

CITY OF RICHMOND
FISCAL YEAR 2010 BUDGET

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CITY OF RICHMOND

2010 Budget Comments

1. Includes a 17 cent per hour pay increase for employees whose gross is less than \$25002.
2. Assumes a 10% increase in health insurance cost.
3. Changed cost of health insurance to employees as follows:
 - a. Employee's portion of family health insurance increased to 55%.
 - b. Employee's portion of dental insurance increased to \$5/month.
4. Administration revenue includes AT&T settlement of \$88,000.
5. Administration Expense was reduced by taking out the monthly travel allowance for the 8 council members.
6. Administration Expense includes \$20,000 for state audit.
7. Administration Expense includes covering the shortfall of sales tax for the municipal complex loan payment.
8. Economic Development includes \$25,000 for contracted economic development assistance.
9. Recreation – Southview Pool – includes \$9,500 for plumbing repairs at the pool house.
10. Recreation – Southview Pool – expenses were cut by planning to have the pool closed on Mondays and Tuesdays for General Admission and reserving these days for private party pool rentals.
11. Cemetery budget includes \$1,500 to fix old damaged stones.
12. Solid Waste revenue includes a price increase to \$10.75 per month.
13. Water Plant includes \$9,000 for water tower inspection.
14. Water Distribution only includes \$30,000 for water line material.
15. Waste Water only includes \$50,000 for sewer lines and manholes.
16. Administrative overhead estimated percentages are as follows:
 - a. Solid Waste – 11.5%
 - b. Water – 20%
 - c. Waste Water – 19.5%
 - d. General Fund – 49%

17. Expense budget for 2010 in comparison to Adjusted 2009 Budget:

	2009	2010	% Change
Administration	\$583,890	\$597,411	2.32%
Municipal Court	\$ 86,270	\$ 81,230	-5.84%
Police Dept	\$834,359	\$750,050	-10.10%
Dispatch	\$176,980	\$167,310	-5.46%
Fire Dept	\$657,051	\$598,683	-8.88%
Street Dept	\$285,635	\$301,383	5.51%
Economic Dev	\$ 18,935	\$ 41,840	120.97%
Community Dev	\$129,085	\$102,150	-20.87%
Recreation	\$299,795	\$282,468	-5.78%
Cemetery	\$ 76,660	\$ 61,830	-19.35%
Solid Waste	\$225,590	\$258,078	14.40%
Water Dept	\$1,471,911	\$1,351,246	-8.20%
Waste Water	\$1,508,259	\$1,315,247	-12.80%

CITY OF RICHMOND
SUMMARY ALL FUNDS
PROPOSED 2010 BUDGET

	2004	2005	2006	2007	2008	2009	10/14/2009	PROPOSED
	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	BUDGET	YR TO DATE	2010
								BUDGET
REVENUE								
General fund	2,923,258	3,225,526	3,559,287	3,150,662	3,875,361	3,573,963	3,549,335	3,063,497
Parks	85,699	82,393	109,839	89,245	97,653	535,450	501,425	267,200
Training	5,676	7,829	7,097	10,307	8,428	7,800	7,433	6,935
Storm/Street/Improvements	460,211	511,721	523,837	521,129	493,453	657,000	450,129	730,109
Debt Service	102,418	291,644	232,930	249,044	262,087	239,000	249,264	238,650
Municipal Complex	0	0	4,378,038	398,088	1,319,300	215,000	255,370	277,731
Solid Waste	209,217	189,541	189,079	202,953	198,064	212,100	207,059	268,850
Water	994,912	986,034	1,250,041	1,235,525	1,449,378	1,389,200	1,353,947	1,357,800
Waste Water	955,615	2,824,522	1,203,529	1,223,297	1,315,136	1,384,600	1,370,627	1,357,300
Cemetery	1,538	4,658	2,040	5,219	39,147	2,900	4,399	3,450
Total Revenue	5,738,543	8,123,868	11,455,717	7,085,469	9,058,006	8,217,013	7,948,988	7,571,522
EXPENSES								
General fund	3,055,391	2,623,175	4,294,705	3,374,282	3,803,404	3,503,661	3,317,255	2,984,355
Parks	75,624	91,976	123,697	77,026	134,596	475,020	344,417	237,640
Training	4,477	6,474	504	7,558	8,888	10,500	9,231	9,275
Storm/Street/Improvements	28,832	207,980	54,460	1,376,377	1,228,139	663,010	576,564	591,700
Debt Service	189,998	1,981,288	228,135	226,535	227,960	229,785	229,785	231,051
Municipal Complex	0	0	491,876	1,766,415	3,989,368	442,570	442,255	277,731
Solid Waste	180,946	192,988	204,276	194,324	203,059	225,590	199,866	258,078
Water	975,326	1,062,845	1,239,651	1,229,964	1,144,067	1,471,911	1,346,728	1,351,246
Waste Water	685,273	1,067,955	1,219,317	1,180,803	1,082,650	1,508,259	1,313,751	1,315,247
Cemetery	45	30	35	23,046	11,498	18,035	12,410	50
Total Expenses	5,195,912	7,234,710	7,856,656	9,456,329	11,833,628	8,548,341	7,792,262	7,256,373
REVENUE OVER (UNDER) EXPENSES								
General fund	(132,133)	602,351	(735,418)	(223,620)	71,957	70,302	232,080	79,142
Parks	10,075	(9,583)	(13,858)	12,219	(36,943)	60,430	157,009	29,560
Training	1,199	1,355	6,593	2,749	(460)	(2,700)	(1,799)	(2,340)
Storm/Street/Improvements	431,379	303,742	469,377	(855,248)	(734,686)	(6,010)	(126,435)	138,409
Debt Service	(87,581)	(1,689,644)	4,795	22,509	34,127	9,215	19,479	7,599
Municipal Complex	0	0	3,886,162	(1,368,327)	(2,670,068)	(227,570)	(186,885)	0
Solid Waste	28,271	(3,447)	(15,196)	8,629	(4,994)	(13,490)	7,193	10,772
Water	19,586	(76,811)	10,390	5,562	305,311	(82,711)	7,219	6,554
Waste Water	270,343	1,756,567	(15,788)	42,494	232,485	(123,659)	56,876	42,053
Cemetery	1,493	4,628	2,005	(17,827)	27,649	(15,135)	(8,011)	3,400
NET CHANGE	542,631	889,158	3,599,061	(2,370,860)	(2,775,622)	(331,328)	156,727	315,148

CITY OF RICHMOND
ALL FUNDS
ANTICIPATED CASH POSITION

	Estimated Cash Balance 9/30/09	Cash Transfer	Proposed 2010 Budget Gain (Loss)	Plus Depreciation Expensed	Anticipated Cash Balance 9/30/2010
General fund					
Operating Cash	-\$103,691	\$116,435	\$79,142		\$91,886
Master Roadway Donation	\$500		\$0		\$500
Court Bonds	\$895		\$0		\$895
Dare/Read	\$2,079		\$0		\$2,079
Rural Fire	\$116,435	-\$116,435	\$0		\$0
Fire Dept Grant	\$60		\$0		\$60
Swim Team Fund Raiser	\$11		\$0		\$11
Gym Improvements Donations	\$1,163		\$0		\$1,163
Youth Financial Asst Donations	\$46		\$0		\$46
North Suburban Swim League	\$0		\$0		\$0
Concert Ampitheater Donations	\$918		\$0		\$918
Higdon	\$0		\$0		\$0
	<u>\$18,416</u>	<u>\$0</u>	<u>\$79,142</u>	<u>\$0</u>	<u>\$97,558</u>
Park Fund	\$164,551		\$29,560		\$194,111
Park Project Fund	\$9,927		\$0		\$9,927
Police Training Fund	\$6,730		\$0		\$6,730
Judicial Education Fund	\$2,786		-\$375		\$2,411
DWI Drug Enforcement	\$24,002		-\$1,965		\$22,037
1/2c Sales Tax for Storm Water	\$160,642		-\$63,350		\$97,292
1/2c Sales Tax for Streets	-\$12,095		\$201,759		\$189,664
Debt Service Fund	\$106,055		\$7,599		\$113,654
Municipal Complex - Sales Tax Fund	-\$370,545		\$0		-\$370,545
Municipal Complex - Project Fund	\$0		\$0		\$0
Solid Waste Fund	-\$5,831		\$10,772	\$3,630	\$8,570
Water Operating Fund	\$278,038		-\$26,503	\$209,000	\$460,535
Water Deposits	\$171,904		\$0		\$171,904
Cash - 2002 Bond Reserve	\$41,085		\$0		\$41,085
Cash - 2002 Water Replacement	\$15,006		\$7,500		\$22,506
Cash - 2001 Water Replacement	\$21,115		\$25,557		\$46,672
Waste Water Fund	\$621,236		\$40,516	\$270,000	\$931,752
Cash - 2002 Bond Reserve	\$8,415		\$0		\$8,415
Cash 2002 WW Replacement	\$3,074		\$1,537		\$4,611
Cemetery Perpetual Care Fund Cash	\$4,065		\$3,150		\$7,215
Bessie Higdon Cash	\$282		\$250		\$532
Bessie Higdon CD	\$2,292				\$2,292
Cemetery Perpetual Care Fund	\$93,000				\$93,000
Total	<u>\$1,364,150</u>	<u>\$0</u>	<u>\$315,148</u>	<u>\$482,630</u>	<u>\$2,161,928</u>

City of Richmond

Debt by Fund

	Total Due in 2010 FY	Total Due in 2011 FY	Final Payment
Fire Department			
F-150 Fire Pickup	\$ 2,533.00	\$ 2,533.00	Dec. 2011
Street Department			
2006 Sterling Dumptruck	\$ 14,553.00	\$ 1,212.71	Oct. 2010
2006 Ford F350	\$ 5,906.00	\$ 1,476.50	Dec. 2010
Construction Equipment - 30%	\$ 14,550.00	\$ 14,550.00	May 2011
2006 GMC Pickup - 33%	\$ 1,714.00	\$ 1,714.00	Dec. 2011
Mini Cat Excavator - 33%	\$ 4,500.00	\$ 4,500.00	Dec. 2012
	<u>\$ 41,223.00</u>	<u>\$ 23,453.21</u>	
Community Development			
Ranger Pickup	\$ 4,169.00	\$ 347.50	Oct. 2010
Construction Equipment - 10%	\$ 4,850.00	\$ 4,850.00	May 2011
Scanner/Plotter	\$ 3,480.00	\$ 3,480.00	May 2012
	<u>\$ 12,499.00</u>	<u>\$ 8,677.50</u>	
Park Fund			
Park Loan	\$ 50,100.00	\$ 50,100.00	Nov. 2013
Debt Service Fund			
2004B GOB Bond	\$ 231,050.63	\$ 236,700.63	Mar. 2024
Municipal Fund			
Municipal Complex Loan	\$ 277,731.00	\$ 277,731.00	Oct. 2025
Water Fund			
2001A Bond	\$ 285,115.91	\$ 283,173.75	Dec. 2020
2002 Bond - 83%	\$ 17,148.84	\$ -	Dec. 2009
John Deer Loader - 50%	\$ 1,920.00	\$ -	Nov. 2009
Construction Equipment - 30%	\$ 14,550.00	\$ 14,550.00	May 2011
2006 GMC Pickup - 33%	\$ 1,714.00	\$ 1,714.00	Dec. 2011
Mini Cat Excavator - 33%	\$ 4,500.00	\$ 4,500.00	Dec. 2012
	<u>\$ 324,948.75</u>	<u>\$ 303,937.75</u>	
Waste Water Fund			
1992A Bond	\$ 137,238.13	\$ 135,278.75	Dec. 2012
2002 Bond - 17%	\$ 3,512.41	\$ -	Dec. 2009
2004A Bond	\$ 66,525.01	\$ 36,905.00	May 2023
John Deer Loader - 50%	\$ 1,920.00	\$ -	Nov. 2009
2006 Ford F-250	\$ 6,643.00	\$ 1,107.20	Nov. 2010
Construction Equipment - 30%	\$ 14,550.00	\$ 14,550.00	May 2011
2006 GMC Pickup - 33%	\$ 1,714.00	\$ 1,714.00	Dec. 2011
Mini Cat Excavator - 33%	\$ 4,500.00	\$ 4,500.00	Dec. 2012
	<u>\$ 236,602.55</u>	<u>\$ 194,054.95</u>	

CITY OF RICHMOND
SUMMARY GENERAL FUND
PROPOSED 2010 BUDGET

10/14/2009

	2004 ACTUAL	2005 ACTUAL	2006 ACTUAL	2007 ACTUAL	2008 ACTUAL	2009 BUDGET	2009 YR TO DATE	PROPOSED 2010 BUDGET
REVENUE								
Administration	2,082,957	2,318,173	2,285,332	2,199,510	2,416,746	2,257,100	2,254,044	2,315,850
Downtown Revitalization	0	0	0	122,727	583,618	398,000	476,597	0
Admin Overhead Allocation	0	0	358,480	308,340	368,641	331,500	302,572	257,897
Municipal Court	8,921	10,527	16,240	13,701	11,072	12,070	11,195	12,070
Police Department	592,982	510,840	343,449	198,097	162,463	230,543	166,779	185,400
Dispatch	101,412	139,358	0	0	0	0	0	0
Fire Department	(2,379)	93,500	38,746	80,936	74,063	89,500	96,244	47,000
Public Works - Streets	970	0	240,718	1,288	9,300	0	396	0
Economic Development	0	0	0	0	0	0	0	0
Community Development	49,307	45,055	61,120	45,206	42,293	37,000	26,352	26,500
Recreation Department	55,405	66,031	185,675	155,376	174,668	185,500	179,011	188,780
Public Works - Cemetery	33,684	42,041	29,527	25,482	32,498	32,750	36,144	30,000
Total Revenue	2,923,258	3,225,526	3,559,287	3,150,662	3,875,361	3,573,963	3,549,335	3,063,497
EXPENSES								
Administration	187,939	225,831	811,165	534,000	567,999	583,890	595,727	597,411
Downtown Revitalization	0	0	0	130,526	740,201	355,000	352,636	0
Municipal Court	91,892	102,744	93,890	74,266	80,844	86,270	76,825	81,230
Police Department	1,226,274	917,405	931,516	830,181	831,161	834,359	752,679	750,050
Dispatch	19,377	140,291	302,855	180,795	174,211	176,980	171,441	167,310
Fire Department	520,960	562,805	538,481	606,308	575,054	657,051	620,851	598,683
Public Works - Streets	760,660	367,941	768,529	449,153	297,628	285,635	277,725	301,383
Economic Development	37,370	80,653	49,485	46,181	17,592	18,935	15,455	41,840
Community Development	75,507	66,782	181,786	170,213	121,121	129,085	119,653	102,150
Recreation Department	105,729	128,772	590,168	306,786	347,422	299,795	271,135	282,468
Public Works - Cemetery	29,682	29,951	26,831	45,872	50,172	76,660	63,129	61,830
Total Expenses	3,055,391	2,623,175	4,294,705	3,374,282	3,803,404	3,503,661	3,317,255	2,984,355
NET CHANGE	(132,133)	602,351	(735,418)	(223,620)	71,957	70,302	232,080	79,142
Department Net Expense								
Administration	(187,939)	(225,831)	(452,686)	(225,661)	(199,358)	(252,390)	(293,155)	(339,514)
Downtown Revitalization	0	0	0	(7,799)	(156,583)	43,000	123,961	0
Municipal Court	(82,971)	(92,217)	(77,650)	(60,565)	(69,772)	(74,200)	(65,630)	(69,160)
Police Department	(633,291)	(406,565)	(588,066)	(632,084)	(668,698)	(603,817)	(585,899)	(564,650)
Dispatch	82,034	(932)	(302,855)	(180,795)	(174,211)	(176,980)	(171,441)	(167,310)
Fire Department	(523,340)	(469,305)	(499,734)	(525,372)	(500,991)	(567,551)	(524,607)	(551,683)
Public Works - Streets	(759,690)	(367,941)	(527,811)	(447,865)	(288,328)	(285,635)	(277,329)	(301,383)
Economic Development	(37,370)	(80,653)	(49,485)	(46,181)	(17,592)	(18,935)	(15,455)	(41,840)
Community Development	(26,201)	(21,726)	(120,666)	(125,007)	(78,828)	(92,085)	(93,301)	(75,650)
Recreation Department	(50,324)	(62,741)	(404,493)	(151,410)	(172,754)	(114,295)	(92,123)	(93,688)
Public Works - Cemetery	4,002	12,090	2,697	(20,390)	(17,674)	(43,910)	(26,985)	(31,830)
Net Change	132,133	(602,351)	735,418	223,620	(71,957)	(70,302)	(232,080)	(79,142)
Total (= Admin Revenue)	(2,082,957)	(2,318,173)	(2,285,332)	(2,199,510)	(2,416,746)	(2,257,100)	(2,254,044)	(2,315,850)
% of Administration Revenue								
Administration	9%	10%	20%	10%	8%	11%	13%	15%
Downtown Revitalization	0%	0%	0%	0%	6%	-2%	-5%	0%
Municipal Court	4%	4%	3%	3%	3%	3%	3%	3%
Police Department	30%	18%	26%	29%	28%	27%	26%	24%
Dispatch	-4%	0%	13%	8%	7%	8%	8%	7%
Fire Department	25%	20%	22%	24%	21%	25%	23%	24%
Public Works - Streets	36%	16%	23%	20%	12%	13%	12%	13%
Economic Development	2%	3%	2%	2%	1%	1%	1%	2%
Community Development	1%	1%	5%	6%	3%	4%	4%	3%
Recreation Department	2%	3%	18%	7%	7%	5%	4%	4%
Public Works - Cemetery	0%	-1%	0%	1%	1%	2%	1%	1%
Net Change	-6%	26%	-32%	-10%	3%	3%	10%	3%
Total	100%	100%	100%	100%	100%	100%	100%	100%
Cash Accounting			Changed to Accrual Accounting					
Admin Expenses charged directly to Enterprise Funds			Administrative Expenses all charged to Administration, then allocated to Enterprise Funds.					

	2007 3 YRS AGO ACTUAL	2008 2 YRS AGO ACTUAL	2009 LAST YEAR ACTUAL	CURRENT YR TO DATE	2010 CURRENT BUDGET	NEW BUDGET
GENERAL FUND - ADMINISTRATION						
10-00-00-4101 Real Estate Tax	252,647.24	259,854.88	261,731.44	.00	276,000.00	276,000.00
10-00-00-4102 Personal Property Tax	76,148.31	80,083.78	79,245.24	81.46	60,000.00	60,000.00
10-00-00-4103 UTILITY TAX	5,030.73	14,747.97	4,008.95	.00	4,800.00	4,800.00
10-00-00-4108 SUR TAX	20,327.71	18,099.66	18,225.07	.00	18,000.00	18,000.00
10-00-00-4111 PRIOR 1YR R.E. TAX	1,010.26	.00	.00	.00	.00	.00
10-00-00-4112 PRIOR 1YR P.P. TAX	2,767.48	.59	.00	.00	.00	.00
10-00-00-4113 PRIOR 2YR R.E. TAX	265.78	.00	.00	.00	.00	.00
10-00-00-4114 PRIOR 2YR P.P. TAX	569.80	56.83	.00	.00	.00	.00
10-00-00-4115 PRIOR 3YR & OLDER R.E. TAX	155.44	.00	.00	.00	.00	.00
10-00-00-4116 PRIOR 3YR & OLDER P.P. TAX	532.82	412.39	29.58	.00	.00	.00
10-00-00-4120 SURPLUS R.E. TAX	3,591.72	.00	2,924.99-	.00	.00	.00
10-00-00-4131 GENERAL SALES & USE TAX	997,556.91	1,040,226.52	959,403.28	73,507.93	974,850.00	974,850.00
10-00-00-4132 SPECIAL USE TAX	.00	.00	.00	.00	.00	.00
10-00-00-4141 MOTOR FUEL TAX	177,960.33	175,977.98	169,501.23	.00	167,000.00	167,000.00
10-00-00-4143 TOBACCO PRODUCTS-METERED	44,110.51	42,455.81	38,781.38	340.64	36,000.00	36,000.00
10-00-00-4150 CITY MOTOR VEHICLE LICENSE	21,557.00	23,475.82	25,219.89	90.51	24,000.00	24,000.00
10-00-00-4151 MOTOR VEHICLE SALES TAX	49,845.70	36,215.24	31,779.91	.00	28,000.00	28,000.00
10-00-00-4152 MOTOR VEHICLE FEES	35,218.56	28,267.99	26,590.21	.00	24,000.00	24,000.00
10-00-00-4153 OTHER TAXES & FEES	1,785.52	1,661.04	1,350.36	.00	1,000.00	1,000.00
10-00-00-4160 GAS TAX	.00	.00	133,874.63	.00	130,000.00	130,000.00
10-00-00-4161 ELECTRIC TAX	373,791.67	395,536.04	249,012.90	.00	245,000.00	245,000.00
10-00-00-4162 TELEPHONE FRANCH-SW BELL &AT&	57,849.08	226,824.82	179,332.98	3,565.22	260,000.00	260,000.00
10-00-00-4164 CABLE TV	28,007.97	30,060.95	31,671.07	8,088.06	29,000.00	29,000.00
10-00-00-4165 FINANCIAL INSTITUTION TAX	4,993.29	2,258.45	7,387.34	.00	3,000.00	3,000.00
10-00-00-4201 LIQUOR LICENSE	8,182.50	7,500.00	7,912.50	.00	7,500.00	7,500.00
10-00-00-4203 OCCUPATIONAL LICENSES	18,652.25	21,057.85	20,586.50	1,338.00	19,000.00	19,000.00
10-00-00-4205 GARAGE SALE LICENSE	.00	227.00	337.00	22.00	200.00	200.00
10-00-00-4710 PILOT FEE-HOUSING AUTHORITY	9,032.73	10,425.66	.00	.00	.00	.00
10-00-00-4720 PILOT FEE - PD TO GOVTS	7,350.63-	8,630.10-	.00	.00	.00	.00
10-00-00-4901 INTEREST INCOME	1,595.10-	.00	3.30-	.00	.00	.00
10-00-00-4902 INTEREST ON TAXES	5,987.65	8,868.79	7,562.36	37.01	6,000.00	6,000.00
10-00-00-4910 RICHMOND SPEC ROAD DIST REV	.00	.00	.00	.00	.00	.00
10-00-00-4915 COLLECTION FEES	.00	.00	150.00	15.00	.00	.00
10-00-00-4924 HUD DONATIONS	.00	.00	.00	.00	.00	.00
10-00-00-4940 COBRA HEALTH REIMBURSEMENTS	1,072.78	840.31-	840.31	.00	.00	.00
10-00-00-4945 COBRA DENTAL REIMBURSEMENTS	56.86	65.87	30.66	.00	.00	.00
10-00-00-4997 DOWNTOWN REVITALIZATION GRANT	122,727.13	583,618.13	476,596.66	.00	.00	.00
10-00-00-4999 MISC REVENUE	9,746.71	1,854.15	2,407.90	238.32	2,500.00	2,500.00
10-77-00-4900 Solid Waste Reimbursement	18,408.36	26,412.62	18,258.62	.00	58,153.20	58,153.20
10-78-00-4900 Water Reimbursement	149,429.79	173,929.17	146,069.10	.00	101,136.00	101,136.00
10-79-00-4900 Waste Water Reimbursement	140,501.47	168,299.18	138,243.97	.00	98,607.60	98,607.60
TOTAL REVENUE	2,630,576.33	3,369,004.77	3,033,212.75	87,324.15	2,573,746.80	2,573,746.80
10-01-00-5001 SALARIES-OFFICIALS	12,480.00	12,370.00	12,480.00	1,040.00	12,480.00	12,480.00
10-01-00-5002 SALARIES-FULL TIME	256,058.67	250,658.67	266,473.50	9,713.12	245,500.00	245,500.00
10-01-00-5003 SALARIES-PART TIME	.00	1,936.06	10,023.93	409.20	10,900.00	10,900.00
10-01-00-5004 SALARIES-OVERTIME	1,642.71	664.49	1,233.72	.00	500.00	500.00
10-01-00-5005 PAYROLL TAX EXPENSE	20,155.46	19,969.70	21,818.38	876.24	20,000.00	20,000.00

	2007 3 YRS AGO ACTUAL	2008 2 YRS AGO ACTUAL	2009 LAST YEAR ACTUAL	CURRENT YR TO DATE	2010 CURRENT BUDGET	NEW BUDGET
10-01-00-5007 LAGERS	19,615.61	23,152.27	23,997.52	881.15	20,400.00	20,400.00
10-01-00-5008 HEALTH INSURANCE EXPENSE	22,693.05	32,690.10	32,335.46	1,137.94	27,900.00	27,900.00
10-01-00-5009 LIFE INSURANCE EXPENSE	793.36	902.38	1,049.79	38.48	900.00	900.00
10-01-00-5010 DENTAL INSURANCE EXPENSE	3,504.33	3,643.22	3,712.09	135.27	2,520.00	2,520.00
10-01-00-5011 WORKER'S COMPENSATION	2,381.99	1,448.78	840.23	.00	1,000.00	1,000.00
10-01-00-5015 UNEMPLOYMENT INSURANCE	5,443.00	11,200.00	.00	.00	.00	.00
10-01-00-5020 CONTRACT SERVICES (LEGAL)	7,682.26	15,413.93	21,324.63	.00	20,000.00	20,000.00
10-01-00-5025 CONTRACT SERVICES - COLLECTIO	.00	.00	3,750.00	85.15	.00	.00
10-01-00-6001 POSTAGE	8,842.23	8,366.41	8,258.90	106.23	8,600.00	8,600.00
10-01-00-6005 PRINTING/PUBLICATIONS	3,076.42	4,219.80	1,172.43	.00	2,600.00	2,600.00
10-01-00-6010 ADVERTISING	3,269.93	2,185.15	1,545.45	.00	500.00	500.00
10-01-00-6020 EQUIPMENT REPAIR	591.75	449.00	6.84	.00	500.00	500.00
10-01-00-6025 COPIER MAINTENANCE	2,162.40	2,355.52	2,332.11	.00	2,400.00	2,400.00
10-01-00-6035 TRAINING/EDUCATION	3,860.39	2,680.95	6,892.38	.00	3,000.00	3,000.00
10-01-00-6040 DUES/FEES/TRAVEL	14,582.53	16,218.83	16,427.14	901.22	11,680.00	11,680.00
10-01-00-6045 ACCOUNTING & AUDITING	29,583.02	22,397.64	25,182.87	.00	36,000.00	36,000.00
10-01-00-6050 Assessor's Office	7,627.68	5,740.98	6,525.60	.00	6,900.00	6,900.00
10-01-00-6100 FELLOWSHIP CENTER CONTRACT	5,000.00	5,000.00	5,000.00	.00	5,000.00	5,000.00
10-01-00-6105 UNIFORMS	53.98	.00	.00	.00	.00	.00
10-01-00-6130 CITY COMPLEX STUDY	678.03	.00	.00	.00	.00	.00
10-01-00-6135 ORDINANCE CODIFICATION	1,242.00	360.00	1,384.00	.00	1,500.00	1,500.00
10-01-00-6201 TELEPHONE	2,656.55	3,077.81	3,634.06	.00	3,650.00	3,650.00
10-01-00-6202 UTILITIES	31,869.63	29,159.54	11,015.58	.00	12,000.00	12,000.00
10-01-00-6203 WATER & SEWER UTILITIES	.00	.00	2,627.52	.00	1,250.00	1,250.00
10-01-00-6302 COMPUTER MAINTENANCE	188.75	3,358.25	6,649.70	.00	2,000.00	2,000.00
10-01-00-7001 OFFICE SUPPLIES	4,256.32	5,784.46	6,671.81	95.40	5,000.00	5,000.00
10-01-00-7005 MISCELLANEOUS SUPPLIES	571.79	551.06	932.94	.00	900.00	900.00
10-01-00-7006 EXPENDABLE EQUIPMENT EXP	.00	.00	.00	.00	.00	.00
10-01-00-7085 CUSTODIAL SUPPLIES	951.69	976.16	717.12	.00	900.00	900.00
10-01-00-7090 COMPUTER EXPENSE	19,204.40	13,405.08	11,485.32	.00	12,000.00	12,000.00
10-01-00-7405 MAINT EXP-BLDG & GRND	2,490.54	10,078.51	9,087.15	3,829.26	18,650.00	18,650.00
10-01-00-8001 PROPERTY INSURANCE	7,997.28	8,205.65	1,904.16	.00	2,300.00	2,300.00
10-01-00-8005 LIABILITY INSURANCE	18,569.38	12,819.28	15,565.36	915.00	15,600.00	15,600.00
10-01-00-8025 DISCRETIONARY FUND	10,743.55	10,946.77	8,409.73	.00	7,600.00	7,600.00
10-01-00-8050 MISCELLANEOUS EXPENSE	1,100.66	286.29	325.30	.00	300.00	300.00
10-01-00-8051 DRUG TESTING	379.00	231.60	183.35	.00	250.00	250.00
10-01-00-9015 CAPITAL ASSET-EQUIP	.00	23,595.09	10,737.67	.00	2,000.00	2,000.00
10-01-00-9017 CAPITAL ASSET-BLDG & GRNDS	.00	.00	.00	.00	.00	.00
10-01-00-9020 CAPITAL IMPROVEMENT	.00	.00	.00	.00	.00	.00
10-01-00-9400 Downtown Revitalization	130,526.26	740,200.64	352,636.05	.00	.00	.00
10-01-00-9401 SAFE ROUTES TO SCHOOL	.00	1,500.00	1,500.00	.00	500.00	500.00
10-01-00-9490 TRANSFER TO MUNICIPAL FUND	.00	.00	30,512.85	.00	71,731.00	71,731.00
TOTAL EXPENSES	664,526.60	1,308,200.07	948,362.64	20,163.66	597,411.00	597,411.00
GENERAL TOTAL	1,966,049.73	2,060,804.70	2,084,850.11	67,160.49	1,976,335.80	1,976,335.80

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 \$.6093 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 \$.6093 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.
- 10-00-00-4131 **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 was a new account in 2009 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.
- 10-00-00-4999 **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 11.5% of the total administrative expenses less expenses for the Fellowship Center, Assessor's Office, Discretionary Fund, Safe Routes to School & Municipal Fund Transfer.
- 10-78-00-4900 **WATER REIMBURSEMENT**
 Revenue to the general fund to cover administration costs of the water fund. This is calculated as 20% of the total administrative expenses less expenses for the Fellowship Center, Assessor's Office, Discretionary Fund, Safe Routes to School & Municipal Fund Transfer.

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 19.5% of the total administrative expenses less expenses for the Fellowship Center, Assessor's Office, Discretionary Fund, Safe Routes to School & Municipal Fund Transfer.

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 the following:

- 100% City Administrator
- 100% City Clerk
- 100% Finance Director
- 100% HR/PR/AP
- 100% Collector
- 90% Cashier

10-01-00-5003

SALARIES – PART TIME

Compensation expense for part time city administrative staff which includes one building services employee and one cashier.

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 including City Attorney.
- 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 and meals.
- 10-01-00-6045 **ACCOUNTING & AUDITING**
Annual audit and other outside professional accounting fees including charges for State Audit.
- 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 including coffee.
- 10-01-00-7005 **MISCELLANEOUS SUPPLIES**
Miscellaneous supply expense such as paper towels, toilet paper and hand soap.
- 10-01-00-7085 **CUSTODIAL SUPPLIES**
Expenses for cleaning supplies and trash bags.
- 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, security system and mowing.
- 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

2- computers \$ 1,500

1- color printer \$ 500

Total \$ 2,000

10-01-00-9401

SAFE ROUTES TO SCHOOL

City's portion of engineering expense.

10-01-00-9490

TRANSFER TO MUNICIPAL FUND

Use of General Fund cash to cover the short fall of Sales tax revenue for the Municipal Fund in making the loan payments.

	2007 3 YRS AGO ACTUAL	2008 2 YRS AGO ACTUAL	2009 LAST YEAR ACTUAL	CURRENT YR TO DATE	2010 CURRENT BUDGET	NEW BUDGET

MUNICIPAL COURT DEPT						
10-00-00-4332 COURT COST FEES	13,510.00	11,000.00	11,187.00	473.00	12,000.00	12,000.00
10-00-00-4333 DUE FROM JUDICIAL EDUCATION F	.00	.00	.00	.00	.00	.00
10-00-00-4335 PRISONER REIMBURSEMENT	.00	.00	.00	.00	.00	.00
10-00-00-4998 MISC COURT REVENUE	190.96	71.50	8.38	.00	70.00	70.00

TOTAL REVENUE	13,700.96	11,071.50	11,195.38	473.00	12,070.00	12,070.00

10-08-00-5002 SALARIES-FULL TIME	26,840.03	26,652.84	27,614.42	1,057.68	27,500.00	27,500.00
10-08-00-5003 SALARIES-PART TIME	.00	.00	.00	.00	.00	.00
10-08-00-5004 SALARIES-OVERTIME	2,808.82	2,568.73	2,267.84	.00	2,500.00	2,500.00
10-08-00-5005 PAYROLL TAX EXPENSE	2,210.93	2,172.10	2,221.58	78.54	2,200.00	2,200.00
10-08-00-5007 LAGERS	2,751.00	2,634.98	2,772.33	93.08	2,300.00	2,300.00
10-08-00-5008 HEALTH INSURANCE EXPENSE	.00	.00	32.55	.00	.00	.00
10-08-00-5009 LIFE INSURANCE EXPENSE	223.60	184.80	182.67	6.93	180.00	180.00
10-08-00-5010 DENTAL INSURANCE EXPENSE	727.66	759.64	768.66	28.58	650.00	650.00
10-08-00-5011 WORKER'S COMPENSATION	150.00	101.68	37.00	.00	75.00	75.00
10-08-00-5020 CONTRACT SERVICES (LEGAL)	23,191.67	30,654.99	26,251.25	2,857.50	30,000.00	30,000.00
10-08-00-6001 POSTAGE	.00	.00	.00	.00	.00	.00
10-08-00-6005 PRINTING/PUBLICATIONS	322.18	2,141.33	1,545.21	.00	300.00	300.00
10-08-00-6035 TRAINING & EDUCATION	63.50	69.50	77.50	.00	.00	.00
10-08-00-6040 DUES/FEES/TRAVEL	24.82	.00	100.00	.00	50.00	50.00
10-08-00-6095 PRISONER BOARDING	13,365.00	12,045.00	11,092.00	180.00	12,000.00	12,000.00
10-08-00-6096 PRISONER EXPENSES	.00	.00	.00	.00	.00	.00
10-08-00-6140 RAY CO COURT COSTS	.00	.00	.00	.00	.00	.00
10-08-00-6201 TELEPHONE	334.21	327.08	300.82	.00	375.00	375.00
10-08-00-6202 UTILITIES	.00	.00	.00	.00	.00	.00
10-08-00-7001 OFFICE SUPPLIES	226.79	303.08	255.03	.00	300.00	300.00
10-08-00-7005 MISCELLANEOUS SUPPLIES	.00	.00	.00	.00	100.00	100.00
10-08-00-7006 EXPENDABLE EQUIPMENT EXP	.00	.00	127.99	.00	.00	.00
10-08-00-7090 COMPUTER EXPENSE	864.30	.00	1,044.83	.00	2,500.00	2,500.00
10-08-00-8050 MISCELLANEOUS EXPENSE	161.08	120.00	95.00	.00	100.00	100.00
10-08-00-8051 DRUG TESTING	.00	108.08	38.60	.00	100.00	100.00
10-08-00-9005 N/A-EQUIPMENT	.00	.00	.00	.00	.00	.00
10-08-00-9015 CAPITAL OUTLAY/EQUIPMENT	.00	.00	.00	.00	.00	.00

TOTAL EXPENSES	74,265.59	80,843.83	76,825.28	4,302.31	81,230.00	81,230.00
	=====					
GENERAL TOTAL	60,564.63-	69,772.33-	65,629.90-	3,829.31-	69,160.00-	69,160.00-
	=====					

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 the following: 90% Court Clerk/Cemetery Clerk
- 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. This also includes fees for court appointed attorneys.

- 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 phone expense.
- 10-08-00-7001 **OFFICE SUPPLIES**
 Office supply expense.
- 10-08-00-7005 **MISCELLANEOUS SUPPLIES**
 Miscellaneous supply expense.
- 10-08-00-7090 **COMPUTER EXPENSE**
 Annual Summit software support and license fee for the
 Court module and a new computer to replace existing
 computer.
- 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.

	2007 3 YRS AGO ACTUAL	2008 2 YRS AGO ACTUAL	2009 LAST YEAR ACTUAL	CURRENT YR TO DATE	2010 CURRENT BUDGET	NEW BUDGET
POLICE DEPARTMENT						
10-00-00-4222 ANIMAL LICENSE	1,609.00	1,541.00	1,406.00	80.00	1,700.00	1,700.00
10-00-00-4327 POLICE FINES/PARKING TICKETS	156,716.50	120,316.24	120,048.50	6,200.50	130,000.00	130,000.00
10-00-00-4328 POLICE REPORTS	597.00	1,290.05	1,909.00	99.00	2,000.00	2,000.00
10-00-00-4329 PENALTIES	61.90	.00	6.00	.00	.00	.00
10-00-00-4331 JAIL	1,844.50	2,980.69	2,611.00	39.50	2,800.00	2,800.00
10-00-00-4334 CITY CRIME VICTIMS	453.99	370.00	384.80	.00	400.00	400.00
10-00-00-4337 BOND FORFEITURE	2,350.00	.00	.00	.00	.00	.00
10-00-00-4530 DOG KENNEL FEES	7,528.54	4,315.00	3,039.10	235.00	3,500.00	3,500.00
10-00-00-4540 DONATION-KENNEL	60.00	211.62	.00	.00	.00	.00
10-00-00-4550 BUILDING USAGE FEES	.00	.00	200.00	.00	300.00	300.00
10-11-00-4601 COALITION FUNDING	.00	.00	2,697.76	.00	1,200.00	1,200.00
10-11-00-4602 MO DOT GRANT REVENUE	.00	.00	625.00	.00	4,700.00	4,700.00
10-11-00-4603 EUDL GRANT REVENUE	.00	.00	997.28	.00	2,800.00	2,800.00
10-02-62-4605 R-LOCAL LAW ENF BLK GRNT(LLEB	.00	.00	.00	.00	.00	.00
10-00-58-4935 SCHOOL RESOURCE OFFCR(1/2 SCH	26,875.68	31,438.77	32,854.95	.00	36,000.00	36,000.00
TOTAL REVENUE	198,097.11	162,463.37	166,779.39	6,654.00	185,400.00	185,400.00
10-11-00-5002 SALARIES-FULL TIME	467,428.47	479,858.57	441,026.77	17,167.71	443,200.00	443,200.00
10-11-00-5003 SALARIES-PART TIME	9,151.25	6,259.77	13,694.04	489.60	14,000.00	14,000.00
10-11-00-5004 SALARIES-OVERTIME	10,084.34	5,668.19	6,060.07	.00	6,000.00	6,000.00
10-11-00-5005 PAYROLL TAX EXPENSE	36,156.21	36,531.27	34,377.25	1,325.52	34,200.00	34,200.00
10-11-00-5007 LAGERS	60,245.95	56,010.19	50,248.66	1,872.53	51,600.00	51,600.00
10-11-00-5008 HEALTH INSURANCE EXPENSE	54,762.68	58,388.32	55,301.96	3,052.97	63,550.00	63,550.00
10-11-00-5009 LIFE INSURANCE EXPENSE	744.40	955.80	911.45	51.60	900.00	900.00
10-11-00-5010 DENTAL INSURANCE EXPENSE	6,291.14	6,379.76	5,222.42	284.81	4,350.00	4,350.00
10-11-00-5011 WORKER'S COMPENSATION	13,113.66	11,642.06	8,476.44	.00	8,900.00	8,900.00
10-11-00-5012 EMPLOYEE RECRUITMENT	.00	.00	172.50	.00	.00	.00
10-11-00-5015 UNEMPLOYMENT INSURANCE	301.00	.00	.00	.00	.00	.00
10-11-00-5020 CONTRACTED SERVICES (LEGAL)	1,139.65	.00	.00	.00	.00	.00
10-11-00-6001 POSTAGE	163.52	38.90	19.63	.00	100.00	100.00
10-11-00-6005 PRINTNG/PUBLICATNS/CODE CODIF	1,336.86	953.08	234.10	.00	1,000.00	1,000.00
10-11-00-6010 ADVERTISING	.00	54.85	112.05	.00	.00	.00
10-11-00-6012 Employee Recruitment	218.00	.00	.00	.00	.00	.00
10-11-00-6020 EQUIPMENT REPAIR	1,236.96	494.10	149.50	.00	200.00	200.00
10-11-00-6025 EQUIPMENT MAINTENANCE	946.66	650.92	843.10	.00	500.00	500.00
10-11-00-6035 TRAINING & EDUCATION	326.26	.00	.00	.00	.00	.00
10-11-00-6040 DUES/FEES/TRAVEL	442.18	630.00	1,896.58	200.00	2,800.00	2,800.00
10-11-00-6095 PRISONER BOARDING EXP	1,825.00	2,370.00	930.00	30.00	1,800.00	1,800.00
10-11-00-6096 PRISONER MEDICAL EXP	112.90	.00	.00	.00	.00	.00
10-11-00-6105 UNIFORMS	5,464.35	2,902.06	3,694.04	.00	4,500.00	4,500.00
10-11-00-6120 PREVENTIVE MAINTENANCE	3,126.81	2,997.60	1,944.45	.00	3,000.00	3,000.00
10-11-00-6201 TELEPHONE	15,370.75	15,657.44	15,012.01	24.42	15,000.00	15,000.00
10-11-00-6202 UTILITIES	13,376.25	9,506.53	12,699.92	.00	13,000.00	13,000.00
10-11-00-6203 WATER & SEWER UTILITIES	.00	.00	838.76	.00	750.00	750.00
10-11-00-6302 COMPUTER MAINTENANCE	25.00	1,427.50	2,485.57	.00	1,500.00	1,500.00
10-11-00-6502 VEHICLE REPAIRS	5,388.63	4,223.91	5,489.38	.00	5,000.00	5,000.00
10-11-00-6701 ALERT TERMINAL	4,531.62	15,639.59	11,135.93	.00	11,600.00	11,600.00
10-11-00-7001 OFFICE SUPPLIES	1,432.25	1,328.12	1,195.08	.00	1,000.00	1,000.00
10-11-00-7005 MISCELLANEOUS SUPPLIES	2,325.55	1,391.54	892.03	.00	1,000.00	1,000.00

	2007 3 YRS AGO ACTUAL	2008 2 YRS AGO ACTUAL	2009 LAST YEAR ACTUAL	CURRENT YR TO DATE	2010 CURRENT BUDGET	NEW BUDGET
10-11-00-7006 EXPENDABLE EQUIPMENT EXP	2,986.81	927.16	824.71	.00	900.00	900.00
10-11-00-7085 CUSTODIAL SUPPLIES	241.45	584.70	230.63	.00	200.00	200.00
10-11-00-7090 COMPUTER EXPENSE	1,021.85	10,000.00	2,787.90	.00	2,400.00	2,400.00
10-11-00-7101 JR POLICE ACADEMY	923.23	.00	.00	.00	.00	.00
10-11-00-7105 FUEL	22,235.45	26,292.97	13,128.02	.00	14,000.00	14,000.00
10-11-00-7140 ANIMAL CONTROL	7,007.95	3,135.58	2,804.02	168.75	3,000.00	3,000.00
10-11-00-7405 MAINT EXP-BLDG & GRND	.00	381.00	915.50	.00	.00	.00
10-11-00-8001 PROPERTY INSURANCE	3,381.13	3,469.32	1,729.80	.00	2,000.00	2,000.00
10-11-00-8005 LIABILITY INSURANCE	13,680.00	20,208.00	17,634.00	.00	17,000.00	17,000.00
10-11-00-8010 AUTO INSURANCE	6,881.97	10,637.76	6,176.92	.00	6,500.00	6,500.00
10-11-00-8050 MISCELLANEOUS EXPENSE	827.49	899.29	704.39	.00	800.00	800.00
10-11-00-8051 DRUG TESTING	154.40	225.40	241.25	.00	100.00	100.00
10-03-00-8056 RESOURCE OFFICER EXPENDITURES	313.10	.00	.00	.00	.00	.00
10-11-00-8080 COALITION EXPENSES	.00	.00	2,802.53	.00	1,200.00	1,200.00
10-11-00-8081 MODOT GRANT EXPENSES	.00	.00	625.00	.00	4,700.00	4,700.00
10-11-00-8082 EUDL GRANT EXPENSES	.00	.00	997.28	.00	2,800.00	2,800.00
10-11-00-8703 LTL-POLICE VEHICLE PRINCIPAL	31,012.18	21,470.60	20,563.25	.00	.00	.00
10-11-00-8704 LTL-POLICE VEHICLE INTEREST	2,622.40	1,471.36	471.52	.00	.00	.00
10-11-00-9001 N/A-BUILDING & GROUNDS	2,615.35	640.50	.00	.00	.00	.00
10-11-00-9010 CAPITAL ASSET-AUTO PURCHASE	.00	.00	.00	.00	.00	.00
10-11-00-9015 CAPITAL OUTLAY/EQUIPMENT	17,810.03	4,942.93	4,978.41	.00	5,000.00	5,000.00
10-11-00-9017 CAPITAL ASSET-BLDG & GRNDS	.00	3,914.37	.00	.00	.00	.00
10-02-62-9005 R-LLEBG EQUIP (GRANT EXP)	.00	.00	.00	.00	.00	.00
10-02-62-9015 LLEBG EQUIP EXP (CITY EXP)	.00	.00	.00	.00	.00	.00
TOTAL EXPENSES	830,181.09	831,161.01	752,678.82	24,619.07	750,050.00	750,050.00
GENERAL TOTAL	632,083.98-	668,697.64-	585,899.43-	17,965.07-	564,650.00-	564,650.00-

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.
- 10-00-00-4334 **CITY CRIME VICTIMS**
Surcharge assessed for crimes against persons. The city retains a portion of this revenue and forwards the balance to the state.
- 10-00-00-4530 **DOG KENNEL FEES**
Revenue received for the housing of animals at the animal shelter.
- 10-00-00-4550 **BUILDING USAGE FEES**
Revenue received from outside organizations using the training room for a fee.
- 10-11-00-4601 **COALITION FUNDING**
Revenue received from the coalition to reimburse expenses occurring when completing their special task operations as shown in account 10-11-00-8080.
- 10-11-00-4602 **MO DOT GRANT REVENUE**
Revenue received from the Missouri Department of Transportation to reimburse expenses occurring when completing their special task operations as shown in account 10-11-00-8081.

- 10-11-00-4603 **EUDL GRANT REVENUE**
 Revenue received from the EUDL to reimburse expenses occurring when completing their special task operations as shown in account 10-11-00-8082.
- 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.

EXPENDITURES

- 10-11-00-5002 **SALARIES – FULL TIME**
 Compensation for full time police department which includes 12 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 shared with administration.
- 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.
- 10-11-00-6001 **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.
- 10-11-00-6040 **DUES/FEES/TRAVEL**
Organizational dues or fees and employee travel reimbursement including car allowance and meals.
- 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 cellular phone expense.

- 10-11-00-6202 **UTILITIES**
Gas and electric expense for the police department.
- 10-11-00-6203 **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**
Expenses for cleaning supplies.
- 10-11-00-7090 **COMPUTER EXPENSE**
Computer equipment expense.
- 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.
- 10-11-00-7405 **MAINT EXP-BLDG & GRND**
Building and grounds maintenance expenses including alarm system.

- 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.
- 10-11-00-8080 **COALITION EXPENSES**
Expenses associated with completing the Coalition special
task operation. These expenses are reimbursed in account
10-11-00-4601.
- 10-11-00-8081 **MODOT GRANT EXPENSES**
Expenses associated with completing MODOT's special
task operation. These expenses are reimbursed in account
10-11-00-4602.
- 10-11-00-8082 **EUDL GRANT EXPENSES**
Expenses associated with completing EUDL's special task
operation. These expenses are reimbursed in account 10-
11-00-4603.
- 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.

	2007 3 YRS AGO ACTUAL	2008 2 YRS AGO ACTUAL	2009 LAST YEAR ACTUAL	CURRENT YR TO DATE	2010 CURRENT BUDGET	NEW BUDGET
10-00-53-4932 DISPATCHER REIMB REVENUE	.00	.00	.00	.00	.00	.00
TOTAL REVENUE	.00	.00	.00	.00	.00	.00
10-11-54-5002 F-T SAL-DISPATCHERS	112,944.21	105,708.55	89,128.26	3,665.60	95,350.00	95,350.00
10-11-54-5003 P-T SAL-DISPATCHERS	16,228.75	19,498.46	29,914.84	342.00	20,000.00	20,000.00
10-11-54-5004 O.T. SAL-DISPATCHERS	4,943.86	5,695.56	4,846.77	111.87	4,500.00	4,500.00
10-11-54-5005 PR TAXES-DISPATCHERS	9,863.81	9,808.94	9,039.13	285.91	9,000.00	9,000.00
10-11-54-5007 LAGERS-DISPATCHERS	10,937.98	9,296.40	7,316.22	.00	8,000.00	8,000.00
10-11-54-5008 HEALTH INS-DISPATCH	19,413.92	15,387.73	19,032.81	.00	23,600.00	23,600.00
10-11-54-5009 LIFE INS-DISPATCHERS	351.20	328.80	330.60	.00	400.00	400.00
10-11-54-5010 DENTAL INS-DISPATCH	2,269.74	1,837.68	1,886.32	.00	2,060.00	2,060.00
10-11-54-5011 WORKERS COMP-DISPATCH	.00	.00	182.00	.00	350.00	350.00
10-11-54-5015 UNEMPL INS-DISPATCH	2,400.00	.00	.00	.00	.00	.00
10-11-54-5020 CONTRACT LABOR	356.25	.00	.00	.00	.00	.00
10-11-54-6035 TRAINING & EDUCATION	54.82	.00	.00	.00	.00	.00
10-11-54-6105 UNIFORMS	.00	.00	.00	.00	.00	.00
10-11-54-6201 TELEPHONE	.00	.00	.00	.00	.00	.00
10-11-54-6302 COMPUTER MAINENANCE	.00	.00	1,059.98	.00	1,000.00	1,000.00
10-11-54-7090 COMPUTER EXPENSE	660.00	.00	2,419.00	.00	.00	.00
10-11-54-8050 MISCELLANEOUS	300.00	339.98	215.91	.00	.00	.00
10-11-54-8051 DRUG TESTING	70.20	308.80	38.60	.00	50.00	50.00
10-11-54-9015 CAPITAL OUTLAY/EQUIP (DISPATC	.00	.00	6,030.30	.00	.00	.00
10-11-54-9020 PSAP Communication Equipment	.00	6,000.00	.00	.00	3,000.00	3,000.00
TOTAL EXPENSES	180,794.74	174,210.90	171,440.74	4,405.38	167,310.00	167,310.00
GENERAL TOTAL	180,794.74-	174,210.90-	171,440.74-	4,405.38-	167,310.00-	167,310.00-

DISPATCH

EXPENDITURES

10-11-54-5002	FULL TIME SALARIES Compensation expense for four 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.
10-11-54-6302	COMPUTER MAINTENANCE Maintenance and repair of dispatch computers.
10-11-54-8050	MISCELLANEOUS To record expenses not listed in another category.
10-11-54-8051	DRUG TESTING Expenses from employee drug screening.
10-11-54-9020	PSAP COMMUNICATION EQUIPMENT Annual equipment maintenance fee.

	2007 3 YRS AGO ACTUAL	2008 2 YRS AGO ACTUAL	2009 LAST YEAR ACTUAL	CURRENT YR TO DATE	2010 CURRENT BUDGET	NEW BUDGET	
FIRE DEPARTMENT							
10-12-00-4532	FIRE DEPT GRANT REVENUE	54,629.60	48,661.40	66,499.87	.00	24,000.00	24,000.00
10-12-00-4533	FD INTEREST REVENUE	.00	.00	.00	.00	.00	.00
10-12-00-4821	FIRE DEPT DONATIONS - REV	.00	.00	.00	.00	.00	.00
10-12-00-4900	FIRE DEPT PASS THRU REV	.00	.00	.00	.00	.00	.00
10-12-00-4990	Insurance Proceeds	.00	.00	.00	.00	.00	.00
10-12-50-4901	R-FUTURE FIRE COMPLX INT REV	5,426.61	2,001.13	314.31	.00	.00	.00
10-12-50-4906	R-RURAL FIRE REVENUE	20,880.00	23,400.00	29,430.00	.00	23,000.00	23,000.00

	TOTAL REVENUE	80,936.21	74,062.53	96,244.18	.00	47,000.00	47,000.00

10-12-00-5002	SALARIES-FULL TIME	314,775.58	296,145.33	315,966.62	11,728.00	305,000.00	305,000.00
10-12-00-5003	SALARIES-PART TIME	.00	.00	.00	.00	.00	.00
10-12-00-5004	SALARIES-OVERTIME	15,746.87	12,867.62	19,181.06	.00	15,000.00	15,000.00
10-12-00-5005	PAYROLL TAX EXPENSE	24,797.91	23,457.07	25,519.83	799.13	25,500.00	25,500.00
10-12-00-5006	SALARIES ON-CALL	23,244.00	30,186.00	30,722.00	.00	35,040.00	35,040.00
10-12-00-5007	LAGERS	32,393.76	32,908.19	35,180.65	1,072.56	29,000.00	29,000.00
10-12-00-5008	HEALTH INSURANCE EXPENSE	50,709.28	54,657.86	56,785.20	2,247.18	56,830.00	56,830.00
10-12-00-5009	LIFE INSURANCE EXPENSE	479.20	554.00	630.72	26.50	650.00	650.00
10-12-00-5010	DENTAL INSURANCE EXPENSE	4,898.16	5,180.71	5,832.28	250.48	5,610.00	5,610.00
10-12-00-5011	WORKER'S COMPENSATION	13,045.69	11,369.95	10,185.23	.00	11,000.00	11,000.00
10-12-00-5013	VOLUNTEERS	12,000.00	9,650.00	11,925.00	975.00	14,400.00	14,400.00
10-12-00-5015	UNEMPLOYMENT INSURANCE	.00	.00	2,880.00	.00	.00	.00
10-12-00-5018	VOLUNTEER FIREFIGHTER INS.	5,445.04	.00	.00	.00	5,445.04	5,445.04
10-12-00-5020	CONTRACTED SERVICES (LEGAL)	.00	62.50	337.50	.00	500.00	500.00
10-12-00-6001	POSTAGE	84.20	83.91	63.19	.00	250.00	250.00
10-12-00-6005	PRINTING & PUBLICATIONS	2.50	.00	28.87	.00	675.00	675.00
10-12-00-6010	ADVERTISING	.00	75.90	11.10	.00	150.00	150.00
10-12-00-6020	EQUIPMENT REPAIR	24,742.30	8,745.73	5,431.67	.00	6,000.00	6,000.00
10-12-00-6025	EQUIPMENT MAINTENANCE	9,603.39	8,871.13	10,433.60	.00	7,000.00	7,000.00
10-12-00-6035	TRAINING & EDUCATION	5,057.29	5,904.30	1,438.33	.00	1,500.00	1,500.00
10-12-00-6040	DUES/FEES/TRAVEL	2,786.21	2,164.73	2,325.15	.00	1,800.00	1,800.00
10-12-00-6105	UNIFORMS	3,150.54	2,027.51	4,676.97	.00	1,500.00	1,500.00
10-12-00-6145	FIRE PREVENTION	1,761.79	1,613.50	1,048.94	.00	1,000.00	1,000.00
10-12-00-6201	TELEPHONE	2,501.00	5,431.72	4,911.64	.00	4,100.00	4,100.00
10-12-00-6202	UTILITIES	8,237.64	12,080.87	20,870.45	.00	23,000.00	23,000.00
10-12-00-6203	WATER & SEWER UTILITIES	.00	.00	6,689.06	.00	8,600.00	8,600.00
10-12-00-6302	COMPUTER MAINTENANCE	369.99	1,345.40	1,580.89	.00	1,500.00	1,500.00
10-12-00-6502	VEHICLE REPAIRS	4,096.30	991.41	1,467.65	.00	2,500.00	2,500.00
10-12-00-7001	OFFICE SUPPLIES	653.70	1,061.11	1,390.97	.00	1,500.00	1,500.00
10-12-00-7005	MISCELLANEOUS SUPPLIES	1,694.52	924.15	1,021.78	.00	1,300.00	1,300.00
10-12-00-7006	EXPENDABLE EQUIPMENT EXP	11,447.13	8,016.35	8,622.25	.00	6,000.00	6,000.00
10-12-00-7085	CUSTODIAL SUPPLIES	532.25	1,322.54	1,598.56	.00	1,400.00	1,400.00
10-12-00-7090	COMPUTER EXPENSE	765.93	374.36	345.73	.00	500.00	500.00
10-12-00-7103	FIRE DEPT DONATIONS - EXP	.00	.00	.00	.00	.00	.00
10-12-00-7105	FUEL	3,531.39	4,701.72	3,026.26	.00	4,000.00	4,000.00
10-12-00-7405	MAINT EXP-BLDG & GRND	971.17	2,348.54	3,060.54	.00	2,500.00	2,500.00
10-12-00-7505	STORM WARNING SIREN EXPENSE	1,618.50	.00	542.49	.00	2,500.00	2,500.00
10-12-00-8001	PROPERTY INSURANCE	810.96	684.08	3,507.72	.00	4,200.00	4,200.00
10-12-00-8005	LIABILITY INSURANCE	.00	.00	.00	.00	.00	.00
10-12-00-8010	AUTO INSURANCE	16,898.00	17,502.72	5,782.12	.00	7,000.00	7,000.00

		2007 3 YRS AGO ACTUAL	2008 2 YRS AGO ACTUAL	2009 LAST YEAR ACTUAL	CURRENT YR TO DATE	2010 CURRENT BUDGET	NEW BUDGET
10-12-00-8040	FIRE DEPT PASS THRU EXP	.00	.00	.00	.00	.00	.00
10-12-00-8050	MISCELLANEOUS EXPENSE	1,505.77	2,270.95	669.46	.00	1,500.00	1,500.00
10-12-00-8051	DRUG TESTING	154.40	77.20	231.60	.00	200.00	200.00
10-12-00-8703	Pickup Truck Principal Pymt	5,232.41	2,500.60	2,228.62	.00	2,340.00	2,340.00
10-12-00-8704	Pickup Truck Interest Payment	563.61	367.21	304.21	.00	193.00	193.00
10-12-00-9001	N/A-BUILDING & GROUNDS	.00	.00	.00	.00	.00	.00
10-12-00-9005	N/A-EQUIPMENT	.00	.00	.00	.00	.00	.00
10-12-00-9015	CAPITAL OUTLAY/EQUIPMENT	.00	6,526.70	.00	.00	.00	.00
10-12-00-9017	CAPITAL ASSET-BLDG & GRNDS	.00	.00	12,395.00	.00	.00	.00
10-12-00-9020	CAPITAL OUTLAY/IMPROVEMENTS	.00	.00	.00	.00	.00	.00
TOTAL EXPENSES		606,308.38	575,053.57	620,850.91	17,098.85	598,683.04	598,683.04
GENERAL TOTAL		525,372.17-	500,991.04-	524,606.73-	17,098.85-	551,683.04-	551,683.04-

FIRE DEPARTMENT

REVENUE

- 10-12-00-4532 **FIRE DEPARTMENT GRANT REVENUE**
Revenue received from the SAFER Grant designed to
offset the cost of 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.
- 10-12-00-5018 **VOLUNTEER FIREFIGHTER INSURANCE**
3 year insurance policy for volunteer firemen.

- 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 cellular 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.

		2007 3 YRS AGO ACTUAL	2008 2 YRS AGO ACTUAL	2009 LAST YEAR ACTUAL	CURRENT YR TO DATE	2010 CURRENT BUDGET	NEW BUDGET

STREET DEPARTMENT							
10-14-00-4810	Loan Proceeds	.00	3,000.00	.00	.00	.00	.00
10-14-00-4900	STREET EXCAVATION FEE	.00	.00	396.00	.00	.00	.00
10-14-00-4999	MISC REVENUE	1,288.00	6,300.00	.00	.00	.00	.00

	TOTAL REVENUE	1,288.00	9,300.00	396.00	.00	.00	.00

10-14-00-5002	SALARIES-FULL TIME	161,969.29	55,614.60	53,178.82	1,011.40	57,000.00	57,000.00
10-14-00-5003	SALARIES-PART TIME	.00	1,274.82	607.75	162.50	.00	.00
10-14-00-5004	SALARIES-OVERTIME	11,551.06	5,323.95	2,707.99	9.00	4,000.00	4,000.00
10-14-00-5005	PAYROLL TAX EXPENSE	12,671.66	4,327.77	3,863.89	86.71	4,500.00	4,500.00
10-14-00-5007	LAGERS	15,759.93	5,736.70	3,758.46	85.32	5,000.00	5,000.00
10-14-00-5008	HEALTH INSURANCE EXPENSE	25,469.16	12,467.09	8,011.71	145.40	9,110.00	9,110.00
10-14-00-5009	LIFE INSURANCE EXPENSE	1,106.20	282.36	400.07	12.35	450.00	450.00
10-14-00-5010	DENTAL INSURANCE EXPENSE	2,994.39	1,375.29	860.41	11.32	550.00	550.00
10-14-00-5011	WORKER'S COMPENSATION	7,777.90	4,842.95	2,038.12	.00	3,000.00	3,000.00
10-14-00-5015	UNEMPLOYMENT INSURANCE	.00	7,731.00	2,800.00	.00	.00	.00
10-14-00-5020	CONTRACTED SERVICES (LEGAL)	608.35	.00	506.25	.00	500.00	500.00
10-14-00-6001	POSTAGE	3.72	.00	.00	.00	.00	.00
10-14-00-6010	ADVERTISING	345.15	144.18	.00	.00	50.00	50.00
10-14-00-6020	EQUIPMENT REPAIR	6,762.22	6,306.95	8,475.78	.00	8,000.00	8,000.00
10-14-00-6035	TRAINING/EDUCATIONS	95.00	69.62	70.00	.00	150.00	150.00
10-14-00-6040	DUES/FEES/TRAVEL	.00	70.00	.00	.00	750.00	750.00
10-14-00-6105	UNIFORMS	3,682.22	1,500.17	716.76	.00	900.00	900.00
10-14-00-6201	TELEPHONE	1,909.66	797.51	825.82	.00	900.00	900.00
10-14-00-6202	UTILITIES	82,206.68	81,559.29	93,758.54	.00	105,000.00	105,000.00
10-14-00-6203	WATER & SEWER UTILITIES	.00	.00	2,206.09	.00	2,300.00	2,300.00
10-14-00-6502	VEHICLE REPAIRS	2,291.77	3,850.61	4,122.71	.00	4,000.00	4,000.00
10-14-00-7001	OFFICE SUPPLIES	30.89	20.95	.00	.00	50.00	50.00
10-14-00-7005	MISCELLANEOUS SUPPLIES	1,161.76	2,023.10	2,240.91	.00	2,000.00	2,000.00
10-14-00-7006	EXPENDABLE EQUIPMENT EXP	5,445.67	4,771.19	767.76	.00	2,000.00	2,000.00
10-14-00-7050	ROAD REPAIR MATERIAL	12,020.88	8,500.04	16,943.45	.00	14,000.00	14,000.00
10-14-00-7055	TILE & PIPE	295.82	1,069.30	.00	.00	1,000.00	1,000.00
10-14-00-7060	SAND & GRAVEL	2,617.41	4,061.23	2,883.76	.00	4,000.00	4,000.00
10-14-00-7070	STREET SIGNS	892.25	354.00	1,940.24	.00	2,000.00	2,000.00
10-14-00-7075	SALT	3,570.46	5,184.19	4,548.94	.00	6,000.00	6,000.00
10-14-00-7105	FUEL	18,780.94	18,307.67	5,783.63	.00	6,500.00	6,500.00
10-14-00-7110	OIL/GREASE	1,034.65	249.17	1,128.44	.00	800.00	800.00
10-14-00-7302	HANDTOOLS/HARDWARE	60.83	639.84	2,240.45	.00	1,500.00	1,500.00
10-14-00-7405	MAINT EXP-BLDG & GRND	304.35	362.23	218.21	.00	500.00	500.00
10-14-00-8001	PROPERTY INSURANCE	3,919.70	2,949.60	2,068.92	.00	2,100.00	2,100.00
10-14-00-8005	LIABILITY INSURANCE	1,137.00	1,033.96	726.00	.00	750.00	750.00
10-14-00-8010	AUTO INSURANCE	8,416.03	7,909.69	6,561.12	.00	7,000.00	7,000.00
10-14-00-8050	MISCELLANEOUS EXPENSE	5,694.30	5,943.90	4,018.49	.00	3,500.00	3,500.00
10-14-00-8051	DRUG TESTING	283.32	154.40	25.74	.00	300.00	300.00
10-14-00-8703	LTL-PRINCIPAL	30,799.13	28,420.18	33,203.19	.00	36,500.00	36,500.00
10-14-00-8704	LTL-INTEREST	6,162.43	4,891.12	3,517.05	.00	4,723.00	4,723.00
10-14-00-9015	CAPITAL OUTLAY/EQUIPMENT	8,615.50	7,507.66	.00	.00	.00	.00
10-14-00-9017	CAPITAL ASSET-BLDG & GRNDS	.00	.00	.00	.00	.00	.00
10-14-00-9025	SIDEWALK PROJECT	705.52	.00	.00	.00	.00	.00

	2007 3 YRS AGO ACTUAL	2008 2 YRS AGO ACTUAL	2009 LAST YEAR ACTUAL	CURRENT YR TO DATE	2010 CURRENT BUDGET	NEW BUDGET
TOTAL EXPENSES	449,153.20	297,628.28	277,725.47	1,524.00	301,383.00	301,383.00
GENERAL TOTAL	447,865.20-	288,328.28-	277,329.47-	1,524.00-	301,383.00-	301,383.00-

STREET DEPARTMENT

EXPENDITURES

- 10-14-00-5002 **SALARIES – FULL TIME**
Compensation expense for street department staff is budgeted as listed below. Actual hours worked by all public works staff pushing snow, filling pot holes, etc is charged to the street department.
Budgeted: 20% public works/cemetery employee
 25% public works supervisor
 33% maintenance employee
 33% heavy equipment operator
 33% heavy equipment assistant
- 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.
- 10-14-00-5020 **CONTRACTED SERVICES (LEGAL)**
Expense of contracted labor services including City Attorney.
- 10-14-00-6010 **ADVERTISING**
Advertising expense.

- 10-14-00-6020 **EQUIPMENT REPAIR**
Repair of street department equipment.
- 10-14-00-6035 **TRAINING/EDUCATION**
Continuing education and training programs.
- 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.
- 10-14-00-7005 **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 Expense of salt for streets in winter.												
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: <table border="0" style="margin-left: 40px;"> <tr> <td>Mini Excavator</td> <td>\$ 2,500.00</td> </tr> <tr> <td>F-350</td> <td>\$ 5,580.00</td> </tr> <tr> <td>2006 GMC(1/3)</td> <td>\$ 1,560.00</td> </tr> <tr> <td>Const Equip</td> <td>\$13,000.00</td> </tr> <tr> <td>Dump Truck</td> <td><u>\$13,860.00</u></td> </tr> <tr> <td></td> <td>\$36,500.00</td> </tr> </table>	Mini Excavator	\$ 2,500.00	F-350	\$ 5,580.00	2006 GMC(1/3)	\$ 1,560.00	Const Equip	\$13,000.00	Dump Truck	<u>\$13,860.00</u>		\$36,500.00
Mini Excavator	\$ 2,500.00												
F-350	\$ 5,580.00												
2006 GMC(1/3)	\$ 1,560.00												
Const Equip	\$13,000.00												
Dump Truck	<u>\$13,860.00</u>												
	\$36,500.00												

10-14-00-8704

LTL – INTEREST PAYMENTS

Interest payments on:

Mini Excavator	\$2,000.00
F-350	\$ 326.00
2006 GMC (1/3)	\$ 154.00
Const Equip	\$1,550.00
Dump Truck	<u>\$ 693.00</u>
	\$4,723.00

10-14-00-9015

CAPITAL OUTLAY EQUIPMENT

Purchase of capital equipment.

2007 2008 2009
3 YRS AGO 2 YRS AGO LAST YEAR
ACTUAL ACTUAL ACTUAL

CURRENT CURRENT NEW
YR TO DATE BUDGET BUDGET

2010

ECONOMIC DEVELOPMENT

	2007 3 YRS AGO ACTUAL	2008 2 YRS AGO ACTUAL	2009 LAST YEAR ACTUAL	CURRENT YR TO DATE	2010 CURRENT BUDGET	NEW BUDGET
TOTAL REVENUE	.00	.00	.00	.00	.00	.00
10-16-00-5002 SALARIES-FULL TIME	32,969.95	13,073.12	11,450.45	441.21	11,500.00	11,500.00
10-16-00-5003 SALARIES-PART TIME	.00	.00	.00	.00	.00	.00
10-16-00-5004 SALARIES-OVERTIME	222.76	87.67	.00	.00	100.00	100.00
10-16-00-5005 PAYROLL TAX EXPENSE	2,253.64	1,006.77	855.25	29.62	900.00	900.00
10-16-00-5007 LAGERS	3,238.84	946.83	1,007.63	38.82	960.00	960.00
10-16-00-5008 HEALTH INSURANCE EXPENSE	4,774.04	1,669.18	1,770.90	74.44	1,880.00	1,880.00
10-16-00-5009 LIFE INSURANCE EXPENSE	134.25	11.60	15.60	.66	20.00	20.00
10-16-00-5010 DENTAL INSURANCE EXPENSE	608.63	189.94	194.99	7.94	180.00	180.00
10-16-00-5011 WORKER'S COMPENSATION	.00	.00	.00	.00	.00	.00
10-16-00-5015 UNEMPLOYMENT INSURANCE	.00	.00	.00	.00	.00	.00
10-16-00-5020 CONTRACTED SERVICES (LEGAL)	.00	.00	.00	.00	25,000.00	25,000.00
10-16-00-5021 CAR ALLOWANCE	.00	.00	.00	.00	.00	.00
10-16-00-6001 POSTAGE	.00	.00	.00	.00	.00	.00
10-16-00-6005 PRINTING/PUBLICATIONS	.00	.00	.00	.00	.00	.00
10-16-00-6010 ADVERTISING	.00	.00	.00	.00	.00	.00
10-16-00-6035 TRAINING/EDUCATION	185.00	.00	.00	.00	500.00	500.00
10-16-00-6040 DUES/FEES/TRAVEL	950.14	366.52	200.00	.00	500.00	500.00
10-16-00-6150 BROCHURE	.00	.00	.00	.00	.00	.00
10-16-00-6201 TELEPHONE	305.71	.00	.00	.00	.00	.00
10-16-00-6202 UTILITIES	.00	.00	.00	.00	.00	.00
10-16-00-6303 WEB PAGE MANAGEMENT	.00	189.00	.00	.00	200.00	200.00
10-16-00-7001 OFFICE SUPPLIES	499.00	.00	40.00-	.00	.00	.00
10-16-00-7090 COMPUTER EXPENSE	.00	.00	.00	.00	.00	.00
10-16-00-7105 FUEL	.00	.00	.00	.00	.00	.00
10-16-00-8050 MISCELLANEOUS EXPENSE	20.00	50.95	.00	.00	100.00	100.00
10-16-00-8051 DRUG TESTING	19.30	.00	.00	.00	.00	.00
10-16-00-9005 N/A-EQUIPMENT	.00	.00	.00	.00	.00	.00
10-16-00-9015 CAPITAL ASSET - EQUIP	.00	.00	.00	.00	.00	.00
TOTAL EXPENSES	46,181.26	17,591.58	15,454.82	592.69	41,840.00	41,840.00
GENERAL TOTAL	46,181.26-	17,591.58-	15,454.82-	592.69-	41,840.00-	41,840.00-

ECONOMIC DEVELOPMENT

EXPENDITURES

- 10-16-00-5002 **SALARIES – FULL TIME**
 Compensation expense for full time economic development
 staff which is budgeted as follows:
 25% Community Development Director
- 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.
- 10-16-00-5020 **CONTRACTED SERVICES (LEGAL)**
 Contracted Economic Development services.
- 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 the web domain.
- 10-16-00-8050 **MISC EXPENSE**
 To record expenses not listed in another category.

	2007 3 YRS AGO ACTUAL	2008 2 YRS AGO ACTUAL	2009 LAST YEAR ACTUAL	CURRENT YR TO DATE	2010 CURRENT BUDGET	NEW BUDGET	
COMMUNITY DEVELOPMENT							
10-00-00-4542	PLANNING & ZONING FEES	1,760.42	2,208.67	1,259.00	.00	1,500.00	1,500.00
10-00-00-4221	BUILDING PERMITS	24,947.39	23,958.05	15,752.85	110.00	15,000.00	15,000.00
10-17-00-4327	Community Development Fines	1,961.72	50.00	400.00	.00	.00	.00
10-17-00-4540	COMM DEV-DEMO'S/TAX LIENS/MOW	10,270.16	16,076.57	8,732.00	.00	10,000.00	10,000.00
10-00-00-4933	COMMUNITY DEV MISC REV	6,266.00	.00	207.88	.00	.00	.00
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	TOTAL REVENUE	45,205.69	42,293.29	26,351.73	110.00	26,500.00	26,500.00
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10-17-00-5002	SALARIES-FULL TIME	62,223.74	63,524.09	59,602.94	2,120.13	48,500.00	48,500.00
10-17-00-5003	SALARIES-PART TIME	.00	.00	450.56	40.96	500.00	500.00
10-17-00-5004	SALARIES-OVERTIME	561.31	392.54	367.30	10.13	1,000.00	1,000.00
10-17-00-5005	PAYROLL TAX EXPENSE	4,370.43	4,223.76	3,894.90	142.52	3,600.00	3,600.00
10-17-00-5007	LAGERS	5,581.27	5,254.50	4,885.73	187.47	4,050.00	4,050.00
10-17-00-5008	HEALTH INSURANCE EXPENSE	9,564.04	11,724.50	8,430.55	443.67	9,400.00	9,400.00
10-17-00-5009	LIFE INSURANCE EXPENSE	338.40	351.90	187.85	7.64	150.00	150.00
10-17-00-5010	DENTAL INSURANCE EXPENSE	1,305.60	1,329.34	909.22	40.45	800.00	800.00
10-17-00-5011	WORKER'S COMPENSATION	1,545.00	1,208.56	840.00	.00	1,000.00	1,000.00
10-17-00-5015	UNEMPLOYMENT INSURANCE	.00	.00	.00	.00	.00	.00
10-17-00-5020	CONTRACTED SERVICES (LEGAL)	6,051.74	3,712.50	5,019.25	.00	4,000.00	4,000.00
10-17-00-6001	POSTAGE	626.40	641.18	877.20	.00	1,000.00	1,000.00
10-17-00-6005	PRINTING/PUBLICATIONS	1,597.72	928.24	1,193.70	.00	1,000.00	1,000.00
10-17-00-6010	ADVERTISING	433.90	184.30	242.15	.00	500.00	500.00
10-17-00-6020	EQUIPMENT MAINTENANCE & REPAI	.00	.00	600.00	.00	500.00	500.00
10-17-00-6035	TRAINING/EDUCATION	.00	147.31	16.96	.00	500.00	500.00
10-17-00-6040	DUES/FEES/TRAVEL	501.58	250.91	223.77	.00	500.00	500.00
10-17-00-6105	UNIFORMS	28.07	.00	.00	.00	250.00	250.00
10-17-00-6201	TELEPHONE	1,170.38	852.17	1,039.55	.00	1,000.00	1,000.00
10-17-00-6202	UTILITIES	.00	211.39	816.46	.00	750.00	750.00
10-17-00-6502	VEHICLE REPAIRS	211.91	165.30	98.88	.00	500.00	500.00
10-17-00-6509	NUISANCE REMEDIATION	45.28	.00	.00	.00	.00	.00
10-17-00-7001	OFFICE SUPPLIES	1,917.20	1,475.72	1,684.38	.00	1,000.00	1,000.00
10-17-00-7006	EXPENDABLE EQUIPMENT EXP	.00	.00	127.99	.00	1,000.00	1,000.00
10-17-00-7090	COMPUTER EXPENSE	37.72	.00	1,558.50	.00	500.00	500.00
10-17-00-7105	FUEL	503.93	925.66	556.50	.00	1,000.00	1,000.00
10-17-00-7135	NUISANCE CONTROL	58,868.00	11,029.86	10,019.18	825.00	5,000.00	5,000.00
10-17-00-8001	PROPERTY INSURANCE	.00	.00	.00	.00	.00	.00
10-17-00-8005	LIABILITY INSURANCE	.00	54.00	.00	.00	.00	.00
10-17-00-8010	AUTO INSURANCE	1,413.97	1,460.88	1,046.16	.00	1,050.00	1,050.00
10-17-00-8050	MISCELLANEOUS EXPENSE	2,297.45	856.38	41.60	.00	500.00	500.00
10-17-00-8051	DRUG TESTING	.00	38.60	38.60	.00	80.00	80.00
10-17-00-8703	LTL Vehicle principal	7,433.00	7,763.07	8,114.18	.00	8,520.00	8,520.00
10-17-00-8704	LTL vehicle interest	1,584.84	1,254.76	903.68	.00	500.00	500.00
10-17-00-9015	CAPITAL ASSET - EQUIP	.00	1,160.00	5,865.00	.00	3,500.00	3,500.00
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	TOTAL EXPENSES	170,212.88	121,121.42	119,652.74	3,817.97	102,150.00	102,150.00
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	GENERAL TOTAL	125,007.19-	78,828.13-	93,301.01-	3,707.97-	75,650.00-	75,650.00-
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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 for 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 is budgeted as follows:
75% Community Development Director
50% Meter Reader/Nuisance Officer
- 10-17-00-5003 **SALARIES – PART TIME**
Compensation expense for part time Community
Development staff which includes one part time person to
assist with the farmers market.
- 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 including the City Attorney.
- 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 including recording fees.
- 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 cellular 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 **EXPENDABLE EQUIPMENT EXPENSE**
Expendable (non-capital) equipment expense.
- 10-17-00-7090 **COMPUTER EXPENSE**
Computer equipment and software including both maintenance and replacement expenses.
- 10-17-00-7105 **FUEL**
Gasoline, diesel, and other related products for operation of community development's vehicles.
- 10-17-00-7135 **NUISANCE CONTROL**
Expenditures related to dangerous building remediation and demolition.
- 10-17-00-8001 **PROPERTY INSURANCE**
Community Development's portion of the property insurance premium.
- 10-17-00-8010 **AUTO INSURANCE**
Community Development's portion of the auto insurance premium.
- 10-17-00-8050 **MISCELLANEOUS EXPENSE**
To record expenses not listed in another category.
- 10-17-00-8051 **DRUG TESTING**
Expenses from employee drug screening.
- 10-17-00-8703 **LTL – VEHICLE PRINCIPAL**
Principal payments on:
- | | |
|--------------------|-------------------|
| Ford Ranger pickup | \$4,020.00 |
| Const Equipment | <u>\$4,500.00</u> |
| | <u>\$8,520.00</u> |

10-17-00-8704

LTL – VEHICLE INTEREST

Interest payments on:

Ford Ranger pickup \$ 149.00

Const Equipment \$ 350.00

\$1,480.00

10-17-00-9015

CAPITAL ASSET – EQUIPMENT

Purchase of capital equipment including payments for the
Scanner & Plotter.

2007
 3 YRS AGO
 ACTUAL

2008
 2 YRS AGO
 ACTUAL

2009
 LAST YEAR
 ACTUAL

CURRENT
 YR TO DATE

2010
 CURRENT
 BUDGET

NEW
 BUDGET

RECREATION INCOME STATEMENT

10-21-00-4800	PARK MAINTENANCE & MOWING	.00	42,000.03	58,000.08	.00	67,500.00	67,500.00
10-21-00-4900	YOUTH FINANCIAL ASST DONATION	.00	.00	46.00	.00	2,000.00	2,000.00
10-21-00-4990	GYM IMPROVEMENT DONATIONS	.00	.00	900.00	.00	500.00	500.00
10-21-00-4999	MISC REVENUE	7,260.25	12,875.00	.00	.00	.00	.00
	TOTAL REVENUE	7,260.25	54,875.03	58,946.08	.00	70,000.00	70,000.00
	*						
10-21-00-5002	SALARIES-FULL TIME	33,100.73	44,574.35	62,225.57	2,519.04	69,000.00	69,000.00
10-21-00-5003	SALARIES-PART TIME	500.00	10,247.17	17,378.28	701.40	18,500.00	18,500.00
10-21-00-5004	SALARIES-OVERTIME	1,411.43	883.64	1,219.87	.00	.00	.00
10-21-00-5005	PAYROLL TAX EXPENSE	2,064.34	3,909.32	6,194.79	236.48	6,300.00	6,300.00
10-21-00-5007	LAGERS	1,413.29	1,216.56	3,918.64	226.08	5,800.00	5,800.00
10-21-00-5008	HEALTH INSURANCE EXPENSE	2,463.23	9,229.18	11,294.85	460.50	11,800.00	11,800.00
10-21-00-5009	LIFE INSURANCE EXPENSE	30.32	174.02	140.48	5.82	150.00	150.00
10-21-00-5010	DENTAL INSURANCE EXPENSE	315.38	1,108.77	1,220.21	48.24	1,060.00	1,060.00
10-21-00-5011	WORKER'S COMPENSATION	1,960.85	955.82	1,209.06	.00	1,500.00	1,500.00
10-21-00-5015	UNEMPLOYMENT INSURANCE	.00	7,280.00	1,120.00	.00	.00	.00
10-21-00-5020	CONTRACTED SERVICES (LEGAL)	381.50	400.00	.00	.00	.00	.00
10-21-00-6001	POSTAGE	.00	.00	171.19	.00	200.00	200.00
10-21-00-6005	PRINTING/PUBLICATIONS	56.50	217.10	33.87	.00	700.00	700.00
10-21-00-6010	ADVERTISING	30.00	359.09	52.15	.00	100.00	100.00
10-21-00-6040	DUES/FEES/TRAVEL	841.92	1,488.24	728.50	50.00	600.00	600.00
10-21-00-6201	TELEPHONE	1,623.85	1,201.58	1,527.02	.00	1,200.00	1,200.00
10-21-00-6202	UTILITIES	1,446.53	4,488.72	15,104.80	.00	16,000.00	16,000.00
10-21-00-7001	OFFICE SUPPLIES	158.36	236.69	569.10	.00	400.00	400.00
10-21-00-7005	MISCELLANEOUS SUPPLIES	478.76	889.81	257.00	.00	250.00	250.00
10-21-00-7006	EXPENDABLE EQUIPMENT EXP	187.29	49.46	.00	.00	30.00	30.00
10-21-00-7090	COMPUTER EXPENSE	.00	45.00	1,060.75	.00	700.00	700.00
10-21-00-7105	Fuel	1,352.07	115.26	35.17	.00	175.00	175.00
10-21-00-7405	MAINT EXP-BLDG & GRND	54.85	14,203.41	15,754.89	1,187.42	15,000.00	15,000.00
10-21-00-8001	Property Insurance	38.52	40.32	3,015.84	.00	3,050.00	3,050.00
10-21-03-8001	Property Insurance	4,441.69	4,557.60	.00	.00	.00	.00
10-21-00-8050	MISCELLANEOUS EXPENSES	2.74	197.50	57.25	.00	100.00	100.00
10-21-07-8050	MISC.PROGRAMS	224.77	352.00	.00	.00	.00	.00
10-21-00-8051	DRUG TESTING	38.60	231.60	115.80	.00	200.00	200.00
10-21-00-9015	CAPITAL ASSET - EQUIP	67,610.41	43,146.74	970.00	.00	.00	.00
10-21-00-9017	CAPITAL ASSET- BLDG & GRNDS	22,308.21	1,056.80	498.01	.00	.00	.00
	TOTAL EXPENSES	144,536.14	152,855.75	145,873.09	5,434.98	152,815.00	152,815.00
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	GENERAL RECREATION PROFIT(LOS)	137,275.89-	97,980.72-	86,927.01-	5,434.98-	82,815.00-	82,815.00-
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	SOUTHVIEW POOL						
10-21-01-4410	POOL REVENUES	30,806.35	39,175.97	32,599.97	.00	40,000.00	40,000.00
10-21-01-4420	CONCESSION REVENUES	13,078.35	16,734.03	13,517.78	.00	13,500.00	13,500.00
10-21-01-4421	SWIM LESSONS	2,890.00	2,775.00	3,879.00	.00	3,500.00	3,500.00
10-21-01-4600	Pool Grant	37,500.00	.00	.00	.00	.00	.00
	TOTAL POOL REVENUE	84,274.70	58,685.00	49,996.75	.00	57,000.00	57,000.00
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10-21-01-5002	SALARIES-FULL TIME	23,607.54	8,889.40	1,309.73	263.00	3,000.00	3,000.00
10-21-01-5003	SALARIES-PART TIME	20,932.22	42,947.72	32,818.35	.00	25,845.00	25,845.00

		2007 3 YRS AGO ACTUAL	2008 2 YRS AGO ACTUAL	2009 LAST YEAR ACTUAL	CURRENT YR TO DATE	2010 CURRENT BUDGET	NEW BUDGET
10-21-01-5004	SALARIES-OVERTIME	1,825.14	1,552.33	.00	.00	.00	.00
10-21-01-5005	PAYROLL TAX EXPENSE	3,538.72	4,047.15	2,591.71	18.12	2,000.00	2,000.00
10-21-01-5007	LAGERS	.00	.00	.00	14.17	.00	.00
10-21-01-5008	HEALTH INSURANCE EXPENSE	1,643.16	.00	.00	51.20	.00	.00
10-21-01-5009	LIFE INSURANCE EXPENSE	9.20	.00	.00	.91	.00	.00
10-21-01-5010	DENTAL INSURANCE EXPENSE	208.35	.00	.00	4.53	.00	.00
10-21-01-5011	WORKER'S COMPENSATION	.00	1,227.93	1,184.00	.00	1,300.00	1,300.00
10-21-01-5020	CONTRACTED SERVICES (LEGAL)	287.63	.00	.00	.00	.00	.00
10-21-01-6001	POSTAGE	8.00	.00	.00	.00	.00	.00
10-21-01-6005	PRINTING/PUBLICATIONS	48.78	.00	53.43	.00	25.00	25.00
10-21-01-6010	ADVERTISING	24.84	56.39	.00	.00	25.00	25.00
10-21-01-6020	EQUIPMENT REPAIR	773.36	1,143.41	195.63	.00	500.00	500.00
10-21-01-6025	EQUIPMENT MAINTENANCE	.00	42.18	143.93	.00	200.00	200.00
10-21-01-6035	TRAINING	550.00	1,110.00	515.00	.00	700.00	700.00
10-21-01-6040	DUES/FEES/TRAVEL	62.40	222.43	.00	.00	.00	.00
10-21-01-6110	REPAIR GENERAL	70.50	.00	.00	.00	.00	.00
10-21-01-6201	TELEPHONE	644.13	333.75	244.80	.00	300.00	300.00
10-21-01-6202	UTILITIES	4,179.89	4,017.89	3,760.64	.00	4,000.00	4,000.00
10-21-01-6203	WATER & SEWER UTILITES	.00	.00	7,781.09	.00	7,000.00	7,000.00
10-21-01-7001	OFFICE SUPPLIES	.00	29.98	17.28	.00	35.00	35.00
10-21-01-7005	MISCELLANEOUS SUPPLIES	128.13	443.63	53.40	.00	100.00	100.00
10-21-01-7006	EXPENDABLE EQUIPMENT EXP	2,401.39	448.07	95.84	.00	400.00	400.00
10-21-01-7085	CUSTODIAL SUPPLIES	459.84	560.54	176.47	.00	200.00	200.00
10-21-01-7100	CONCESSION EXPENSE	7,780.72	18,195.60	8,364.86	.00	8,500.00	8,500.00
10-21-01-7120	CHEMICALS	4,527.44	4,222.98	4,835.05	.00	5,000.00	5,000.00
10-21-01-7405	MAINT EXP-BLDG & GRND	5,695.02	6,770.98	476.66	.00	1,500.00	1,500.00
10-21-01-8001	Property Insurance	963.58	988.68	423.60	.00	500.00	500.00
10-21-01-8005	Liability Insurance	2,307.97	2,195.04	1,497.96	.00	1,500.00	1,500.00
10-21-01-8050	MISCELLANEOUS EXPENSE	4,020.96	3,472.43	412.96	.00	900.00	900.00
10-21-01-8051	DRUG TESTING	579.00	1,312.40	887.80	.00	900.00	900.00
10-21-01-9015	CAPITAL OUTLAY/EQUIPMENT	1,375.00	.00	.00	.00	1,000.00	1,000.00
10-21-01-9020	CAPITAL OUTLAY/IMPROVEMENTS	27,004.95	12,122.27	1,560.00	.00	9,500.00	9,500.00
	TOTAL EXPENSES	115,657.86	116,353.18	69,400.19	351.93	74,930.00	74,930.00
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	SWIMMING POOL PROFIT (LOSS)	31,383.16-	57,668.18-	19,403.44-	351.93-	17,930.00-	17,930.00-
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10-21-02-4425	SWIM TEAM REVENUE	5,281.00	5,604.00	5,743.00	.00	5,500.00	5,500.00
10-21-02-7010	SWIM TEAM EXPENSE	6,094.53	5,185.81	4,465.57	.00	4,500.00	4,500.00
	SWIM TEAM PROFIT (LOSS)	813.53-	418.19	1,277.43	.00	1,000.00	1,000.00
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10-21-02-4430	WATER FITNESS REVENUE	.00	.00	1,306.70	.00	1,200.00	1,200.00
10-21-02-7730	WATER FITNESS EXPENSE	.00	.00	.00	.00	300.00	300.00
	WATER FITNESS PROFIT (LOSS)	.00	.00	1,306.70	.00	900.00	900.00
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10-21-03-4435	SOFTBALL REVENUES	11,714.00	12,265.00	.00	.00	.00	.00
10-21-03-4436	SOFTBALL/BASEBALL REVENUE	8,472.67	11,562.50	23,146.00	.00	22,000.00	22,000.00
10-21-03-7015	SOFTBALL/BASEBALL EXPENSE	11,630.34	22,974.75	16,392.54	.00	17,000.00	17,000.00
10-21-03-7016	BASEBALL EXPENSE	9,332.36	1,210.00	.00	.00	.00	.00

	2007 3 YRS AGO ACTUAL	2008 2 YRS AGO ACTUAL	2009 LAST YEAR ACTUAL	CURRENT YR TO DATE	2010 CURRENT BUDGET	NEW BUDGET
SOFTBALL & BASEBALL PROFIT (LO	776.03-	357.25-	6,753.46	.00	5,000.00	5,000.00
*						
*						
10-21-03-4437 BASEBALL/SOFTBALL TOURN REVEN	.00	.00	1,500.40	.00	.00	.00
10-21-03-7017 BASEBALL/SOFTBALL TOURN EXPEN	.00	.00	1,301.82	.00	.00	.00
TOURNAMENT PROFIT (LOSS)	.00	.00	198.58	.00	.00	.00
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*						
10-21-03-4438 ADULT SOFTBALL REVENUE	.00	.00	2,750.00	.00	1,925.00	1,925.00
10-21-03-7018 ADULT SOFTBALL EXPENSE	.00	.00	1,394.65	.00	1,525.00	1,525.00
ADULT SOFTBALL PROFIT (LOSS)	.00	.00	1,355.35	.00	400.00	400.00
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10-21-04-4440 YOUTH VOLLEYBALL REVENUE	2,557.00	2,480.00	2,990.00	.00	2,800.00	2,800.00
10-21-04-7020 YOUTH VOLLEYBALL EXPENSE	1,440.00	2,143.02	2,196.36	150.00	2,300.00	2,300.00
YOUTH VOLLEYBALL PROFIT (LOSS)	1,117.00	336.98	793.64	150.00-	500.00	500.00
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10-21-04-4445 ADULT VOLLEYBALL REVENUE	.00	.00	1,800.00	.00	1,500.00	1,500.00
10-21-04-7745 ADULT VOLLEYBALL EXPENSE	.00	.00	483.00	.00	700.00	700.00
ADULT VOLLEYBALL PROFIT (LOSS)	.00	.00	1,317.00	.00	800.00	800.00
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10-21-05-4450 YOUTH BASKETBALL REVENUE	8,592.60	7,712.50	6,604.75	320.00	6,000.00	6,000.00
10-21-05-7025 YOUTH BASKETBALL EXPENSE	5,979.37	11,064.78	4,471.67	.00	5,000.00	5,000.00
YOUTH BASKETBALL PROFIT (LOSS)	2,613.23	3,352.28-	2,133.08	320.00	1,000.00	1,000.00
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10-21-05-4452 ADULT BASKETBALL REVENUE	.00	.00	.00	.00	1,000.00	1,000.00
10-21-05-7027 ADULT BASKETBALL EXPENSE	.00	.00	.00	.00	1,000.00	1,000.00
ADULT BASKETBALL PROFIT (LOSS)	.00	.00	.00	.00	.00	.00
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10-21-05-4455 3 ON 3 BASKETBALL REVENUE	.00	.00	350.00	.00	300.00	300.00
10-21-05-7018 3 ON 3 BASKETBALL EXPENSE	.00	.00	87.00	.00	200.00	200.00
3 ON 3 PROFIT FOR GYM IMPROVM	.00	.00	263.00	.00	100.00	100.00
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10-21-06-4460 SOCCER REVENUES	7,390.00	11,547.50	8,091.00	.00	7,500.00	7,500.00
10-21-06-7030 SOCCER EXPENSE	6,957.58	11,408.82	4,534.53	.00	5,000.00	5,000.00
SOCCER PROFIT (LOSS)	432.42	138.68	3,556.47	.00	2,500.00	2,500.00
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10-21-06-4465 BRITISH SOCCER CAMP REVENUE	.00	.00	45.00	.00	.00	.00
10-21-06-7765 BRITISH SOCCER CAMP EXPENSE	.00	.00	.00	.00	.00	.00
BRITISH SOCCER PROFIT (LOSS)	.00	.00	45.00	.00	.00	.00
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10-21-08-4480 FLAG FOOTBALL REVENUE	3,205.00	3,275.00	3,230.00	.00	3,500.00	3,500.00
10-21-08-7050 FLAG FOOTBALL EXPENSE	2,008.23	4,247.69	2,636.76	100.00	3,300.00	3,300.00
FLAG FOOTBALL PROFIT (LOSS)	1,196.77	972.69-	593.24	100.00-	200.00	200.00

	<i>2007</i>	<i>2008</i>	<i>2009</i>		<i>2010</i>	
	3 YRS AGO	2 YRS AGO	LAST YEAR	CURRENT	CURRENT	NEW
	ACTUAL	ACTUAL	ACTUAL	YR TO DATE	BUDGET	BUDGET

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10-21-09-4450	CAMP KINNARD REVENUE	.00	135.00	5,396.00	.00	.00
10-21-09-7050	CAMP KINNARD EXPENSE	.00	14,159.06	4,637.74	.00	.00
	CAMP KINNARD PROFIT (LOSS)	.00	14,024.06-	758.26	.00	.00
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10-21-09-4455	INSTRUCTIONAL BASKETBALL REV	.00	.00	40.00	200.00	500.00
10-21-09-7055	INSTRUCTIONAL BASKETBALL EXP	.00	.00	.00	.00	500.00
	INSTRUCT. BASKETBALL PROFIT(L	.00	.00	40.00	200.00	.00
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10-21-07-4476	OTHER CONCESSION REVENUE	9.50	4,510.02	6,582.77	212.95	5,000.00
10-21-07-7100	OTHER CONCESSION EXPENSE	.00	5,424.77	6,334.91	106.48	5,000.00
	OTHER CONCESSIONS PROFIT (LOS	9.50	914.75-	247.86	106.47	.00
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10-21-07-4470	EASTER EGG HUNT DONATIONS	505.00	416.00	335.00	.00	450.00
10-21-07-7035	EASTER EGG HUNT EXPENSE	574.71	393.99	270.26	.00	450.00
	EASTER EGG HUNT PROFIT (LOSS)	69.71-	22.01	64.74	.00	.00
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10-21-07-4473	HORSE SHOE REVENUE	.00	.00	.00	.00	.00
10-21-07-7773	HORSE SHOE EXPENSE	.00	.00	.00	.00	.00
	HORSE SHOES PROFIT (LOSS)	.00	.00	.00	.00	.00
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10-21-07-4480	KIDS NIGHT IN REVENUE	.00	.00	.00	.00	375.00
10-21-07-7780	KIDS NIGHT IN EXPENSE	.00	.00	.00	.00	318.75
	KIDS NIGHT IN PROFIT (LOSS)	.00	.00	.00	.00	56.25
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10-21-07-4483	DOG OBEDIENCE REVENUE	.00	.00	60.00	.00	150.00
10-21-07-7783	DOG OBEDIENCE EXPENSE	.00	.00	42.00	.00	105.00
	DOG OBEDIENCE PROFIT (LOSS)	.00	.00	18.00	.00	45.00
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10-21-07-4486	DODGE BALL REVENUE	.00	.00	.00	.00	360.00
10-21-07-7786	DODGE BALL EXPENSE	.00	.00	.00	.00	340.00
	DODGE BALL PROFIT (LOSS)	.00	.00	.00	.00	20.00
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10-21-07-4490	BELLY DANCING REVENUE	.00	.00	.00	.00	120.00
10-21-07-7790	BELLY DANCING EXPENSE	.00	.00	.00	.00	84.00
	BELLY DANCING PROFIT (LOSS)	.00	.00	.00	.00	36.00
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10-21-07-4493	GYM RENTAL REVENUE	.00	.00	.00	.00	.00
10-21-07-7793	GYM RENTAL EXPENSE	.00	.00	.00	.00	.00
	GYM RENTAL PROFIT (LOSS)	.00	.00	.00	.00	.00
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		2007 3 YRS AGO ACTUAL	2008 2 YRS AGO ACTUAL	2009 LAST YEAR ACTUAL	CURRENT YR TO DATE	2010 CURRENT BUDGET	NEW BUDGET
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10-21-07-4496	BABYSITTING CLINIC REVENUE	.00	.00	.00	.00	100.00	100.00
10-21-07-7796	BABYSITTING CLINIC EXPENSE	.00	.00	.00	.00	100.00	100.00
	BABYSITTING CLINIC PROFIT(LOS	.00	.00	.00	.00	.00	.00
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10-21-07-4999	CHARITY FUNDRAISER REVENUE	.00	.00	.00	610.00	.00	.00
10-21-07-7799	CHARITY FUNDRAISER EXPENSE	.00	.00	.00	.00	.00	.00
	CHARITY FUNDRAISER PROFIT(LOS	.00	.00	.00	610.00	.00	.00
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10-21-07-4924	AMPHITHEATRE DONATIONS & REV	15,081.00	1,600.00	98.01	.00	1,500.00	1,500.00
10-21-07-8060	AMPHITHEATRE EXPENSE	.00	.00	6,612.79	.00	7,000.00	7,000.00
	AMPITHEATER PROFIT (LOSS)	15,081.00	1,600.00	6,514.78-	.00	5,500.00-	5,500.00-
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	TOTAL RECREATION PROFIT (LOSS)	149,868.40-	172,754.07-	92,123.42-	4,800.44-	93,687.75-	93,687.75-

RECREATION DEPARTMENT

DEPARTMENT OVERHEAD

REVENUES

- 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.
- 10-21-00-4900 **YOUTH FINANCIAL ASSISTANCE**
Revenue received to be used only for financially assisting those youth who otherwise could not afford to participate in recreational programs. The balance of this fund is in the special Youth Financial Assistance Cash account 10-21-00-1012.
- 10-21-00-4990 **GYM IMPROVEMENT DONATIONS**
Revenue received to be used only for gym improvement projects. The balance of this fund is in the special Gym Improvement Cash account 10-21-00-1010.
- 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).

EXPENDITURES

- 10-21-00-5002 **SALARIES – FULL TIME**
Compensation expense for full time recreation administration staff which is budgeted as the following:
100% Recreation Director
100% Park Manager
10% Cashier
- 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.
- 10-21-00-6001 **POSTAGE**
General postage expense including cost of mailing Recreation Program Guides.
- 10-21-00-6005 **PRINTING/PUBLICATIONS**
Expense for printing and publication of the recreational programs.
- 10-21-00-6010 **ADVERTISING**
Advertising expense.
- 10-21-00-6040 **DUES/FEES/TRAVEL**
Organizational dues or fees and employee travel reimbursement including car allowance and meals.
- 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 maintenance.
- 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.
- 10-21-00-8050 **MISCELLANEOUS EXPENSE**
To record expenses not listed in another category.
- 10-21-00-8051 **DRUG TESTING**
Expenses from employee drug screening.

SOUTHVIEW POOL

REVENUE

- 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.

EXPENDITURES

- 10-21-01-5002 **SALARIES – FULL TIME**
Compensation expense for full time city employees working on a project at the pool.
- 10-21-01-5003 **SALARIES – PART TIME**
Compensation expense for part time pool staff including pool managers, lifeguards and concession workers.

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.

10-21-01-7001 **OFFICE SUPPLIES**
Office supplies 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.
10-21-01-9015	CAPITAL OUTLAY/EQUIPMENT Expenses for improving and updating pool equipment.
10-21-01-9020	CAPITAL OUTLAY/IMPROVEMENTS Expenses for improving and updating pool facilities specifically the pool house for this budget year.
 <u>SWIM TEAM</u>	
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.
 <u>WATER FITNESS</u>	
10-21-02-4430	WATER FITNESS REVENUE Fees paid by individuals participating in water fitness.

10-21-02-7730 **WATER FITNESS EXPENSE**
Water Fitness expenses.

BASEBALL & SOFTBALL

10-21-03-4436 **SOFTBALL & BASEBALL REVENUES**
Fees paid by individuals participating in youth softball and
baseball leagues.

10-21-03-7015 **SOFTBALL & BASEBALL EXPENSES**
Baseball and softball expenses including referees and
equipment for youth baseball and softball teams.

ADULT SOFTBALL

10-21-03-4438 **ADULT SOFTBALL REVENUE**
Fees paid by teams participating in adult softball.

10-21-03-7018 **ADULT SOFTBALL EXPENSE**
Adult softball expenses including referees.

YOUTH VOLLEYBALL

10-21-04-4440 **YOUTH VOLLEYBALL REVENUES**
Fees paid by youth participating in volleyball.

10-21-04-7020 **YOUTH VOLLEYBALL EXPENSE**
Youth volley ball expenses including equipment.

ADULT VOLLEYBALL

10-21-04-4445 **ADULT VOLLEYBALL REVENUES**
Fees paid by teams participating in adult volleyball.

10-21-04-7745 **ADULT VOLLEYBALL EXPENSES**
Adult volleyball expenses.

YOUTH BASKETBALL

10-21-05-4450 **YOUTH BASKETBALL REVENUES**
Fees paid by youth participating in league basketball.

10-21-05-7025 **YOUTH BASKETBALL EXPENSE**
League basketball expenses including referees and
equipment.

ADULT BASKETBALL

10-21-05-4452 **ADULT BASKETBALL REVENUES**
Fees paid by teams participating in adult basketball.

10-21-05-7027 **ADULT BASKETBALL EXPENSE**
Adult basketball expenses.

3 ON 3 BASKETBALL

10-21-05-4455 **3 ON 3 BASKETBALL REVENUE**
Fees paid by teams participating in the 3 on 3 Basketball tournament. The net proceeds of this event goes to the Gym Improvement Fund.

10-21-05-7018 **3 ON 3 BASKETBALL EXPENSE**
3 on 3 Basketball tournament expenses. The net proceeds of this event goes to the Gym Improvement Fund.

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.

INSTRUCTIONAL BASKETBALL

10-21-09-4455 **INSTRUCTIONAL BASKETBALL REVENUE**
Fees paid by individuals participating in instructional basketball.

10-21-09-7055 **INSTRUCTIONAL BASKETBALL EXPENSE**
Instructional basketball expenses.

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 the Easter Egg Hunt.

10-21-07-7035 **EASTER EGG HUNT EXPENSE**
Easter egg hunt expenses.

KIDS NIGHT IN

10-21-07-4480 **KIDS NIGHT IN REVENUE**
Fees paid by individuals participating in Kids Night In.

10-21-07-7780 **KIDS NIGHT IN EXPENSE**
Kids Night in expenses.

DOG OBEDIENCE

10-21-07-4483 **DOG OBEDIENCE REVENUE**
Fees paid by individuals whose dog is participating in the Dog Obedience class.

10-21-07-7783 **DOG OBEDIENCE EXPENSE**
Expenses associated with the Dog Obedience classes including the instructor.

DODGE BALL

10-21-07-4486 **DODGE BALL REVENUE**
Fees paid by teams participating in the Dodge Ball Tournament.

10-21-07-7786 **DODGE BALL EXPENSES**
Expenses associated with the Dodge Ball Tournament.

BELLY DANCING

10-21-07-4490 **BELLY DANCING REVENUE**
Fees paid by individuals participating in the Belly Dancing Classes.

10-21-07-7790 **BELLY DANCING EXPENSE**
Expenses associated with the Belly Dancing Classes including the instructor.

BABYSITTING CLINIC

10-21-07-4496 **BABYSITTING CLINIC REVENUE**
Fees paid by individuals participating in the babysitting clinic.

10-21-07-7796

BABYSITTING CLINIC EXPENSE

Expenses associated with the Babysitting Clinic.

AMPITHEATER

10-21-07-4924

AMPITHEATER DONATIONS & REVENUE

Fundraising revenue and donations received for the amphitheater.

10-21-07-8060

AMPITHEATER EXPENSE

Expenses for improving and maintaining the amphitheater as well as paying for the labor involved in scheduling the bands and the sound engineer.

	2007 3 YRS AGO ACTUAL	2008 2 YRS AGO ACTUAL	2009 LAST YEAR ACTUAL	CURRENT YR TO DATE	2010 CURRENT BUDGET	NEW BUDGET
CEMETERY DEPARTMENT						
10-58-00-4821 MAINTENANCE DONATIONS	28.56	1,195.00	60.00	.00	.00	.00
10-58-00-4881 BURIAL SPACE REVENUE	5,292.00	7,480.00	7,684.00	.00	7,500.00	7,500.00
10-58-00-4883 MARKERS, PLATES & VASES	59.00-	623.09	400.00	.00	500.00	500.00
10-58-00-4884 GRAVE OPENINGS	18,000.00	19,500.00	23,500.00	1,750.00	19,000.00	19,000.00
10-58-00-4885 SETTING FEES	2,400.00	3,700.00	4,500.00	.00	3,000.00	3,000.00
10-58-00-4899 CEMETERY MISC REVENUE	180.00-	.00	.00	.00	.00	.00
TOTAL REVENUE	25,481.56	32,498.09	36,144.00	1,750.00	30,000.00	30,000.00
10-58-00-5002 SALARIES-FULL TIME	22,635.04	24,490.78	30,337.12	1,319.92	26,500.00	26,500.00
10-58-00-5003 SALARIES-PART TIME	.00	494.81	.00	.00	.00	.00
10-58-00-5004 SALARIES-OVERTIME	2,848.73	2,541.81	3,693.30	11.27	2,850.00	2,850.00
10-58-00-5005 PAYROLL TAX EXPENSE	1,929.02	2,088.33	2,575.96	100.80	2,200.00	2,200.00
10-58-00-5007 LAGERS	1,944.96	2,784.05	3,123.67	117.14	2,200.00	2,200.00
10-58-00-5008 HEALTH INSURANCE EXPENSE	492.32	3,641.52	4,066.76	162.72	3,350.00	3,350.00
10-58-00-5009 LIFE INSURANCE EXPENSE	15.12	108.00	115.66	5.27	100.00	100.00
10-58-00-5010 DENTAL INSURANCE EXPENSE	.00	.00	89.61	18.16	330.00	330.00
10-58-00-5011 WORKER'S COMPENSATION	1,475.00	1,054.53	794.03	.00	1,000.00	1,000.00
10-58-00-5020 CONTRACT LABOR (LEGAL)	.00	.00	.00	.00	.00	.00
10-58-00-6010 ADVERTISING	.00	.00	.00	.00	.00	.00
10-58-00-6015 PERPETUAL CARE EXPENSE	640.44	491.88	202.38	.00	150.00	150.00
10-58-00-6020 EQUIPMENT REPAIR	1,328.31	2,384.64	2,532.47	22.68	1,800.00	1,800.00
10-58-00-6105 UNIFORMS	.00	178.07	392.68	.00	500.00	500.00
10-58-00-6201 TELEPHONE	782.99	448.92	444.56	.00	450.00	450.00
10-58-00-6202 UTILITIES	1,272.77	1,984.11	2,115.88	.00	2,300.00	2,300.00
10-58-00-6502 VEHICLE REPAIRS	2,481.24	1,221.51	755.46	.00	1,000.00	1,000.00
10-58-00-7001 OFFICE SUPPLIES	.00	.00	22.51	.00	50.00	50.00
10-58-00-7005 MISCELLANEOUS SUPPLIES	17.28	390.52	1,349.63	123.00	750.00	750.00
10-58-00-7006 EXPENDIBLE EQUIPMENT EXPENSE	.00	249.00	.00	.00	.00	.00
10-58-00-7010 COST OF MARKERS/PLATES/VASES	.00	.00	.00	.00	1,500.00	1,500.00
10-58-00-7065 GRAVEL	1,379.98	.00	.00	.00	.00	.00
10-58-00-7105 FUEL	1,896.29	3,154.20	2,189.65	.00	1,900.00	1,900.00
10-58-00-7110 OIL/GREASE	38.50	176.82	30.53	.00	100.00	100.00
10-58-00-7302 HANDTOOLS/HARDWARE	20.88	161.59	361.77	.00	250.00	250.00
10-58-00-7405 MAINT EXP-BUILDING & GROUNDS	1,584.47	278.37	533.06	.00	750.00	750.00
10-58-00-8001 PROPERTY INSURANCE	414.82	430.32	268.20	.00	300.00	300.00
10-58-00-8010 AUTO INSURANCE	1,184.03	746.31	1,298.16	.00	700.00	700.00
10-58-00-8035 LAND AMORITIZATION	125.12	191.36	.00	.00	250.00	250.00
10-58-00-8050 MISCELLANEOUS EXPENSE	1,345.31	472.59	1,210.60	.00	500.00	500.00
10-58-00-8051 DRUG TESTING	19.30	7.72	.00	.00	50.00	50.00
10-58-00-8706 PMNT ON GEN FND LOAN(SEE2300)	.00	.00	.00	.00	10,000.00	10,000.00
10-58-00-9015 CAPITAL ASSET - EQUIPMENT	.00	.00	4,625.05	.00	.00	.00
10-58-00-9017 CAPITAL ASSET-BLDG & GRNDS	.00	.00	.00	.00	.00	.00
TOTAL EXPENSES	45,871.92	50,171.76	63,128.70	1,880.96	61,830.00	61,830.00
GENERAL TOTAL	20,390.36-	17,673.67-	26,984.70-	130.96-	31,830.00-	31,830.00-

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 is budgeted as the following:
60% Public Works/Cemetery employee
10% Court Clerk/Cemetery Clerk
10% Public works supervisor
- 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.
- 10-58-00-7010 **COST OF MARKERS/PLATES/VASES**
Cost of repairing old damaged stones. When damage occurred prior to our ownership of the Cemetery, the City pays half the cost when the family pays half of the cost up front.
- 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.

2007 2008 2009
3 YRS AGO 2 YRS AGO LAST YEAR
ACTUAL ACTUAL ACTUAL

2010
CURRENT NEW
YR TO DATE BUDGET BUDGET

PARK FUND		2007 3 YRS AGO ACTUAL	2008 2 YRS AGO ACTUAL	2009 LAST YEAR ACTUAL	CURRENT YR TO DATE	2010 CURRENT BUDGET	NEW BUDGET
20-00-00-4101	Real Estate Tax	63,139.52	64,941.89	65,410.82	.00	69,000.00	69,000.00
20-00-00-4102	Personal Property Tax	19,049.55	20,029.34	19,788.12	20.35	15,000.00	15,000.00
20-00-00-4103	UTILITY TAX	1,257.98	3,687.86	1,002.47	.00	1,200.00	1,200.00
20-00-00-4111	PRIOR 1YR R.E. TAX	252.49	.00	.00	.00	.00	.00
20-00-00-4112	PRIOR 1YR P.P. TAX	690.63	.15	.00	.00	.00	.00
20-00-00-4113	PRIOR 2YR R.E. TAX	66.42	.00	.00	.00	.00	.00
20-00-00-4114	PRIOR 2YR P.P. TAX	142.47	14.21	.00	.00	.00	.00
20-00-00-4115	PRIOR 3YR & OLDER R.E. TAX	38.85	.00	.00	.00	.00	.00
20-00-00-4116	PRIOR 3YR & OLDER P.P. TAX	132.68	103.05	7.39	.00	.00	.00
20-00-00-4131	SALES TAX	.00	688.03	186,624.83	17,382.12	180,000.00	180,000.00
20-00-00-4608	PARKS GRANTS - WALKING TRAIL	.00	.00	.00	.00	.00	.00
20-00-00-4710	PILOT FEE	.00	.00	.00	.00	.00	.00
20-00-00-4810	LOAN PROCEEDS	.00	.00	225,000.00	.00	.00	.00
20-00-00-4901	INTEREST INCOME	2,626.62	1,121.99	310.67	.00	500.00	500.00
20-00-00-4911	SHELTER RENTAL	1,848.00	2,066.00	2,106.00	20.00	1,500.00	1,500.00
20-00-00-4923	DONATIONS FOR THE PARK	.00	.00	.00	.00	.00	.00
20-00-00-4925	SKATEBOARD FUND	.00	.00	.00	.00	.00	.00
20-00-00-4999	MISC REVENUE	.00	5,000.00	1,175.00	.00	.00	.00
TOTAL REVENUE		89,245.21	97,652.52	501,425.30	17,422.47	267,200.00	267,200.00
20-00-00-5002	SALARIES-FULL TIME	.00	.00	689.66	.00	.00	.00
20-00-00-5004	SALARIES-OVERTIME	.00	.00	.00	.00	.00	.00
20-00-00-5005	PAYROLL TAX EXPENSE	.00	.00	52.76	.00	.00	.00
20-00-00-5020	PARK PLANNER (CONTRACT SERV.)	.00	.00	.00	.00	5,000.00	5,000.00
20-00-00-5021	CONTRACT SERV (LEGAL)	.00	.00	6,736.45	.00	.00	.00
20-00-00-5022	CONTRACTED SERV (MOWING)	19,977.36	27,860.04	23,000.04	.00	25,000.00	25,000.00
20-00-00-5024	PARK MAINTENANCE	25,426.29	25,003.86	35,000.04	.00	42,500.00	42,500.00
20-00-00-6001	POSTAGE	.00	.00	.00	.00	.00	.00
20-00-00-6010	ADVERTISING	96.70	228.90	369.90	.00	500.00	500.00
20-00-00-6020	EQUIPMENT REPAIR	.00	180.79	920.46	.00	250.00	250.00
20-00-00-6202	UTILITIES	2,886.87	4,350.71	5,144.14	.00	4,500.00	4,500.00
20-00-00-6203	WATER & SEWER UTILITIES	.00	.00	1,095.83	.00	500.00	500.00
20-00-00-6502	VEHICLE REPAIRS	.00	123.29	554.80	.00	100.00	100.00
20-00-00-7006	EXPENDABLE EQUIPMENT EXP	429.96	.00	.00	.00	.00	.00
20-00-00-7085	CUSTODIAL SUPPLIES	747.68	359.52	1,349.72	.00	2,000.00	2,000.00
20-00-00-7090	COMPUTER EXPENSE	.00	450.00	674.75	.00	200.00	200.00
20-00-00-7105	FUEL	.00	2,198.34	2,128.43	.00	2,000.00	2,000.00
20-00-00-7125	FISH RESTOCKING	.00	2,212.00	.00	.00	1,000.00	1,000.00
20-00-00-7135	TREE TRIMMING	.00	.00	.00	.00	10,000.00	10,000.00
20-00-00-7302	HANDTOOLS & HARDWARE	.00	.00	.00	.00	.00	.00
20-00-00-7405	MAINT EXP-BLDG & GRNDS	9,217.60	4,765.52	1,514.91	.00	1,000.00	1,000.00
20-00-00-8001	Property Insurance	6,799.55	6,977.86	281.40	.00	300.00	300.00
20-00-00-8010	AUTO INSURANCE	.00	86.17	643.56	.00	650.00	650.00
20-00-00-8050	MISCELLANEOUS EXPENSE	92.72	1,167.01	2,148.61	.00	2,000.00	2,000.00
20-00-00-8051	DRUG TESTING	.00	.00	38.60	.00	40.00	40.00
20-00-00-8700	LOAN PRINCIPAL	.00	.00	34,189.19	.00	41,280.00	41,280.00
20-00-00-8701	LOAN INTEREST	.00	.00	7,561.01	.00	8,820.00	8,820.00
20-00-00-9015	CAPITAL ASSET- EQUIPMENT	7,303.44	.00	.00	.00	15,000.00	15,000.00
20-00-00-9017	CAPITAL ASSET-BLDG & GRNDS	4,047.98	58,631.92	220,322.46	.00	75,000.00	75,000.00

2007
 3 YRS AGO
 ACTUAL

2008
 2 YRS AGO
 ACTUAL

2009
 LAST YEAR
 ACTUAL

2010
 CURRENT
 BUDGET

NEW
 BUDGET

CURRENT
 YR TO DATE

	2007 3 YRS AGO ACTUAL	2008 2 YRS AGO ACTUAL	2009 LAST YEAR ACTUAL	CURRENT YR TO DATE	2010 CURRENT BUDGET	NEW BUDGET
20-00-00-9020 CAPITAL IMPV-WALKNG TRAIL GRN	.00	.00	.00	.00	.00	.00
TOTAL EXPENSES	77,026.15	134,595.93	344,416.72	.00	237,640.00	237,640.00
PARK TOTAL	12,219.06	36,943.41-	157,008.58	17,422.47	29,560.00	29,560.00

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 \$.1523 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 \$.1523 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.
- 20-00-00-4901 **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 department.
- 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.
- 20-00-00-7405 **MAINTANENCE EXPENSE – BUILDINGS & GROUNDS**
 Building and grounds maintenance expenses.
- 20-00-00-8001 **PROPERTY INSURANCE**
 Park department’s portion of the property insurance
 including shelter houses and playground equipment.
- 20-00-00-8010 **AUTO INSURANCE**
 Park department’s portion of the auto insurance premium.
- 20-00-00-8050 **MISCELLANEOUS EXPENSE**
 To record expenses not listed in another category.

- 20-00-00-8051 **DRUG TESTING**
Expenses from employee drug screening.
- 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 equipment for the parks.
- 20-00-00-9017 **CAPITAL ASSET – BUILDING & GROUNDS**
Major repairs and improvements to the city parks as funded
by the 1/4% Sales tax and advanced by the Park loan.

	2007 3 YRS AGO ACTUAL	2008 2 YRS AGO ACTUAL	2009 LAST YEAR ACTUAL	CURRENT YR TO DATE	2010 CURRENT BUDGET	NEW BUDGET
POLICE TRAINING FUND						
25-00-00-4313 R-DWI/DRUG ENFORCEMENT	5,435.50	3,680.50	3,173.50	100.00	3,500.00	3,500.00
25-00-00-4321 POLICE TRAINING	2,456.46	3,266.83	3,188.78	.00	2,500.00	2,500.00
25-00-00-4322 R-JUDICIAL EDUCATION FEE	1,229.00	1,000.00	1,018.00	.00	900.00	900.00
25-00-00-4901 INTEREST INCOME	1,185.61	480.74	52.30	.00	35.00	35.00
TOTAL REVENUE	10,306.57	8,428.07	7,432.58	100.00	6,935.00	6,935.00
25-00-00-6035 TRAINING & EDUCATION	4,402.19	9.61	2,351.50	.00	2,500.00	2,500.00
25-00-00-6036 R-DWI EXPENSES	2,485.49	8,018.04	4,703.86	.00	5,500.00	5,500.00
25-00-00-6041 R-JUDICIAL EDUCATION EXPENSE	670.24	860.84	2,176.12	.00	1,275.00	1,275.00
TOTAL EXPENSES	7,557.92	8,888.49	9,231.48	.00	9,275.00	9,275.00
POLICE TRAINING TOTAL	2,748.65	460.42-	1,798.90-	100.00	2,340.00-	2,340.00-

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.

	2007 3 YRS AGO ACTUAL	2008 2 YRS AGO ACTUAL	2009 LAST YEAR ACTUAL	CURRENT YR TO DATE	2010 CURRENT BUDGET	NEW BUDGET

1/2c SALES TAX FOR TRANSP FUND						
27-00-11-4135 SALES TAX REV-(1/3) STORM	154,832.76	160,908.70	149,941.48	11,591.14	142,000.00	142,000.00
27-00-11-4901 INTEREST	18,425.76	4,233.01	214.29	.00	150.00	150.00
27-00-13-4136 SALES TAX REV-(2/3) STREET IMP	309,711.67	321,862.79	299,927.92	23,185.76	284,000.00	284,000.00
27-00-13-4901 INTEREST	38,158.83	6,448.07	45.11	.00	25.00	25.00
27-00-13-4910 STP REVENUE	.00	.00	.00	.00	303,934.00	303,934.00
TOTAL REVENUE	521,129.02	493,452.57	450,128.80	34,776.90	730,109.00	730,109.00
27-00-11-5002 SALARIES-FULL TIME	.00	.00	2,261.69	1,386.88	.00	.00
27-00-11-5003 SALARIES-PART TIME	.00	.00	.00	.00	.00	.00
27-00-11-5004 SALARIES-OVERTIME	.00	.00	20.06	.00	.00	.00
27-00-11-5005 PAYROLL TAX EXPENSE	.00	.00	159.70	96.35	.00	.00
27-00-11-5007 LAGERS	.00	.00	171.22	88.24	.00	.00
27-00-11-5008 HEALTH INSURANCE EXPENSE	.00	.00	382.27	248.17	.00	.00
27-00-11-5009 LIFE INSURANCE EXPENSE	.00	.00	10.35	5.43	.00	.00
27-00-11-5010 DENTAL INSURANCE EXPENSE	.00	.00	29.22	20.44	.00	.00
27-00-11-5020 CONTRACT LABOR - LEGAL FEES	183.48	30.00	.00	.00	.00	.00
27-00-11-6001 POSTAGE	.00	.00	4.95	.00	.00	.00
27-00-11-6010 ADVERTISING (1/3 STRM)	180.49	62.50	32.70	.00	.00	.00
27-00-11-6060 CONTRACTED SERV (1/3 STORM)	21,875.08	122,919.40	25,564.08	1,025.00	68,000.00	68,000.00
27-00-11-6201 TELEPHONE (1/3 STORM)	.00	.00	.00	.00	.00	.00
27-00-11-7050 ROAD REPAIR MATERIALS(1/3 STO	362,202.81	285,788.56	86,027.75	.00	87,500.00	87,500.00
27-00-11-7055 TILE & PIPE (1/3 STORM)	.00	.00	14,513.15	.00	50,000.00	50,000.00
27-00-11-7060 SAND & GRAVEL (1/3 STORM)	.00	.00	4,044.85	.00	.00	.00
27-00-11-8050 MISC EXP (1/3 STORM)	1,600.52	383.33	202.00	.00	.00	.00
27-00-13-5020 CONTRACT LABOR - LEGAL FEES	370.69	.00	862.50	.00	.00	.00
27-00-13-6010 ADVERTISING (2/3 STREET)	192.30	125.00	70.80	.00	.00	.00
27-00-13-6060 CONTRACTED SERV (2/3 STREET)	39,208.25	246,062.30	24,388.52	.00	106,200.00	106,200.00
27-00-13-6201 TELEPHONE (2/3 STREET)	.00	.00	.00	.00	.00	.00
27-00-13-7050 ROAD REPAIR MATERIALS(2/3 STR	947,357.24	571,577.11	415,975.44	.00	280,000.00	280,000.00
27-00-13-7055 TILE & PIPE (2/3 STREET)	.00	.00	.00	.00	.00	.00
27-00-13-7060 SAND & GRAVEL (2/3 STREET)	.00	.00	.00	.00	.00	.00
27-00-13-8050 MISC EXP (2/3 STREET)	3,205.83	1,190.61	1,875.11	.00	.00	.00
TOTAL EXPENSES	1,376,376.69	1,228,138.81	576,596.36	2,870.51	591,700.00	591,700.00
1/2c SALES TAX FOR TRANSP TOT	855,247.67-	734,686.24-	126,467.56-	31,906.39	138,409.00	138,409.00

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 engineering services for storm water improvements.
- 27-00-11-7050 **ROAD REPAIR MATERIALS (1/3) STORM**
Road repair materials needed for storm water improvements.
- 27-00-11-7055 **TILE & PIPE (1/3) STORM**
Expense related to drainage products needed for storm water improvements.

27-00-13-6060

CONTRACTED SERVICES (2/3) STREET

Expense of contracted engineering services for street improvements including Master Road Plan and Overlay.

27-00-13-7050

ROAD REPAIR MATERIALS (2/3) STREET

Road repair materials needed for street improvements including street overlays.

2007
3 YRS AGO
ACTUAL

2008
2 YRS AGO
ACTUAL

2009
LAST YEAR
ACTUAL

CURRENT
YR TO DATE

2010
CURRENT
BUDGET

NEW
BUDGET

DEBT SERVICE FUND		2007 3 YRS AGO ACTUAL	2008 2 YRS AGO ACTUAL	2009 LAST YEAR ACTUAL	CURRENT YR TO DATE	2010 CURRENT BUDGET	NEW BUDGET
30-00-00-4101	Real Estate Tax	181,318.36	186,496.54	187,840.77	.00	193,000.00	193,000.00
30-00-00-4102	Personal Property Tax	54,706.94	57,300.47	56,799.34	58.45	42,100.00	42,100.00
30-00-00-4103	UTILITY TAX	5,501.14	16,127.02	4,383.82	.00	3,400.00	3,400.00
30-00-00-4111	PRIOR 1YR R.E. TAX	725.06	.00	.00	.00	.00	.00
30-00-00-4112	PRIOR 1YR P.P. TAX	1,986.18	.43	.00	.00	.00	.00
30-00-00-4113	PRIOR 2YR R.E. TAX	190.75	.00	.00	.00	.00	.00
30-00-00-4114	PRIOR 2YR P.P. TAX	364.92	40.76	.00	.00	.00	.00
30-00-00-4115	PRIOR 3YR & OLDER R.E. TAX	127.00	17.10-	.00	.00	.00	.00
30-00-00-4116	PRIOR 3YR & OLDER P.P. TAX	447.95	253.82	21.24	.00	.00	.00
30-00-00-4710	PILOT FEE	.00	.00	.00	.00	.00	.00
30-00-00-4901	INTEREST INCOME	3,675.88	1,885.42	219.23	.00	150.00	150.00
30-00-00-4999	MISC REVENUE	.00	.00	.00	.00	.00	.00
TOTAL REVENUE		249,044.18	262,087.36	249,264.40	58.45	238,650.00	238,650.00
30-00-00-8050	MISCELLANEOUS EXPENSE	.00	.00	.00	.00	.00	.00
30-00-00-8501	2004B GOB BOND PRINCIPAL PYMN	100,000.00	105,000.00	110,000.00	.00	115,000.00	115,000.00
30-00-00-8503	2004B Bond Interest Expense	125,635.04	122,560.04	119,335.04	.00	115,601.00	115,601.00
30-00-00-8504	BOND ADMINISTRATIVE FEE	900.00	400.00	450.00	.00	450.00	450.00
30-00-00-8600	2004 Bond Issuance Cost	.00	.00	.00	.00	.00	.00
30-00-00-9020	Capital Outlay	.00	.00	.00	.00	.00	.00
30-00-00-9801	Transfer Out	.00	.00	.00	.00	.00	.00
TOTAL EXPENSES		226,535.04	227,960.04	229,785.04	.00	231,051.00	231,051.00
DEBT SERVICE TOTAL		22,509.14	34,127.32	19,479.36	58.45	7,599.00	7,599.00

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.

2007 2008 2009
3 YRS AGO 2 YRS AGO LAST YEAR
ACTUAL ACTUAL ACTUAL

CURRENT 2010 NEW
YR TO DATE CURRENT BUDGET BUDGET

MUNICIPAL COMPLEX FUND		2007 3 YRS AGO ACTUAL	2008 2 YRS AGO ACTUAL	2009 LAST YEAR ACTUAL	CURRENT YR TO DATE	2010 CURRENT BUDGET	NEW BUDGET
35-00-00-4131	Sales & Use Tax	231,929.79	241,162.45	224,534.12	17,381.51	206,000.00	206,000.00
35-00-00-4810	LOAN PROCEEDS REVENUE	.00	1,049,562.26	.00	.00	.00	.00
35-00-00-4901	Interest Income	166,157.77	28,574.86	323.44	.00	.00	.00
35-00-00-4990	TRANSFER FROM GENERAL FUND	.00	.00	30,512.85	.00	71,731.00	71,731.00
TOTAL REVENUE		398,087.56	1,319,299.57	255,370.41	17,381.51	277,731.00	277,731.00
35-00-00-5002	Salaries - Full Time	18,243.13	14,371.49	5,572.79	812.00	.00	.00
35-00-00-5003	Salaries - Part Time	.00	.00	58.50	.00	.00	.00
35-00-00-5004	SALARIES - OVERTIME	141.29	793.00	.00	.00	.00	.00
35-00-00-5005	Payroll Tax Expense	1,375.72	1,144.58	422.53	56.71	.00	.00
35-00-00-5007	LAGERS	.00	30.04	94.05	54.56	.00	.00
35-00-00-5008	HEALTH INSURANCE - COMPLEX	.00	.00	171.35	141.18	.00	.00
35-00-00-5009	LIFE INSURANCE EXP-COMPLEX	.00	.00	4.67	3.26	.00	.00
35-00-00-5010	DENTAL INSURANCE-COMPLEX	.00	.00	11.79	11.38	.00	.00
35-00-00-5020	CONTRACT LABOR (Legal)	20,580.41	.00	2,293.75	.00	.00	.00
35-00-00-5030	Architect Fees	158,030.53	10,960.00	.00	.00	.00	.00
35-00-00-6001	POSTAGE	17.16	83.90	.00	.00	.00	.00
35-00-00-6010	ADVERTISING	805.25	153.30	.00	.00	.00	.00
35-00-00-6060	CONTRACT SERVICES	1,261,276.44	3,568,792.50	114,041.27	.00	.00	.00
35-00-00-8050	MISCELLANEOUS EXPENSES	14,886.40	104,201.70	41,853.99	.00	.00	.00
35-00-00-8051	Employee Drug Testing	.00	.00	.00	.00	.00	.00
35-00-00-8100	Interest Expense	154,029.86	157,703.36	198,624.81	.00	193,731.00	193,731.00
35-00-00-8102	Municiple Complex Loan Princi	137,028.46	131,133.66	79,105.71	.00	84,000.00	84,000.00
TOTAL EXPENSES		1,766,414.65	3,989,367.53	442,255.21	1,079.09	277,731.00	277,731.00
MUNICIPAL COMPLEX TOTAL		1,368,327.09	2,670,067.96	186,884.80	16,302.42	.00	.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.

35-00-00-4990

TRANSFER FROM GENERAL FUND

Revenue received from the General Fund to cover the shortage of sales tax received in making the monthly loan payments.

EXPENDITURES

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.

2007
3 YRS AGO
ACTUAL

2008
2 YRS AGO
ACTUAL

2009
LAST YEAR
ACTUAL

2010
CURRENT
CURRENT BUDGET

NEW
BUDGET

	2007 3 YRS AGO ACTUAL	2008 2 YRS AGO ACTUAL	2009 LAST YEAR ACTUAL	CURRENT YR TO DATE	2010 CURRENT CURRENT BUDGET	NEW BUDGET	
SOLID WASTE FUND							
51-00-00-4501	CUSTOMER CHARGES-SOLID WASTE	197,863.67	192,876.57	202,897.02	107.25	264,450.00	264,450.00
51-00-00-4503	CUSTOMER CHARGES - COMPOST	.00	375.00	100.00	.00	.00	.00
51-00-00-4511	PENALTIES-SOLID WASTE	3,646.96	3,871.84	3,990.33	358.56	4,300.00	4,300.00
51-00-00-4901	INTEREST INCOME	1,442.51	612.09	71.46	.00	100.00	100.00
51-00-00-4999	MISC REVENUE	.00	.00	.00	.00	.00	.00
51-00-15-4602	SEMA/FEMA REVENUE	.00	328.85	.00	.00	.00	.00

	TOTAL REVENUE	202,953.14	198,064.35	207,058.81	465.81	268,850.00	268,850.00

51-00-00-5002	SALARIES-FULL TIME	4,352.90	1,911.33	4,281.96	.00	2,300.00	2,300.00
51-00-00-5003	SALARIES-PART TIME	.00	965.27	1,044.31	.00	.00	.00
51-00-00-5004	SALARIES-OVERTIME	6,898.09	532.10	1,312.74	.00	.00	.00
51-00-00-5005	PAYROLL TAX EXPENSE	860.75	252.95	491.92	.00	170.00	170.00
51-00-00-5006	Compensated Absences Exp	606.32-	.00	.00	.00	.00	.00
51-00-00-5007	LAGERS	669.01	21.62-	174.74	.00	200.00	200.00
51-00-00-5008	HEALTH INSURANCE EXPENSE	587.76	66.51	446.78	.00	380.00	380.00
51-00-00-5009	LIFE INSURANCE EXPENSE	89.11	.00	9.33	.00	5.00	5.00
51-00-00-5010	DENTAL INSURANCE EXPENSE	61.68	.00	37.56	.00	40.00	40.00
51-00-00-5011	WORKER'S COMPENSATION	.00	.00	.00	.00	.00	.00
51-00-00-5015	UNEMPLOYMENT INSURANCE	.00	.00	.00	.00	.00	.00
51-00-00-5020	CONTRACTED SERVICES (LEGAL)	.00	.00	180.00	.00	.00	.00
51-00-00-5025	CONTRACT SERV- (COMPOST MGMT)	.00	.00	3,125.00	.00	5,000.00	5,000.00
51-00-00-6001	POSTAGE	.00	.00	1,921.41	.00	1,750.00	1,750.00
51-00-00-6010	ADVERTISING	1.30	97.80	9.25	.00	100.00	100.00
51-00-00-6020	EQUIPMENT REPAIR	.00	.00	95.03	.00	650.00	650.00
51-00-00-6035	TRAINING & EDUCATION	.00	.00	.00	.00	.00	.00
51-00-00-6060	CONTRACT SERVICES	159,097.61	168,828.48	159,096.00	15,352.50	184,500.00	184,500.00
51-00-00-7001	OFFICE SUPPLIES	.00	.00	437.42	.00	500.00	500.00
51-00-00-7006	EXPENDABLE EQUIPMENT EXP	264.96	295.28	.00	.00	.00	.00
51-00-00-7105	FUEL	.00	.00	441.63	.00	500.00	500.00
51-00-00-7405	MAINT EXP-BLDG & GRNDS	.00	.00	19.74	.00	.00	.00
51-00-00-8030	(NCBA) DEPRECIATION	3,629.78	3,629.81	3,629.76	.00	3,630.00	3,630.00
51-00-00-8050	MISCELLANEOUS EXPENSE	8.99	87.97	4,852.50	.00	200.00	200.00
51-00-00-8051	DRUG TESTING	.00	.00	.00	.00	.00	.00
51-00-00-9005	N/A-Equipment	.00	.00	.00	.00	.00	.00
51-77-00-9000	Admin Overhead Allocation	18,408.36	26,412.62	18,258.62	.00	58,153.20	58,153.20

	TOTAL EXPENSES	194,323.98	203,058.50	199,865.70	15,352.50	258,078.20	258,078.20
=====							
	SOLID WASTE TOTAL	8,629.16	4,994.15-	7,193.11	14,886.69-	10,771.80	10,771.80
=====							

SOLID WASTE FUND

REVENUES

- 51-00-00-4501 **CUSTOMER CHARGES – SOLID WASTE**
Revenue received from customers for solid waste services rendered.
- 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 assist removal of storm debris as needed plus 5% of the Public Works Supervisor.
- 51-00-00-5005 **PAYROLL TAX EXPENSE**
Employer payroll tax expense.
- 51-00-00-5007 **LAGERS**
LAGERS retirement program expense.
- 51-00-00-5008 **HEALTH INSURANCE EXPENSE**
Expense portion of health insurance premium.
- 51-00-00-5009 **LIFE INSURANCE EXPENSE**
Expense portion of life insurance premium.
- 51-00-00-5010 **DENTAL INSURANCE EXPENSE**
Expense portion of dental insurance premium.
- 51-00-00-5025 **CONTRACT SERVICE –(COMPOST MANAGEMENT)**
Expense of contracted service to manage the compost site.
- 51-00-00-6001 **POSTAGE**
General postage expense including 1/3 of the cost of mailing utility bills.

- 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.
- 51-00-00-7001 **OFFICE SUPPLIES**
 Office supply expense including 1/3 of the cost of utility bills and the cost of compost site cards.
- 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 11.5% of the total administrative expenses less expenses for the Fellowship Center, Assessor's Office, Discretionary Fund, Safe Routes to School and transfers to the Municipal Fund.

2007 2008 2009
3 YRS AGO 2 YRS AGO LAST YEAR
ACTUAL ACTUAL ACTUAL

2010
CURRENT BUDGET
YR TO DATE BUDGET
NEW BUDGET

WATER FUND		2007 3 YRS AGO ACTUAL	2008 2 YRS AGO ACTUAL	2009 LAST YEAR ACTUAL	CURRENT YR TO DATE	2010 CURRENT BUDGET	NEW BUDGET
52-00-00-4501	CUSTOMER CHARGES-WATER	1,131,808.37	1,351,840.01	1,295,696.13	301.36	1,290,400.00	1,290,400.00
52-00-00-4502	WATER CHG - INTERNAL CITY USA	.00	.00	15,400.57	.00	13,400.00	13,400.00
52-00-00-4503	WATER SALES, BULK & TANK	2,337.20	2,433.02	1,626.83	287.50	1,600.00	1,600.00
52-00-00-4511	PENALTIES-WATER	18,674.30	23,181.88	22,573.84	1,781.13	24,000.00	24,000.00
52-00-00-4515	RECONNECT FEES	7,640.00	6,648.31	5,275.00	20.00	5,600.00	5,600.00
52-00-00-4516	RETURN CHECK FEE	1,435.00	1,360.00	1,010.00	.00	1,000.00	1,000.00
52-00-00-4520	METERS & TAPS	6,150.00	4,500.00	4,800.00	.00	5,600.00	5,600.00
52-00-00-4715	NOTE REC-CEMETERY FND(SEE1500)	.00	.00	.00	.00	10,000.00	10,000.00
52-00-00-4901	INTEREST INCOME	270.49	914.32	558.09	.00	400.00	400.00
52-00-00-4916	2001 BOND INTEREST INCOME	54,182.98	43,484.14	4,140.94	.00	3,900.00	3,900.00
52-00-00-4999	MISC REVENUES	13,026.76	15,016.15	2,865.64	527.71	1,900.00	1,900.00
TOTAL REVENUE		1,235,525.10	1,449,377.83	1,353,947.04	2,917.70	1,357,800.00	1,357,800.00
52-00-00-5002	SALARIES-FULL TIME	320,974.14	.00	.00	.00	.00	.00
52-00-00-5004	SALARIES-OVERTIME	16,369.38	.00	.00	.00	.00	.00
52-00-00-5005	PAYROLL TAX EXPENSE	24,737.86	.00	.00	.00	.00	.00
52-00-00-5006	Compensated Absences	4,761.11-	.00	.00	.00	.00	.00
52-00-00-5007	LAGERS	27,651.49	.00	.00	.00	.00	.00
52-00-00-5008	HEALTH INSURANCE EXPENSE	38,258.71	.00	.00	.00	.00	.00
52-00-00-5009	LIFE INSURANCE EXPENSE	1,222.47	.00	.00	.00	.00	.00
52-00-00-5010	DENTAL INSURANCE EXPENSE	4,111.94	.00	.00	.00	.00	.00
52-00-00-5011	WORKER'S COMPENSATION	11,481.91	.00	.00	.00	.00	.00
52-00-00-5015	UNEMPLOYMENT INSURANCE	5,019.35	.00	.00	.00	.00	.00
52-00-00-6001	POSTAGE	3,285.12	.00	.00	.00	.00	.00
52-00-00-6010	ADVERTISING	727.01	.00	.00	.00	.00	.00
52-00-00-6020	EQUIPMENT REPAIR	6,155.39	.00	.00	.00	.00	.00
52-00-00-6035	TRAINING & EDUCATION	969.00	.00	.00	.00	.00	.00
52-00-00-6040	DUES/FEES/TRAVEL	188.12	.00	.00	.00	.00	.00
52-00-00-6101	RENT EXPENSE	1,252.50	.00	.00	.00	.00	.00
52-00-00-6105	UNIFORMS	3,973.51	.00	.00	.00	.00	.00
52-00-00-6201	TELEPHONE	3,207.63	.00	.00	.00	.00	.00
52-00-00-6202	UTILITIES	59,070.89	.00	.00	.00	.00	.00
52-00-00-6302	COMPUTER MAINTENANCE	550.00	.00	.00	.00	.00	.00
52-00-00-6502	VEHICLES REPAIR	1,898.05	.00	.00	.00	.00	.00
52-00-00-6703	TESTING	268.00	.00	.00	.00	.00	.00
52-00-00-7001	OFFICE SUPPLIES	962.81	.00	.00	.00	.00	.00
52-00-00-7005	MISCELLANEOUS SUPPLIES	3,695.07	.00	.00	.00	.00	.00
52-00-00-7006	EXPENDABLE EQUIPMENT EXP	1,870.69	.00	.00	.00	.00	.00
52-00-00-7050	ROAD REPAIR MATERIAL	5,541.38	.00	.00	.00	.00	.00
52-00-00-7065	GRAVEL	3,802.96	.00	.00	.00	.00	.00
52-00-00-7080	LIME	26,433.05	.00	.00	.00	.00	.00
52-00-00-7105	FUEL	15,888.15	.00	.00	.00	.00	.00
52-00-00-7110	OIL/GREASE	793.08	.00	.00	.00	.00	.00
52-00-00-7120	CHEMICALS	37,314.28	.00	.00	.00	.00	.00
52-00-00-7130	WATERLINE REPAIR MATERIAL	47,303.64	.00	.00	.00	.00	.00
52-00-00-7302	HANDTOOLS/HARDWARE	85.82	.00	.00	.00	.00	.00
52-00-00-7405	MAINT EXP-BLDG & GRNDS	388.18	.00	.00	.00	.00	.00
52-00-00-8001	PROPERTY INSURANCE	3,992.74	.00	.00	.00	.00	.00
52-00-00-8005	LIABILITY INSURANCE	16,283.95	.00	.00	.00	.00	.00

2007
3 YRS AGO
ACTUAL

2008
2 YRS AGO
ACTUAL

2009
LAST YEAR
ACTUAL

CURRENT
YR TO DATE

2010
CURRENT
BUDGET

NEW
BUDGET

	2007 3 YRS AGO ACTUAL	2008 2 YRS AGO ACTUAL	2009 LAST YEAR ACTUAL	CURRENT YR TO DATE	2010 CURRENT BUDGET	NEW BUDGET
52-00-00-8010	AUTO INSURANCE	4,196.03	.00	.00	.00	.00
52-00-00-8030	(NCBA)DEPRECIATION EXPENSE	210,423.75	.00	.00	.00	.00
52-00-00-8050	MISCELLANEOUS EXPENSE	8,087.98	.00	.00	.00	.00
52-00-00-8051	DRUG TESTING	80.29	.00	.00	.00	.00
52-00-00-8502	R-2002 BOND INT (83%)	5,797.19	.00	.00	.00	.00
52-00-00-8503	2001 BOND INT PYMNT (ACTUAL)	126,096.26	.00	.00	.00	.00
52-00-00-8504	BOND ADMINISTRATIVE FEE	10,322.94	.00	.00	.00	.00
52-00-00-8510	(NCBA)2001 AMORTIZATION EXP	5,309.28	.00	.00	.00	.00
52-00-00-8515	2002 Amortization Expense	849.21-	.00	.00	.00	.00
52-00-00-8516	2002 AMORTIZATION EXPENSE	2,761.65	.00	.00	.00	.00
52-00-00-8702	LTL-INT-JOHN DEERE LOADER	1,366.53	.00	.00	.00	.00
52-00-00-8704	LTLLEASE-(1/3)INT- TRUCK	187.85	.00	.00	.00	.00
52-00-00-8706	LTL-INT-CONST EQUIP	3,048.51	.00	.00	.00	.00
52-00-00-9020	CAPITAL IMPROVEMENTS	229.35	.00	.00	.00	.00
	WATER PLANT EXPENSES					
52-52-00-5002	SALARIES FULL TIME	.00	132,122.58	141,553.83	5,137.08	126,000.00
52-52-00-5004	SALARIES-OVERTIME	.00	5,578.31	9,695.52	87.29	5,300.00
52-52-00-5005	PAYROLL TAX EXPENSE	.00	10,179.59	11,079.40	380.08	10,900.00
52-52-00-5006	COMPENSATED ABSENCES	.00	1,483.59	.00	.00	.00
52-52-00-5007	LAGERS	.00	11,125.70	12,484.06	444.42	11,000.00
52-52-00-5008	HEALTH INSURANCE	.00	15,127.63	19,851.83	732.28	17,350.00
52-52-00-5009	LIFE INSURANCE	.00	630.88	647.00	32.05	800.00
52-52-00-5010	DENTAL INSURANCE	.00	1,389.93	1,725.09	63.53	1,250.00
52-52-00-5011	WORKERS COMPENSATION	.00	3,557.34	3,574.26	.00	5,000.00
52-52-00-5020	CONTRACT SERVICES	.00	.00	731.25	.00	600.00
52-52-00-6001	POSTAGE	.00	1,971.45	1,465.62	.00	1,750.00
52-52-00-6010	ADVERTISING	.00	437.81	388.80	.00	550.00
52-52-00-6020	EQUIPMENT REPAIR	500.00	7,649.99	11,386.92	.00	10,000.00
52-52-00-6025	WATER TOWER INSPECTIONS	.00	.00	.00	.00	9,000.00
52-52-00-6030	SLUDGE REMOVAL/LAGOON MAINT	.00	.00	30,000.00	35,200.00	35,000.00
52-52-00-6035	TRAINING & EDUCATION	.00	910.86	327.07	65.00	150.00
52-52-00-6040	DUES/FEE/TRAVEL	.00	60.00	386.73	.00	550.00
52-52-00-6101	RENT EXPENSE	.00	1,200.00	1,200.00	.00	1,200.00
52-52-00-6105	UNIFORMS	.00	1,508.26	1,482.38	.00	1,600.00
52-52-00-6201	TELEPHONE	92.81	1,460.90	1,602.04	.00	1,600.00
52-52-00-6202	UTILITIES	7,632.81	73,141.25	65,188.41	.00	80,000.00
52-52-00-6302	COMPUTER MAINTENANCE	.00	459.50	8,450.00	.00	1,000.00
52-52-00-6502	VEHICLE REPAIR	.00	38.44	27.97	.00	200.00
52-52-00-6703	TESTING	.00	575.24	4,438.55	.00	6,500.00
52-52-00-7001	OFFICE SUPPLIES	.00	15.27	218.71	.00	350.00
52-52-00-7005	MISC SUPPLIES	.00	587.92	1,105.49	.00	8,800.00
52-52-00-7080	LIME	.00	28,822.86	27,892.98	.00	33,000.00
52-52-00-7090	COMPUTER EXPENSE	.00	59.00	.00	.00	.00
52-52-00-7105	FUEL	.00	1,336.97	615.24	.00	600.00
52-52-00-7110	OIL/GREASE	.00	.00	496.29	.00	550.00
52-52-00-7115	LAB SUPPLIES - WATER PLANT	.00	490.58	565.00	.00	750.00
52-52-00-7120	CHEMICALS	2,803.78	46,606.70	46,926.39	.00	47,500.00
52-52-00-7405	MAINT EXP - BLDG & GRNDS	5.44	287.43	491.34	.00	400.00
52-52-00-8001	PROPERTY INSURANCE	.00	4,903.33	2,523.00	.00	2,750.00
52-52-00-8005	LIABILITY INSURANCE	.00	16,821.49	4,725.12	.00	5,000.00
52-52-00-8030	DEPRECIATION EXPENSE	.00	41,386.55	40,977.84	.00	42,000.00

2007 2008 2009
3 YRS AGO 2 YRS AGO LAST YEAR

	2007 3 YRS AGO ACTUAL	2008 2 YRS AGO ACTUAL	2009 LAST YEAR ACTUAL	CURRENT YR TO DATE	2010 CURRENT BUDGET	NEW BUDGET
52-52-00-8050 MISC EXPENSE	.00	654.10	2,773.74	.00	350.00	350.00
52-52-00-8051 DRUG TESTING	38.60	.00	38.60	.00	250.00	250.00
52-52-00-8501 2001 BOND PRINCIPAL	.00	.00	81,875.01	.00	84,377.00	84,377.00
52-52-00-8502 2002 BOND INTEREST	.00	1,708.32	923.38	.00	166.00	166.00
52-52-00-8503 2001 BOND INTEREST	.00	59,900.47	35,727.39	.00	53,234.00	53,234.00
52-52-00-8504 BOND ADMINISTRATION	.00	4,996.09	4,966.56	.00	5,000.00	5,000.00
52-52-00-8509 2002 BOND PRINCIPAL	.00	.00	31,125.00	.00	8,300.00	8,300.00
52-52-00-8510 2001 AMORTIZATION	.00	2,654.66	2,654.64	.00	2,655.00	2,655.00
52-52-00-8516 2002 AMORTIZATION	.00	956.29	956.28	.00	956.00	956.00
52-52-00-9000 ADMINISTRATION OVERHEAD	.00	86,964.58	73,034.54	.00	50,568.00	50,568.00
52-52-00-9020 CAPITAL IMPROVEMENTS	.00	.00	.00	.00	.00	.00
WATER DISTRIBUTION EXPENSES						
52-53-00-5002 SALARIES FULL TIME	.00	90,787.65	89,628.37	1,661.96	141,600.00	141,600.00
52-53-00-5003 SALARIES - PART TIME	.00	6,495.96	2,634.13	149.50	.00	.00
52-53-00-5004 SALARIES - OVERTIME	.00	3,442.71	4,342.72	.00	6,000.00	6,000.00
52-53-00-5005 PAYROLL TAX EXPENSE	.00	7,287.57	7,144.82	136.17	10,600.00	10,600.00
52-53-00-5006 COMPENSATED ABSENCES	.00	400.46	.00	.00	.00	.00
52-53-00-5007 LAGERS	.00	8,559.49	7,214.59	143.61	11,700.00	11,700.00
52-53-00-5008 HEALTH INSURANCE	.00	15,644.29	12,350.15	244.37	25,300.00	25,300.00
52-53-00-5009 LIFE INSURANCE	.00	396.07	463.77	11.80	600.00	600.00
52-53-00-5010 DENTAL INSURANCE	.00	1,386.80	987.50	22.60	1,500.00	1,500.00
52-53-00-5011 WORKERS COMPENSATION	.00	6,332.83	2,893.66	.00	4,500.00	4,500.00
52-53-00-5015 UNEMPLOYMENT INSURANCE	.00	1,693.70	.00	.00	2,000.00	2,000.00
52-53-00-6001 POSTAGE	.00	1,953.92	1,420.12	.00	1,500.00	1,500.00
52-53-00-6010 ADVERTISING	.00	29.76	111.00	.00	.00	.00
52-53-00-6020 EQUIPMENT REPAIR	.00	4,370.62	5,086.67	.00	3,800.00	3,800.00
52-53-00-6035 TRAINING & EDUCATION	.00	114.51	270.00	130.00	700.00	700.00
52-53-00-6040 DUES/FEES/TRAVEL	.00	285.40	140.22	.00	750.00	750.00
52-53-00-6105 UNIFORMS	.00	1,244.56	1,820.40	.00	1,700.00	1,700.00
52-53-00-6201 TELEPHONE	81.65	2,231.92	2,406.16	.00	2,650.00	2,650.00
52-53-00-6202 UTILITIES	74.33	4,764.92	4,912.74	.00	5,900.00	5,900.00
52-53-00-6302 COMPUTER MAINTENANCE	.00	.00	12.98	.00	.00	.00
52-53-00-6502 VEHICLES REPAIR	.00	4,429.60	1,976.58	.00	2,500.00	2,500.00
52-53-00-6703 TESTING	.00	40.00	.00	.00	100.00	100.00
52-53-00-7001 OFFICE SUPPLIES	.00	80.78	218.71	.00	300.00	300.00
52-53-00-7005 MISC SUPPLIES	.00	2,242.20	4,071.57	.00	1,500.00	1,500.00
52-53-00-7006 EXPENDABLE EQUIPMENT EXPENSE	.00	2,356.91	1,529.36	.00	1,000.00	1,000.00
52-53-00-7050 ROAD REPAIR MATERIALS	.00	2,850.77	5,682.02	.00	2,000.00	2,000.00
52-53-00-7060 SAND & GRAVEL	.00	599.58	.00	.00	.00	.00
52-53-00-7065 GRAVEL	.00	1,278.93	801.00	.00	1,500.00	1,500.00
52-53-00-7105 FUEL	874.13	18,497.51	6,875.29	.00	7,500.00	7,500.00
52-53-00-7110 OIL/GREASE	398.76	110.61	438.83	.00	500.00	500.00
52-53-00-7130 WATERLINE MATERIAL	.00	44,854.04	47,990.29	.00	30,000.00	30,000.00
52-53-00-7302 HANDTOOLS/HARDWARE	.00	458.99	1,175.45	.00	1,000.00	1,000.00
52-53-00-7405 MAINT EXP-BLDG & GRNDS	.00	1,246.33	1,137.83	82.32	750.00	750.00
52-53-00-8001 PROPERTY INSURANCE	.00	.00	3,037.44	.00	3,100.00	3,100.00
52-53-00-8005 LIABILITY INSURANCE	.00	.00	5,282.69	.00	5,500.00	5,500.00
52-53-00-8010 AUTO INSURANCE	.00	6,631.79	3,192.24	.00	3,200.00	3,200.00
52-53-00-8030 DEPRECIATION EXPENSE	.00	167,093.32	169,445.88	.00	167,000.00	167,000.00
52-53-00-8050 MISC EXPENSE	5.88	3,186.46	1,765.52	.00	.00	.00
52-53-00-8051 DRUG TESTING	.00	77.20	190.13	.00	200.00	200.00

2007
3 YRS AGO
ACTUAL

2008
2 YRS AGO
ACTUAL

2009
LAST YEAR
ACTUAL

CURRENT
YR TO DATE

2010
CURRENT
BUDGET

NEW
BUDGET

		<i>2007</i> 3 YRS AGO ACTUAL	<i>2008</i> 2 YRS AGO ACTUAL	<i>2009</i> LAST YEAR ACTUAL	CURRENT YR TO DATE	<i>2010</i> CURRENT BUDGET	NEW BUDGET
52-53-00-8501	2001 BOND PRINCIPAL	.00	.00	81,874.98	.00	84,377.00	84,377.00
52-53-00-8502	2002 BOND INTEREST	.00	1,708.32	923.37	.00	166.00	166.00
52-53-00-8503	2001 BOND INTEREST	.00	59,900.47	35,727.33	.00	53,234.00	53,234.00
52-53-00-8504	BOND ADMINISTRATION	.00	4,996.09	4,966.56	.00	5,000.00	5,000.00
52-53-00-8509	2002 BOND PRINCIPAL	.00	.00	31,125.00	.00	8,300.00	8,300.00
52-53-00-8510	2001 AMORTIZATION	.00	2,654.66	2,654.64	.00	2,655.00	2,655.00
52-53-00-8516	2002 AMORTIZATION	.00	956.21	956.16	.00	956.00	956.00
52-53-00-8701	JOHN DEER LOADER	.00	.00	11,117.74	.00	1,890.00	1,890.00
52-53-00-8702	JD LOADER INTEREST	.00	947.76	402.97	.00	30.00	30.00
52-53-00-8703	1/3 TRK PRINCIPAL	.00	.00	1,508.25	.00	1,560.00	1,560.00
52-53-00-8704	1/3 TRK INTEREST	.00	223.31	205.88	.00	154.00	154.00
52-53-00-8705	CONST EQUIP PRINCIPAL	.00	.00	12,628.27	.00	13,000.00	13,000.00
52-53-00-8706	CONST EQUIP INTEREST	.00	2,495.11	1,919.56	.00	1,550.00	1,550.00
52-53-00-8709	CAT MINI EXCAVATOR - PRINCIPA	.00	.00	.00	.00	2,500.00	2,500.00
52-53-00-8710	CAT MINI EXCAVATOR - INTEREST	.00	.00	.00	.00	2,000.00	2,000.00
52-53-00-9000	ADMINISTRATIVE OVERHEAD	.00	86,964.58	73,034.56	.00	50,568.00	50,568.00
52-53-00-9015	CAPITAL OUTLAY EQUIPMENT	.00	.00	732.50	.00	.00	.00
52-78-00-9000	Admin Overhead Allocation	149,429.79	.00	.00	.00	.00	.00
TOTAL EXPENSES		1,229,963.54	1,144,066.53	1,346,727.87	44,724.06	1,351,246.00	1,351,246.00
WATER TOTAL		5,561.56	305,311.30	7,219.17	41,806.36-	6,554.00	6,554.00

WATER FUND

REVENUES

- 52-00-00-4501 **CUSTOMER CHARGES – WATER**
Revenue received from customers for water services rendered.
- 52-00-00-4502 **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 plant staff which is budgeted as the following:
100% Plant Foreman
100% 2 – plant staff
10% Public Works Supervisor
12.5% Meter Reader/Nuisance Operator

52-52-00-5004 **SALARIES – OVER TIME**
Overtime compensation for water plant staff.

52-52-00-5005 **PAYROLL TAX EXPENSE**
Employer payroll tax expense.

52-52-00-5007 **LAGERS**
LAGERS retirement program expense.

52-52-00-5008 **HEALTH INSURANCE EXPENSE**
Expense portion of health insurance premium.

52-52-00-5009 **LIFE INSURANCE EXPENSE**
Expense portion of life insurance premium.

52-52-00-5010 **DENTAL INSURANCE EXPENSE**
Expense portion of dental insurance premium.

52-52-00-5011 **WORKER'S COMPENSATION**
Water plant'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 1/6 of the cost of mailing utility bills.
- 52-52-00-6010 **ADVERTISING**
Advertising expense.
- 52-52-00-6020 **EQUIPMENT REPAIR**
Maintenance and repair of water plant equipment.
- 52-52-00-6025 **WATER TOWER INSPECTIONS**
Expense for inspecting both water towers.
- 52-52-00-6030 **SLUDGE REMOVAL/LAGOON MAINTENANCE**
Expense of contracted sludge removal.
- 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 plant personnel.
- 52-52-00-6201 **TELEPHONE**
Office and cellular phone expense.
- 52-52-00-6202 **UTILITIES**
Gas and electric expense for the water plant.
- 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.
52-52-00-7105	FUEL Gasoline, diesel, and other related products for the operation of water plant vehicles.
52-52-00-7110	OIL AND GREASE Oil, grease and related products necessary for the operation of water plant vehicles and equipment.
52-52-00-7115	LAB SUPPLIES Laboratory equipment and testing expenditures.
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 plant's portion of the property insurance.
52-52-00-8005	LIABILITY INSURANCE Water plant'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 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 a portion of the initial 2001A bond cost.
- 52-52-00-8516 **2002 AMORTIZATION**
Annual expense of a portion of the initial 2002 bond cost.
- 52-52-00-9000 **ADMINISTRATIVE OVERHEAD ALLOCATION**
This is the Water Plant's portion of the administrative costs. This is calculated as 10% of the total administrative expenses less expenses for the Fellowship Center, Assessor's Office, Discretionary Fund, Safe Routes to School, and transfers to the Municipal Fund.

DISTRIBUTION EXPENDITURES

- 52-53-00-5002 **SALARIES - FULL TIME**
Compensation expense for full time water distribution staff which is budgeted as the following:
100% 3 – Distribution staff
10% Public Works/Cemetery Employee
25% Public Works Supervisor
33% Maintenance Employee
33% Heavy Equipment Operator
33% Heavy Equipment Assistant
12.5% Meter Reader/Nuisance Officer
- 52-53-00-5004 **SALARIES – OVER TIME**
Overtime compensation for water distribution 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 distribution'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 1/6 of the cost of mailing utility bills.
- 52-53-00-6020 **EQUIPMENT REPAIR**
Maintenance and repair of water distribution 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 distribution 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 distribution vehicles.
- 52-53-00-7110 **OIL/GREASE**
Oil, grease and related products necessary for the operation of water distribution vehicles and equipment.
- 52-53-00-7130 **WATERLINE MATERIAL**
Material utilized to repair breaks and leaks in waterlines.
- 52-53-00-7302 **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 distribution'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%)**
 Amount budgeted for the water distribution's portion of the
 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 distribution's 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 a portion of the initial 2001A bond cost.

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

52-53-00-8701 **JOHN DEER LOADER PRINCIPAL**
 Principal payments on 50% of the John Deer Loader

- 52-53-00-8702 **JOHN DEER LOADER INTEREST**
Interest payments on 50% of the John Deer Loader
- 52-53-00-8703 **1/3 TRUCK PRINCIPAL**
Principal payments on 1/3 of the F150 Truck
- 52-53-00-8704 **1/3 TRUCK INTEREST**
Interest payments on 1/3 of the F150 Truck
- 52-53-00-8705 **CONSTRUCTION EQUIPMENT PRINCIPAL**
Principal payments on 30% of the construction equipment
(Excavator, Crawler Tractor and Trailer)
- 52-53-00-8706 **CONSTRUCTION EQUIPMENT INTEREST**
Interest payments on 30% of the construction equipment
(Excavator, Crawler Tractor and Trailer)
- 52-53-00-8709 **CAT MINI EXCAVATOR – PRINCIPAL**
Principal payments on 1/3 of the Cat Mini Excavator.
- 52-53-00-8710 **CAT MINI EXCAVATOR – INTEREST**
Interest payments on 1/3 of the Cat Mini Excavator.
- 52-53-00-9000 **ADMINISTRATIVE OVERHEAD ALLOCATION**
This is the Water Distribution's portion of the
administrative costs. This is calculated as 10% of the total
administrative expenses less expenses for the Fellowship
Center, Assessor's Office, Discretionary Fund, Safe Routes
to School and transfers to the Municipal fund.

2007
3 YRS AGO
ACTUAL

2008
2 YRS AGO
ACTUAL

2009
LAST YEAR
ACTUAL

CURRENT
YR TO DATE

2010
CURRENT
BUDGET

NEW
BUDGET

WASTE WATER FUND		2007 3 YRS AGO ACTUAL	2008 2 YRS AGO ACTUAL	2009 LAST YEAR ACTUAL	CURRENT YR TO DATE	2010 CURRENT BUDGET	NEW BUDGET
55-00-00-4501	CUSTOMER CHARGES-SEWER	1,165,274.11	1,250,377.21	1,322,228.47	214.66	1,302,500.00	1,302,500.00
55-00-00-4503	SEWER CHG - INTERNAL CITY USA	.00	.00	6,866.05	.00	7,000.00	7,000.00
55-00-00-4511	PENALTIES-SEWER	19,312.41	21,432.72	23,006.85	2,072.72	24,000.00	24,000.00
55-00-00-4520	TAPS & CONNECTIONS	6,450.00	5,400.00	6,750.00	.00	8,000.00	8,000.00
55-00-00-4800	Capital Contributions	.00	.00	.00	.00	.00	.00
55-00-00-4901	INTEREST INCOME	526.29	1,209.79	700.38	.00	500.00	500.00
55-00-00-4915	1992A BOND INTEREST INCOME	30,694.31	26,549.21	10,090.76	.00	14,800.00	14,800.00
55-00-00-4917	2004 BOND ACCRUED INTEREST	.00	.00	.00	.00	.00	.00
55-00-00-4999	MISC REVENUES	1,040.28	10,166.57	984.79	.00	500.00	500.00
TOTAL REVENUE		1,223,297.40	1,315,135.50	1,370,627.30	2,287.38	1,357,300.00	1,357,300.00
55-00-00-5002	SALARIES-FULL TIME	286,767.56	252,378.00	292,174.31	11,808.02	301,200.00	301,200.00
55-00-00-5003	SALARIES-PART TIME	.00	.00	.00	.00	.00	.00
55-00-00-5004	SALARIES-OVERTIME	5,992.29	4,458.91	4,913.41	375.96	4,500.00	4,500.00
55-00-00-5005	PAYROLL TAX EXPENSE	21,127.65	18,192.79	21,290.42	872.27	22,800.00	22,800.00
55-00-00-5006	Compensated Absences Expense	3,460.09	258.75	.00	.00	.00	.00
55-00-00-5007	LAGERS	28,288.26	24,059.66	29,614.49	1,077.14	25,000.00	25,000.00
55-00-00-5008	HEALTH INSURANCE EXPENSE	46,833.37	42,544.63	51,251.01	2,121.40	67,300.00	67,300.00
55-00-00-5009	LIFE INSURANCE EXPENSE	1,245.60	1,043.18	1,314.78	56.10	1,450.00	1,450.00
55-00-00-5010	DENTAL INSURANCE EXPENSE	4,725.56	4,368.91	5,030.09	214.05	4,300.00	4,300.00
55-00-00-5011	WORKER'S COMPENSATION	6,915.00	6,325.69	3,693.47	.00	5,500.00	5,500.00
55-00-00-5015	UNEMPLOYMENT INSURANCE	.00	.00	.00	.00	.00	.00
55-00-00-5020	CONTRACT SERVICES (LEGAL)	14,682.11	.00	350.00	.00	2,500.00	2,500.00
55-00-00-6001	POSTAGE	3,356.03	4,160.49	3,463.44	.00	4,000.00	4,000.00
55-00-00-6005	PRINTING/PUBLICATIONS	.00	.00	28.87	.00	.00	.00
55-00-00-6010	ADVERTISING	345.41	120.06	118.35	.00	500.00	500.00
55-00-00-6020	EQUIPMENT REPAIR	36,812.55	9,590.27	18,199.17	.00	20,000.00	20,000.00
55-00-00-6025	EQUIPMENT MAINTENANCE	.00	.00	.00	.00	.00	.00
55-00-00-6030	SEWER LINE & MANHOLE REHAB	.00	.00	49,992.17	.00	50,000.00	50,000.00
55-00-00-6035	TRAINING & EDUCATION	550.00	778.63	814.45	.00	1,000.00	1,000.00
55-00-00-6040	DUES/FEES/TRAVEL	126.12	2,259.53	3,206.47	200.00	2,000.00	2,000.00
55-00-00-6045	ACCOUNTING & AUDITING	.00	.00	.00	.00	.00	.00
55-00-00-6055	ENGINEERING	72,732.00	15,021.60	38,387.01	.00	.00	.00
55-00-00-6101	LAND RENTAL FOR SLUDGE DISPOS	2,924.00	.00	2,924.00	.00	3,000.00	3,000.00
55-00-00-6105	UNIFORMS	2,688.18	3,217.76	4,425.46	.00	4,600.00	4,600.00
55-00-00-6110	REPAIR GENERAL	7,728.69	12,821.73	7,390.00	.00	10,000.00	10,000.00
55-00-00-6120	PREVENTIVE MAINTENANCE	.00	.00	.00	.00	.00	.00
55-00-00-6135	ORDINANCE CODIFICATION	.00	.00	.00	.00	.00	.00
55-00-00-6201	TELEPHONE	1,941.35	1,835.16	2,417.55	.00	2,250.00	2,250.00
55-00-00-6202	UTILITIES	84,362.04	98,976.23	108,154.95	.00	115,000.00	115,000.00
55-00-00-6203	WATER & SEWER UTILITIES	.00	.00	1,528.27	.00	2,000.00	2,000.00
55-00-00-6302	COMPUTER MAINTENANCE	.00	.00	710.45	.00	1,000.00	1,000.00
55-00-00-6502	VEHICLE REPAIRS	940.93	3,699.41	2,416.29	.00	3,000.00	3,000.00
55-00-00-6703	TESTING	2,036.70	2,150.45	4,526.85	.00	3,000.00	3,000.00
55-00-00-7001	OFFICE SUPPLIES	788.05	25.24	467.42	.00	625.00	625.00
55-00-00-7005	MISCELLANEOUS SUPPLIES	3,574.95	4,943.11	5,551.71	.00	4,000.00	4,000.00
55-00-00-7006	EXPENDABLE EQUIPMENT EXP	4,588.71	1,286.45	1,161.92	.00	.00	.00
55-00-00-7065	GRAVEL	823.60	1,366.30	258.25	.00	1,000.00	1,000.00
55-00-00-7105	FUEL	9,052.99	9,407.52	6,051.44	.00	7,500.00	7,500.00

	2007 3 YRS AGO ACTUAL	2008 2 YRS AGO ACTUAL	2009 LAST YEAR ACTUAL	CURRENT YR TO DATE	2010 CURRENT BUDGET	NEW BUDGET
55-00-00-7110 OIL/GREASE	1,136.29	343.02	1,052.72	.00	850.00	850.00
55-00-00-7115 LAB	5,103.38	8,453.53	20,128.90	.00	9,000.00	9,000.00
55-00-00-7120 CHEMICALS	39.99	385.36	.00	.00	500.00	500.00
55-00-00-7302 HANDTOOLS/HARDWARE	262.90	856.67	1,121.95	.00	1,000.00	1,000.00
55-00-00-7405 MAINT EXP-BLDG & GRNDS	1,776.37	1,918.43	1,464.71	82.32	1,000.00	1,000.00
55-00-00-8001 PROPERTY INSURANCE	11,693.74	12,728.32	8,052.48	.00	8,250.00	8,250.00
55-00-00-8005 LIABILITY INSURANCE	16,283.96	13,562.32	9,450.36	.00	10,000.00	10,000.00
55-00-00-8010 AUTO INSURANCE	4,044.00	9,628.24	2,376.24	.00	2,500.00	2,500.00
55-00-00-8030 (NCBA)DEPRECIATION EXPENSE	267,935.25	266,240.84	267,935.28	.00	270,000.00	270,000.00
55-00-00-8050 MISCELLANEOUS EXPENSE	3,545.78	1,390.79	4,826.76	.00	1,000.00	1,000.00
55-00-00-8051 DRUG TESTING	60.99	154.40	102.93	.00	200.00	200.00
55-00-00-8501 1992A BND PRINC RSRV(SEE 1020	.00	.00	102,500.00	.00	108,750.00	108,750.00
55-00-00-8502 R-2002&94 BOND ACTL INT (17%)	1,187.38	699.79	378.25	.00	68.00	68.00
55-00-00-8503 1992A BOND INT PYMNT	43,200.62	37,476.25	7,750.78	.00	24,645.00	24,645.00
55-00-00-8504 BOND ADMINISTRATIVE FEE	4,352.25	3,684.16	3,206.41	.00	3,700.00	3,700.00
55-00-00-8509 2002 PRINCIPAL RSRV PYMNT(17%)	.00	.00	12,750.00	.00	3,400.00	3,400.00
55-00-00-8510 2004A PRINCIPAL RSRV	.00	.00	.00	.00	48,000.00	48,000.00
55-00-00-8512 2004A INTEREST PAYMENT	18,270.15	18,263.74	18,263.74	.00	18,263.76	18,263.76
55-00-00-8530 Amortization Expense	7,161.00	7,161.05	7,161.00	.00	7,161.00	7,161.00
55-00-00-8703 LTL-TRK PR(1/3)	.00	.00	1,508.25	.00	1,560.00	1,560.00
55-00-00-8704 Ltlease- (1/3)INT-TRUCK	187.85	223.31	205.90	.00	154.00	154.00
55-00-00-8705 LTL-JOHN DEERE LOADER-PRINCIP	.00	.00	11,117.73	.00	1,890.00	1,890.00
55-00-00-8706 LTL-INT-JOHN DEERE LOADER	1,366.52	947.73	403.00	.00	30.00	30.00
55-00-00-8707 LTL-CONSTRUCTION EQUIPMENT	.01-	.00	12,628.27	.00	13,000.00	13,000.00
55-00-00-8708 LTL-INT-CONST EQUIP	3,048.51	2,495.11	1,919.56	.00	1,550.00	1,550.00
55-00-00-8709 MINI EXCAVATOR - PRINCIPAL	.00	.00	.00	.00	2,500.00	2,500.00
55-00-00-8710 MINI EXCAVATOR - INTEREST	.00	.00	.00	.00	2,000.00	2,000.00
55-00-00-9001 N/A-BUILDING & GROUNDS	.00	.00	.00	.00	.00	.00
55-00-00-9005 N/A-EQUIPMENT	.00	.00	.00	.00	.00	.00
55-00-00-9015 CAPITAL OUTLAY/EQUIPMENT	.00	.00	732.50	.00	.00	.00
55-00-00-9017 CAPITAL ASSET-BLDG & GRNDS	.00	.00	.00	.00	.00	.00
55-00-00-9020 CAPITAL OUTLAY/IMPROVEMENTS	.00	.00	.00	.00	.00	.00
55-00-00-9820 Loss on Sale of Asset	.00	1,715.60	.00	.00	.00	.00
55-00-20-8703 LTL-SLUDGE TRK PR (20-8703)	.00	.00	.00	.00	.00	.00
55-00-20-8704 Ltlease-INT-SLUDGE TRUCK	179.24	.00	.00	.00	.00	.00
55-00-20-8705 F-450 Truck principal	.00	.00	6,173.18	.00	6,360.00	6,360.00
55-00-20-8706 F-450 Truck Interest	976.00	732.15	470.02	.00	283.00	283.00
55-00-20-8707 LTL - F559 W/FLATBED	.00	.00	.00	.00	.00	.00
55-79-00-9000 Admin Overhead Allocation	140,501.47	168,299.18	138,243.97	.00	98,607.60	98,607.60
TOTAL EXPENSES	1,180,803.24	1,082,650.45	1,313,751.36	16,807.26	1,315,247.36	1,315,247.36
WASTE WATER TOTAL	42,494.16	232,485.05	56,875.94	14,519.88-	42,052.64	42,052.64

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.
- 55-00-00-4503 **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 is budgeted as the following:
100% Wastewater Maintenance Supervisor
100% Wastewater Maintenance Assistant
100% 2 – Collection crew employees
100% 2 – South Waste Water Plant Operators
100% 1 – North Waste Water Plant Operator
25% Public Works Supervisor
10% Public Works/Cemetery Employee
25% Meter Reader/Nuisance Officer
33% Maintenance Employee
33% Heavy Equipment Operator
33% Heavy Equipment Assistant
- 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 including 1/3 of the cost of mailing the utility bills.

- 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 including car allowance and meals.
- 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.
- 55-00-00-6203 **WATER AND SEWER UTILITIES**
Water and sewer expense for the waste water plants.
- 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.
- 55-00-00-8510 **2004A PRINCIPAL PAYMENT**
Amount budgeted for the principal payment due on the 2004A 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 a portion of the 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 ½ of the John Deer Loader.
- 55-00-00-8706 **LTL – JOHN DEER LOADER INTEREST**
Interest payments on ½ of the John Deer Loader.
- 55-00-00-8707 **LTL – CONSTRUCTION EQUIPMENT PRINCIPAL**
Principal payments on 30% of the construction equipment
(Excavator, Crawler Tractor and Trailer)
- 55-00-00-8708 **LTL – CONSTRUCTION EQUIPMENT INTEREST**
Interest payments on 30% of the construction equipment
(Excavator, Crawler Tractor and Trailer).
- 55-00-00-8709 **CAT MINI EXCAVATOR – PRINCIPAL**
Principal payments on 1/3 of the Cat Mini Excavator.
- 55-00-00-8710 **CAT MINI EXCAVATOR – INTEREST**
Interest payments of 1/3 of the Cat Mini Excavator.
- 55-00-20-8705 **LTL - F450 TRUCK PRINCIPAL**
Principal payments on the F450.
- 55-00-20-8706 **LTL - F450 TRUCK INTEREST**
Interest payments of the F450.
- 55-79-00-9000 **ADMINISTRATIVE OVERHEAD ALLOCATION**
This is the Waste Water Fund's portion of the
administrative costs. This is calculated as 19.5% of the
total administrative expenses less expenses for the
Fellowship Center, Assessor's Office, Discretionary Fund,
Safe Routes to School, and transfers to the Municipal Fund.

	2007 3 YRS AGO ACTUAL	2008 2 YRS AGO ACTUAL	2009 LAST YEAR ACTUAL	CURRENT YR TO DATE	2010 CURRENT BUDGET	NEW BUDGET

CEMETERY TRUST FUND						
72-00-00-4821 DONATIONS	.00	35,764.88	.00	.00	.00	.00
72-00-00-4881 15% OF BURIAL SPACE REVENUE	885.00	1,320.00	1,356.00	.00	1,200.00	1,200.00
72-00-00-4901 INTEREST INCOME	4,242.63	1,984.94	2,970.05	.00	2,200.00	2,200.00
72-00-00-4902 R-INTEREST INCOME-B. HIGDON	91.42	77.31	72.51	.00	50.00	50.00
TOTAL REVENUE	5,219.05	39,147.13	4,398.56	.00	3,450.00	3,450.00

72-00-00-7401 MAINTENANCE EXPENSE	23,010.62	.00	.00	.00	.00	.00
72-00-00-7402 R-MAINTENANCE EXP-B. HIGDON	35.00	25.00	30.00	.00	50.00	50.00
72-00-00-8050 MISCELLANEOUS EXPENSE	.00	.00	767.43-	.00	.00	.00
72-00-00-9015 CAPITAL ASSET- EQUIPMENT	.00	11,473.00	13,146.95	.00	.00	.00
TOTAL EXPENSES	23,045.62	11,498.00	12,409.52	.00	50.00	50.00

CEMETERY TRUST TOTAL	17,826.57-	27,649.13	8,010.96-	.00	3,400.00	3,400.00
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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 added to the perpetual fund. The interest off this fund may 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 cash account and CD.

72-00-00-4902

INTEREST INCOME – B HIGDON

Revenue received for the interest earned on the cash in the Betty Higdon Cash account and CD.

EXPENSES

72-00-00-7402

MAINTENANCE EXPENSE – B. HIGDON

Annual expense of flowers for B. Higdon grave as funded by Higdon Cash and Certificate of Deposit.