-53-00-6010	ADVERTISING	.00	.00	.00	.00	.00	29.76	.00
52-53-00-6020	EQUIPMENT REPAIR	.00	.00	.00	.00	.00	3,927.91	3,000.00
52-53-00-6035	TRAINING & EDUCATION	.00	.00	.00	.00	200.00	114.51	1,000.00
52-53-00-6040	DUES/FEES/TRAVEL	.00	.00	.00	.00	.00	145.26	950.00
52-53-00-6105	UNIFORMS	.00	.00	.00	.00	624.00	1,134.21	1,000.00
52-53-00-6201	TELEPHONE	.00	.00	.00	81.65	1,440.00	2,068.88	2,000.00
52-53-00-6202	UTILITIES	.00	.00	.00	74.33	4,200.00	4,482.45	5,000.00
52-53-00-6502	VEHICLES REPAIR	.00	.00	.00	.00	.00	4,077.12	4,000.00
52-53-00-6703	TESTING	.00	.00	.00	.00	.00	40.00	100.00
52-53-00-7001	OFFICE SUPPLIES	.00	.00	.00	.00	.00	80.78	100.00
52-53-00-7005	MISC SUPPLIES	.00	.00	.00	.00	4,500.00	1,917.63	1,500.00
52-53-00-7006	EXPENDABLE EQUIPMENT	.00	.00	.00	.00	.00	2,356.91	2,000.00
52-53-00-7050	ROAD REPAIR MATERIALS	.00	.00	.00	.00	3,000.00	2,850.77	1,500.00
52-53-00-7060	SAND & GRAVEL	.00	.00	.00	.00	.00	599.58	.00
52-53-00-7065	GRAVEL	.00	.00	.00	.00	4,000.00	507.21	2,500.00
52-53-00-7105	FUEL	.00	.00	.00	874.13	14,000.00	15,802.05	16,000.00
52-53-00-7110	OIL/GREASE	.00	.00	.00	398.76	500.00	110.61	500.00
52-53-00-7130	WATERLINE MATERIAL	.00	.00	.00	.00	40,000.00	39,496.26	14,500.00
52-53-00-7302	HANDTOOLS/HARDWARE	.00	.00	.00	.00	.00	409.52	500.00
52-53-00-7405	MAINT EXP-BLDG & GRND	.00	.00	.00	.00	100.00	1,171.50	500.00
52-53-00-8001	PROPERTY INSURANCE	.00	.00	.00	.00	.00	.00	3,000.00
52-53-00-8005	LIABILITY INSURANCE	.00	.00	.00	.00	.00	.00	4,750.00
52-53-00-8010	AUTO INSURANCE	.00	.00	.00	.00	4,320.00	6,631.79	1,500.00
52-53-00-8030	DEPRECIATION EXPENSE	.00	.00	.00	.00	160,800.00	168,633.82	161,000.00
52-53-00-8050	MISC EXPENSE	.00	.00	.00	5.88	1,000.00	2,883.68	1,500.00
52-53-00-8051	DRUG TESTING	.00	.00	.00	.00	200.00	77.20	200.00
52-53-00-8501	2001 BOND PRINCIPAL	.00	.00	.00	.00	35,642.04	28,975.34	81,875.00
52-53-00-8502	2002 BOND INTEREST	.00	.00	.00	.00	2,095.75	2,095.75	924.00
52-53-00-8503	2001 BOND INTEREST	.00	.00	.00	.00	59,900.48	33,954.48	56,630.00
52-53-00-8504	BOND ADMINISTRATION	.00	.00	.00	.00	5,056.45	4,996.09	5,057.00
52-53-00-8509	2002 BOND PRINCIPAL	.00	.00	.00	.00	33,200.00	33,200.00	31,125.00
52-53-00-8510	2001 AMORTIZATION	.00	.00	.00	.00	2,654.64	2,654.64	2,655.00
52-53-00-8516	2002 AMORTIZATION	.00	.00	.00	.00	956.22	956.18	956.00
52-53-00-8701	JOHN DEER LOADER	.00	.00	.00	.00	10,320.00	9,674.81	10,320.00
52-53-00-8702	JD LOADER INTEREST	.00	.00	.00	.00	1,200.00	885.85	1,200.00
52-53-00-8703	1/3 TRK PRINCIPAL	.00	.00	.00	.00	1,800.00	1,258.24	1,800.00
52-53-00-8704	1/3 TRK INTEREST	.00	.00	.00	.00	144.00	202.81	144.00
52-53-00-8705	CONST EQUIP PRINCIPAL	.00	.00	.00	.00	12,050.00	12,052.73	12,050.00
52-53-00-8706	CONST EQUIP INTEREST	.00	.00	.00	.00	2,500.00	2,495.11	2,500.00
52-53-00-8707	VEHICLE PRINCIPAL	.00	.00	.00	.00	.00	.00	.00
52-53-00-8708	VEHICLE INTEREST	.00	.00	.00	.00	.00	.00	.00
52-53-00-9000	ADMINISTRATIVE OVERHE	.00	.00	.00	.00	88,522.61	72,484.01	80,000.00
52-78-00-9000	Admin Overhead Alloca	162,047.00	168,674.63	162,047.00	149,429.79	.00	.00	.00
TOTAL EXPENSES		1,323,073.00	1,239,650.97	1,481,144.00	1,229,963.54	1,330,903.15	1,188,850.55	1,381,260.84
WATER TOTAL		154,364.00	10,390.48	242,044.00	5,561.56	128,016.85	183,846.53	839.16

WATER FUND

REVENUES

- 52-00-00-4501 **CUSTOMER CHARGES – WATER**
Revenue received from customers for water services rendered.
- 52-00-00-4502.1 **WATER CHARGE – INTERNAL**
Revenue received from city departments for water services rendered.
- 52-00-00-4503 **WATER SALES, BULK & TANK**
Revenue generated from sale of tank or special arrangement water. This includes the water machine on Summit Street.
- 52-00-00-4511 **PENALTIES – WATER**
Revenues paid as the result of a penalty for the late payment of monthly water bills.
- 52-00-00-4515 **RECONNECT FEES**
Revenue received from charges assessed to customers when services are being turned back on after being disconnected due to a lack of payment.
- 52-00-00-4516 **RETURN CHECK FEE**
Revenue received from charges assessed to customers when checks are returned without clearing the bank.
- 52-00-00-4520 **METERS AND TAPS**
Revenue received from charges assessed to customers for tapping into the water and the impact on the water system.
- 52-00-00-4715 **NOTE RECEIVABLE – CEMETERY FUND**
Revenue received from the cemetery fund totaling \$10,000 a year to payback a loan from the water department.
- 52-00-00-4901 **INTEREST INCOME**
Revenues received for the interest earned on cash in the water fund.
- 52-00-00-4916 **2001 BOND INTEREST INCOME**
Interest income earned on the monthly prepayments to UMB bank for the semi-annual payments of the 2001A Bond.

52-00-00-4999

MISCELLANEOUS REVENUE

Revenues received from a variety of sources that relate to the water fund.

PLANT EXPENDITURES

52-52-00-5002

SALARIES - FULL TIME

Compensation expense for full time water department staff which includes four staff personnel.

52-53-00-5004

SALARIES – OVER TIME

Overtime compensation for water department staff.

52-52-00-5005

PAYROLL TAX EXPENSE

Employer payroll tax expense.

52-53-00-5007

LAGERS

LAGERS retirement program expense.

52-52-00-5008

HEALTH INSURANCE EXPENSE

Expense portion of health insurance premium.

52-53-00-5009

LIFE INSURANCE EXPENSE

Expense portion of life insurance premium.

52-53-00-5010

DENTAL INSURANCE EXPENSE

Expense portion of dental insurance premium.

52-52-00-5011

WORKER'S COMPENSATION

Water department's portion of worker's compensation insurance premium.

52-52-00-5020

CONTRACT SERVICES (LEGAL)

Expense of contracted labor services.

52-52-00-6001

POSTAGE

General postage expense including 25% of the cost of mailing utility bills.

52-53-00-6010

ADVERTISING

Advertising expense.

52-52-00-6020

EQUIPMENT REPAIR

Maintenance and repair of water department equipment.

- 52-52-00-6035 **TRAINING & EDUCATION**
Continuing education and training programs.
- 52-52-00-6040 **DUES/FEES/TRAVEL**
Organizational dues or fees and employee travel reimbursement.
- 52-52-00-6101 **RENT EXPENSE**
Annual payment for land rented at well location .
- 52-52-00-6105 **UNIFORMS**
Uniform expense for water department personnel.
- 52-52-00-6201 **TELEPHONE**
Office and cellular phone expense.
- 52-52-00-6202 **UTILITIES**
Gas and electric expense for the water department.
- 52-52-00-6302 **COMPUTER MAINTENANCE**
Computer hardware and software maintenance and repair expenses.
- 52-52-00-6502 **VEHICLE REPAIR**
Expense for repairs to the water plant vehicle.
- 52-52-00-6703 **TESTING**
Expense of outside water testing.
- 52-52-00-7001 **OFFICE SUPPLIES**
Office supply expense.
- 52-52-00-7005 **MISCELLANEOUS SUPPLIES**
Miscellaneous supply expense.
- 52-52-00-7080 **LIME**
Lime for softening of water.
- 52-52-00-7090 **COMPUTER EXPENSE**
Expense for computer items purchased.
- 52-52-00-7105 **FUEL**
Gasoline, diesel, and other related products for the operation of water department vehicles.

- 52-52-00-7110 **OIL AND GREASE**
Oil, grease and related products necessary for the operation of water department vehicles and equipment.
- 52-52-00-7120 **CHEMICALS**
Chemical expenditures utilized in water treatment.
- 52-52-00-7405 **MAINTENANCE EXPENSE – BUILDINGS AND GROUNDS**
Building and grounds maintenance expense.
- 52-52-00-8001 **PROPERTY INSURANCE**
Water department's portion of the property insurance.
- 52-52-00-8005 **LIABILITY INSURANCE**
Water department's portion of the liability insurance.
- 52-52-00-8030 **DEPRECIATION EXPENSE**
Depreciation expense of capitalized items.
- 52-52-00-8050 **MISCELLANEOUS EXPENSE**
To record expenses not listed in another category.
- 52-52-00-8051 **DRUG TESTING**
Expenses from employee drug screening.
- 52-52-00-8501 **2001 BOND PRINCIPAL RESERVE**
Amount budgeted for the principal payment due on the 2001A bond. This account is zero at year end due to correct accounting practice of the principal payment reducing the liability instead of being an expense.
- 52-52-00-8502 **2002 BOND INTEREST (83%)**
83% of the bond interest due on the 2002 Bond. 17% is paid by the waste water fund.
- 52-52-00-8503 **2001 BOND INTEREST PAYMENT**
Bond interest due on the 2001A bond.
- 52-52-00-8504 **BOND ADMINISTRATIVE FEE**
Administrative fees charged on water revenue bonds.

- 52-52-00-8509 **2002 BOND PRINCIPAL RESERVE (83%)**
Amount budgeted for the water departments portion of the principal payment due on the 2002 bond. This account is zero at year end due to correct accounting practice of the principal payment reducing the liability instead of being an expense.
- 52-52-00-8510 **2001 AMORTIZATION EXPENSE**
Annual expense of portion of initial 2001A bond cost.
- 52-52-00-8516 **2002 AMORTIZATION**
Annual expense of portion of initial 2002 bond cost.
- 52-52-00-9000 **ADMINISTRATIVE OVERHEAD ALLOCATION**
This is the Water Fund's portion of the administrative costs. This is calculated as 14% of the total administrative expenses less Fellowship Center expenses and New City Hall expenses.
- 52-52-00-9020 **CAPITAL IMPROVEMENTS**
Purchase of equipment to improve the water plant.

DISTRIBUTION EXPENDITURES

- 52-53-00-5002 **SALARIES - FULL TIME**
Compensation expense for full time water department staff which includes 100% of two staff personnel and 1/3 of three staff personnel.
- 52-53-00-5004 **SALARIES – OVER TIME**
Overtime compensation for water department staff.
- 52-53-00-5005 **PAYROLL TAX EXPENSE**
Employer payroll tax expense.
- 52-53-00-5007 **LAGERS**
LAGERS retirement program expense.
- 52-53-00-5008 **HEALTH INSURANCE EXPENSE**
Expense portion of health insurance premium.
- 52-53-00-5009 **LIFE INSURANCE EXPENSE**
Expense portion of life insurance premium.
- 52-53-00-5010 **DENTAL INSURANCE EXPENSE**
Expense portion of dental insurance premium.

- 52-53-00-5011 **WORKER'S COMPENSATION**
Water department's portion of worker's compensation insurance premium.
- 52-53-00-5015 **UNEMPLOYMENT INSURANCE**
Unemployment compensation for water department staff.
- 52-53-00-6001 **POSTAGE**
General postage expense including 25% of the cost of mailing utility bills.
- 52-53-00-6020 **EQUIPMENT REPAIR**
Maintenance and repair of water department equipment
- 52-53-00-6035 **TRAINING & EDUCATION**
Continuing education and training programs.
- 52-53-00-6040 **DUES/FEES/TRAVEL**
Organizational dues or fees and employee travel reimbursement.
- 52-53-00-6105 **UNIFORMS**
Uniform expense for water department personnel.
- 52-53-00-6201 **TELEPHONE**
Office and cellular phone expense.
- 52-53-00-6202 **UTILITIES**
Gas and electric expense for the water distribution department including the North barn.
- 52-53-00-6502 **VEHICLES REPAIR**
Maintenance and repair of water distribution vehicles.
- 52-53-00-6703 **TESTING**
Expense of outside water testing.
- 52-53-00-7001 **OFFICE SUPPLIES**
Expense of office supplies for water distribution.
- 52-53-00-7005 **MISCELLANEOUS SUPPLIES**
Miscellaneous supply expense.
- 52-53-00-7006 **EXPENDABLE EQUIPMENT**
Expendable (non-capital) equipment expense.

- 52-53-00-7050 **ROAD REPAIR MATERIALS**
Concrete and asphalt for street cuts.
- 52-53-00-7065 **GRAVEL**
Gravel and rock expense.
- 52-53-00-7105 **FUEL**
Gasoline, diesel, and other related products for the operation of water department vehicles.
- 52-53-00-7110 **OIL/GREASE**
Oil, grease and related products necessary for the operation of water department vehicles and equipment.
- 52-53-00-7130 **WATERLINE MATERIAL**
Material utilized to repair breaks and leaks in waterlines.
- 52-53-00-7405 **HANDTOOLS/HARDWARE**
Handtools and hardware expense.
- 52-53-00-7405 **MAINT EXPENSE – BUILDINGS AND GROUNDS**
Building and grounds maintenance expense.
- 52-53-00-8001 **PROPERTY INSURANCE**
Property insurance premium for the water towers.
- 52-53-00-8005 **LIABILITY INSURANCE**
Water distribution's portion of the liability insurance.
- 52-53-00-8010 **AUTO INSURANCE**
Water department's portion of the auto insurance.
- 52-53-00-8030 **DEPRECIATION EXPENSE**
Depreciation expense of capitalized items.
- 52-53-00-8050 **MISCELLANEOUS EXPENSE**
To record expenses not listed in another category.
- 52-53-00-8051 **DRUG TESTING**
Expenses from employee drug screening.
- 52-53-00-8501 **2001 BOND PRINCIPAL RESERVE**
Amount budgeted for the principal payment due on the 2001A bond. This account is zero at year end due to correct accounting practice of the principal payment reducing the liability instead of being an expense.

52-53-00-8502 **2002 BOND INTEREST (83%)**
83% of the bond interest due on the 2002 Bond. 17% is
paid by the waste water fund.

52-53-00-8503 **2001 BOND INTEREST PAYMENT**
Bond interest due on the 2001A bond.

52-53-00-8504 **BOND ADMINISTRATIVE FEE**
Administrative fees charged on water revenue bonds.

52-53-00-8509 **2002 BOND PRINCIPAL RESERVE (83%)**
Amount budgeted for the water departments portion of the
principal payment due on the 2002 bond. This account is
zero at year end due to correct accounting practice of the
principal payment reducing the liability instead of being an
expense.

52-53-00-8510 **2001 AMORTIZATION EXPENSE**
Annual expense of portion of initial 2001A bond cost.

52-53-00-8516 **2002 AMORTIZATION**
Annual expense of portion of initial 2002 bond cost.

52-53-00-8701 **JOHN DEER LOADER PRINCIPAL**
Principal payments on John Deer Loader

52-53-00-8702 **JOHN DEER LOADER INTEREST**
Interest payments on John Deer Loader

52-53-00-8703 **1/3 TRUCK PRINCIPAL**
Principal payments on 1/3 of F150 Truck

52-53-00-8704 **1/3 TRUCK INTEREST**
Interest payments on 1/3 of F150 Truck

52-53-00-8705 **CONSTRUCTION EQUIPMENT PRINCIPAL**
Principal payments on construction equipment (Excavator,
Crawler Tractor and Trailer)

52-53-00-8706 **CONSTRUCTION EQUIPMENT INTEREST**
Interest payments on construction equipment (Excavator,
Crawler Tractor and Trailer)

52-53-00-9000

ADMINISTRATIVE OVERHEAD ALLOCATION

This is the Water Fund's portion of the administrative costs. This is calculated as 14% of the total administrative expenses less Fellowship Center expenses and New City Hall expenses.



CALENDAR 9/2008, FISCAL 12/2008

ACCT NUMBER	ACCT TITLE	BUDGET 2 YRS AGO	ACTUAL 2 YRS AGO	BUDGET LAST YEAR	ACTUAL LAST YEAR	BUDGET CURRENT	ACTUAL CURRENT	BUDGET NEW
WASTE WATER FUND - DEPARTMENT								
55-00-00-0001	WASTE WATER FUND							
55-00-00-4501	CUSTOMER CHARGES-SEWER	112,922.00	1,109,563.64	1,140,000.00	1,165,274.11	1,135,000.00	1,218,386.51	1,330,000.00
55-00-00-4502	HENRIETTA RECIEPTS	50,000.00	.00	.00	.00	.00	.00	.00
55-00-00-4503	SEWER CHG - INTERNAL	.00	.00	.00	.00	.00	.00	3,200.00
55-00-00-4511	PENALTIES-SEWER	16,000.00	19,637.15	19,500.00	19,312.41	17,500.00	21,432.72	25,000.00
55-00-00-4520	TAPS & CONNECTIONS	7,500.00	16,700.00	21,000.00	6,450.00	5,250.00	5,400.00	6,000.00
55-00-00-4800	Capital Contributions	.00	.00	.00	.00	.00	.00	.00
55-00-00-4901	INTEREST INCOME	3,000.00	16,893.88	5,625.00	526.29	.00	1,010.76	.00
55-00-00-4905	PREMIUM ON 2004 BONDS	.00	.00	.00	.00	.00	.00	.00
55-00-00-4913	R-2002 INT RSRV INCOM	.00	.00	.00	.00	.00	.00	.00
55-00-00-4914	R-2002 PRINC RSRV INC	.00	.00	.00	.00	.00	.00	.00
55-00-00-4915	1992A BOND INTEREST I	.00	39,749.62	30,000.00	30,694.31	26,400.00	2,538.80	15,000.00
55-00-00-4917	2004 BOND ACCRUED INT	.00	.00	.00	.00	.00	.00	.00
55-00-00-4999	MISC REVENUES	.00	984.38	500.00	1,040.28	500.00	2,594.24	1,000.00
	TOTAL REVENUE	1,189,422.00	1,203,528.67	1,216,625.00	1,223,297.40	1,184,650.00	1,251,363.03	1,380,200.00
55-00-00-5002	SALARIES-FULL TIME	330,525.00	363,805.20	327,000.00	286,767.56	240,052.54	251,545.05	320,000.00
55-00-00-5003	SALARIES-PART TIME	.00	.00	.00	.00	.00	.00	.00
55-00-00-5004	SALARIES-OVERTIME	10,000.00	10,200.57	10,000.00	5,992.29	2,500.00	4,458.91	4,500.00
55-00-00-5005	PAYROLL TAX EXPENSE	25,100.00	27,439.16	25,000.00	21,127.65	17,948.89	18,152.61	21,200.00
55-00-00-5006	Compensated Absences	.00	266.00	.00	3,460.09	.00	.00	.00
55-00-00-5007	LAGERS	30,740.00	29,108.54	30,000.00	28,288.26	20,859.52	22,090.08	27,000.00
55-00-00-5008	HEALTH INSURANCE EXPE	36,000.00	48,468.58	50,000.00	46,833.37	38,364.00	43,902.75	60,000.00
55-00-00-5009	LIFE INSURANCE EXPENS	1,200.00	1,405.17	1,500.00	1,245.60	948.72	1,043.18	1,200.00
55-00-00-5010	DENTAL INSURANCE EXPE	5,023.00	5,691.37	5,500.00	4,725.56	3,924.48	4,364.53	6,000.00
55-00-00-5011	WORKER'S COMPENSATION	9,000.00	7,415.10	9,300.00	6,915.00	7,500.00	6,325.69	8,600.00
55-00-00-5015	UNEMPLOYMENT INSURANC	.00	.00	.00	.00	.00	.00	.00
55-00-00-5020	CONTRACT SERVICES (LE	9,600.00	52,820.22	7,500.00	14,682.11	7,250.00	.00	5,000.00
55-00-00-6001	POSTAGE	500.00	109.32	250.00	3,356.03	3,400.00	4,032.80	4,500.00
55-00-00-6005	PRINTING/PUBLICATIONS	50.00	.00	50.00	.00	.00	.00	.00
55-00-00-6010	ADVERTISING	250.00	.00	250.00	345.41	400.00	102.56	500.00
55-00-00-6020	EQUIPMENT REPAIR	61,000.00	36,521.37	40,000.00	36,812.55	20,000.00	14,616.39	20,000.00
55-00-00-6025	EQUIPMENT MAINTENANCE	.00	.00	.00	.00	.00	.00	.00
55-00-00-6030	SEWER LINE & MANHOLE	.00	.00	.00	.00	.00	.00	90,000.00
55-00-00-6035	TRAINING & EDUCATION	500.00	445.00	500.00	550.00	1,500.00	778.63	1,500.00
55-00-00-6040	DUES/FEES/TRAVEL	500.00	272.09	250.00	126.12	175.00	2,259.53	1,300.00
55-00-00-6045	ACCOUNTING & AUDITING	.00	.00	.00	.00	.00	.00	.00
55-00-00-6055	ENGINEERING	10,000.00	.00	100,000.00	72,732.00	3,500.00	15,021.60	.00
55-00-00-6101	LAND RENTAL FOR SLUDG	2,924.00	2,924.00	2,924.00	2,924.00	5,000.00	.00	3,500.00
55-00-00-6105	UNIFORMS	2,900.00	3,730.51	3,083.00	2,688.18	1,700.00	2,952.21	3,100.00
55-00-00-6110	REPAIR GENERAL	.00	5,675.57	20,000.00	7,728.69	12,000.00	13,435.19	12,000.00
55-00-00-6120	PREVENTIVE MAINTENANC	.00	.00	.00	.00	.00	.00	.00
55-00-00-6135	ORDINANCE CODIFICATIO	1,000.00	.00	1,000.00	.00	.00	.00	.00
55-00-00-6201	TELEPHONE	2,400.00	2,233.56	2,400.00	1,941.35	1,800.00	1,723.21	2,000.00
55-00-00-6202	UTILITIES	64,000.00	63,103.54	65,000.00	84,362.04	75,000.00	87,895.82	88,000.00
55-00-00-6203	WATER & SEWER UTILITI	.00	.00	.00	.00	.00	.00	.00
55-00-00-6302	COMPUTER MAINTENANCE	1,000.00	715.00	1,000.00	.00	1,000.00	.00	1,000.00
55-00-00-6502	VEHICLE REPAIRS	.00	409.99	2,500.00	940.93	1,000.00	2,723.19	2,800.00

CALENDAR 9/2008, FISCAL 12/2008

ACCT NUMBER	ACCT TITLE	BUDGET 2 YRS AGO	ACTUAL 2 YRS AGO	BUDGET LAST YEAR	ACTUAL LAST YEAR	BUDGET CURRENT	ACTUAL CURRENT	BUDGET NEW
55-00-00-6703	TESTING	6,000.00	574.05	3,000.00	2,036.70	3,000.00	2,041.65	2,500.00
55-00-00-7001	OFFICE SUPPLIES	250.00	110.42	250.00	788.05	750.00	25.24	500.00
55-00-00-7005	MISCELLANEOUS SUPPLIE	.00	22,488.49	3,000.00	3,574.95	3,000.00	5,795.67	4,000.00
55-00-00-7006	EXPENDABLE EQUIPMENT	6,000.00	.00	4,000.00	4,588.71	3,000.00	1,286.45	1,500.00
55-00-00-7065	GRAVEL	1,500.00	2,058.51	1,500.00	823.60	1,200.00	1,366.30	2,000.00
55-00-00-7105	FUEL	14,700.00	14,180.60	14,850.00	9,052.99	12,500.00	8,588.00	13,000.00
55-00-00-7110	OIL/GREASE	.00	19.80	1,000.00	1,136.29	750.00	315.04	650.00
55-00-00-7115	LAB	.00	4,324.76	4,500.00	5,103.38	9,000.00	11,715.53	15,000.00
55-00-00-7120	CHEMICALS	1,500.00	415.25	1,500.00	39.99	500.00	222.24	500.00
55-00-00-7302	HANDTOOLS/HARDWARE	.00	.00	750.00	262.90	1,200.00	802.01	1,000.00
55-00-00-7405	MAINT EXP-BLDG & GRND	2,500.00	4,006.14	2,500.00	1,776.37	1,250.00	1,815.68	1,000.00
55-00-00-8001	PROPERTY INSURANCE	6,900.00	7,705.91	11,700.00	11,693.74	12,000.00	12,728.28	8,000.00
55-00-00-8005	LIABILITY INSURANCE	15,000.00	9,050.17	16,100.00	16,283.96	17,000.00	13,562.32	10,000.00
55-00-00-8010	AUTO INSURANCE	2,700.00	2,400.96	4,000.00	4,044.00	4,260.00	9,628.24	1,600.00
55-00-00-8030	(NCBA) DEPRECIATION EX	.00	222,054.18	223,000.00	267,935.25	222,480.00	264,142.93	270,000.00
55-00-00-8050	MISCELLANEOUS EXPENSE	4,000.00	12,431.44	6,000.00	3,545.78	1,500.00	1,314.22	1,000.00
55-00-00-8051	DRUG TESTING	400.00	154.40	400.00	60.99	200.00	154.40	200.00
55-00-00-8501	1992A BND PRINC RSRV(	.00	.00	88,750.00	.00	93,750.00	70,000.00	102,500.00
55-00-00-8502	R-2002&94 BOND ACTL I	47,956.00	1,710.78	1,400.00	1,187.38	858.53	858.50	380.00
55-00-00-8503	1992A BOND INT PYMNT	64,946.00	49,609.39	43,200.00	43,200.62	38,927.50	5,994.51	31,400.00
55-00-00-8504	BOND ADMINISTRATIVE F	.00	4,994.71	4,300.00	4,352.25	4,149.41	3,684.16	4,000.00
55-00-00-8506	2004B BOND PRINCIPAL	139,248.00	.00	.00	.00	.00	.00	.00
55-00-00-8509	2002 PRINCIPAL RSRV P	.00	.00	14,450.00	.00	13,600.00	13,600.00	12,750.00
55-00-00-8512	2004A INTEREST PAYMEN	9,132.00	18,263.75	19,329.00	18,270.15	18,263.76	18,263.74	18,264.00
55-00-00-8530	Amortization Expense	.00	7,161.05	.00	7,161.00	7,161.00	7,161.00	7,161.00
55-00-00-8703	LTL-TRK PR(1/3)	.00	.00	4,552.21	.00	1,800.00	1,258.24	1,800.00
55-00-00-8704	LLEASE-(1/3)INT-TRUC	.00	1,985.86	455.65	187.85	144.00	202.81	144.00
55-00-00-8705	LTL-JOHN DEERE LOADER	.00	.00	.00	.00	10,320.00	9,674.83	10,320.00
55-00-00-8706	LTL-INT-JOHN DEERE LO	.00	.00	.00	1,366.52	1,200.00	885.83	1,200.00
55-00-00-8707	LTL-CONSTRUCTION EQUI	.00	.00	.00	.01	12,050.00	12,052.73	12,050.00
55-00-00-8708	LTL-INT-CONST EQUIP	.00	.00	.00	3,048.51	2,500.00	2,495.11	2,500.00
55-00-00-9001	N/A-BUILDING & GROUND	.00	.00	.00	.00	.00	.00	.00
55-00-00-9005	N/A-EQUIPMENT	.00	.00	.00	.00	.00	.00	.00
55-00-00-9015	CAPITAL OUTLAY/EQUIPM	13,821.00	.00	27,250.00	.00	.00	.00	.00
55-00-00-9017	CAPITAL ASSET-BLDG &	.00	.00	.00	.00	.00	.00	.00
55-00-00-9020	CAPITAL OUTLAY/IMPROV	189,961.00	.00	.00	.00	.00	.00	.00
55-00-00-9820	Loss on Sale of Asset	.00	.00	.00	.00	.00	.00	.00
55-00-20-8703	LTL-SLUDGE TRK PR (20	28,005.00	.00	7,000.00	.00	.00	.00	.00
55-00-20-8704	LLEASE-INT-SLUDGE TR	2,043.00	1,713.20	515.00	179.24	.00	.00	.00
55-00-20-8705	F-450 Truck principal	11,000.00	.00	17,720.00	.00	5,820.00	5,407.82	5,820.00
55-00-20-8706	F-450 Truck Interest	.00	1,000.75	1,560.00	976.00	840.00	681.78	840.00
55-00-20-8707	LTL - F559 W/FLATBED	13,000.00	.00	13,000.00	.00	.00	.00	.00
55-79-00-9000	Admin Overhead Alloca	162,047.00	168,674.63	162,047.00	140,501.47	177,045.22	137,201.90	151,500.00
	TOTAL EXPENSES	1,346,821.00	1,219,317.06	1,408,585.86	1,180,803.24	1,147,842.57	1,122,351.09	1,378,779.00
	WASTE WATER TOTAL	157,399.00	15,788.39	191,960.86	42,494.16	36,807.43	129,011.94	1,421.00

WASTE WATER FUND

REVENUES

- 55-00-00-4501 **CUSTOMER CHARGES**
Revenue received from customers for waste water services rendered. These revenues are in proportion to the gallons of water sold.
- 55-00-00-4502 **SEWER CHARGE – INTERNAL**
Revenue received from city departments for sewer services rendered.
- 55-00-00-4511 **PENALTIES**
Revenues paid as the result of a penalty for the late payment of monthly solid waste bills.
- 55-00-00-4520 **TAPS AND CONNECTIONS**
Revenues received for charging customers for tapping into the waste water lines and the impact on the waste water disposal system.
- 55-00-00-4901 **INTEREST INCOME**
Revenues received for the interest earned on cash in the waste water fund.
- 55-00-00-4915 **1992A BOND INTEREST INCOME**
Interest income earned on the quarterly prepayments to UMB bank for the semi-annual payments of the 1992A Bond.
- 55-00-00-4999 **MISCELLANEOUS REVENUES**
Revenues from a variety of sources that relate to the waste water fund.

EXPENDITURES

- 55-00-00-5002 **SALARIES – FULL TIME**
Compensation expense for full time waste water department staff which includes 100% of eight staff personnel and 1/3 of three staff personnel.
- 55-00-00-5004 **SALARIES – OVERTIME**
Overtime compensation for waste water department staff.

55-00-00-5005 **PAYROLL TAX EXPENSE**
Employer payroll tax expense.

55-00-00-5007 **LAGERS**
LAGERS retirement program expense.

55-00-00-5008 **HEALTH INSURANCE EXPENSE**
Expense portion of health insurance premium.

55-00-00-5009 **LIFE INSURANCE EXPENSE**
Expense portion of life insurance premium.

55-00-00-5010 **DENTAL INSURANCE EXPENSE**
Expense portion of dental insurance premium.

55-00-00-5011 **WORKER'S COMPENSATION**
Waste water department's portion of worker's
compensation insurance premium.

55-00-00-5020 **CONTRACT SERVICES (LEGAL)**
Expense of contracted labor services.

55-00-00-6001 **POSTAGE**
General postage expense.

55-00-00-6010 **ADVERTISING**
Advertising expense.

55-00-00-6020 **EQUIPMENT REPAIR**
Maintenance and repair of waste water department
equipment.

55-00-00-6030 **SEWER LINE & MANHOLE**
Repairs and replacements of sewer lines and manholes.

55-00-00-6035 **TRAINING & EDUCATION**
Continuing education and training programs.

55-00-00-6040 **DUES/FEES/TRAVEL**
Organizational dues or fees and employee travel
reimbursement.

55-00-00-6055 **ENGINEERING**
Study and design engineering for waste water projects.

- 55-00-00-6101 **LAND RENTAL FOR SLUDE DISPOSAL**
Annual payment for land rented to dispose of treatment plant sludge.
- 55-00-00-6105 **UNIFORMS**
Uniform expense for waste water department personnel.
- 55-00-00-6110 **REPAIR GENERAL**
General repair expense on the waste water plant and equipment.
- 55-00-00-6201 **TELEPHONE**
Office and cellular phone expense.
- 55-00-00-6202 **UTILITIES**
Gas and electric expense for the waste water department.
- 55-00-00-6302 **COMPUTER MAINTENANCE**
Computer equipment and software maintenance and replacement expense.
- 55-00-00-6502 **VEHICLE REPAIRS**
Expense of repairing and maintaining waste water vehicles.
- 55-00-00-6703 **TESTING**
Expense of outside waste water testing.
- 55-00-00-7001 **OFFICE SUPPLIES**
Office supply expense.
- 55-00-00-7005 **MISCELLANEOUS SUPPLIES**
Miscellaneous supply expense.
- 55-00-00-7006 **EXPENDABLE EQUIPMENT EXPENSE**
Expendable (non-capital) equipment expense.
- 55-00-00-7065 **GRAVEL**
Gravel and rock expense.
- 55-00-00-7105 **FUEL**
Gasoline, diesel and other related products for operation of the waste water department vehicles.
- 55-00-00-7110 **OIL/GREASE**
Oil, grease and other related products for operation of the waste water department equipment and vehicles.

- 55-00-00-7115 **LAB**
Laboratory equipment and testing expenditures for sludge and soil samples.
- 55-00-00-7120 **CHEMICALS**
Chemical expenditures utilized in waste water treatment.
- 55-00-00-7302 **HANDTOOLS/HARDWARE**
Handtools and hardware necessary for safe operation of waste water equipment.
- 55-00-00-7405 **MAINTENANCE EXPENSE – BUILDINGS & GROUND**
Buildings & ground maintenance expense.
- 55-00-00-8001 **PROPERTY INSURANCE**
Waste water department's portion of the property insurance premium.
- 55-00-00-8005 **LIABILITY INSURANCE**
Waste water department's portion of the liability insurance premium.
- 55-00-00-8010 **AUTO INSURANCE**
Waste water department's portion of the auto insurance premium.
- 55-00-00-8030 **DEPRECIATION EXPENSE**
Depreciation expense of capitalized items.
- 55-00-00-8050 **MISCELLANEOUS EXPENSE**
To record expenses not listed in another category.
- 55-00-00-8051 **DRUG TESTING**
Expenses from Employee drug screening.
- 55-00-00-8501 **1992A BOND PRINCIPAL RESERVE**
Amount budgeted for the principal payment due on the 1992A bond. This account is zero at year end due to correct accounting practice of the principal payment reducing the liability instead of being an expense.
- 55-00-00-8502 **2002 BOND INTEREST (17%)**
17% of the bond interest due on the 2002 Bond. 83% is paid by the water fund.

55-00-00-8503 **1992A BOND INTEREST**
Bond interest due on the 1992A Bond.

55-00-00-8504 **BOND ADMINISTRATIVE FEE**
Administrative fees charged on 1992A waste water revenue bond.

55-00-00-8509 **2002 PRINCIPAL RESERVE PAYMENT (17%)**
Amount budgeted for the waste water departments' portion of the principal payment due on the 2002 bond. This account is zero at year end due to correct accounting practice of the principal payment reducing the liability instead of being an expense.

55-00-00-8512 **2004A INTEREST PAYMENT**
Bond interest due on the 2004A bond.

55-00-00-8530 **AMORTIZATION EXPENSE**
Annual expense of portion of bond costs.

55-00-00-8703 **LTL – F150 TRUCK PRINCIPAL**
Principal payments on 1/3 of F150 truck.

55-00-00-8704 **LTL – F150 TRUCK INTEREST**
Interest payments on 1/3 of F150 truck.

55-00-00-8705 **LTL – JOHN DEER LOADER PRINCIPAL**
Principal payments on John Deer Loader.

55-00-00-8706 **LTL – JOHN DEER LOADER INTEREST**
Interest payments on John Deer Loader.

55-00-00-8707 **LTL – CONSTRUCTION EQUIPMENT PRINCIPAL**
Principal payments on construction equipment (Excavator, Crawler Tractor and Trailer)

55-00-00-8708 **LTL – CONSTRUCTION EQUIPMENT INTEREST**
Interest payments on construction equipment (Excavator, Crawler Tractor and Trailer).

55-00-20-8703 **LTL – F450 TRUCK PRINCIPAL**
Principal payments on F450.

55-00-20-8704 **LTL - F450 TRUCK INTEREST**
Interest payments of F450.

55-79-00-9000

ADMINISTRATIVE OVERHEAD ALLOCATION

This is the Waste Water Fund's portion of the administrative costs. This is calculated as 26.5% of the total administrative expenses less Fellowship Center expenses, New City Hall expenses, and Downtown Revitalization.

CALENDAR 9/2008, FISCAL 12/2008

ACCT NUMBER	ACCT TITLE	BUDGET 2 YRS AGO	ACTUAL 2 YRS AGO	BUDGET LAST YEAR	ACTUAL LAST YEAR	BUDGET CURRENT	ACTUAL CURRENT	BUDGET NEW
CEMETERY TRUST FUND - DEPARTMENT								
72-00-00-0001	CEMETERY TRUST FUND							
72-00-00-4821	DONATIONS	.00	.00	.00	.00	.00	35,764.88	.00
72-00-00-4881	15% OF BURIAL SPACE R	.00	787.50	.00	885.00	600.00	1,320.00	900.00
72-00-00-4901	INTEREST INCOME	1,200.00	1,252.65	1,200.00	4,242.63	3,600.00	1,878.29	2,000.00
72-00-00-4902	R-INTEREST INCOME-B.	.00	.00	.00	91.42	.00	.00	.00
	TOTAL REVENUE	1,200.00	2,040.15	1,200.00	5,219.05	4,200.00	38,963.17	2,900.00
72-00-00-7401	MAINTENANCE EXPENSE	.00	.00	23,011.00	23,010.62	.00	.00	.00
72-00-00-7402	R-MAINTENANCE EXP-B.	.00	35.00	.00	35.00	35.00	25.00	35.00
72-00-00-9015	CAPITAL ASSET- EQUIPM	.00	.00	.00	.00	.00	11,473.00	18,000.00
	TOTAL EXPENSES	.00	35.00	23,011.00	23,045.62	35.00	11,498.00	18,035.00
	CEMETERY TRUST TOTAL	1,200.00	2,005.15	21,811.00-	17,826.57-	4,165.00	27,465.17	15,135.00-

CEMETERY TRUST FUND

REVENUES

- 72-00-00-4881 **15% OF BURIAL SPACE REVENUE**
15% of revenue from the sale of each burial space to be used for perpetual maintenance of the cemetery.
- 72-00-00-4901 **INTEREST INCOME**
Revenue received for the interest earned on the cash in the cemetery trust perpetual fund account.

EXPENSES

- 72-00-00-7402 **MAINTENANCE EXPENSE – B. HIGDON**
Annual expense of flowers for B. Higdon grave as funded by Higdon Certificate of Deposit.
- 72-00-00-9015 **CAPITAL ASSET – EQUIPMENT**
Purchase of dumptruck for the cemetery using money in the perpetual funds.