

Annual Budget



Fiscal Year 2018

City of Richmond

CITY OF RICHMOND, MISSOURI

ADOPTED BUDGET
FISCAL YEAR 2017 – 2018
(OCTOBER 2017 – SEPTEMBER 2018)



FY 2017-18 MAYOR AND COUNCILMEMBERS

MAYOR – Mike Wright

CITY COUNCIL

Ward I
Ward II
Ward III
Ward IV

Dr. Justin Meier
Deanna Guy
Sam Coleman
Rob Kinnard

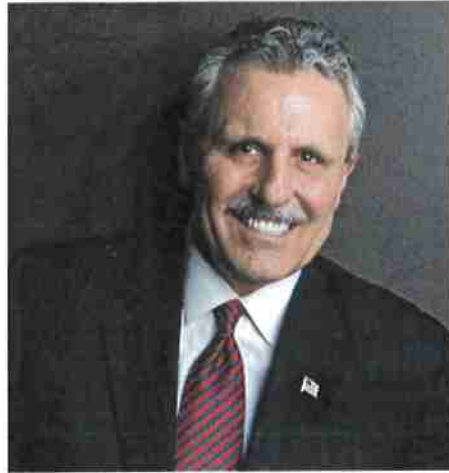
Tom Williams
Dave Powell
Barb Hardwick
Ron Peterson



CITY OF RICHMOND, MISSOURI

FY 2017-18 CITY STAFF

CITY ADMINISTRATOR – Mark Rounds



DEPARTMENT DIRECTORS

Assistant to the Administrator/City Clerk	Tonya Willim
Finance Director	Rebecca Hoeflicker
Collector	Marilyn O'Dell
HR Director/Accounts Payable/Payroll	Sandra Williams
Municipal Court Clerk/Cemetery Clerk	Susan Brunworth
Police Chief	Chad Burnine
Fire Chief	Lonnie Quick
Community Development Director	Lisa Hastings
Recreation Director	Haley Williams
Parks Superintendent	Terry Dickey
Public Works Superintendent	Dale Shipp
Water Plant Superintendent	Bernita Spear
Water Distribution Superintendent	Danny Winfree

CITY ATTORNEY – T. Chris Williams, Williams & Campo, P.C.

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BUDGET MESSAGE

To: Citizens, Mayor Wright, and Richmond City Council Members
From: Mark Rounds, City Administrator
Date: October 1, 2017
Subject: 2017-2018 Fiscal Year Budget

I am pleased to present to you the budget for the City of Richmond, Missouri for the 2017-2018 fiscal year. This budget represents the staff's and my best effort in allocating public funds towards community needs. While revenues continue to remain stable, the cost of doing business is going up and expenses are rising as well. Therefore, during the budget preparation process, it was necessary to allocate limited resources and prioritize coming expenses for the year. Council approval of the budget before October 1st each year is required by Missouri statute.


The budget as presented serves four basic purposes. It serves as a policy statement; an operations guide; and a financial plan for the investment of public funds and as a communications device. As a policy statement, the document outlines priorities and issues addressed through the budget. The budget covers plans for the fiscal year as well as long-term concerns. As an operations guide, the budget specifies financial aspects of the scope of services and functions performed by this government.

The budget also serves as a financial planning document. It provides detailed projections of the City's operating resources (revenues) and how it plans to utilize those revenues to provide a wide variety of services to the citizens of Richmond. It contains a summary of total budgeted resources and planned expenditures.

As a financial plan, it helps provide several years of reference (e.g., prior year actual, current year budget and proposed budget year.) As capital improvements are large outlays and affect operating budgets through debt service and ongoing maintenance costs, the operating budget does contain relevant capital budget information. It also contains information on outstanding debt and the effect of debt service on current resources.

A budget also serves as a communication device. Citizens want and deserve a clear answer when they ask, "Where is all the money going?" Specific information in the budget identifies revenues and expenditures for each organizational unit. This practice confirms that the City is open and transparent with public funds.

It is important to remember that the City must provide a variety of services to the citizens, including public safety, utility services, recreation programs, and street maintenance while also planning and building for future growth. With this in mind, staff and I followed due diligence to allocate resources to balance the many and diverse needs of our citizens.



Mark Rounds
City Administrator

Approved Expenditures for the Year*

<u>Fund/Department</u>	<u>Expenditure</u>	<u>Amount</u>	<u>Source</u>
Multiple Funds	2% cost of living adjustment	\$ 51,330	
Administration	Demo Polley Funeral Home building	\$ 13,000	
	Sales tax reimbursement agreement	\$ 10,000	
	Copier (lease)	\$ 9,000	
	Computer	\$ 800	
	Printer	\$ 500	
	Purge shredding/recycling	\$ 575	
Court	None		
Police Department	Copier (lease)	\$ 7,250	
	Radar unit replacement	\$ 2,500	
	Kevlar vests replacements (2)	\$ 2,000	
	Handguns for new officers (3)	\$ 1,275	
	Promotional items	\$ 800	
	Confidential informant buy money	\$ 750	
Animal Control	None		
Fire Department	Repair roof	\$ 15,000	
	Copier (lease)	\$ 6,000	
	LED lights (\$2,150 after KCP&L rebate)	\$ 4,650	
	Bunker gear replacements (2)	\$ 3,600	
	Motorola pagers (3)	\$ 1,500	
Streets	Freightliner dump truck (\$45,000 total)	\$ 15,000	
	Wheel loader buyout (\$41,200 total)	\$ 10,300	
	Rubber tracks and bucket for 304C mini excavator	\$ 4,400	
	Replace street signs	\$ 1,500	
	Electrical power for pole building (\$2,500 total)	\$ 1,250	
	Walk-behind saw (\$3,500 total)	\$ 875	
	OSHA training	\$ 500	
	Replace decking on Eager Beaver trailer (\$600 total)	\$ 300	
Econ. Development	Website development	\$ 500	
Comm. Development	Take down dangerous buildings	\$ 7,000	
	Update zoning in GIS	\$ 225	
Recreation	Contracted service for umpires (baseball/softball)	\$ 3,640	
	Contracted service for umpires (soccer)	\$ 945	
	Promotional items	\$ 500	
	Paint volleyball lines in gym	\$ 2,000	Gym Imprv. Fund

<u>Fund/Department</u>	<u>Expenditure</u>	<u>Amount</u>	<u>Source</u>
Recreation continued	Air hand dryers for gym restrooms (2)	\$ 830	
	Runner rug for gym entrance	\$ 400	
	Repaint pool	\$ 5,000	
	Sand filter laterals for pool	\$ 3,200	
	Baby changing tables for pool restrooms (2)	\$ 500	
Cemetery	Flag replacements	\$ 100	
Parks	Tree trimming	\$ 10,000	
	Cameras for parks	\$ 5,000	
	Sidewalk from middle school to C Field	\$ 2,000	
	Antennas for network (\$1,500 total)	\$ 750	
Transportation Tax	Contracted services for street and drainage projects (mill and overlay, chip seal, slurry seal, South/Thornton drainage, Wollard drainage, Ridgeway drainage)	\$ 300,000	
	Sidewalk partnership program	\$ 10,000	
	Curb former	\$ 4,500	
Municipal Complex	None		
Solid Waste	Rental of tub grinder	\$ 15,000	
	Wheel loader buyout (\$41,200 total)	\$ 10,300	
	Household Hazardous Waste Program	\$ 7,000	
Water Plant	Clean Well #3	\$ 18,000	
	Clean Well #5	\$ 18,000	
	Rehab well pump	\$ 15,000	
	Well testing	\$ 2,000	
	Air compressor	\$ 16,000	
	Backwash pressure valve	\$ 10,000	
	Lime silo indicator	\$ 5,000	
	Spectrophotometer	\$ 5,000	
	Basin repairs	\$ 5,000	
	Clean vacuum splitter box	\$ 2,500	
	Disconnect and wiring for portable generator	\$ 2,500	
	Pig raw waterline	\$ 1,800	
	LED lights in main building	\$ 700	
Refrigerator	\$ 500		
Water Distribution	Waterline replacement (1,200 on 16")	\$ 200,000	
	Waterline replacement (from owner's supervised plan)	\$ 60,000	
	Mini excavator (\$75,000 total)	\$ 50,000	
	Freightliner dump truck (\$45,000 total)	\$ 15,000	
	Wheel loader buyout (\$41,200 total)	\$ 10,300	
	6" trash pump (\$20,000 total)	\$ 10,000	
	Water hydrants	\$ 10,000	
	Hydraulic ICS saw	\$ 5,000	

<u>Fund/Department</u>	<u>Expenditure</u>	<u>Amount</u>	<u>Source</u>
Water Dist. continued	Portable light tower	\$ 5,000	
	Utility locator (\$3,800 total)	\$ 1,900	
	Walk-behind saw (\$3,500 total)	\$ 1,750	
	Rebuild altitude valve	\$ 1,500	
	Electrical power for pole building (\$2,500 total)	\$ 1,250	
	OSHA training	\$ 1,000	
	Boil advisory notice post-its	\$ 800	
	Replace decking on Eager Beaver trailer (\$600 total)	\$ 300	
	Additional hand tools for water truck	\$ 300	
	Wastewater	Engineer and address 210 Lift Station	\$ 250,000
I&I reduction (smoke testing, CIPP, manhole rehab, etc.)		\$ 150,000	
Replace UV lights		\$ 40,500	
Mini excavator (\$75,000 total)		\$ 25,000	
Freightliner dump truck (\$45,000 total)		\$ 15,000	
Utility vehicle		\$ 14,000	
Wheel loader buyout (\$41,200 total)		\$ 10,300	
6" trash pump (\$20,000 total)		\$ 10,000	
Rebuild K Lift Station pump		\$ 10,000	
Building around blowers		\$ 9,800	
Rebate analysis for Series 2013 Bonds		\$ 4,500	
Toughbook for GIS mapping and data plan		\$ 3,100	
SCADA for lift station		\$ 2,700	
Utility locator (\$3,800 total)		\$ 1,900	
Walk-behind saw (\$3,500 total)		\$ 875	
Antennas for network (\$1,500 total)		\$ 750	
Additional hand tools for maintenance truck		\$ 500	
Reseed and fertilize WWTP grounds	\$ 400		

*These are highlights of projects and are estimated costs. Funds will be derived from a combination of current income, reserves, and grants. Details are provided in each respective area of the budget.

BILL NUMBER 17-33

ORDINANCE NUMBER 2443

AN ORDINANCE ADOPTING THE ANNUAL OPERATING BUDGET OF THE CITY OF RICHMOND, MISSOURI, FOR FISCAL YEAR BEGINNING OCTOBER 1, 2017 AND ENDING SEPTEMBER 30, 2018, ESTABLISHING FINANCIAL NEEDS AND RESOURCES FOR THE CITY OF RICHMOND, MISSOURI.

WHEREAS: Section 103.090, Paragraph 3 of the Code of Ordinances of the City of Richmond, Missouri states the City Administrator shall be the budget officer of the city and shall assemble estimates of the financial needs and resources of the city for each ensuing year; and,

WHEREAS: Section 103.090, Paragraph 3 instructs the City Administrator to prepare a program of activities within the financial power of the city; and,

WHEREAS: Section 103.090, Paragraph 3 calls for the embodiment of a budget document with proper supporting materials to be proposed to the Mayor and City Council for their final approval; and,

WHEREAS: The Mayor and City Council so desire to review said budget documents and to approve the financial needs and resources for the City of Richmond, Missouri;

NOW, THEREFORE, BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF RICHMOND, MISSOURI AS FOLLOWS:

SECTION I

That an Ordinance is hereby adopted establishing the financial needs and resources for the City of Richmond, Missouri, known as the Fiscal Year 2017 – 2018 Operating Budget.

SECTION II

That in accordance with City Ordinance 103.090, the City Administrator is hereby directed to tend to the financial affairs of the City of Richmond, based upon the passage and approval of the 2017 – 2018 Fiscal Year Operating Budget, hereinafter incorporated as part of this ordinance.

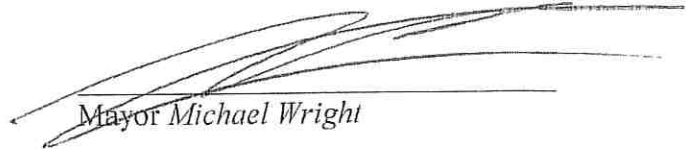
SECTION III

No expenditures shall be made not in compliance with the Annual Fiscal Year Operating Budget, without proper amendment, and without proper authority granted by the City Council and Mayor of the City of Richmond, Missouri.

SECTION IV

This ordinance shall be in full force and effect upon its passage by the City Council and signed by the Mayor of the City of Richmond, Missouri.

PASSED by the City Council of Richmond, Missouri, this 26 day of September, 2017.



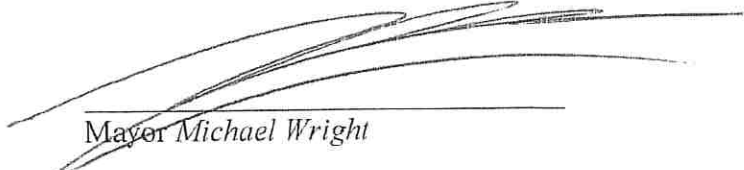
Mayor Michael Wright

ATTEST:



City Clerk Tonya Willim

APPROVED this 26 day of September, 2017.



Mayor Michael Wright

ATTEST:



City Clerk Tonya Willim

POLICY NO. 05-2010-10 FUND BALANCE POLICY

Purpose

The City desires to establish guidelines for preserving an adequate unassigned fund balance in order to sustain financial stability for the City and to provide for prudent management of the City's financial reserves.

Definitions

Fund Balance – the cumulative difference of all revenues and expenditures. Where the term Fund Balance is utilized, the term Retained Earnings may be substituted for enterprise funds.

Fund Balance amounts will be classified as follows:

Non-spendable – Legally or contractually required to be maintained. Not in spendable form, including but not limited to, inventory, prepaids, supplies, long-term receivables. Such constraint is binding until legal or contractual requirement repealed or amounts become spendable.

Restricted – Externally imposed constraints, including but not limited to, creditors, grantors, contributors. Constraints by laws and regulations. Such constraint is binding unless modified or rescinded by external body, laws or regulations.

Committed – Specific purpose imposed by formal action of the City Council. Such constraint is binding unless modified or rescinded by the City Council.

Assigned – Constrained by City Council, City Committee or City Official's expressed intent. Includes all remaining amounts not classified in governmental funds, except the General Fund. Such constraint is binding unless modified or eliminated by the City Council, City Committee, or City Official.

Unassigned – All amounts not included in other fund balance classifications. The General Fund shall be the only fund to report positive unassigned fund balance. All other governmental funds may report negative unassigned fund balance.

Policy

The City will establish and maintain minimum reserves in each of the various governmental and enterprise fund type funds of the City. In the event the fund has less than the minimum fund balance target, an amount must be added to the budget to cover the deficiency over a period not to exceed five (5) fiscal years.

Appropriation from the reserves of a fund shall require the approval of the City Council and shall be only for one-time expenditures, such as capital purchases, and not for ongoing expenditures unless a viable revenue plan designated to sustain the expenditures is simultaneously adopted.

Fund Balance Minimums

General Fund – In the General Fund, there shall be a minimum **Unassigned Fund Balance** equivalent to ten (10%) percent of the current fiscal year expenditures less capital outlay. For purposes of this calculation, the expenditures shall be the current budget as originally adopted by ordinance in September for the subsequent fiscal year.

Special Revenue Funds – Special revenue funds are created to account for the proceeds of specific revenue sources that are legally restricted to expenditure for specific purposes. No specific reservation of Fund Balance is created by virtue of enactment of this policy. The amount of any reservation of Fund Balance shall be governed by the legal authority underlying the creation of the individual funds.

Debt Service Fund – Debt service funds are typically subjected to the creation of very specific reserve amounts as part of the ordinance or resolution which authorizes the issuance of the bonds. This policy does not create any specific reservation of Fund Balance within any Debt Service Fund. Reserve Requirement for any outstanding bond issue will be consistent with the ordinance or resolution authorizing the issuance of the bonds.

Enterprise Funds – For each enterprise fund, there shall be created a minimum of **Retained Earnings** equal to **90** days of operating costs for that fund. For the purposes of this calculation, the current fiscal year budget shall be the budget as originally adopted by ordinance in September for the subsequent fiscal year. This reserve shall be in addition to all other required reservations of Retained Earnings including, but not limited to, amounts for debt service and/or amounts reserved for renewal and replacement of long lived assets.

Spending Prioritization

The order of spending regarding the restricted and unrestricted fund balance when an expenditure is incurred for which both restricted and unrestricted fund balance is available should first reduce restricted fund balance and then unrestricted fund balance. The order of spending regarding unrestricted fund balance is that committed amounts should be reduced first, followed by the assigned amounts, and then the unassigned amounts when expenditures are incurred for purposes for which amounts in any of those unrestricted fund balance classification could be used.

Compliance

Compliance with the provisions of the Fund Balance Policy shall be reviewed as part of the annual budget adoption process.

CITY OF RICHMOND

MISSION STATEMENT

To provide, develop and maintain quality services that are created and designed to respond to the needs of its citizens (rather than because of habit or tradition) and identifying and seizing opportunities to become the city of choice for ourselves and future generations.

CORE VALUES

Integrity		
Service	Teamwork	Professionalism
Responsibility	Communication	Accountability
Leadership	Continuous Improvement	Loyalty

VISION STATEMENT

We envision a City with high economic and social growth potential that provides a progressive, family friendly environment that is comfortable, safe, clean, and inviting through:

- Local Government and City Services that are flexible, progressive, and responsive, and that embrace the changing needs and expectations of our citizens;
- Fiscal integrity and good stewardship of City resources;
- Continually improving infrastructure and utilities;
- Promotion, support, and improvement of safety and crime prevention through leadership, education, and citizen training;
- Enhancing future growth opportunities and development by consistent and fair application of Municipal requirements;
- Quality economic appeal;
- Provision of superb Parks and Recreation Facilities and Services to enhance and nurture the health, well-being, and quality of life in our community.

**CITY OF RICHMOND
SUMMARY ALL FUNDS
2018 BUDGET**

	2014 ACTUAL	2015 ACTUAL	2016 ACTUAL	2017 BUDGET	2017 YR TO DATE	2018 BUDGET
REVENUES						
General Fund	\$ 3,329,360	\$ 3,674,349	\$ 3,399,895	\$ 3,325,457	\$ 3,100,404	\$ 3,126,126
Parks Fund	423,156	330,577	351,563	900,200	881,492	370,375
Training & Education Fund	6,097	4,936	6,030	5,740	4,563	4,240
Transportation Tax Fund	475,627	468,867	498,136	1,025,305	588,030	880,500
Debt Service Fund	237,650	240,607	251,396	248,225	250,883	256,275
Municipal Complex Fund	271,852	589,266	257,743	278,000	257,722	259,525
Solid Waste Fund	282,613	282,285	287,174	281,050	282,718	281,150
Water Fund	1,300,468	1,331,287	1,391,078	1,366,300	1,346,290	1,315,800
Waste Water Fund	1,541,357	1,769,426	1,861,791	1,838,760	1,800,307	1,797,250
Cemetery Perpetual Fund	1,513	1,072	1,381	1,505	1,005	665
Total Revenues	<u>7,869,694</u>	<u>8,692,672</u>	<u>8,306,188</u>	<u>9,270,542</u>	<u>8,513,414</u>	<u>8,291,906</u>
EXPENSES						
General Fund	3,215,414	3,978,391	3,290,641	3,659,795	3,231,147	3,224,265
Parks Fund	289,533	466,077	278,393	1,035,866	993,330	334,272
Training & Education Fund	12,171	4,422	5,982	11,450	7,727	8,325
Transportation Tax Fund	564,009	83,992	488,932	1,054,433	526,629	964,634
Debt Service Fund	241,747	244,854	250,849	250,735	250,024	259,810
Municipal Complex Fund	255,768	253,868	256,968	277,055	254,968	252,970
Solid Waste Fund	255,020	260,348	276,293	312,837	298,837	304,977
Water Fund	1,151,857	1,211,908	1,279,440	1,817,524	1,509,908	1,661,368
Waste Water Fund	1,128,676	3,845,132	1,527,208	2,229,284	1,888,562	1,898,435
Cemetery Perpetual Fund	247	257	258	400	-	300
Total Expenses	<u>7,114,442</u>	<u>10,349,249</u>	<u>7,654,963</u>	<u>10,649,379</u>	<u>8,961,130</u>	<u>8,909,356</u>
TOTAL NET CHANGE						
General Fund	113,946	(304,042)	109,255	(334,338)	(130,743)	(98,139)
Parks Fund	133,624	(135,501)	73,170	(135,666)	(111,837)	36,103
Training & Education Fund	(6,074)	513	48	(5,710)	(3,164)	(4,085)
Transportation Tax Fund	(88,382)	384,876	9,204	(29,128)	61,402	(84,134)
Debt Service Fund	(4,097)	(4,247)	547	(2,510)	859	(3,535)
Municipal Complex Fund	16,084	335,398	775	945	2,754	6,555
Solid Waste Fund	27,593	21,938	10,881	(31,787)	(16,119)	(23,827)
Water Fund	148,611	119,379	111,638	(451,224)	(163,618)	(345,568)
Waste Water Fund	412,681	(2,075,706)	334,583	(390,524)	(88,255)	(101,185)
Cemetery Perpetual Fund	1,266	816	1,123	1,105	1,005	365
Total Net Change	<u>\$ 755,252</u>	<u>\$ (1,656,577)</u>	<u>\$ 651,225</u>	<u>\$ (1,378,837)</u>	<u>\$ (447,716)</u>	<u>\$ (617,450)</u>

**CITY OF RICHMOND
SUMMARY GENERAL FUND
2018 BUDGET**

	2014 ACTUAL	2015 ACTUAL	2016 ACTUAL	2017 BUDGET	2017 YR TO DATE	2018 BUDGET
REVENUES						
Administration Revenue	\$ 2,760,716	\$ 3,166,565	\$ 2,766,454	\$ 2,615,772	\$ 2,483,718	\$ 2,533,701
Municipal Court Department	12,857	11,636	12,961	12,000	12,857	10,500
Police Department	24,833	17,387	73,729	68,710	68,159	64,775
Animal Control	3,708	5,373	3,581	2,625	4,967	3,000
Fire Department	69,581	50,158	68,524	87,350	83,191	91,500
Streets Department	244,084	234,417	238,413	230,300	239,611	231,300
Economic Development	-	-	-	-	8,800	500
Community Development	32,718	33,350	69,785	35,550	40,241	26,100
Recreation Department	144,315	130,752	131,886	238,350	128,400	133,950
Cemetery Department	36,549	24,711	34,563	34,800	30,460	30,800
Total General Fund Revenues	<u>3,329,360</u>	<u>3,674,349</u>	<u>3,399,895</u>	<u>3,325,457</u>	<u>3,100,404</u>	<u>3,126,126</u>
EXPENSES						
Administration	794,809	1,571,038	856,244	561,972	510,209	583,395
Municipal Court Department	80,525	76,528	72,307	88,952	79,093	67,990
Police Department	749,318	710,357	759,464	890,239	813,252	844,680
Animal Control	55,590	54,049	53,492	59,757	57,008	52,395
Dispatch	152,073	152,122	152,000	152,250	152,000	152,250
Fire Department	672,005	669,351	637,366	717,703	675,935	683,110
Streets Department	263,274	271,087	298,509	367,745	331,673	333,740
Economic Development	44,139	39,136	45,061	81,862	14,204	7,385
Community Development	108,450	134,532	120,776	159,134	119,250	138,310
Recreation Department	221,665	236,128	224,435	496,589	429,416	285,115
Cemetery Department	73,568	64,063	70,986	83,592	49,108	75,895
Total General Fund Expenses	<u>3,215,414</u>	<u>3,978,391</u>	<u>3,290,641</u>	<u>3,659,795</u>	<u>3,231,147</u>	<u>3,224,265</u>
General Fund Net Change	<u>\$ 113,946</u>	<u>\$ (304,042)</u>	<u>\$ 109,255</u>	<u>\$ (334,338)</u>	<u>\$ (130,743)</u>	<u>\$ (98,139)</u>

**CITY OF RICHMOND
CASH BALANCES**

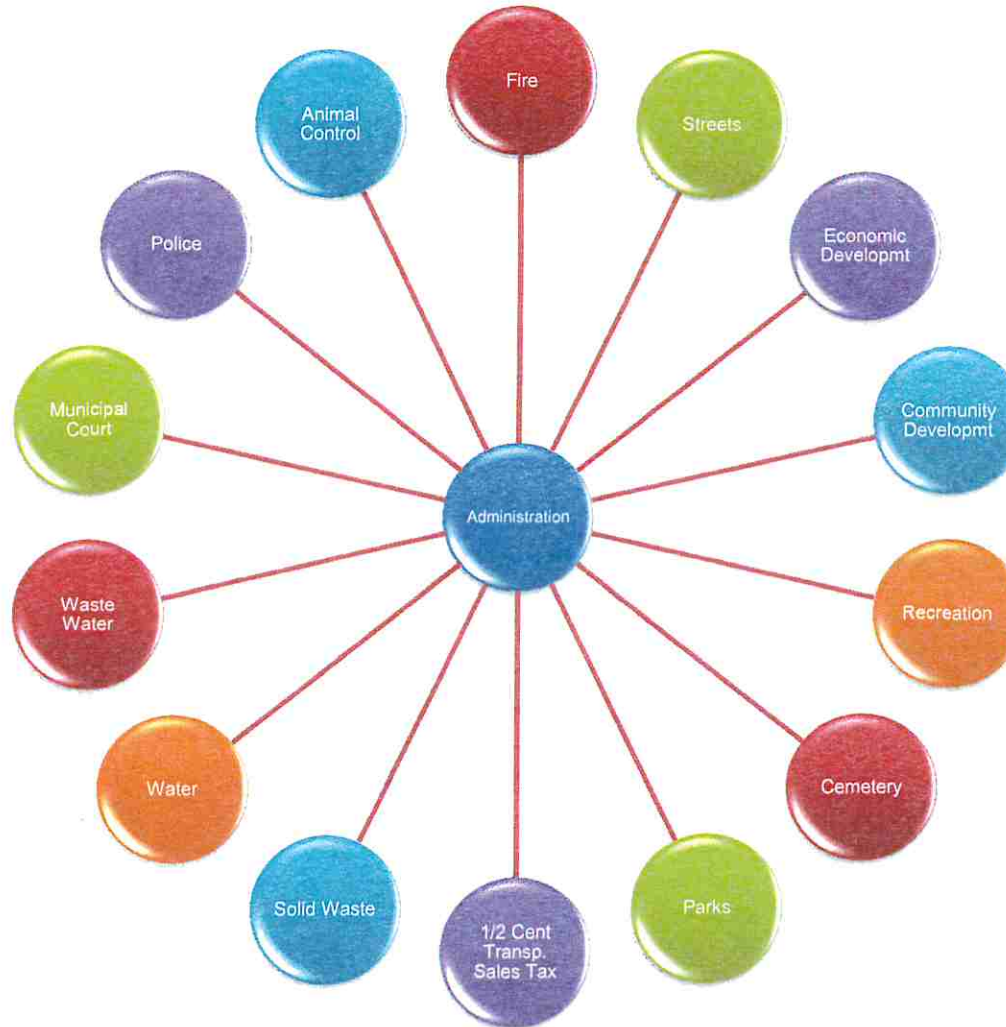
	<u>Actual 9/30/2013</u>	<u>Actual 9/30/2014</u>	<u>Actual 9/30/2015</u>	<u>Actual 9/30/2016</u>	<u>Preliminary 9/30/2017</u>	<u>Projected 9/30/2018</u>
General Fund - Operating Cash	\$ 514,084	\$ 513,957	\$ 605,212	\$ 642,849	\$ 548,578	\$ 450,439
Parks Fund	211,440	346,796	205,113	281,392	159,360	195,463
Training & Education Fund						
Police Training	7,515	8,503	9,426	8,556	8,397	5,064
Judicial Education	2,651	3,053	2,939	2,394	2,209	1,284
DWI/Drug Enforcement	6,967	720	480	1,581	503	1,503
POST Training	3,234	2,287	1,963	2,325	827	-
Transportation Tax Fund	374,075	749,495	683,666	577,433	633,010	548,876
Debt Service Fund	274,514	264,663	260,416	260,963	261,874	258,339
Municipal Complex Fund	-	-	-	-	2,754	9,309
Solid Waste Fund	88,124	117,291	139,699	138,049	134,533	110,706
Water Fund						
Operating Reserves	970,701	1,079,507	960,969	1,002,016	968,350	597,224
Water Equipment Replacement	85,844	111,402	136,959	162,516	188,075	213,633
Waste Water Fund						
Operating Reserves	1,423,788	1,699,475	772,778	1,215,140	1,472,226	1,358,804
WW Equipment Replacement	-	-	9,037	18,074	27,110	36,147
Debt Service Accounts	-	-	351,300	344,800	353,100	356,300
Cemetery Perpetual Fund						
Bessie Higdon Interest	3	5	7	10	13	16
Bessie Higdon Endowment	1,000	1,000	1,000	1,000	1,000	1,000
Perpetual Care Endowment	98,359	99,623	100,437	101,557	102,322	102,682

CITY OF RICHMOND
DEBT & LEASE PAYMENTS

	<u>Total Due in FY18</u>	<u>Total Due in FY19</u>	<u>Final Payment Due Date</u>
General Fund			
Administration			
Copier Lease	\$ 1,988.28	\$ 1,988.28	Aug. 2022
Police Department			
Copier Lease	1,582.20	1,582.20	Aug. 2022
In-Car Cameras Lease-Purchase	655.30	-	Oct. 2017
Fire Department			
Copier Lease	1,320.00	1,320.00	Aug. 2022
Community Development Department			
Copier Lease	864.00	864.00	Nov. 2021
Recreation Department			
Copier Lease	864.00	864.00	Nov. 2021
General Fund Total	<u>\$ 7,273.78</u>	<u>\$ 6,618.48</u>	
Park Fund			
Hamann Park Lease/Purchase	\$ 105,901.80	\$ 105,901.80	Dec. 2021
Debt Service Fund			
2011 G.O. Bond	254,506.26	252,231.26	Mar. 2024
Municipal Fund			
2013 COP Bond	252,967.76	255,842.76	Jul. 2043
Water Fund			
Land for Water Well Lease	1,200.00	1,200.00	Jun. 2093
2001A Revenue Bond	265,114.16	260,319.80	Jan. 2021
Water Fund Total	<u>266,314.16</u>	<u>261,519.80</u>	
Waste Water Fund			
2013 Revenue Bond	326,908.26	329,645.76	Feb. 2042
2014 Revenue Bond	199,295.76	197,595.76	Aug. 2042
USDA Loan	43,425.00	43,425.00	Feb. 2050
Waste Water Fund Total	<u>569,629.02</u>	<u>570,666.52</u>	
All Funds Total	<u>\$ 1,456,592.78</u>	<u>\$ 1,452,780.62</u>	

Cost Allocation Plan

Allocation of Administrative Expenses to Operating Departments



City of Richmond
2018

The Process

15

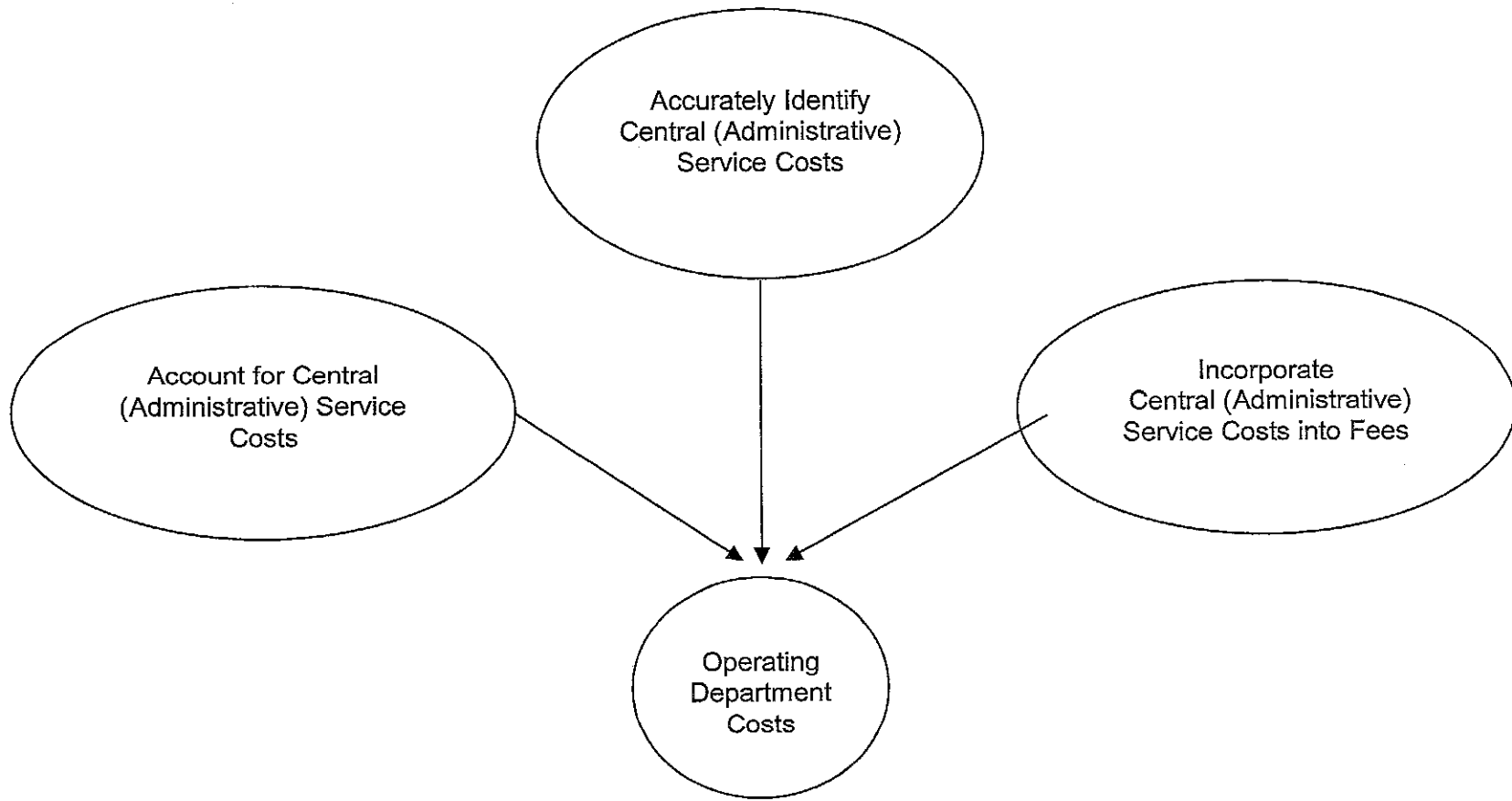


ILLUSTRATION 1

CITY OF RICHMOND

FISCAL YEAR 2018 COST ALLOCATION PLAN

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Cost Allocation Plan 2018

Introduction

In the early 1970s, the cost allocation plan concept was introduced to many government agencies. A typical cost allocation plan identifies costs related to rendering services and allocates those costs to programs that received the services in a fair and equitable manner.

In general, cities have administrative and general management Central Service Departments, such as the City Administrator, City Clerk, Finance, Human Resources, Collections, etc., that provide services directly to Operating Departments such as Municipal Court, Police, Animal Control, Fire, Streets, Community Development, Recreation, Cemetery, Parks, Solid Waste, Water, and Waste Water, which render services directly to the community. Through the cost allocation process, a city may allocate a portion of the costs of the Central Service Departments to (1) account for costs associated with services provided to the Operating Departments by the Central Service Departments, (2) identify costs of the Operating Departments more accurately, and (3) incorporate Central Service Departments' costs allocated to those Operating Departments into the fees charged by the Operating Departments when providing services to the public.

We introduced this concept to Richmond's budgetary process in FY 2011. It has served well and provides a very definable process for assigning overhead costs to appropriate departments. It clearly places costs where they should be and relieves the General fund from paying operating costs (administrative overhead) for other departments. We have continued to refine this process and more clearly focus costs where they should be.

The purpose of this plan is to identify the allocable costs of the city's Central Service Departments (generally, in this plan, we will refer to this as Administration or Administration Activities) and distribute those allocable costs to Operating Departments in a fair and equitable manner.

Cost Allocation Plan 2018

Executive Summary

This cost allocation plan summarizes a comprehensive analysis for the City of Richmond, Missouri to determine an appropriate allocation of costs from the City's Administration Activities to the City's Operating Departments. The services that are provided are commonly referred to as general and administrative expenses. The primary objective of this plan is to allocate costs from all Administration Activities because they provide services and support the Operating Departments that conduct the operations necessary to support the community. For this purpose, Administrative Activities include the Mayor and Council, City Administrator, Assistant to the Administrator/City Clerk, Finance Director, Collections, Human Resources/Payroll/Accounts Payable, etc. The Operating Departments include Municipal Court, Police (including Dispatch), Animal Control, Fire, Public Works (including Streets, Cemetery, Solid Waste, Water treatment/distribution, and Waste Water collection/treatment), Community Development, Economic Development, Recreation, Parks, and Special Revenue Funds.

To ensure the costs of Administration are appropriately allocated to the Operating Departments, we continually analyze and identify historical administration expenditures to determine which costs are allocable as indirect costs and chargeable to each area. We also consider numbers of personnel assigned, and various transactions on behalf of each Operating Department. For the purpose of this report and model, some specific expenses and categories of expenses are identified as costs that are not considered allocable. These categories were chosen to avoid potential double counting or counting non-operating related costs.

Table 1 identifies Administration budgeted expenses and the allocable costs of each Administration activity to the Operating Departments. Also included in the table are the non-allocable costs.

Table 2 summarizes the budgeted expenses for each Operating Department and adds the respective allocable costs from Administration.

Exhibit 1 explains the allocation method we selected for this budget, that is, it breaks down how each Administrative activity is charged to the Operating Departments.

Tables 3-10 reflect the specific allocable costs of each Administrative activity, and Table 11 provides a summary of the allocable costs to each Operating Department.

This is a work in progress. We will continue to refine the process and the numbers year on year. We believe this will provide a much more clear understanding of how funds and resources are used and will stand the test of anyone who might question where and how funds and resources are utilized.

Cost Allocation Plan - 2018

Table 1: Administration Budgeted Expenses & Allocable Cost

	Personnel	Contractual Services	Commodities	Insurance	Debt	Capital Outlay	Allocable Cost	Unallocable Costs	Total Administrative Costs
Administrative Staff:									
Mayor & Council	\$ 17,875						\$ 17,875		\$ 17,875
City Administrator	95,270						95,270		95,270
Assistant to the Administrator/City Clerk	63,940						63,940		63,940
Collector	57,830						57,830		57,830
Collector Asst.	37,330						37,330		37,330
Finance Director	66,965						66,965		66,965
HR/PR/AP	51,115						51,115		51,115
Other Allocable Administrative Expenses		97,665	\$ 12,075	\$ 18,430		9,000	137,170		137,170
Unallocable Administrative Expenses		38,900	4,000			13,000		\$ 55,900	55,900
TOTAL ADMINISTRATION	\$ 390,325	\$ 136,565	\$ 16,075	\$ 18,430	\$ -	\$ 22,000	\$ 527,495	\$ 55,900	\$ 583,395

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Definitions:

Personnel: Salary, taxes, LAGERS, worker's compensation, and health, life, & dental premiums expense paid by the City.

Contractual Services: Payments for a service received including legal fees, audit, maintenance & repair work, training, travel, utilities, etc.

Commodities: Payments for items purchased including supplies, software, tools, etc.

Insurance: Payments for auto, property, & liability insurance.

Debt: Bond and loan principal and interest payments and related bond administrative fees.

Capital Outlay: Payments for capital outlay purchases.

Allocable Cost: Those expenses attributable to providing services for the operating departments.

Unallocable Cost: Those expenses NOT attributable to providing services for the operating departments. These expenses include the prosecutor, sales tax reimbursement agreement, Chamber of Commerce dues, assessor's office fee, fellowship center contract, discretionary fund, transfer to the municipal fund, and certain capital outlay projects.

TABLE 1

Cost Allocation Plan - 2018

Table 2: Operating Departments Budgeted Expenses Plus Allocable Cost

Operating Departments	Total Budgeted Expenses	Charge for Allocable Costs	Total Expenses +Allocable
General Fund Departments:			
Municipal Court	\$ 67,990	\$ 15,531	\$ 83,521
Police & Dispatch	996,930	49,008	1,045,938
Animal Control	52,395	12,118	64,513
Fire	683,110	32,742	715,852
Streets	333,740	31,238	364,978
Economic Development	7,385	20,713	28,098
Community Development	138,310	32,479	170,789
Recreation: Admin & Other	190,740	20,583	211,323
Recreation: Southview Pool	94,375	9,288	103,663
Cemetery	75,895	13,475	89,370
Special Revenue Funds:			
Park	302,710	31,562	334,272
Training	8,325	8,760	17,085
1/2c Storm/Street	939,650	24,984	964,634
Debt Service	259,810	17,990	277,800
Municipal Complex	252,970	9,121	262,091
Cemetery Perpetual	300	8,074	8,374
Enterprise Funds:			
Solid Waste	269,055	35,922	304,977
Water: Plant	672,235	30,584	702,819
Water: Distribution	908,820	49,729	958,549
Waste Water	1,824,840	73,595	1,898,435
TOTAL OPERATING DEPTS	\$ 8,079,585	\$ 527,495	\$ 8,607,080

TABLE 2

Cost Allocation Plan - 2018

Exhibit 1: Administration Allocation Methods

Mayor & Council - 100.00% of the allocable cost is distributed to operating departments based on the number of items that each department had on the City Council Agendas in the past year (agenda frequency).

City Administrator - 50.00% of the allocable cost is distributed to operating departments based on the number of items that each department had on the City Council Agendas in the past year (agenda frequency).

20.00% of the allocable cost is distributed to operating departments based on the number of expenses processed for each department.

15.00% of the allocable cost is distributed to operating departments based on the number of Full Time Equivalent (FTE) employees in each department.

15.00% of the allocable cost is distributed to operating departments based on the total budgeted expenses.

2
2

Assist. to the

Admin./City Clerk -

50.00% of the allocable cost is distributed to operating departments based on the number of items that each department had on the City Council Agendas in the past year (agenda frequency).

25.00% of the allocable cost is distributed to operating departments based on the number of Full Time Equivalent (FTE) employees in each department.

25.00% of the allocable cost is distributed to operating departments based on the total budgeted expenses.

Collector

30.00% of the allocable cost is distributed to operating departments based on the number of revenue receipts for each department.

30.00% of the allocable cost is distributed to the funds receiving real estate and property taxes based on the tax levy for each fund.

40.00% of the allocable cost is distributed to the enterprise funds due to the billing of utilities based on 1 part solid waste, 2 parts water distribution, and 2 parts waste water (meter issues take consume more time than solid waste's flat fee).

Collector Assistant	All (100.00%) of the allocable cost is distributed to operating departments based on the number of revenue receipts for each department.
Finance Director -	35.00% of the allocable cost is distributed to operating departments based on number of manual journal entry line items processed for each department.
	50.00% of the allocable cost is distributed to operating departments based on the number of expenses processed for each department.
	7.50% of the allocable cost is distributed to operating departments based on the number of Full Time Equivalent (FTE) employees in each department.
	7.50% of the allocable cost is distributed to operating departments based on the total budgeted expenses.
HR/AP Clerk	50.00% of the allocable cost is distributed to operating departments based on the number of Full Time Equivalent (FTE) employees in each department.
	50.00% of the allocable cost is distributed to operating departments based on the number of expenses processed for each department.
Operating Expenses	All (100.00%) of the allocable cost is distributed evenly among the operating departments.

Cost Allocation Plan - 2018

Table 11 - Summary Total Allocation

	Total Allocation	
	\$ 527,495	%
General Fund Departments:		
Municipal Court	\$ 15,531	2.94%
Police & Dispatch	\$ 49,008	9.29%
Animal Control	\$ 12,118	2.30%
Fire	\$ 32,742	6.21%
Streets	\$ 31,238	5.92%
Economic Development	\$ 20,713	3.93%
Community Development	\$ 32,479	6.16%
Recreation: Administration	\$ 20,583	3.90%
Recreation: Southview Pool	\$ 9,288	1.76%
Cemetery	\$ 13,475	2.55%
Special Revenue Funds:		
Parks	\$ 31,562	5.98%
Training	\$ 8,760	1.66%
1/2c Storm/Street	\$ 24,984	4.74%
Debt Service	\$ 17,990	3.41%
Municipal Complex	\$ 9,121	1.73%
Cemetery Perpetual	\$ 8,074	1.53%
Enterprise Funds:		
Solid Waste	\$ 35,922	6.81%
Water: Plant	\$ 30,584	5.80%
Water: Distribution	\$ 49,729	9.43%
Waste Water	\$ 73,595	13.95%
TOTAL	\$ 527,495	100.00%

TABLE 11

EXPENDITURE DESCRIPTIONS

See below for the descriptions of each expenditure account. Not all departments/funds have every expenditure. See financial statements for the list of accounts that each department/fund has. Recreation department expenditures are listed with the recreation department revenues due to the high volume of programs/expenditures in the recreation department.

- | | |
|------|--|
| 5001 | SALARIES – OFFICIALS
Compensation for the mayor and city council. |
| 5002 | SALARIES – FULL TIME
Compensation for full time staff. |
| 5003 | SALARIES – PART TIME
Compensation for part time staff. |
| 5004 | SALARIES - OVERTIME
Overtime compensation for staff. |
| 5005 | PAYROLL TAX EXPENSE
Employer portion of the payroll taxes. |
| 5006 | SALARIES – ON-CALL (FIRE ONLY)
On-call compensation for fire department staff. |
| 5006 | PENSION EXPENSE
GASB 68 required pension expense. |
| 5007 | LAGERS
LAGERS retirement program contributions. |
| 5009 | LIFE INSURANCE EXPENSE
The City's portion of the life insurance premiums. |
| 5011 | WORKER'S COMPENSATION
Worker's compensation insurance premiums. The estimated premium is paid annually, due April 1. A Worker's Compensation audit is performed annually to determine the actual premium. Results of the audit will result in a refund or additional premiums due. Audit results are usually received in July. |
| 5012 | EMPLOYEE RECRUITMENT
Pre-employment medical physical expenses. This account is inactive as of FY17. |
| 5013 | VOLUNTEERS
Funds used to reimburse volunteer firefighters. |

- 5015 **UNEMPLOYMENT INSURANCE**
Unemployment insurance benefits. This is paid quarterly based on the former employees that file for unemployment (the City is a reimbursable employer).
- 5016 **HEALTH/DENTAL PREMIUMS EXPENSE**
The City's portion of the health and dental insurance premiums.
- 5017 **COMPENSATED ABSENCES**
Employees' year-end vacation accrual adjustment expense.
- 5018 **ACCIDENT INSURANCE - VOLUNTEER FIREFIGHTERS**
Accident insurance for volunteer firefighters.
- 5020 **CONTRACTED SERVICES (LEGAL)**
Contracted labor legal services (i.e. city attorney fees).
- 5022 **CONTRACTED SERVICES (MOWING)**
Contracted labor for mowing services.
- 5023 **CONTRACTED SERVICES (OTHER)**
Contracted labor for services other than legal, mowing, cleaning, engineering, and prosecutor (i.e. municipal court judge and court-appointed attorneys for the municipal court, snow removal, 911 dispatch, economic development, street overlays, solid waste collection, etc.).
- 5024 **CONTRACTED SERVICES (CLEANING)**
Contracted labor for cleaning services.
- 5026 **CONTRACTED SERVICES (PROSECUTOR)**
Contracted labor for the City prosecutor.
- 5030 **ELECTION FEES**
Election fees paid to the Ray County Clerk.
- 5035 **RECORDING FEES**
Recording fees paid to the Ray County Recorder.
- 5040 **SALES TAX REIMBURSEMENT AGREEMENT**
Sales tax reimbursed to a local vendor due to a sales tax reimbursement agreement for an incentive program.
- 6001 **POSTAGE**
Postage expenses (i.e. postage machine usage, permit, refills, and ink cartridges and UPS/FedEx shipping fees).
- 6005 **PRINTING**
Printing expenses (i.e. printing of envelopes, letterhead, business cards, forms, etc.).

- 6010 **ADVERTISING/PUBLICATIONS**
Advertising and publications expenses (i.e. advertise for job openings, legal publications in newspaper, etc.).
- 6020 **EQUIPMENT REPAIR**
Repair of equipment (i.e. backhoe, generators, mower, weed eater, radios, etc.).
- 6025 **EQUIPMENT MAINTENANCE**
Maintenance of equipment (i.e. backhoe, generators, mower, weed eater, radios etc.).
- 6026 **COPIER EXPENSE**
Expense for lease payments, maintenance, and other associated cost for the copy machine.
- 6027 **TESTING & REHAB OF WATER WELLS, RAW WATERLINE, AND WATER TOWERS**
Testing and rehab expenses for the water wells, water well pumps, raw waterline, and water towers (testing and treatment of water wells, rebuilding water well pumps, testing and cleaning water towers, etc.).
- 6030 **SLUDGE REMOVAL/LAGOON MAINTENANCE AND I&I REDUCTION**
Water plant lagoon maintenance and lime sludge removal. Repairs and replacements of sewer lines and manholes to reduce inflow and infiltration (i.e. smoke testing, CIPP work, manhole rehab, etc.).
- 6035 **TRAINING & EDUCATON**
Continuing education and training programs (i.e. training, conferences, seminars, etc.).
- 6040 **DUES/FEES/TRAVEL**
Organizational membership dues or fees and employee travel reimbursement including mileage and meals (i.e. mileage and meals related to meetings/conferences/trainings/seminars, professional organization dues and licenses, employee bonds, Sam's Club membership, etc.).
- 6041 **CHAMBER OF COMMERCE DUES**
Organizational dues for the Richmond Chamber of Commerce.
- 6045 **ACCOUNTING & AUDITING**
Annual audit and other outside professional accounting fees.

- 6050 **ASSESSOR'S OFFICE**
 Payments made to the Ray County Assessor's office for 1.5% of
 Real Estate and Personal Property tax collected.
- 6055 **ENGINEERING**
 Fees for contracted study and design engineering.
- 6095 **PRISONER BOARDING**
 Expense incurred for the housing of individuals in the Ray County
 jail that were arrested by the City police. Individuals with City
 issued tickets or warrants are recorded in the Court department and
 individuals with non-City issued tickets or are recorded in Police
 department.
- 6100 **FELLOWSHIP CENTER CONTRACT**
 Annual contract payment with Fellowship Center.
- 6101 **RENT EXPENSE**
 Annual payment for land rented.
- 6105 **UNIFORMS**
 Uniform expense for personnel (i.e. weekly uniform rental, shirts,
 pants, jackets, boots, gloves, etc.).
- 6110 **PLANT EQUIPMENT REPAIR (WASTEWATER ONLY)**
 Repair of waste water plant equipment (i.e. equipment fixed at the
 waste water plants).
- 6115 **LIFT STATION REPAIR (WASTEWATER ONLY)**
 Repair of lift stations.
- 6120 **PLANT EQUIPMENT & LIFT STATION MAINTENANCE**
(WASTEWATER ONLY)
 Maintenance of fixed waste water plant equipment and lift stations.
- 6120 **VEHICLE MAINTENANCE (POLICE ONLY)**
 Preventive maintenance of vehicles (i.e. oil changes, tune-ups,
 washer fluid, air filter, car wash tokens, etc.).
- 6135 **ORDINANCE CODIFICATION**
 Expense to update ordinances and host the City code on the web.
- 6145 **FIRE PREVENTION/CPR EDUCATION (FIRE ONLY)**
 Community fire and CPR education materials and equipment (i.e.
 CPR cards, Heartsaver AED and first aid cards, etc.).
- 6150 **RURAL FIRE EXPENSES**
 Expenses related to rural

- 6200 **INTERNET/INTERNET AIR CARDS/DATA PLAN**
 Internet, internet air cards for laptops, and/or data plans for cellular phones and/or tablets.
- 6201 **TELEPHONE**
 Office and cellular phone expense.
- 6202 **UTILITIES - ELECTRIC**
 Electric expense.
- 6203 **UTILITIES - WATER & SEWER**
 Water and sewer expense.
- 6204 **UTILITIES - GAS**
 Gas expense.
- 6205 **UTILITIES - STREET LIGHTS**
 Street lights expense.
- 6206 **UTILITIES - FLOWERBEDS WATER**
 Water expense for the flower beds along Spartan Drive.
- 6207 **LOCATES**
 Cost of locates called in to Missouri One Call within the City.
- 6302 **COMPUTER MAINTENANCE & REPAIR**
 Maintenance and repair of computers (i.e. repairing viruses, internet, and email, installing new software and hardware, etc.).
- 6435 **DWI/DRUG ENFORCEMENT EXPENSES**
 DWI and drug enforcement education and information expenses funded by the restricted (25-00-00-4313) (i.e. LETSAC conference, online training, etc.).
- 6436 **POST TRAINING EXPENSE**
 POST training expenses funded by the restricted revenue (25-00-00-4320).
- 6437 **POLICE TRAINING EXPENSES**
 Police training expenses funded by the restricted revenue (25-00-00-4321) (i.e. taser training, range fees, Stars training, etc.).
- 6438 **JUDICIAL EDUCATION EXPENSE**
 Judicial education expenses funded by the restricted revenue (25-00-00-4322) (i.e. Missouri Association for Court Administration dues, DWITS training, MACA educational program fees, etc.).
- 6502 **VEHICLE MAINTENANCE & REPAIR**
 Maintenance and repairs of vehicles (i.e. oil changes, tune-ups, washer fluid, air filter, tires, brakes, rotors, headlights, etc.).

- 6703 **TESTING/LABORATORY SUPPLIES**
 Contracted testing and lab testing supplies expenses (water plant -
 i.e. sample cells, CL2 free, DPD free, lab services from Hach
 Company and KC MO Water Services Department, etc.) (waste
 water plant - i.e. ammonia, fecal coliform, oil and grease, sludge
 samples, distilled water, sterile water, etc.).
- 7001 **OFFICE SUPPLIES**
 Office supplies (i.e. lease payments for printer, print and ink
 cartridges, envelopes, paper, folders, notepads, pens, name plates,
 batteries, etc.).
- 7005 **MISCELLANEOUS SUPPLIES**
 Miscellaneous supplies (i.e. water, coffee filters, ice, etc.).
- 7006 **EXPENDABLE EQUIPMENT**
 Equipment that is non-repairable, has a cost of less than \$1,500,
 and/or has a useful life of less than a year (i.e. office equipment,
 cameras, power tools, fire department bunker gear, time clocks,
 flags, etc.).
- 7010 **MARKERS/PLATES/VASES REPLACEMENT**
 Cost of repairing markers, plates, vases, or other grave items that
 the City damages.
- 7050 **ROAD REPAIR MATERIAL**
 Road repair materials (i.e. coal, patching, asphalt, concrete, etc.).
- 7051 **SIDEWALK PARTNERSHIP PROGRAM**
 Sidewalk partnership program in which the City splits the cost of
 sidewalk replacement with residents.
- 7052 **SIDEWALK/CURB MATERIALS**
 Sidewalk and curb repair and replacement materials (i.e. concrete,
 rebar, lumber, stakes, etc.).
- 7055 **DRAINAGE PRODUCTS**
 Drainage products (i.e. tile, pipe, culvert tube, grate, coupler, etc.).
- 7060 **SAND, GRAVEL, & DIRT**
 Sand, gravel, rock, dirt and the related delivery charges.
- 7070 **STREET SIGNS**
 Expense for new street signs and the replacement of street signs
 (i.e. signs, bolts, poles, posts, etc.).
- 7075 **SALT**
 Salt for the winter maintenance of the streets.

- 7080 **LIME & ALUM**
Lime and alum utilized in water treatment and waste water sludge land application.
- 7081 **EMERGENCY RESPONSE SUPPLIES**
Supplies to assist in emergency response (latex gloves, class A foam, etc.).
- 7082 **AMMUNITION/TASER SUPPLIES**
Police ammunition and taser cartridges.
- 7083 **EVIDENCE SUPPLIES**
Police evidence supplies (i.e. bags, castone plaster, test kits, etc.)
- 7084 **K-9 EXPENSES**
Police K-9 expenses.
- 7085 **CUSTODIAL SUPPLIES**
Cleaning supplies (i.e. trash bags, vacuum supplies, mops, toilet paper, paper towels, hand soap, etc.).
- 7090 **COMPUTER SOFTWARE & HARDWARE**
Computer software and hardware (i.e. e-mail, Postini spam filter, I-Drive backup annual fee, city website domain fee, computer backups, new or updated software, computer equipment, etc.).
- 7091 **WEBSITE DEVELOPMENT/HOSTING**
Fees for website development and hosting (i.e. contracted services to develop website, city website domain fee, etc.)
- 7095 **SUMMIT ANNUAL LICENSE**
Annual license fee and new modules for Summit.
- 7096 **PLC/SCADA EXPENSE**
Fee for PLC or SCADA software.
- 7097 **GIS**
Startup fee and annual hosting fee for GIS.
- 7105 **FUEL**
Fuel for City vehicles and equipment.
- 7106 **FUEL – GENERATOR**
Fuel for generator.
- 7110 **OIL/GREASE**
Bulk oil, grease, and, other related products for operations other than vehicle maintenance oil changes.

- 7115 **LABORATORY EQUIPMENT**
Laboratory equipment for testing (i.e. flasks, beakers, test tubes, bottles, light bulbs, gauges, filters, thermometer, batteries, etc.).
- 7120 **BLEACH (WATER PLANT ONLY)**
Bleach utilized in water treatment. This account previously included CO2 expense (now recorded in account 52-52-00-7150). The City separated these expenses beginning in fiscal year 2012.
- 7120 **CHEMICALS (WASTEWATER ONLY)**
Chemical expenditures utilized in waste water treatment/sludge disposal.
- 7125 **FISH RESTOCKING**
Fish for Southview Lake.
- 7126 **TREE TRIMMING**
Contracted labor for trimming, pruning, and maintaining trees and shrubs in the City Parks.
- 7127 **WEED/LILY PAD CONTROL**
Contracted labor for weed and lily pad control in the City Parks.
- 7130 **WATERLINE REPAIR (WATER ONLY)**
Material utilized to repair breaks and leaks in waterlines (i.e. valves, fittings, clamps, pipe, copper, bushing, concrete, etc.).
- 7130 **SEWER LINE REPAIR/REPLACEMENT (WASTEWATER ONLY)**
Material utilized to repair or replace sewer lines.
- 7135 **WATERLINE REPLACEMENT (WATER ONLY)**
Material utilized to replace waterlines (i.e. valves, fittings, clamps, pipe, copper, bushing, concrete, etc.).
- 7135 **NUISANCE CONTROL (COMMUNITY DEVELOPMENT ONLY)**
Expenditures related to dangerous building remediation, demolition, and abatement of nuisances (i.e. dumpster rental, weed killer, contracted services for mowing, trash pickup, demolition, etc.).
- 7140 **ANIMAL CONTROL**
Animal control services and expenses (i.e. litter, food, euthanasia, etc.).
- 7141 **YARD REPAIRS**
Materials to repair yards after City projects are complete, such as waterline repairs, street projects, etc (i.e. straw, grass seed, etc.).
- 7145 **FUEL – NUSANCE CONTROL**
Fuel for mowing equipment related to nuisance control.

- 7150 **CO2**
 CO2 utilized in water treatment. This expense previously was included with bleach in account 52-52-00-7120. The City separated these expenses beginning in fiscal year 2012.
- 7302 **HANDTOOLS/HARDWARE**
 Handtools and hardware (i.e. screwdrivers, saws, etc.).
- 7401 **MAINTENANCE EXPENSE**
 Transfer of the interest on the cemetery trust perpetual cash/CD (account 72-00-00-4901) to the General Fund Cemetery Department for maintenance of the cemetery.
- 7402 **MAINTENANCE EXPENSE – B. HIGDON**
 Flowers for Betty Higdon’s grave as funded by the interest on the Betty Higdon cash/CD (account 72-00-00-4902).
- 7405 **MAINTENANCE EXPENSE - BUILDINGS & GROUNDS**
 Buildings and grounds maintenance expenses (i.e. ice melt, light bulbs, strip & wax floors, rug rental, weed killer, pest control, paint, landscaping, security system, fire alarm, & air conditioner maintenance, etc.).
- 7500 **HAZARDOUS WASTE COLLECTION**
 Contracted services for hazardous waste collection.
- 7505 **STORM WARNING SIREN EXPENSE**
 Maintenance and repair of the storm sirens.
- 8001 **PROPERTY INSURANCE**
 Property insurance for City buildings and contents.
- 8005 **LIABILITY INSURANCE**
 Liability insurance for general liability, employment practices liability, and excess liability coverage.
- 8010 **AUTO INSURANCE**
 Automobile insurance for City vehicles.
- 8025 **DISCRETIONARY FUND**
 Expenses that are unbudgeted projects of the mayor/council (i.e. donations, flowers for funerals, safety training, Citizens’ Academy expenses, Earth Day poster contest prizes, Yard of the Month prizes, Boys State Sponsor fees, MML Dinner hosting, etc.).
- 8030 **DEPRCIATION EXPENSE**
 Depreciation expense of capitalized items.

- 8035 **LAND AMORTIZATION**
Annual expense of portion of cemetery based on number of plots sold in current year.
- 8050 **MISCELLANEOUS EXPENSE**
Expenses not listed in another category (i.e. flu vaccines, etc.).
- 8051 **DRUG TESTING**
Employee pre-employment and random drug screenings.
- 8055 **CASH SHORT/LONG**
Cash short and long for daily bank deposits made by the City Collector.
- 8080 **BAD DEBT EXPENSE**
The expense related to changes in allowance for doubtful accounts.
- 8090 **BANK FEES**
Monthly fees charged by the bank.
- 8100 **MUNICIPAL COMPLEX LOAN INTEREST**
Interest payments for the Municipal Complex loan/Certificates of Participation Bonds (installments through July 2043).
- 8102 **MUNICIPAL COMPLEX LOAN PRINCIPAL**
Principal payments for the Municipal Complex loan/Certificates of Participation Bonds (installments through July 2043).
- 8103 **2013 BOND ADMINISTRATIVE FEE**
Annual administrative fee for the 2013 Certificate of Participation Bonds.
- 8500's **BOND PAYMENTS (PRINCIPAL & INTEREST),
ADMINISTRATIVE FEES, COST OF ISSUANCE, AND OTHER
FINANCING USES**
All bond payments and related fees.
- 8700 **LOAN - PRINCIPAL**
Principal payment on loan.
- 8701 **LOAN - INTEREST**
Interest payment on loan.
- 8703 **LONG TERM LOAN - PRINCIPAL**
Principal payment on long term loan.
- 8704 **LONG TERM LOAN - INTEREST**
Interest payment on long term loan.

- 8707 **CAPITAL LEASE-PRINCIPAL**
Principal payment on capital lease.
- 8708 **CAPITAL LEASE-INTEREST**
Interest payment on capital lease.
- 8710 **CAT MINI EXCAVATOR INTEREST**
Interest on the Cat mini excavator loan (loan paid off in FY14).
- 8711 **LEASE PAYMENT**
Payment on lease.
- 9000 **ADMINISTRATIVE OVERHEAD**
Administrative costs of the special revenue funds and the enterprise funds. Amount allocated to each fund is based on the annual cost allocation plan.
- 9010 **CAPITAL ASSET - VEHICLES**
Automobiles with a cost of \$1,500 or more and with a useful life of one year or more.
- 9015 **CAPITAL ASSET-EQUIPMENT**
Repairable equipment with a cost of \$1,500 or more and with a useful life of one year or more (i.e. office equipment, machinery, furniture and fixtures, etc.). Components that have a unit cost under the capitalization cost limit should be capitalized if they are originally acquired as a part of a system and the system cost equals or exceeds capitalization levels.
- 9017 **CAPITAL ASSET-BUILDINGS & GROUNDS**
Buildings and purchased land with a cost of \$1,500 or more and with a useful life of one year or more. Buildings are permanent structures.
- 9020 **CAPITAL IMPROVEMENT**
Improvements to other capital assets with a cost of \$1,500 or more and with a useful life of one year or more. Capital improvements are long-lived attachments to buildings or other capital assets that increase the asset's life, usefulness, or value (i.e. air conditioning, heating, alarm systems, roof, floors, etc.).
- 9401 **GRANT EXPENSE**
Expenses related to the Safe Routes to School (SRTS) Grant, Surface Transportation Program (STP) (Hwy T Monument), and Transportation Alternatives Program (TAP) Grant.
- 9402 **EARLY CHILDHOOD GRANT EXPENSE**
Expenses related to the Early Childhood Grant (100% pass-through grant).

9490

TRANSFER TO OTHER FUND

Transfer of cash from one fund to another fund.

9830

(GAIN)/LOSS ON ASSET DISPOSAL

The difference between an asset's net book value and the proceeds received at the time of the sale/disposal of the asset.

	3 YRS AGO ACTUAL	2 YRS AGO ACTUAL	LAST YEAR ACTUAL	CURRENT BUDGET	CURRENT YR TO DATE	NEW BUDGET
GENERAL FUND - ADMINISTRATION						
10-00-00-4101 REAL ESTATE TAX	274,222.65	279,752.84	278,036.40	278,000.00	279,734.72	286,000.00
10-00-00-4102 PERSONAL PROPERTY TAX	89,229.38	81,013.41	106,981.28	105,000.00	106,865.53	132,000.00
10-00-00-4103 UTILITY TAX	13,013.73	14,622.49	16,307.17	16,000.00	16,113.77	15,300.00
10-00-00-4106 OLD PERSONAL PROPERTY TAX	.00	237.25	231.76	250.00	44.56	.00
10-00-00-4108 SUR TAX	24,303.19	25,686.61	26,464.62	27,000.00	28,318.26	29,000.00
10-00-00-4131 SALES TAX	1,001,211.48	989,773.82	986,067.87	1,050,000.00	1,022,302.86	1,040,000.00
10-00-00-4132 USE TAX	.00	.00	.00	125,000.00	55,193.20	56,000.00
10-00-00-4143 CIGARETTE TAX	35,869.32	30,242.48	29,503.09	28,000.00	27,346.18	26,000.00
10-00-00-4150 MUNI MOTOR VEHICLE LICENSE TA	25,306.20	24,104.75	28,229.37	26,000.00	24,709.98	24,000.00
10-00-00-4153 ADVERTISING FEES	3,596.63	1,952.94	3,802.36	2,000.00	5,081.06	2,000.00
10-00-00-4160 GAS FRANCHISE TAX	111,830.62	95,984.12	73,490.15	72,000.00	70,949.19	73,000.00
10-00-00-4161 ELECTRIC FRANCHISE TAX	298,965.54	312,877.99	319,153.23	310,000.00	320,369.36	315,000.00
10-00-00-4162 TELEPHONE FRANCHISE TAX	162,509.16	147,409.95	130,670.21	120,000.00	142,606.79	110,000.00
10-00-00-4164 CABLE TV FRANCHISE TAX	29,252.63	28,770.29	28,181.65	27,000.00	28,687.33	28,000.00
10-00-00-4165 FINANCIAL INSTITUTION TAX	888.31	2,899.13	37.30	800.00	1,881.62	1,500.00
10-00-00-4201 LIQUOR LICENSES	8,100.00	7,867.50	7,837.50	7,800.00	7,837.50	7,800.00
10-00-00-4203 OCCUPATIONAL LICENSES	17,968.25	17,901.70	20,467.40	18,000.00	21,848.35	19,000.00
10-00-00-4205 GARAGE SALE PERMIT FEE	284.00	166.00	160.00	100.00	143.00	100.00
10-00-00-4325 FINES-ANIMAL CONTROL	.00	.00	.00	.00	50.00	775.00
10-00-00-4326 FINES-POLICE TRAFFIC VIOLATIO	94,760.00	95,271.00	90,408.50	80,000.00	61,378.50	62,000.00
10-17-00-4327 FINES-COMMUNITY DEVELOPMENT	3,061.50	4,212.00	8,686.00	5,000.00	2,193.50	2,200.00
10-00-00-4327 FINES-POLICE NONTRAFFIC VIOLA	27,760.00	40,744.00	35,492.00	40,000.00	34,571.50	34,000.00
10-00-00-4329 PENALTIES ON MUNI MOTOR VEHIC	.00	.00	1,929.73	1,800.00	2,553.82	2,000.00
10-00-00-4334 CRIME VICTIMS COMPENSATION	342.62	323.75	372.22	335.00	281.94	300.00
10-00-00-4516 RETURN CHECK FEE	.00	85.00	50.00	50.00	.00	50.00
10-00-00-4532 GRANT REVENUE	212,490.84	662,619.89	302,724.80	.00	.00	.00
10-00-00-4605 FEMA/SEMA REVENUE	.00	.00	645.94	.00	.00	.00
10-00-00-4710 PILOT FEE-HOUSING AUTHORITY	.00	.00	.00	.00	.00	.00
10-00-00-4715 PILOTS-TAX ABATEMENTS	.00	.00	.00	.00	.00	300.00
10-00-00-4811 CAPITAL LEASE REVENUE	.00	.00	.00	.00	.00	9,000.00
10-00-00-4901 INTEREST INCOME	2,249.30	2,110.18	1,858.32	2,000.00	1,612.31	1,500.00
10-00-00-4902 PENALTIES ON TAXES	15,353.29	12,905.85	17,575.82	13,000.00	11,334.56	10,000.00
10-00-00-4915 COLLECTION FEES	30.00	5.00	15.00	.00	15.00	.00
10-00-00-4940 COBRA REIMBURSEMENTS	74.04	821.42	.00	.00	1,012.86	.00
10-00-00-4999 MISCELLANEOUS REVENUE	27,590.45	4,428.76	199.80	500.00	5,289.80	500.00
10-77-00-4900 SOLID WASTE REIMBURSEMENT	36,502.69	30,715.36	34,692.11	37,245.00	28,929.57	35,922.00
10-78-00-4900 WATER REIMBURSEMENT	78,175.73	77,812.26	82,723.28	89,701.00	69,674.80	80,313.00
10-79-00-4900 WASTE WATER REIMBURSEMENT	136,807.53	137,788.05	88,311.97	76,708.00	59,583.11	73,595.00
10-80-00-4900 PARKS REIMBURSEMENT	15,000.00	18,000.00	21,000.00	24,000.00	22,000.00	31,562.00
10-81-00-4900 TRANSP. TAX REIMBURSMNT	14,115.06	17,459.26	24,147.39	32,483.00	25,229.26	24,984.00
TOTAL REVENUE	2,760,716.06	3,166,565.05	2,766,454.24	2,615,772.00	2,483,718.07	2,533,701.00
10-01-00-5001 SALARIES-OFFICIALS	15,540.00	16,800.00	16,800.00	16,800.00	16,800.00	16,800.00
10-01-00-5002 SALARIES-FULL TIME	304,613.97	306,594.91	318,569.28	311,800.00	297,360.43	307,260.00
10-01-00-5003 SALARIES-PART TIME	.00	.00	.00	.00	.00	.00
10-01-00-5004 SALARIES-OVERTIME	61.70	25.47	5.19	300.00	38.55	100.00
10-01-00-5005 PAYROLL TAX EXPENSE	23,517.47	23,179.88	23,663.35	25,200.00	21,463.39	24,800.00
10-01-00-5007 LAGERS	23,132.10	21,087.70	16,892.85	16,200.00	15,439.82	16,600.00

	3 YRS AGO ACTUAL	2 YRS AGO ACTUAL	LAST YEAR ACTUAL	CURRENT BUDGET	CURRENT YR TO DATE	NEW BUDGET	
10-01-00-5009	LIFE INSURANCE EXPENSE	705.67	71.64-	444.07	400.00	368.74	440.00
10-01-00-5011	WORKER'S COMPENSATION	1,223.87	1,277.21	1,130.51	1,400.00	980.52	1,100.00
10-01-00-5015	UNEMPLOYMENT INSURANCE	.00	.00	.00	.00	.00	.00
10-01-00-5016	HEALTH/DENTAL PREM EXP	15,493.53	17,040.55	16,766.20	19,950.00	18,665.27	23,225.00
10-01-00-5020	CONTRACTED SERVICES (LEGAL)	28,089.70	19,567.25	12,133.20	20,000.00	10,835.85	15,000.00
10-01-00-5022	CONTRACTED SERVICES (MOWING)	2,000.00	1,560.00	2,125.00	2,000.00	2,025.00	2,250.00
10-01-00-5023	CONTRACTED SERVICES (OTHER)	4,907.50	.00	1,053.60	1,000.00	470.00	1,000.00
10-01-00-5024	CONTRACTED SERVICES (CLEANING)	2,625.00	13,100.00	11,700.00	13,500.00	10,725.00	11,700.00
10-01-00-5026	CONTRACTED SERVICES (PROSECUT	.00	.00	.00	.00	.00	16,800.00
10-01-00-5030	ELECTION FEES	4,624.43	13,067.68	12,663.18	6,500.00	1,235.94	2,500.00
10-01-00-5035	RECORDING FEES	93.00	.00	.00	50.00	.00	50.00
10-01-00-5040	SALES TAX REIMBURSEMENT AGMT	.00	.00	.00	.00	.00	10,000.00
10-01-00-6001	POSTAGE	4,508.84	3,369.48	5,585.74	6,000.00	6,066.84	5,000.00
10-01-00-6005	PRINTING	2,213.71	1,556.84	2,789.47	2,000.00	1,912.34	2,250.00
10-01-00-6010	ADVERTISING/PUBLICATIONS	4,507.85	3,892.40	3,710.04	4,000.00	6,006.15	4,000.00
10-01-00-6020	EQUIPMENT REPAIR	39.87	165.00	265.90	200.00	210.33	250.00
10-01-00-6025	EQUIPMENT MAINTENANCE	.00	.00	.00	.00	.00	.00
10-01-00-6026	COPIER EXPENSE	2,401.28	3,874.15	3,951.73	4,000.00	4,135.24	4,000.00
10-01-00-6035	TRAINING & EDUCATION	1,502.21	1,480.00	1,794.00	2,000.00	2,975.00	2,500.00
10-01-00-6040	DUES/FEES/TRAVEL	5,942.45	5,957.67	6,162.70	6,000.00	7,003.91	6,500.00
10-01-00-6041	CHAMBER OF COMMERCE DUES	1,600.00	1,600.00	1,600.00	1,600.00	800.00	1,600.00
10-01-00-6045	ACCOUNTING & AUDITING	20,448.65	20,367.00	20,891.74	21,000.00	17,867.00	18,560.00
10-01-00-6050	ASSESSOR'S OFFICE	8,582.92	4,984.85	5,200.31	5,500.00	5,283.56	5,500.00
10-01-00-6100	FELLOWSHIP CENTER CONTRACT	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00
10-01-00-6135	ORDINANCE CODIFICATION	.00	3,221.64	1,190.07	2,000.00	3,751.32	3,000.00
10-01-00-6200	INTERNET	.00	.00	.00	400.00	.00	.00
10-01-00-6201	TELEPHONE	1,838.75	1,846.63	1,876.26	2,900.00	1,889.94	3,500.00
10-01-00-6202	UTILITIES - ELECTRIC	4,569.18	4,715.38	4,770.13	5,200.00	4,142.89	4,900.00
10-01-00-6203	UTILITIES - WATER & SEWER	599.54	238.58	416.67	500.00	141.03	500.00
10-01-00-6204	UTILITIES - GAS	1,820.28	1,670.15	1,142.60	1,900.00	1,118.25	1,700.00
10-01-00-6206	UTILITIES - FLOWERBEDS WATER	870.17	294.84	98.93	1,000.00	982.79	1,000.00
10-01-00-6302	COMPUTER MAINT & REPAIR	540.00	74.74	.00	300.00	660.00	500.00
10-01-00-6502	VEHICLE MAINT & REPAIRS	544.64	42.62	156.65	250.00	397.78	250.00
10-01-00-7001	OFFICE SUPPLIES	5,998.74	6,528.65	3,231.14	6,000.00	3,801.92	4,700.00
10-01-00-7005	MISCELLANEOUS SUPPLIES	161.61	190.14	83.97	100.00	.00	100.00
10-01-00-7006	EXPENDABLE EQUIPMENT EXP	2,799.13	3,569.46	371.82	8,850.00	790.91	1,200.00
10-01-00-7085	CUSTODIAL SUPPLIES	641.52	783.30	637.93	750.00	938.96	800.00
10-01-00-7090	COMPUTER SOFTWARE & HARDWARE	2,773.47	1,495.30	847.66	1,350.00	2,466.59	1,700.00
10-01-00-7091	WEBSITE DEVELOPMENT/HOSTING	300.00	600.00	300.00	300.00	1,500.00	1,800.00
10-01-00-7095	SUMMIT ANNUAL LICENSE	6,075.38	3,888.67	3,966.41	4,100.00	4,085.41	4,300.00
10-01-00-7097	GIS	400.00	2,140.01	3,034.28	775.00	642.85	305.00
10-01-00-7105	FUEL	90.80	54.63	71.48	100.00	42.88	75.00
10-01-00-7405	MAINT EXP-BLDG & GRND	5,501.87	5,647.53	4,012.81	5,600.00	2,907.01	3,500.00
10-01-00-8001	PROPERTY INSURANCE	1,335.83	1,836.13	1,899.08	2,000.00	2,005.15	2,145.00
10-01-00-8005	LIABILITY INSURANCE	10,800.20	16,505.92	14,799.04	15,500.00	15,151.96	16,135.00
10-01-00-8010	AUTO INSURANCE	102.36	283.32	177.36	200.00	139.31	150.00
10-01-00-8025	DISCRETIONARY FUND	5,100.02	2,212.06	4,321.18	6,000.00	6,294.64	4,000.00
10-01-00-8050	MISCELLANEOUS EXPENSE	739.74	.00	22.06	100.00	.00	100.00
10-01-00-8051	DRUG TESTING	98.40	126.00	84.00	252.00	222.00	250.00
10-01-00-8055	CASH SHORT/LONG	90.48-	39.00-	49.57	.00	74.61-	.00
10-01-00-8090	BANK FEES	331.34	470.85	.00	600.00	.00	.00

BUDGET REPORT

	3 YRS AGO ACTUAL	2 YRS AGO ACTUAL	LAST YEAR ACTUAL	CURRENT BUDGET	CURRENT YR TO DATE	NEW BUDGET
10-01-00-9010 CAPITAL ASSET-VEHICLES	.00	.00	.00	.00	.00	.00
10-01-00-9015 CAPITAL ASSET-EQUIPMENT	.00	8,789.00	4,920.00	.00	.00	9,000.00
10-01-00-9017 CAPITAL ASSET-BLDG & GRNDS	9,500.00	.00	.00	2,545.00	2,541.00	13,000.00
10-01-00-9020 CAPITAL IMPROVEMENT	.00	.00	.00	.00	.00	.00
10-01-00-9401 SAFE ROUTES TO SCHOOL GRANT E	160,928.34	18,980.53	.00	.00	.00	.00
10-01-00-9402 EARLY CHILDHOOD GRANT EXPENSE	51,562.50	643,872.70	302,724.80	.00	.00	.00
10-01-00-9490 TRANSFER TO MUNI COMPL FUND	35,500.00	355,521.59	10,140.30	.00	.00	.00
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TOTAL EXPENSES	794,809.05	1,571,037.77	856,244.26	561,972.00	510,208.86	583,395.00
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	=====	=====	=====	=====	=====	=====
GENERAL TOTAL	1,965,907.01	1,595,527.28	1,910,209.98	2,053,800.00	1,973,509.21	1,950,306.00
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ADMINISTRATION

REVENUE

- 10-00-00-4101 **REAL ESTATE TAX**
The annual real estate tax attributed to the General Fund.
- 10-00-00-4102 **PERSONAL PROPERTY TAX**
The annual personal property tax attributed to the General Fund.
- 10-00-00-4103 **UTILITY TAX**
Taxes paid on railroad and utilities. This tax is received annually from Ray County, usually in January.
- 10-00-00-4102 **OLD PERSONAL PROPERTY TAX**
The collection of personal property taxes that were previously deemed as uncollectible and wrote-off.
- 10-00-00-4108 **SUR TAX**
The replacement tax on merchants' and manufacturers' inventories which are exempt from personal property taxes per Article X, Section 6 of the Missouri Constitution. This replacement tax is imposed on commercial property to replace the revenues lost because of the exemption. The County clerk determines the rate for the tax, based on a calculation of the total revenue lost by all taxing authorities in the county as a result of the exemption. The county collector then divides and distributes the proceeds of the countywide replacement tax to each taxing authority in the county according to its share of the total amount of lost revenues. This tax is received annually from Ray County, usually in February.
- 10-00-00-4131 **SALES TAX**
The 1% sales tax collected on retail sales of tangible personal property and certain services within the City.
- 10-00-00-4132 **USE TAX**
The 1% use tax collected on the storage, use or consumption of tangible personal property in the City.
- 10-00-00-4143 **CIGARETTE TAX**
Funds received from the sellers of cigarettes within the City limits in the amount of \$0.04 per pack of cigarettes (city code section 615.180).
- 10-00-00-4150 **MUNICIPAL MOTOR VEHICLE LICENSE TAX**
Funds from city residents based on the number of operable motor vehicles owned (\$6.00/motor vehicle). This tax is charged on the personal property tax statement (city code section 390.190).

- 10-00-00-4153 **ADVERTISING FEES**
 Revenue from the reimbursement of advertising fees on delinquent taxes.
- 10-00-00-4160 **GAS FRANCHISE TAX**
 Franchise tax on gas utility service sold to the citizens and businesses of the City (i.e. Empire Gas). This tax is received monthly for the prior month's gas franchise tax (city code section 620.060).
- 10-00-00-4161 **ELECTRIC FRANCHISE TAX**
 Franchise tax on electric utility service sold to the citizens and businesses of the City (i.e. KCP&L). This tax is received monthly for the prior month's electric franchise tax (city code section 620.060).
- 10-00-00-4162 **TELEPHONE FRANCHISE TAX**
 Franchise tax on telephone services sold to the citizens and businesses of the City including cell phones. This tax is received monthly, quarterly, or semi-annually for the prior month's, quarter's, or half-year's phone franchise tax (city code section 620.010).
- 10-00-00-4164 **CABLE TV FRANCHISE TAX**
 Franchise tax on cable television services sold to the citizens and businesses of the City (i.e. Mediacom). This tax is received quarterly for the prior quarter's cable franchise tax (city code section 625.050).
- 10-00-00-4165 **FINANCIAL INSTITUTION TAX**
 Taxes paid by the banks and trust companies, credit institutions, savings and loan associations, and credit unions within the City. Chapter 148 of state law authorizes 7% of net income. The County Treasurer receives this money and a letter with the breakdown of the amount each taxing district is to receive from the Missouri Department of Revenue. This tax is disbursed to the City annually from Ray County, usually in December, and interest is paid later (January or February). The interest is the interest that the State earned on the money from the date they received it from the financial institutions until they distributed it to the Counties.
- 10-00-00-4201 **LIQUOR LICENSES**
 Revenue received from the annual sale of liquor licenses to businesses within the City (annual renewal due by July 1) (city code section 600.200).
- 10-00-00-4203 **OCCUPATIONAL LICENSES**
 Revenue received from the annual sale of occupational licenses to businesses within the City (annual renewal due by November 1). The license fees are based on the number of employees of the business (city code section 605.100).

- 10-00-00-4205 **GARAGE SALE PERMIT FEE**
Revenue received from the sale of garage sale permit (\$1 per garage sale) to individuals in city limits having a garage sale (city code section 605.390 (B)).
- 10-00-00-4325 **FINES – ANIMAL CONTROL**
Revenue from Municipal Court fines related to animal control received from individuals that are found guilty of municipal citations in the City (this was a new account created in August 2017 – previously combined with A/C 10-00-00-4530).
- 10-00-00-4326 **POLICE FINES – TRAFFIC VIOLATIONS**
Revenue from Municipal Court fines related to traffic violations received from individuals that are found guilty of municipal citations in the City.
- 10-17-00-4327 **FINES - COMMUNITY DEVELOPMENT**
Revenue from Municipal Court fines related to community development issued tickets received from individuals that are found guilty of municipal citations in the City.
- 10-00-00-4327 **POLICE FINES – NON-TRAFFIC VIOLATIONS**
Revenue from Municipal Court fines related to police tickets for everything but traffic violations received from individuals that are found guilty of municipal citations in the City.
- 10-00-00-4329 **PENALTIES ON MUNICIPAL MOTOR VEHICLE LICENSE TAX**
Penalty on late payment of Municipal Motor Vehicle License Tax (A/C 10-00-00-4150). The penalty is \$2 per year regardless of number of vehicles or number of months the payment is late. This account was inactive from FYE06-15 due to the Summit Tax Module calculating the penalties and not having the capability to split the Penalties on Municipal Motor Vehicle License Tax from the Penalties on RE and PP Taxes (10-00-00-4902) into separate G/L accounts. Summit released an enhancement in FY16 that allowed the two penalties to be split again.
- 10-00-00-4334 **CITY CRIME VICTIMS**
A \$7.50 surcharge is assessed for each violation of criminal law and for infractions of municipal ordinances (each guilty Municipal Court case). The City retains a portion of this surcharge in this account (\$0.37 per case) and forwards the remaining balance to the state (\$7.13 per case). This surcharge is regulated by Missouri Statute 488.5339.
- 10-00-00-4516 **RETURN CHECK FEE**
Revenue received from charges assessed to customers when checks are returned from the bank due to insufficient funds in the customer's bank account.

- 10-00-00-4532 **GRANT REVENUE**
Revenue received from grants.
- 10-00-00-4605 **FEMA/SEMA REVENUE**
Revenue received from FEMA and SEMA for reimbursements of City expenditures incurred due to disasters or emergencies.
- 10-00-00-4710 **P.I.L.O.T. FEE – HOUSING AUTHORITY**
Revenue received as Payment In Lieu of Taxes from the Richmond Housing Authority (the PILOT payments have not been received since FY08).
- 10-00-00-4715 **P.I.L.O.T.S – TAX ABATEMENTS**
Revenue received as Payment In Lieu of Taxes from entities that have tax abatement agreements.
- 10-00-00-4811 **CAPITAL LEASE REVENUE**
An other financing source equal to the net present value of the minimum lease payments of a capital lease.
- 10-00-00-4901 **INTEREST INCOME**
Bank interest earned on the cash in the general fund.
- 10-00-00-4902 **PENALTIES ON TAXES**
Penalty on late payment of Property Taxes (A/C 10-00-00-4101 and 10-00-00-4102) (2%/month – 18%/year maximum) (city code section 145.150). From FYE06-15, this account also included Penalties on late payment of Municipal Motor Vehicle License Tax (A/C 10-00-00-4150) (these penalties are now recorded in 10-00-00-4329).
- 10-00-00-4915 **COLLECTION FEES**
\$15 fee charged to individuals who had overdue bills that the City turned over to the Tek-Collect Collection Agency. This fee is charged when the individual pays the overdue bill.
- 10-00-00-4940 **COBRA REIMBURSEMENTS**
Reimbursement of insurance premiums by former employees participating in COBRA.
- 10-00-00-4999 **MISCELLANEOUS REVENUE**
Revenues not listed in another category including copy fees, rebates, reimbursements, salvage revenue, etc.
- 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 detailed in the Cost Allocation Plan.

10-78-00-4900

WATER REIMBURSEMENT

Revenue to the general fund to cover administration costs of the water fund. This is calculated as detailed in the Cost Allocation Plan.

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 detailed in the Cost Allocation Plan.

10-80-00-4900

PARKS REIMBURSEMENT

Revenue to the general fund to cover administration costs of the park fund. This is calculated as detailed in the Cost Allocation Plan.

10-81-00-4900

TRANSPORTATION TAX REIMBURSEMENT

Revenue to the general fund to cover administration costs of the ½ cent transportation tax fund. This is calculated as detailed in the Cost Allocation Plan.

BUDGET REPORT

	3 YRS AGO ACTUAL	2 YRS AGO ACTUAL	LAST YEAR ACTUAL	CURRENT BUDGET	CURRENT YR TO DATE	NEW BUDGET
MUNICIPAL COURT DEPT						
10-00-00-4331 JAIL	1,195.50	1,761.00	1,154.50	1,500.00	285.00	1,000.00
10-00-00-4332 COURT COST FEES-NON-TRAFFIC V	2,816.00	3,212.00	2,970.00	3,000.00	2,288.00	2,500.00
10-00-00-4333 COURT COST FEES-TRAFFIC VIOLA	7,370.00	6,413.00	8,107.00	7,000.00	6,104.00	6,500.00
10-00-00-4337 BOND FORFEITURE	1,450.00	250.00	600.00	500.00	4,180.00	500.00
10-08-00-4901 INTEREST INCOME	15.38	.00	.00	.00	.00	.00
10-08-00-4999 MISC COURT REVENUE	9.80	.00	129.48	.00	.00	.00
TOTAL REVENUE	12,856.68	11,636.00	12,960.98	12,000.00	12,857.00	10,500.00
10-08-00-5002 SALARIES-FULL TIME	31,026.69	32,266.60	33,002.86	34,150.00	33,452.66	34,125.00
10-08-00-5003 SALARIES-PART TIME	.00	.00	.00	.00	.00	.00
10-08-00-5004 SALARIES-OVERTIME	58.73	.00	.00	1,000.00	.00	.00
10-08-00-5005 PAYROLL TAX EXPENSE	2,321.07	2,411.65	2,499.08	2,700.00	2,529.38	2,615.00
10-08-00-5007 LAGERS	2,490.55	2,299.34	1,875.96	1,900.00	1,772.94	1,845.00
10-08-00-5009 LIFE INSURANCE EXPENSE	66.96	66.96	27.06	75.00	66.96	70.00
10-08-00-5011 WORKER'S COMPENSATION	137.98	162.35	95.39	150.00	55.44	100.00
10-08-00-5016 HEALTH/DENTAL PREM EXP	683.42	824.16	824.16	1,300.00	824.16	825.00
10-08-00-5020 CONTRACTED SERVICES (LEGAL)	163.85	102.95	600.30	200.00	987.45	1,500.00
10-08-00-5023 CONTRACTED SERVICES (OTHER)	28,925.00	26,500.00	21,315.74	30,200.00	25,970.00	11,200.00
10-08-00-6001 POSTAGE	210.92	234.79	325.60	300.00	207.85	300.00
10-08-00-6005 PRINTING	160.15	398.98	96.08	1,000.00	402.10	725.00
10-08-00-6035 TRAINING & EDUCATION	18.85	.00	.00	50.00	.00	50.00
10-08-00-6040 DUES/FEES/TRAVEL	175.00	175.00	175.00	175.00	250.00	175.00
10-08-00-6095 PRISONER BOARDING	8,250.00	8,320.00	7,760.00	10,000.00	9,310.00	10,000.00
10-08-00-6200 INTERNET	.00	.00	.00	50.00	.00	.00
10-08-00-6201 TELEPHONE	183.92	184.65	187.68	300.00	189.03	350.00
10-08-00-6202 UTILITIES - ELECTRIC	653.84	708.15	716.37	800.00	622.17	750.00
10-08-00-6203 UTILITIES - WATER & SEWER	85.54	35.78	62.38	100.00	21.12	75.00
10-08-00-6204 UTILITIES - GAS	260.46	252.96	171.59	300.00	167.94	275.00
10-08-00-6302 COMPUTER MAINT & REPAIR	.00	.00	.00	200.00	.00	200.00
10-08-00-7001 OFFICE SUPPLIES	537.93	34.28	455.59	400.00	645.54	925.00
10-08-00-7005 MISCELLANEOUS SUPPLIES	.00	24.64	167.77	25.00	10.50	25.00
10-08-00-7006 EXPENDABLE EQUIPMENT EXP	152.99	.00	390.78	400.00	.00	100.00
10-08-00-7085 CUSTODIAL SUPPLIES	.00	.00	.00	.00	.00	.00
10-08-00-7090 COMPUTER SOFTWARE & HARDWARE	809.80	95.88	95.88	1,600.00	95.88	100.00
10-08-00-7095 SUMMIT ANNUAL LICENSE	1,132.62	1,166.59	1,189.93	1,250.00	1,225.62	1,300.00
10-08-00-8001 PROPERTY INSURANCE	218.88	262.32	271.32	285.00	286.15	310.00
10-08-00-8050 MISCELLANEOUS EXPENSE	.00	.00	.00	.00	.00	.00
10-08-00-8051 DRUG TESTING	41.00	.00	.00	42.00	.00	50.00
10-08-00-9015 CAPITAL ASSET-EQUIPMENT	1,758.60	.00	.00	.00	.00	.00
TOTAL EXPENSES	80,524.75	76,528.03	72,306.52	88,952.00	79,092.89	67,990.00
GENERAL TOTAL	67,668.07-	64,892.03-	59,345.54-	76,952.00-	66,235.89-	57,490.00-

MUNICIPAL COURT

REVENUE

- 10-00-00-4331 **JAIL**
Reimbursement of costs associated with confinement by the individuals confined (costs are recorded in Prisoner Boarding – account 10-08-00-6095).
- 10-00-00-4332 **COURT COSTS FEES – NON-TRAFFIC VIOLATIONS**
The Clerk Fee for municipal ordinance cases filed before a municipal judge (\$11 per case). (Court Operating Rule 21.01(a)(5)).
- 10-00-00-4333 **COURT COSTS FEES – TRAFFIC VIOLATIONS**
The Clerk Fee for municipal ordinance cases filed before a municipal judge (\$11 per case) related to traffic violations. (Court Operating Rule 21.01(a)(5)).
- 10-00-00-4337 **BOND FOREFEITURE**
Forfeiture of court bonds.
- 10-08-00-4901 **INTEREST INCOME**
Bank interest earned on the cash in the Court Bond Bank Account (this bank account is non-interest bearing after FYE14, therefore, this G/L account is inactive).
- 10-08-00-4999 **MISCELLANEOUS COURT REVENUE**
Revenues not listed in another category.

BUDGET REPORT

	3 YRS AGO ACTUAL	2 YRS AGO ACTUAL	LAST YEAR ACTUAL	CURRENT BUDGET	CURRENT YR TO DATE	NEW BUDGET	
POLICE DEPARTMENT							
10-00-00-4328	POLICE REPORTS	1,354.00	1,860.00	1,706.05	1,500.00	1,701.00	1,700.00
10-11-00-4525	ATV/UTV SPECIAL USE PERMIT FE	200.00	292.00	358.00	300.00	404.00	400.00
10-11-00-4530	FEES FOR DVDS	85.00	163.00	85.00	150.00	108.00	100.00
10-11-00-4531	FEES FOR FINGERPRINTS	500.00	400.00	250.00	400.00	410.00	400.00
10-11-00-4532	POLICE GRANT REVENUE	8,602.55	.00	4,750.00	8,260.00	8,262.18	4,000.00
10-00-00-4550	BUILDING USAGE FEES	200.00	200.00	200.00	200.00	50.00	100.00
10-11-00-4602	MO DOT GRANT REVENUE	2,901.27	6,965.19	8,695.28	6,000.00	7,921.47	5,000.00
10-11-00-4810	LOAN PROCEEDS	.00	.00	.00	.00	.00	.00
10-11-00-4811	CAPITAL LEASE REVENUE	.00	.00	.00	.00	.00	7,250.00
10-11-00-4821	POLICE DEPT DONATIONS	2,000.00	2,001.00	4,000.00	2,000.00	2,000.00	2,000.00
10-11-00-4930	INSURANCE PROCEEDS	.00	.00	746.67	.00	549.51	.00
10-00-58-4935	SCHOOL RESOURCE OFFICER REVEN	.00	4,710.00	52,938.00	46,100.00	44,952.80	43,325.00
10-11-00-4990	TRANSFER FROM POLICE TRNG FUN	7,863.60	655.30	.00	1,800.00	1,800.00	.00
10-11-00-4999	MISC POLICE REVENUE	1,127.00	140.64	.00	2,000.00	.00	500.00
TOTAL REVENUE		24,833.42	17,387.13	73,729.00	68,710.00	68,158.96	64,775.00
10-11-00-5002	SALARIES-FULL TIME	409,793.03	417,971.17	449,780.97	511,450.00	474,607.14	519,740.00
10-11-00-5003	SALARIES-PART TIME	.00	.00	.00	.00	.00	.00
10-11-00-5004	SALARIES-OVERTIME	3,640.78	5,563.31	9,439.15	10,000.00	9,996.71	10,000.00
10-11-00-5005	PAYROLL TAX EXPENSE	31,051.72	31,484.97	33,155.82	39,900.00	34,863.58	40,525.00
10-11-00-5007	LAGERS	49,222.18	51,720.88	61,252.58	65,200.00	59,980.97	65,485.00
10-11-00-5009	LIFE INSURANCE EXPENSE	815.49	783.58	889.22	1,050.00	926.45	1,045.00
10-11-00-5011	WORKER'S COMPENSATION	10,407.41	12,113.10	11,021.79	14,000.00	10,488.73	12,000.00
10-11-00-5012	EMPLOYEE RECRUITMENT	229.00	83.00	170.00	250.00	374.00	.00
10-11-00-5015	UNEMPLOYMENT INSURANCE	.00	.00	.00	.00	.00	.00
10-11-00-5016	HEALTH/DENTAL PREM EXP	47,529.41	50,058.35	57,579.39	67,715.00	49,738.23	63,175.00
10-11-00-5020	CONTRACTED SERVICES (LEGAL)	2,518.65	462.55	759.80	250.00	1,867.80	1,000.00
10-11-00-5023	CONTRACTED SERVICES (OTHER)	.00	.00	40.00	500.00	280.00	250.00
10-11-00-5024	CONTRACTED SERVICES (CLEANING)	.00	.00	.00	.00	.00	.00
10-11-00-6001	POSTAGE	236.99	263.90	282.02	200.00	155.15	200.00
10-11-00-6005	PRINTNG	1,189.69	514.21	1,256.23	500.00	1,015.38	2,000.00
10-11-00-6010	ADVERTISING/PUBLICATIONS	140.35	204.30	159.20	1,800.00	1,754.31	1,000.00
10-11-00-6020	EQUIPMENT REPAIR	961.29	174.95	591.31	750.00	551.96	1,000.00
10-11-00-6025	EQUIPMENT MAINTENANCE	721.97	700.00	1,347.11	1,250.00	700.00	1,000.00
10-11-00-6026	COPIER EXPENSE	771.75	2,412.04	2,634.95	2,500.00	2,521.54	2,750.00
10-11-00-6040	DUES/FEES/TRAVEL	611.96	575.71	594.54	600.00	460.71	500.00
10-11-00-6095	PRISONER BOARDING EXP	830.00	1,067.60	680.00	1,200.00	5,814.53	5,000.00
10-11-00-6105	UNIFORMS	3,510.98	3,037.10	6,021.93	11,800.00	11,613.68	11,040.00
10-11-00-6120	VEHICLE MAINTENANCE	1,204.69	1,505.10	847.32	1,600.00	1,441.38	1,500.00
10-11-00-6200	INTERNET & INTERNET AIR CARDS	1,693.35	3,220.73	3,361.40	4,000.00	3,409.32	3,360.00
10-11-00-6201	TELEPHONE	1,609.55	1,606.01	1,603.06	1,700.00	1,754.82	3,100.00
10-11-00-6202	UTILITIES - ELECTRIC	7,013.33	7,842.17	7,683.94	8,400.00	6,673.54	8,000.00
10-11-00-6203	UTILITIES - WATER & SEWER	1,046.60	477.26	850.67	600.00	287.89	850.00
10-11-00-6204	UTILITIES - GAS	2,793.99	2,713.37	1,840.58	2,800.00	1,801.33	2,800.00
10-11-00-6302	COMPUTER MAINT & REPAIR	509.99	.00	370.00	1,000.00	495.00	1,000.00
10-11-00-6502	VEHICLE REPAIRS	3,879.77	3,336.66	4,844.92	4,000.00	9,288.87	7,000.00
10-11-00-7001	OFFICE SUPPLIES	1,568.49	1,026.96	584.96	2,000.00	581.96	1,100.00
10-11-00-7005	MISCELLANEOUS SUPPLIES	274.00	138.07	34.35	200.00	31.31	100.00
10-11-00-7006	EXPENDABLE EQUIPMENT EXP	22,497.33	6,200.44	10,598.75	27,965.00	25,283.71	6,775.00

BUDGET REPORT

	3 YRS AGO ACTUAL	2 YRS AGO ACTUAL	LAST YEAR ACTUAL	CURRENT BUDGET	CURRENT YR TO DATE	NEW BUDGET
10-11-00-7082 AMMUNITION/TASER SUPPLIES	.00	903.71	2,068.80	2,500.00	1,327.84	2,000.00
10-11-00-7083 EVIDENCE SUPPLIES	654.61	3,085.55	1,671.88	2,750.00	3,007.27	2,500.00
10-11-00-7084 K-9 EXPENSES	.00	.00	1,620.32	2,000.00	293.99	1,500.00
10-11-00-7085 CUSTODIAL SUPPLIES	305.30	443.15	327.37	300.00	310.18	300.00
10-11-00-7090 COMPUTER SOFTWARE & HARDWARE	24,562.52	15,939.07	12,765.82	22,000.00	17,298.80	20,700.00
10-11-00-7097 GIS	.00	2,139.99	3,034.28	775.00	642.85	305.00
10-11-00-7105 FUEL	21,708.64	13,412.10	14,880.84	14,000.00	13,216.86	15,000.00
10-11-00-7302 HANDTOOLS/HARDWARE	.00	.00	.00	25.00	252.62	250.00
10-11-00-7405 MAINT EXP-BLDG & GRND	1,203.18	609.20	1,570.51	1,000.00	462.77	1,000.00
10-11-00-8001 PROPERTY INSURANCE	2,043.12	2,403.24	2,476.80	2,600.00	2,607.30	2,790.00
10-11-00-8005 LIABILITY INSURANCE	9,923.40	12,715.56	11,007.24	11,600.00	11,014.90	11,790.00
10-11-00-8010 AUTO INSURANCE	2,730.04	3,197.96	4,115.00	4,750.00	4,241.00	4,540.00
10-11-00-8050 MISCELLANEOUS EXPENSE	77.03	4,091.21	231.97	500.00	197.60	300.00
10-11-00-8051 DRUG TESTING	246.00	208.00	84.00	504.00	390.00	500.00
10-11-00-8703 LTL-PRINCIPAL	.00	.00	.00	.00	.00	.00
10-11-00-8704 LTL-INTEREST	.00	.00	.00	.00	.00	.00
10-11-00-8707 CAPITAL LEASE-PRINCIPAL	6,560.79	6,897.13	7,250.74	7,625.00	7,622.46	655.00
10-11-00-8708 CAPITAL LEASE-INTEREST	1,302.81	966.47	612.86	245.00	241.14	5.00
10-11-00-9010 CAPITAL ASSET-VEHICLES	56,558.50	27,405.96	18,500.00	22,000.00	21,316.50	.00
10-11-00-9015 CAPITAL ASSET-EQUIPMENT	13,168.04	8,681.48	6,970.00	9,885.00	10,048.30	7,250.00
10-11-00-9017 CAPITAL ASSET-BLDG & GRNDS	.00	.00	.00	.00	.00	.00
10-11-00-9020 CAPITAL IMPROVEMENTS	.00	.00	.00	.00	.00	.00
TOTAL EXPENSES	749,317.72	710,357.27	759,464.39	890,239.00	813,252.38	844,680.00
GENERAL TOTAL	724,484.30-	692,970.14-	685,735.39-	821,529.00-	745,093.42-	779,905.00-

POLICE DEPARTMENT

REVENUE

- 10-00-00-4328 **POLICE REPORTS**
Revenues from fees charged for copying various police department reports (city code section 150.135).
- 10-11-00-4525 **ATV/UTV SPECIAL USE PERMIT FEE**
Revenue received from the sale of ATV/UTV special use permits (\$5.00 annually) (city code section 340.120(A)(1)(c)).
- 10-11-00-4530 **FEES FOR DVDS**
Revenue received from individuals for copies of DVDs (\$10.00/DVD) (city code section 150.135).
- 10-11-00-4531 **FEES FOR FINGERPRINTS**
Revenue received from individuals for fingerprinting services (\$10.00/City resident & \$20.00/non-residents)(city code section 150.135).
- 10-11-00-4532 **POLICE GRANT REVENUE**
Revenue received from grants designed to offset the cost of police department expenses.
- 10-00-00-4550 **BUILDING USAGE FEES**
Revenue received from outside organizations using the police training room for a fee.
- 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. The expenses are salaries and are recorded in accounts 10-11-00-5002 – 10-11-00-5004.
- 10-11-00-4810 **LOAN PROCEEDS**
Cash received from obtaining a loan.
- 10-11-00-4811 **CAPITAL LEASE REVENUE**
An other financing source equal to the net present value of the minimum lease payments of a capital lease.
- 10-11-00-4821 **POLICE DEPARTMENT DONATIONS**
Donations toward the police department expenses.
- 10-11-00-4930 **INSURANCE PROCEEDS**
Reimbursements received from the general, liability, auto, or inland marine insurance due to claims filed.

10-00-58-4935

SCHOOL RESOURCE OFFICER REVENUE

Revenues received from the Richmond School District to fund the School Resource Officer's salary, benefits, and equipment.

10-11-00-4990

TRANSFER FROM POLICE TRAINING FUND

Transfer of cash from the police training fund DWI/Drug Enforcement cash reserves to the operating cash to cover the lease payments for the in-car video cameras or other relevant equipment.

10-11-00-4999

MISCELLANEOUS POLICE REVENUE

Revenues not listed in another category (i.e. sale of equipment, fees for copies, etc.).

	3 YRS AGO ACTUAL	2 YRS AGO ACTUAL	LAST YEAR ACTUAL	CURRENT BUDGET	CURRENT YR TO DATE	NEW BUDGET
10-00-00-4222 ANIMAL SHELTER						
10-00-00-4530 ANIMAL LICENSE	1,345.00	1,082.00	1,262.00	1,100.00	1,305.00	1,250.00
10-00-00-4530 ANIMAL SHELTER & KENNEL FEES	2,342.50	4,202.50	2,319.00	2,500.00	3,592.00	1,725.00
10-00-00-4540 DONATION-ANIMAL SHELTER	20.00	88.00	.00	25.00	70.00	25.00
TOTAL REVENUE	3,707.50	5,372.50	3,581.00	3,625.00	4,967.00	3,000.00
10-11-14-5002 SALARIES-FULL TIME	29,738.93	30,670.43	30,725.34	32,800.00	35,795.50	25,960.00
10-11-14-5003 SALARIES-PART TIME	2,896.65	2,876.88	3,294.82	3,525.00	3,401.43	3,515.00
10-11-14-5004 SALARIES-OVERTIME	37.09	88.20	.00	100.00	17.45	100.00
10-11-14-5005 PAYROLL TAX EXPENSE	2,414.79	2,442.51	2,398.13	2,800.00	2,702.44	2,265.00
10-11-14-5007 LAGERS	2,382.58	2,191.32	1,752.10	1,750.00	1,648.78	1,410.00
10-11-14-5009 LIFE INSURANCE EXPENSE	74.71	74.40	74.59	100.00	75.00	80.00
10-11-14-5011 WORKER'S COMPENSATION	512.06	1,378.99	465.50	750.00	406.88	475.00
10-11-14-5016 HEALTH/DENTAL EXPENSE	4,641.86	4,620.00	4,634.37	4,760.00	4,664.03	5,825.00
10-11-14-5020 CONTRACTED SERVICES (LEGAL)	.00	.00	833.75	100.00	.00	1,000.00
10-11-14-6005 PRINTING	.00	94.20	96.60	100.00	102.50	125.00
10-11-14-6010 ADVERTISING/PUBLICATIONS	162.00	.00	225.00	100.00	135.00	100.00
10-11-14-6020 EQUIPMENT REPAIR	.00	55.00	.00	100.00	.00	100.00
10-11-14-6025 EQUIPMENT MAINTENANCE	.00	.00	.00	50.00	.00	50.00
10-11-14-6035 TRAINING & EDUCATION	.00	.00	.00	200.00	.00	200.00
10-11-14-6040 DUES/FEES/TRAVEL	.00	.00	.00	150.00	.00	150.00
10-11-14-6105 UNIFORMS	.00	.00	.00	200.00	.00	200.00
10-11-14-6200 INTERNET	.00	.00	.00	850.00	.00	.00
10-11-14-6201 TELEPHONE	1,315.77	1,531.45	1,535.40	900.00	871.67	1,000.00
10-11-14-6202 UTILITIES - ELECTRIC	4,227.37	3,788.17	3,314.36	4,500.00	3,648.12	3,800.00
10-11-14-6203 UTILITIES - WATER & SEWER	1,243.88	1,153.35	1,173.17	1,300.00	1,030.94	1,300.00
10-11-14-6302 COMPUTER MAINT & REPAIR	.00	.00	.00	250.00	.00	250.00
10-11-14-6502 VEHICLE MAINT & REPAIR	756.35	541.88	157.79	750.00	.00	750.00
10-11-14-7001 OFFICE SUPPLIES	.00	15.97	38.41	50.00	.00	50.00
10-11-14-7005 MISCELLANEOUS SUPPLIES	.00	.00	.00	50.00	.00	50.00
10-11-14-7006 EXPENDABLE EQUIPMENT EXP	.00	81.41	28.76	700.00	.00	500.00
10-11-14-7085 CUSTODIAL SUPPLIES	.00	.00	27.70	100.00	35.01	100.00
10-11-14-7090 COMPUTER SOFTWARE & HARDWARE	.00	139.99	.00	250.00	256.25	300.00
10-11-14-7105 FUEL	1,089.34	594.90	555.25	750.00	517.37	600.00
10-11-14-7140 ANIMAL CONTROL	656.26	394.22	521.99	400.00	382.28	400.00
10-11-14-7302 HANDTOOLS/HARDWARE	.00	.00	.00	50.00	.00	25.00
10-11-14-7405 MAINT EXP-BLDG & GRND	2,947.06	742.85	1,010.51	500.00	746.91	1,000.00
10-11-14-8001 PROPERTY INSURANCE	60.00	71.04	77.04	80.00	77.00	85.00
10-11-14-8010 AUTO INSURANCE	392.04	501.96	551.04	600.00	493.00	530.00
10-11-14-8050 MISCELLANEOUS EXPENSE	.00	.00	.00	50.00	.00	50.00
10-11-14-8051 DRUG TESTING	41.00	.00	.00	42.00	.00	50.00
10-11-14-9010 CAPITAL ASSET-VEHICLES	.00	.00	.00	.00	.00	.00
10-11-14-9015 CAPITAL ASSET-EQUIPMENT	.00	.00	.00	.00	.00	.00
10-11-14-9017 CAPITAL ASSET-BLDG & GRNDS	.00	.00	.00	.00	.00	.00
10-11-14-9020 CAPITAL IMPROVEMENTS	.00	.00	.00	.00	.00	.00
TOTAL EXPENSES	55,589.74	54,049.12	53,491.62	59,757.00	57,007.56	52,395.00
GENERAL TOTAL	51,882.24-	48,676.62-	49,910.62-	56,132.00-	52,040.56-	49,395.00-

ANIMAL SHELTER

REVENUE

10-00-00-4222

ANIMAL LICENSE

Revenues from the sale of annual animal licenses (\$20.00/unneutered or unsprayed animal & \$5.00/neutered or spayed animal) (city code section 210.250(K)).

10-00-00-4530

ANIMAL SHELTER & KENNEL LICENSE FEES

Revenue received from individuals to reclaim an impounded animal, to adopt an animal, (city code section 210.230) or to obtain a kennel license (kennel owners or breeders) (city code section 210.270).

10-00-00-4540

DONATION –ANIMAL SHELTER

Donations toward the animal shelter expenses.

BUDGET REPORT

	3 YRS AGO ACTUAL	2 YRS AGO ACTUAL	LAST YEAR ACTUAL	CURRENT BUDGET	CURRENT YR TO DATE	NEW BUDGET
DISPATCH						
10-11-54-5002 F-T SAL-DISPATCHERS	.00	.00	.00	.00	.00	.00
10-11-54-5003 P-T SAL-DISPATCHERS	.00	.00	.00	.00	.00	.00
10-11-54-5004 O.T. SAL-DISPATCHERS	.00	.00	.00	.00	.00	.00
10-11-54-5005 PR TAXES-DISPATCHERS	.00	.00	.00	.00	.00	.00
10-11-54-5007 LAGERS-DISPATCHERS	.00	.00	.00	.00	.00	.00
10-11-54-5009 LIFE INS-DISPATCHERS	.00	.00	.00	.00	.00	.00
10-11-54-5016 HEALTH/DENTAL PREM EXP	.00	.00	.00	.00	.00	.00
10-11-54-5020 CONTRACTED SERVICES (LEGAL)	72.50	121.80	.00	250.00	.00	250.00
10-11-54-5023 CONTRACTED SERVICES (911)	152,000.04	152,000.04	152,000.04	152,000.00	152,000.04	152,000.00

TOTAL EXPENSES	152,072.54	152,121.84	152,000.04	152,250.00	152,000.04	152,250.00
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GENERAL TOTAL	152,072.54-	152,121.84-	152,000.04-	152,250.00-	152,000.04-	152,250.00-
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BUDGET REPORT

	3 YRS AGO ACTUAL	2 YRS AGO ACTUAL	LAST YEAR ACTUAL	CURRENT BUDGET	CURRENT YR TO DATE	NEW BUDGET
FIRE DEPARTMENT						
10-12-00-4532	FIRE DEPT GRANT REVENUE	.00	.00	.00	.00	.00
10-12-00-4605	FEMA/SEMA REVENUE	.00	.00	494.44	494.44	.00
10-12-00-4810	LOAN PROCEEDS	.00	.00	.00	.00	.00
10-12-00-4811	CAPITAL LEASE REVENUE	3,753.15	.00	.00	.00	6,000.00
10-12-00-4821	FIRE DEPT DONATIONS	.00	.00	.00	.00	.00
10-12-00-4905	RURAL FIRE REIMBURS OF EXPENS	.00	.00	.00	11,700.00	15,000.00
10-12-50-4906	RURAL FIRE REVENUE	51,600.00	50,000.00	67,189.36	75,000.00	68,012.00
10-12-00-4930	INSURANCE PROCEEDS	9,665.92	.00	.00	.00	.00
10-12-00-4936	CPR EDUCATION	.00	.00	840.00	500.00	.00
10-12-00-4999	MISC FIRE REVENUE	4,561.50	158.00	.02	150.00	2,500.00
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	TOTAL REVENUE	69,580.57	50,158.00	68,523.82	87,350.00	83,191.03
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10-12-00-5002	SALARIES-FULL TIME	353,739.51	372,009.53	377,061.69	383,050.00	369,516.58
10-12-00-5003	SALARIES-PART TIME	.00	.00	.00	.00	.00
10-12-00-5004	SALARIES-OVERTIME	25,190.65	16,124.85	25,464.60	18,000.00	55,343.55
10-12-00-5005	PAYROLL TAX EXPENSE	28,346.83	28,352.06	28,529.28	32,050.00	30,230.29
10-12-00-5006	SALARIES ON-CALL	16,803.50	18,113.00	17,571.00	17,500.00	16,274.50
10-12-00-5007	LAGERS	32,276.87	29,412.58	19,972.58	18,000.00	18,001.24
10-12-00-5009	LIFE INSURANCE EXPENSE	634.05	644.86	630.58	650.00	673.63
10-12-00-5011	WORKER'S COMPENSATION	19,693.65	24,256.67	24,044.62	26,000.00	17,183.45
10-12-00-5013	VOLUNTEERS	8,325.00	9,075.00	9,825.00	10,800.00	8,025.00
10-12-00-5015	UNEMPLOYMENT INSURANCE	.00	.00	.00	.00	.00
10-12-00-5016	HEALTH/DENTAL PREM EXP	47,915.46	49,505.14	42,537.89	43,000.00	37,409.45
10-12-00-5018	ACCIDENT INSUR-VOL FIREFIGHTE	1,415.74	.00	.00	4,700.00	1,557.00
10-12-00-5020	CONTRACTED SERVICES (LEGAL)	2,404.80	874.35	1,808.15	5,000.00	117.45
10-12-00-6001	POSTAGE	6.29	232.94	48.60	200.00	23.86
10-12-00-6005	PRINTING	.00	.00	92.22	100.00	.00
10-12-00-6010	ADVERTISING/PUBLICATIONS	91.31	30.00	67.20	100.00	200.50
10-12-00-6020	EQUIPMENT REPAIR	18,071.99	15,132.35	4,106.34	8,000.00	1,891.12
10-12-00-6025	EQUIPMENT MAINTENANCE	6,066.64	7,218.28	8,261.51	7,000.00	8,154.01
10-12-00-6026	COPIER EXPENSE	345.10	942.34	1,000.27	1,400.00	854.82
10-12-00-6035	TRAINING & EDUCATION	2,840.00	1,694.75	1,056.05	3,000.00	.00
10-12-00-6040	DUES/FEES/TRAVEL	425.71	433.21	1,740.71	1,500.00	588.06
10-12-00-6105	UNIFORMS	2,347.46	2,666.10	2,774.37	3,000.00	2,183.02
10-12-00-6145	FIRE PREVENTION/CPR EDUCATION	28.00	602.46	505.00	1,500.00	98.15
10-12-00-6150	RURAL FIRE EXPENSES	.00	.00	.00	.00	15,093.83
10-12-00-6200	INTERNET	.00	.00	.00	1,200.00	.00
10-12-00-6201	TELEPHONE	2,676.30	3,170.08	3,342.21	1,500.00	1,782.84
10-12-00-6202	UTILITIES - ELECTRIC	13,294.34	13,346.43	13,287.39	14,200.00	11,666.81
10-12-00-6203	UTILITIES - WATER & SEWER	1,477.36	1,854.84	1,669.53	1,900.00	1,461.20
10-12-00-6204	UTILITIES - GAS	7,876.61	6,398.13	4,914.54	7,900.00	5,441.50
10-12-00-6302	COMPUTER MAINT & REPAIR	330.00	1,624.19	.00	1,500.00	.00
10-12-00-6502	VEHICLE MAINT & REPAIRS	23,346.51	8,701.84	3,880.49	9,000.00	5,080.70
10-12-00-7001	OFFICE SUPPLIES	630.46	597.01	433.25	500.00	381.11
10-12-00-7005	MISCELLANEOUS SUPPLIES	1,674.80	251.60	.00	100.00	.00
10-12-00-7006	EXPENDABLE EQUIPMENT EXP	12,274.79	3,056.22	9,941.04	10,000.00	5,252.90
10-12-00-7081	EMERGENCY RESPONSE SUPPLIES	.00	879.00	1,619.84	3,200.00	1,973.50
10-12-00-7085	CUSTODIAL SUPPLIES	1,265.44	759.24	891.17	1,000.00	1,129.39
10-12-00-7090	COMPUTER SOFTWARE & HARDWARE	855.61	1,502.82	774.50	2,200.00	931.25

BUDGET REPORT

	3 YRS AGO ACTUAL	2 YRS AGO ACTUAL	LAST YEAR ACTUAL	CURRENT BUDGET	CURRENT YR TO DATE	NEW BUDGET
10-12-00-7097 GIS	400.00	2,139.99	3,034.28	775.00	642.86	305.00
10-12-00-7105 FUEL	7,166.98	4,108.35	3,571.60	4,500.00	3,613.52	4,500.00
10-12-00-7302 HANDTOOLS/HARDWARE	4.89	.00	11.75	250.00	.00	250.00
10-12-00-7405 MAINT EXP-BLDG & GRND	3,864.08	5,946.88	4,284.14	5,500.00	3,667.27	6,650.00
10-12-00-7505 STORM WARNING SIREN EXPENSE	4,242.00	4,242.00	4,242.00	5,000.00	4,578.00	5,000.00
10-12-00-8001 PROPERTY INSURANCE	4,893.96	5,516.04	5,609.04	5,900.00	5,959.00	6,365.00
10-12-00-8005 LIABILITY INSURANCE	1,344.60	1,435.92	841.92	900.00	842.55	905.00
10-12-00-8010 AUTO INSURANCE	9,585.25	10,338.96	7,668.00	7,700.00	5,427.00	5,810.00
10-12-00-8050 MISCELLANEOUS EXPENSE	.00	303.72	.00	50.00	.00	50.00
10-12-00-8051 DRUG TESTING	123.00	83.00	252.00	378.00	84.00	200.00
10-12-00-8703 LTL-PRINCIPAL	.00	.00	.00	.00	.00	.00
10-12-00-8704 LTL-INTEREST	.00	.00	.00	.00	.00	.00
10-12-00-9010 CAPITAL ASSET-VEHICLES	.00	.00	.00	.00	.00	.00
10-12-00-9015 CAPITAL ASSET-EQUIPMENT	7,709.04	16,968.47	.00	48,000.00	32,599.74	6,000.00
10-12-00-9017 CAPITAL ASSET-BLDG & GRNDS	.00	.00	.00	.00	.00	.00
10-12-00-9020 CAPITAL IMPROVEMENT	.00	.00	.00	.00	.00	15,000.00
TOTAL EXPENSES	672,004.58	669,351.18	637,366.35	717,703.00	675,934.65	683,110.00
GENERAL TOTAL	602,424.01-	619,193.18-	568,842.53-	630,353.00-	592,743.62-	591,610.00-

FIRE DEPARTMENT

REVENUE

- 10-12-00-4532 **FIRE DEPARTMENT GRANT REVENUE**
Revenue received from grants designed to offset the cost of fire department expenditures.
- 10-12-00-4605 **FEMA/SEMA REVENUE**
Revenue received from FEMA and SEMA for reimbursements of City expenditures incurred due to disasters or emergencies.
- 10-12-00-4810 **LOAN PROCEEDS**
Cash received from obtaining a loan.
- 10-12-00-4811 **CAPITAL LEASE REVENUE**
An other financing source equal to the net present value of the minimum lease payments of a capital lease.
- 10-12-00-4821 **FIRE DEPARTMENT DONATIONS**
Donations toward the fire department expenses.
- 10-12-00-4905 **RURAL FIRE REIMBURSEMENT OF EXPENSES**
Revenue received from the Richmond Rural Fire District for the reimbursement of certain expenses detailed in the contract.
- 10-12-50-4906 **RURAL FIRE REVENUE**
Revenue received from the Richmond Rural Fire District (received from the Rural Fire Association prior to FY16).
- 10-12-00-4930 **INSURANCE PROCEEDS**
Reimbursements received from the general, liability, auto, or inland marine insurance due to claims filed.
- 10-12-00-4936 **CPR EDUCATION**
Revenues from teaching CPR education to other entities or individuals.
- 10-12-00-4999 **MISCELLANEOUS FIRE REVENUE**
Revenues not listed in another category (i.e. sale of equipment, etc.).

BUDGET REPORT

	3 YRS AGO ACTUAL	2 YRS AGO ACTUAL	LAST YEAR ACTUAL	CURRENT BUDGET	CURRENT YR TO DATE	NEW BUDGET	
STREET DEPARTMENT							
10-00-00-4141	MOTOR FUEL TAX	148,161.59	154,641.85	152,983.41	154,000.00	157,285.90	155,000.00
10-00-00-4151	MOTOR VEHICLE STATE SALES TAX	44,518.19	46,472.53	50,056.14	50,000.00	51,418.52	50,000.00
10-00-00-4152	MOTOR VEHICLE LICENSE/REG FEE	24,633.06	24,833.07	25,690.93	25,000.00	25,211.45	25,000.00
10-14-00-4532	STREETS GRANT REVENUE	.00	.00	.00	.00	.00	.00
10-14-00-4602	FEMA/SEMA REVENUE	.00	.00	5,737.16	.00	2,689.55	.00
10-14-00-4810	LOAN PROCEEDS	.00	.00	.00	.00	.00	.00
10-14-00-4811	CAPITAL LEASE REVENUE	.00	.00	.00	.00	.00	.00
10-14-00-4900	STREET EXCAVATION PERMIT FEE	500.00	400.00	850.00	800.00	950.00	800.00
10-14-00-4930	INSURANCE PROCEEDS	23,718.69	1,500.00	.00	.00	.00	.00
10-14-00-4999	MISC STREETS REVENUE	2,552.47	6,569.29	3,095.00	500.00	2,055.30	500.00
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	TOTAL REVENUE	244,084.00	234,416.74	238,412.64	230,300.00	239,610.72	231,300.00
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10-14-00-5002	SALARIES-FULL TIME	55,600.30	67,440.82	85,028.84	93,700.00	86,274.59	94,080.00
10-14-00-5003	SALARIES-PART TIME	.00	.00	.00	.00	.00	.00
10-14-00-5004	SALARIES-OVERTIME	8,419.49	3,567.21	3,591.15	5,000.00	3,054.51	3,750.00
10-14-00-5005	PAYROLL TAX EXPENSE	4,770.77	5,034.05	6,103.31	7,600.00	5,800.15	7,485.00
10-14-00-5007	LAGERS	3,726.46	4,232.07	4,684.29	5,250.00	3,756.02	5,285.00
10-14-00-5009	LIFE INSURANCE EXPENSE	127.19	161.85	193.21	225.00	163.35	190.00
10-14-00-5011	WORKER'S COMPENSATION	2,890.69	4,170.60	4,882.16	5,250.00	2,740.43	3,500.00
10-14-00-5015	UNEMPLOYMENT INSURANCE	148.00	1,853.00	302.23	500.00	795.32	500.00
10-14-00-5016	HEALTH/DENTAL PREM EXP	7,583.72	9,341.30	13,765.56	16,600.00	11,666.92	12,455.00
10-14-00-5020	CONTRACTED SERVICES (LEGAL)	.00	.00	136.30	500.00	146.45	250.00
10-14-00-5023	CONTRACTED SERVICES (OTHER)	450.00	.00	.00	500.00	.00	250.00
10-14-00-5035	RECORDING FEES	30.00	.00	.00	.00	.00	.00
10-14-00-6005	PRINTING	2.79	.00	.00	20.00	31.20	35.00
10-14-00-6010	ADVERTISING/PUBLICATIONS	67.11	39.80	8.40	100.00	140.08	100.00
10-14-00-6020	EQUIPMENT REPAIR	4,680.30	24,336.01	9,650.64	10,000.00	12,513.90	7,000.00
10-14-00-6025	EQUIPMENT MAINTENANCE	1,587.81	557.78	746.71	2,000.00	722.35	4,500.00
10-14-00-6035	TRAINING & EDUCATION	50.00	60.00	.00	100.00	.00	500.00
10-14-00-6040	DUES/FEES/TRAVEL	88.19	85.71	85.71	150.00	85.71	100.00
10-14-00-6105	UNIFORMS	1,497.16	1,426.68	1,425.31	1,600.00	1,684.94	2,000.00
10-14-00-6200	INTERNET	.00	.00	.00	300.00	.00	.00
10-14-00-6201	TELEPHONE	977.19	1,131.39	1,324.06	150.00	36.02	400.00
10-14-00-6202	UTILITIES - ELECTRIC	1,746.48	1,568.79	1,551.19	1,900.00	1,820.66	1,900.00
10-14-00-6203	UTILITIES - WATER & SEWER	98.46	262.93	827.57	250.00	650.88	600.00
10-14-00-6204	UTILITIES - GAS	1,656.83	1,124.02	735.56	1,700.00	910.05	1,200.00
10-14-00-6205	UTILITIES - STREET LIGHTS	119,659.18	103,426.87	110,188.25	115,000.00	108,423.23	115,000.00
10-14-00-6207	LOCATES	128.70	321.96	594.00	400.00	.00	.00
10-14-00-6302	COMPUTER MAINT & REPAIR	.00	.00	.00	100.00	.00	100.00
10-14-00-6502	VEHICLE MAINT & REPAIRS	5,600.31	7,191.27	6,242.47	9,000.00	5,853.90	7,000.00
10-14-00-7001	OFFICE SUPPLIES	206.21	110.11	202.14	150.00	90.89	50.00
10-14-00-7005	MISCELLANEOUS SUPPLIES	228.82	105.56	120.01	100.00	114.27	100.00
10-14-00-7006	EXPENDABLE EQUIPMENT EXP	3,553.81	3,028.23	3,006.38	4,000.00	3,928.43	5,800.00
10-14-00-7050	ROAD REPAIR MATERIAL	3,098.87	3,006.45	5,339.00	6,000.00	1,764.65	3,000.00
10-14-00-7055	DRAINAGE PRODUCTS	355.63	.00	27.65	250.00	.00	.00
10-14-00-7060	SAND & GRAVEL	3,141.62	583.79	3,208.61	3,000.00	5,544.85	3,000.00
10-14-00-7070	STREET SIGNS	1,906.12	1,267.54	2,651.35	3,000.00	3,413.62	1,500.00
10-14-00-7075	SALT	5,283.81	3,622.17	5,659.34	6,000.00	7,923.99	8,000.00
10-14-00-7085	CUSTODIAL SUPPLIES	232.40	316.45	162.62	350.00	206.95	550.00

	3 YRS AGO ACTUAL	2 YRS AGO ACTUAL	LAST YEAR ACTUAL	CURRENT BUDGET	CURRENT YR TO DATE	NEW BUDGET
10-14-00-7090 COMPUTER SOFTWARE & HARDWARE	188.60	371.54	95.88	600.00	47.88	100.00
10-14-00-7097 GIS	400.00	2,140.00	3,034.34	775.00	642.86	305.00
10-14-00-7105 FUEL	11,968.03	8,192.07	6,812.98	9,000.00	7,539.65	8,500.00
10-14-00-7110 OIL/GREASE	356.83	2.94	878.50	1,000.00	547.17	1,000.00
10-14-00-7302 HANDTOOLS/HARDWARE	1,770.77	1,166.15	679.08	1,000.00	683.90	800.00
10-14-00-7405 MAINT EXP-BLDG & GRND	1,109.09	413.72	581.17	750.00	853.79	750.00
10-14-00-8001 PROPERTY INSURANCE	500.64	454.71	481.56	525.00	487.85	535.00
10-14-00-8010 AUTO INSURANCE	2,935.68	2,751.00	3,601.56	4,400.00	3,752.50	3,795.00
10-14-00-8050 MISCELLANEOUS EXPENSE	209.71	682.51	.00	250.00	.00	50.00
10-14-00-8051 DRUG TESTING	303.34	146.00	273.00	210.00	246.00	300.00
10-14-00-8703 LTL-PRINCIPAL	3,637.00	.00	.00	.00	.00	.00
10-14-00-8704 LTL-INTEREST	300.37	.00	.00	.00	.00	.00
10-14-00-8711 LEASE PAYMENT	.00	4,235.19	4,235.18	4,240.00	4,235.19	.00
10-14-00-9010 CAPITAL ASSET-VEHICLES	.00	.00	5,391.50	.00	.00	15,000.00
10-14-00-9015 CAPITAL ASSET-EQUIPMENT	.00	.00	.00	19,775.00	18,848.01	11,175.00
10-14-00-9017 CAPITAL ASSET-BLDG & GRNDS	.00	.00	.00	8,995.00	8,125.00	.00
10-14-00-9020 CAPITAL IMPROVEMENTS	.00	1,156.66	.00	15,480.00	15,476.56	1,250.00
TOTAL EXPENSES	263,274.48	271,086.90	298,508.77	367,745.00	331,672.63	333,740.00
GENERAL TOTAL	19,190.48-	36,670.16-	60,096.13-	137,445.00-	92,061.91-	102,440.00-

STREET DEPARTMENT

REVENUES

10-00-00-4141

MOTOR FUEL TAX

Taxes paid on motor vehicle fuel. This is the City's portion of the state fuel tax and is based on a per capita allocation from the state. Article IV. Section 30. A. of the Missouri Constitution limits the use of these funds to construction, reconstruction, maintenance, repair, policing, signing, lighting and cleaning roads and streets and for the payment of principal and interest on indebtedness on account of road and street purposes.

10-00-00-4151

MOTOR VEHICLE STATE SALES TAX

Sales tax paid on automobiles. This is the City's portion of the state sales tax on automobiles and is based on a per capita allocation from the state. Article IV. Section 30. A. of the Missouri Constitution limits the use of these funds to construction, reconstruction, maintenance, repair, policing, signing, lighting and cleaning roads and streets and for the payment of principal and interest on indebtedness on account of road and street purposes.

10-00-00-4152

MOTOR VEHICLE LICENSE & REGISTRATION FEES

Fees paid to the state for motor vehicle licenses. A per capita share is disbursed to the City by the state. Article IV. Section 30. A. of the Missouri Constitution limits the use of these funds to construction, reconstruction, maintenance, repair, policing, signing, lighting and cleaning roads and streets and for the payment of principal and interest on indebtedness on account of road and street purposes.

10-14-00-4532

STREETS GRANT REVENUE

Revenue received from grants designed to offset the cost of street department expenditures.

10-14-00-4602

FEMA/SEMA REVENUE

Revenue received from FEMA and SEMA for reimbursements of City expenditures incurred due to disasters or emergencies.

10-14-00-4810

LOAN PROCEEDS

Cash received from obtaining a loan.

10-14-00-4811

CAPITAL LEASE REVENUE

An other financing source equal to the net present value of the minimum lease payments of a capital lease.

10-14-00-4900

STREET EXCAVATION PERMIT FEE

Revenue received from the sale of street excavation permits (\$50.00) (city code section 510.030).

10-14-00-4930

INSURANCE PROCEEDS

Reimbursements received from the general, liability, auto, or inland marine insurance due to claims filed.

10-14-00-4999

MISCELLANEOUS STREETS REVENUE

Revenues not listed in another category (i.e. sale of salvage material, miscellaneous reimbursements, etc.).

BUDGET REPORT

	3 YRS AGO ACTUAL	2 YRS AGO ACTUAL	LAST YEAR ACTUAL	CURRENT BUDGET	CURRENT YR TO DATE	NEW BUDGET
ECONOMIC DEVELOPMENT						
10-16-00-4210						
ABATEMENT APPLICATION FEES	.00	.00	.00	.00	2,500.00	500.00
10-16-00-4532						
GRANT REVENUE	.00	.00	.00	.00	6,300.00	.00
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TOTAL REVENUE	.00	.00	.00	.00	8,800.00	500.00
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10-16-00-5002						
SALARIES-FULL TIME	.00	.00	.00	50,550.00	.00	.00
10-16-00-5005						
PAYROLL TAX EXPENSE	.00	.00	.00	3,900.00	.00	.00
10-16-00-5007						
LAGERS	.00	.00	.00	2,700.00	.00	.00
10-16-00-5009						
LIFE INSURANCE EXPENSE	.00	.00	.00	75.00	.00	.00
10-16-00-5011						
WORKER'S COMPENSATION	.00	.00	.00	150.00	.00	.00
10-16-00-5016						
HEALTH/DENTAL PREM EXP	.00	.00	.00	5,720.00	.00	.00
10-16-00-5020						
CONTRACTED SERVICES (LEGAL)	899.00	1,903.85	9,981.20	1,000.00	4,463.70	3,500.00
10-16-00-5023						
CONTRACTED SERVICES (OTHER)	43,000.00	37,133.31	30,433.36	.00	.00	.00
10-16-00-5035						
RECORDING FEES	.00	.00	.00	.00	240.00	300.00
10-16-00-6001						
POSTAGE	.00	.00	.00	200.00	.00	1,000.00
10-16-00-6005						
PRINTING	.00	.00	.00	50.00	.00	.00
10-16-00-6010						
ADVERTISING/PUBLICATIONS	240.00	.00	236.40	2,500.00	919.25	500.00
10-16-00-6035						
TRAINING & EDUCATION	.00	.00	.00	500.00	.00	250.00
10-16-00-6040						
DUES/FEES/TRAVEL	.00	98.87	203.25	7,500.00	643.01	250.00
10-16-00-6055						
ENGINEERING	.00	.00	.00	.00	7,000.00	.00
10-16-00-6200						
INTERNET	.00	.00	.00	50.00	.00	.00
10-16-00-6201						
TELEPHONE	.00	.00	.00	300.00	.00	.00
10-16-00-6202						
UTILITIES - ELECTRIC	.00	.00	.00	750.00	.00	.00
10-16-00-6203						
UTILITIES-WATER & SEWER	.00	.00	.00	75.00	.00	.00
10-16-00-6204						
UTILITIES-GAS	.00	.00	.00	250.00	.00	.00
10-16-00-6302						
COMPUTER MAINT & REPAIR	.00	.00	.00	200.00	.00	.00
10-16-00-7001						
OFFICE SUPPLIES	.00	.00	.00	100.00	139.41	250.00
10-16-00-7005						
MISCELLANEOUS SUPPLIES	.00	.00	.00	25.00	50.00	.00
10-16-00-7006						
EXPENDABLE EQUIPMENT	.00	.00	.00	1,000.00	16.38	.00
10-16-00-7090						
COMPUTER SOFTWARE & HARDWARE	.00	.00	.00	900.00	.00	.00
10-16-00-7091						
WEBSITE DEVELOPMENT/HOSTING	.00	.00	3,475.00	2,000.00	.00	500.00
10-16-00-7105						
FUEL	.00	.00	.00	200.00	.00	100.00
10-16-00-8001						
PROPERTY INSURANCE	.00	.00	.00	275.00	.00	.00
10-16-00-8005						
LIABILITY INSURANCE	.00	.00	732.00	800.00	732.00	735.00
10-16-00-8050						
MISCELLANEOUS EXPENSE	.00	.00	.00	50.00	.00	.00
10-16-00-8051						
DRUG TESTING	.00	.00	.00	42.00	.00	.00
10-16-00-9010						
CAPITAL ASSET-VEHICLE	.00	.00	.00	.00	.00	.00
10-16-00-9015						
CAPITAL ASSET-EQUIPMENT	.00	.00	.00	.00	.00	.00
10-16-00-9017						
CAPITAL ASSET-BLDG & GRNDS	.00	.00	.00	.00	.00	.00
10-16-00-9020						
CAPITAL IMPROVEMENT	.00	.00	.00	.00	.00	.00
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TOTAL EXPENSES	44,139.00	39,136.03	45,061.21	81,862.00	14,203.75	7,385.00
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GENERAL TOTAL	44,139.00-	39,136.03-	45,061.21-	81,862.00-	5,403.75-	6,885.00-
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ECONOMIC DEVELOPMENT

REVENUES

10-00-00-4210

ABATEMENT APPLICATION FEES

Filing fees for Richmond Downtown Redevelopment Chapter 353
tax abatement applications (per Richmond Downtown
Redevelopment Plan Policy).

10-00-00-4532

GRANT REVENUE

Revenue received from grants.

BUDGET REPORT

	3 YRS AGO ACTUAL	2 YRS AGO ACTUAL	LAST YEAR ACTUAL	CURRENT BUDGET	CURRENT YR TO DATE	NEW BUDGET	
COMMUNITY DEVELOPMENT							
10-00-00-4542	PLANNING & ZONING FEES	1,354.21	3,732.25	1,453.72	1,000.00	1,652.76	1,000.00
10-00-00-4221	BUILDING PERMIT FEE	24,323.35	19,526.60	60,253.15	25,000.00	33,002.09	20,000.00
10-17-00-4540	LIENS-DEMO'S/MOWING/DANG BLDG	6,969.71	10,054.34	8,077.85	5,000.00	5,917.75	5,000.00
10-17-00-4811	CAPITAL LEASE REVENUE	.00	.00	.00	4,500.00	.00	.00
10-17-00-4999	MISC COMM DEVELOPMENT REVENUE	71.00	36.90	.00	50.00	331.28-	100.00
TOTAL REVENUE		32,718.27	33,350.09	69,784.72	35,550.00	40,241.32	26,100.00
10-17-00-5002	SALARIES-FULL TIME	66,989.01	80,476.46	69,657.54	85,600.00	68,768.33	83,115.00
10-17-00-5003	SALARIES-PART TIME	.00	.00	319.73	.00	2,368.25	.00
10-17-00-5004	SALARIES-OVERTIME	135.69	207.14	196.70	200.00	139.50	200.00
10-17-00-5005	PAYROLL TAX EXPENSE	4,984.75	5,846.25	5,135.06	6,600.00	4,901.59	6,375.00
10-17-00-5007	LAGERS	4,443.91	5,325.31	3,186.24	4,550.00	3,064.80	4,500.00
10-17-00-5009	LIFE INSURANCE EXPENSE	194.55	158.53	45.06	200.00	123.30	165.00
10-17-00-5011	WORKER'S COMPENSATION	1,502.22	1,764.79	1,630.68	2,000.00	1,481.87	1,450.00
10-17-00-5015	UNEMPLOYMENT INSURANCE	3,332.00	1,428.00	.00	.00	.00	.00
10-17-00-5016	HEALTH/DENTAL PREM EXP	9,559.63	12,028.75	5,234.91	10,650.00	9,053.17	11,190.00
10-17-00-5020	CONTRACTED SERVICES (LEGAL)	4,685.45	4,468.80	10,741.60	5,000.00	5,802.90	5,000.00
10-17-00-5023	CONTRACTED SERVICES (OTHER)	.00	.00	.00	3,000.00	580.00	3,000.00
10-17-00-5035	RECORDING FEES	183.00	351.00	153.00	700.00	177.00	300.00
10-17-00-6001	POSTAGE	2,585.99	2,652.17	2,288.84	2,000.00	968.69	1,500.00
10-17-00-6005	PRINTING	317.51	259.77	104.29	400.00	840.87	1,000.00
10-17-00-6010	ADVERTISING/PUBLICATIONS	430.80	313.74	523.40	500.00	229.59	500.00
10-17-00-6020	EQUIPMENT REPAIR	354.52	406.82	396.41	500.00	210.33	500.00
10-17-00-6025	EQUIPMENT MAINTENANCE	214.42	54.25	48.74	200.00	.00	200.00
10-17-00-6026	COPIER EXPENSE	.00	.00	.00	1,500.00	1,051.47	2,000.00
10-17-00-6035	TRAINING & EDUCATION	166.00	.00	298.00	500.00	16.00-	500.00
10-17-00-6040	DUES/FEES/TRAVEL	310.25	322.27	390.42	500.00	351.64	500.00
10-17-00-6200	INTERNET	.00	.00	.00	700.00	.00	.00
10-17-00-6201	TELEPHONE	367.77	369.30	375.23	600.00	377.97	700.00
10-17-00-6202	UTILITIES - ELECTRIC	1,162.39	1,570.85	1,589.10	1,700.00	1,380.14	1,650.00
10-17-00-6203	UTILITIES - WATER & SEWER	152.15	79.54	138.87	150.00	47.01	150.00
10-17-00-6204	UTILITIES - GAS	463.08	561.14	380.63	600.00	372.53	550.00
10-17-00-6302	COMPUTER MAINT & REPAIR	.00	.00	.00	300.00	220.00	300.00
10-17-00-6502	VEHICLE MAINT & REPAIRS	470.05	133.94	218.65	500.00	560.08	500.00
10-17-00-7001	OFFICE SUPPLIES	347.72	498.00	1,146.80	600.00	504.21	600.00
10-17-00-7006	EXPENDABLE EQUIPMENT EXP	179.19	26.17	1,073.31	500.00	.00	100.00
10-17-00-7085	CUSTODIAL SUPPLIES	.00	.00	.00	25.00	.00	25.00
10-17-00-7090	COMPUTER SOFTWARE & HARDWARE	205.24	191.76	179.39	1,000.00	917.07	200.00
10-17-00-7091	WEBSITE DEVELOPMENT	.00	150.00	.00	150.00	.00	150.00
10-17-00-7097	GIS	400.00	2,340.01	3,034.28	3,775.00	642.86	555.00
10-17-00-7105	FUEL - TRUCK	879.49	622.35	573.04	1,000.00	560.33	1,000.00
10-17-00-7135	NUISANCE CONTROL	1,865.67	9,974.67	9,675.73	10,000.00	6,680.80	7,000.00
10-17-00-7145	FUEL - NUISANCE CONTROL	632.53	590.68	293.50	1,000.00	65.87	1,000.00
10-17-00-7405	MAINT EXP-BLDG & GRND	.00	.00	7.97	250.00	.00	250.00
10-17-00-8001	PROPERTY INSURANCE	389.04	568.68	573.96	600.00	597.55	650.00
10-17-00-8010	AUTO INSURANCE	398.04	791.28	907.68	1,000.00	777.66	835.00
10-17-00-8050	MISCELLANEOUS EXPENSE	.00	.00	89.70	.00	.00	.00
10-17-00-8051	DRUG TESTING	147.60	.00	168.00	84.00	42.00	100.00
10-17-00-8703	LTL-PRINCIPAL	.00	.00	.00	.00	.00	.00

BUDGET REPORT

	3 YRS AGO ACTUAL	2 YRS AGO ACTUAL	LAST YEAR ACTUAL	CURRENT BUDGET	CURRENT YR TO DATE	NEW BUDGET
10-17-00-8704 LTL-INTEREST	.00	.00	.00	.00	.00	.00
10-17-00-9010 CAPITAL ASSET-VEHICLES	.00	.00	.00	.00	.00	.00
10-17-00-9015 CAPITAL ASSET-EQUIPMENT	.00	.00	.00	10,000.00	5,406.67	.00
TOTAL EXPENSES	108,449.66	134,532.42	120,776.46	159,134.00	119,250.05	138,310.00
GENERAL TOTAL	75,731.39-	101,182.33-	50,991.74-	123,584.00-	79,008.73-	112,210.00-

COMMUNITY DEVELOPMENT

REVENUES

10-00-00-4542

PLANNING AND ZONING FEES

Application fees for preliminary plat, final plat, conditional use, rezoning, variance, and minor subdivision permits, and the associated public notice postage, advertising, and recording fees (city code section 410.100).

10-00-00-4221

BUILDING PERMIT FEE

Revenue received from the sale of permits for building, plumbing, electrical, or demolition work done in the City (city code sections 500.180, 500.190, & 500.195).

10-17-00-4540

LIENS - DEMO'S/MOWING/DANGEROUS BUILDINGS

Revenue received from individuals for liens related to dangerous buildings, mowing their property, demolitions by City, etc.

10-17-00-4811

CAPITAL LEASE REVENUE

An other financing source equal to the net present value of the minimum lease payments of a capital lease.

10-17-00-4999

MISCELLANEOUS COMMUNITY DEVEL. REVENUE

Revenues not listed in another category (i.e. purchase of building plans, copies, and scanning, etc.).

BUDGET REPORT

	3 YRS AGO ACTUAL	2 YRS AGO ACTUAL	LAST YEAR ACTUAL	CURRENT BUDGET	CURRENT YR TO DATE	NEW BUDGET
RECREATION INCOME STATEMENT						
*						
GENERAL RECREATION						
10-21-00-4811	CAPITAL LEASE REVENUE	.00	.00	.00	4,500.00	.00
10-21-00-4999	MISC RECREATION REVENUE	2,812.82	.00	27.86	.00	505.72
	TOTAL GEN RECREATION REVENUE	2,812.82	.00	27.86	4,500.00	505.72
*						
10-21-00-5002	SALARIES-FULL TIME	59,794.01	67,385.75	64,110.88	82,975.00	77,722.90
10-21-00-5003	SALARIES-PART TIME	1,046.25	.00	.00	275.00	.00
10-21-00-5004	SALARIES-OVERTIME	515.96	71.35	232.48	300.00	229.54
10-21-00-5005	PAYROLL TAX EXPENSE	4,665.91	5,073.21	4,868.20	6,400.00	5,511.22
10-21-00-5007	LAGERS	3,601.82	4,780.43	3,530.48	4,445.00	3,405.24
10-21-00-5009	LIFE INSURANCE EXPENSE	121.16	142.57	127.25	205.00	168.94
10-21-00-5011	WORKER'S COMPENSATION	1,220.35	2,002.23	2,518.28	2,750.00	1,744.62
10-21-00-5015	UNEMPLOYMENT INSURANCE	.00	.00	.00	.00	.00
10-21-00-5016	HEALTH/DENTAL PREM EXP	7,982.21	9,605.03	6,137.24	13,510.00	8,900.47
10-21-00-5020	CONTRACTED SERVICES (LEGAL)	.00	53.65	46.40	150.00	416.15
10-21-00-6001	POSTAGE	43.10	98.42	22.37	150.00	173.90
10-21-00-6005	PRINTING	23.49	268.00	357.00	450.00	419.40
10-21-00-6010	ADVERTISING/PUBLICATIONS	279.76	111.26	245.15	880.00	829.54
10-21-00-6026	COPIER EXPENSE	.00	.00	.00	1,450.00	920.90
10-21-00-6035	TRAINING & EDUCATION	.00	.00	.00	.00	.00
10-21-00-6040	DUES/FEES/TRAVEL	904.06	730.71	1,176.71	1,215.00	1,043.17
10-21-00-6200	INTERNET	.00	.00	.00	100.00	.00
10-21-00-6201	TELEPHONE	658.53	537.43	605.64	800.00	604.11
10-21-00-6202	UTILITIES - ELECTRIC	983.37	986.35	997.80	1,050.00	866.60
10-21-00-6203	UTILITIES - WATER & SEWER	199.72	79.54	138.87	100.00	47.01
10-21-00-6204	UTILITIES - GAS	391.76	352.32	239.00	400.00	233.93
10-21-00-6302	COMPUTER MAINT & REPAIR	.00	.00	.00	100.00	.00
10-21-00-7001	OFFICE SUPPLIES	1,109.86	1,063.39	915.65	450.00	470.46
10-21-00-7005	MISCELLANEOUS SUPPLIES	3.99	2.50	11.74	50.00	.00
10-21-00-7006	EXPENDABLE EQUIPMENT EXP	256.31	524.65	1,202.41	475.00	614.51
10-21-00-7085	CUSTODIAL SUPPLIES	183.61	22.40	90.14	200.00	91.13
10-21-00-7090	COMPUTER SOFTWARE & HARDWARE	464.43	571.73	183.77	310.00	558.00
10-21-00-7105	FUEL	5.30	4.13	15.77	25.00	17.89
10-21-00-7405	MAINT EXP-BLDG & GRND	59.30	19.51	166.12	.00	24.56
10-21-00-8001	PROPERTY INSURANCE	514.44	615.60	632.28	675.00	672.66
10-21-00-8050	MISCELLANEOUS EXPENSES	.00	79.69	.00	25.00	.00
10-21-00-8051	DRUG TESTING	82.00	41.00	84.00	84.00	88.00
10-21-00-9015	CAPITAL ASSET-EQUIPMENT	.00	.00	.00	4,500.00	.00
10-21-00-9017	CAPITAL ASSET-BLDG & GRNDS	.00	.00	.00	.00	.00
	TOTAL GEN RECREATION EXPENSES	85,110.70	95,222.85	88,655.63	124,499.00	105,774.85
	GEN RECREATION PROFIT (LOSS)	82,297.88-	95,222.85-	88,627.77-	119,999.00-	105,269.13-

SOUTHVIEW POOL						
10-21-01-4410	POOL ADMISSION REVENUE	24,350.45	21,359.83	21,999.91	22,000.00	19,701.55
10-21-01-4411	POOL PASS REVENUES	.00	8,151.00	9,800.00	9,000.00	7,933.00
10-21-01-4415	POOL RENTAL REVENUE	2,260.00	4,905.00	3,765.00	3,000.00	3,030.00
10-21-01-4420	CONCESSION REVENUES	8,827.06	9,144.56	9,046.99	9,500.00	8,906.18
10-21-01-4421	SWIM LESSONS	6,360.00	6,441.66	6,490.00	6,000.00	4,303.11
10-21-02-4430	WATER FITNESS REVENUE	.00	928.00	486.00	500.00	350.00

	3 YRS AGO ACTUAL	2 YRS AGO ACTUAL	LAST YEAR ACTUAL	CURRENT BUDGET	CURRENT YR TO DATE	NEW BUDGET
TOTAL POOL REVENUE	41,797.51	50,930.05	51,587.90	50,000.00	44,223.84	49,350.00
* 10-21-01-5002 SALARIES-FULL TIME (POOL)	2,412.30	786.33	112.54-	1,500.00	2,424.45	2,500.00
10-21-01-5003 SALARIES-PART TIME (POOL)	33,470.26	30,827.26	33,237.28	36,400.00	30,525.90	35,000.00
10-21-01-5004 SALARIES-OVERTIME (POOL)	75.71	.00	109.38	100.00	.00	100.00
10-21-01-5005 PAYROLL TAX EXPENSE (POOL)	2,729.72	2,402.07	2,535.84	2,900.00	2,485.31	3,040.00
10-21-01-5007 LAGERS (POOL)	114.08	7.24	26.15	100.00	121.33	145.00
10-21-01-5009 LIFE INSURANCE EXPENSE (POOL)	5.18	.49	.96	10.00	5.86	10.00
10-21-01-5011 WORKER'S COMPENSATION (POOL)	793.70	1,106.55	970.89	1,200.00	699.48	900.00
10-21-01-5016 HEALTH/DENTAL PREM EXP (POOL)	379.23	37.86	76.66	200.00	428.35	530.00
10-21-01-5020 CONTRACTED SERVICES (LEGAL)	36.25	.00	.00	50.00	72.50	50.00
10-21-01-6001 POSTAGE	.00	.00	20.16	25.00	.00	25.00
10-21-01-6005 PRINTING	11.91	136.82	23.62	120.00	29.91	120.00
10-21-01-6010 ADVERTISING/PUBLICATIONS	36.80	15.08	.00	40.00	7.42	40.00
10-21-01-6020 EQUIPMENT REPAIR	4,755.48	1,229.27	2,816.91	2,300.00	299.96	2,800.00
10-21-01-6025 EQUIPMENT MAINTENANCE	300.27	190.87	14.85	1,700.00	1,500.00	1,800.00
10-21-01-6035 TRAINING & EDUCATION	275.00	.00	.00	60.00	.00	275.00
10-21-01-6040 DUES/FEES/TRAVEL	60.00	200.00	200.00	200.00	200.00	200.00
10-21-01-6055 ENGINEERING	.00	.00	.00	.00	.00	.00
10-21-01-6201 TELEPHONE	694.77	930.26	904.66	500.00	632.87	1,000.00
10-21-01-6202 UTILITIES - ELECTRIC	4,168.74	4,631.13	4,247.32	4,950.00	3,512.32	4,800.00
10-21-01-6203 UTILITIES - WATER & SEWER	7,576.75	13,692.16	14,718.72	14,000.00	9,917.17	14,000.00
10-21-01-7001 OFFICE SUPPLIES	82.48	85.79	161.77	150.00	28.14	150.00
10-21-01-7005 MISCELLANEOUS SUPPLIES	3.00	40.19	85.65	100.00	.00	75.00
10-21-01-7006 EXPENDABLE EQUIPMENT EXP	6,645.63	228.27	1,615.56	1,050.00	1,196.27	500.00
10-21-01-7060 SAND & GRAVEL	.00	.00	.00	.00	.00	1,000.00
10-21-01-7081 FIRST AID SUPPLIES	.00	.00	.00	.00	92.51	175.00
10-21-01-7085 CUSTODIAL SUPPLIES	299.73	637.22	399.99	750.00	281.90	750.00
10-21-01-7100 CONCESSION INVENTORY/SUPPLIES	5,574.10	3,634.41	6,648.60	7,000.00	6,334.46	7,000.00
10-21-01-7105 FUEL	67.49	92.44	64.40	120.00	11.00	125.00
10-21-01-7120 CHEMICALS	3,897.48	3,555.92	3,554.60	4,000.00	3,439.02	4,000.00
10-21-01-7302 HANDTOOLS/HARDWARE	5.22	49.35	99.84	70.00	51.36	135.00
10-21-01-7405 MAINT EXP-BLDG & GRND	2,126.68	1,097.32	1,782.09	2,500.00	1,798.95	10,700.00
10-21-01-8001 PROPERTY INSURANCE	471.96	567.96	1,068.96	1,150.00	1,147.00	1,230.00
10-21-01-8050 MISCELLANEOUS EXPENSE	.00	16.78	.00	50.00	.00	50.00
10-21-01-8051 DRUG TESTING	1,149.50	819.00	861.00	1,050.00	1,104.00	1,150.00
10-21-01-9015 CAPITAL ASSET-EQUIPMENT	.00	9,516.00	.00	7,000.00	6,445.65	.00
10-21-01-9017 CAPITAL ASSET-BLDG & GRNDS	.00	.00	.00	.00	.00	.00
10-21-01-9020 CAPITAL IMPROVEMENT	.00	.00	.00	2,385.00	2,384.00	.00
TOTAL POOL EXPENSES	78,219.42	76,534.04	76,133.32	93,730.00	77,177.09	94,375.00
SOUTHVIEW POOL PROFIT (LOSS)	36,421.91-	25,603.99-	24,545.42-	43,730.00-	32,953.25-	45,025.00-

10-21-02-4425 SWIM TEAM REVENUE	5,115.00	4,000.00	4,047.00	4,000.00	4,601.00	4,250.00
10-21-02-5003 SALARIES-PART TIME (SWIM TEAM)	1,324.78	886.18	446.25	2,040.00	550.86	1,340.00
10-21-02-5005 PAYROLL TAX EXPENSE(SWIM TEAM)	101.34	67.81	34.16	160.00	42.16	105.00
10-21-02-7010 SWIM TEAM EXPENSE	2,837.21	2,363.71	2,964.17	1,100.00	2,338.24	2,625.00
SWIM TEAM PROFIT (LOSS)	851.67	682.30	602.42	700.00	1,669.74	180.00

10-21-01-4425 LIFEGUARD CERTIFICATION REVEN	165.00	3,300.00	2,860.00	3,000.00	2,754.54	2,100.00
10-21-01-6036 RED CROSS CERTIFICATION CARDS	178.00	1,072.00	878.00	800.00	840.00	1,175.00
10-21-01-6037 LIFEGUARD TRAINING EXPENSES	.00	108.00	205.30	450.00	270.40	425.00

	3 YRS AGO ACTUAL	2 YRS AGO ACTUAL	LAST YEAR ACTUAL	CURRENT BUDGET	CURRENT YR TO DATE	NEW BUDGET
LIFEGAURD CERT PROFIT (LOSS)	13.00-	2,120.00	1,776.70	1,750.00	1,644.14	500.00

GYM						
10-21-07-4493 GYM RENTAL REVENUE	2,745.00	1,600.00	1,985.00	2,000.00	1,240.00	1,650.00
10-21-07-4990 GYM IMPROVEMENT DONATIONS	26,000.00	2,075.00	2,521.00	2,500.00	4,147.00	2,100.00
10-21-07-4810 LOAN PROCEEDS	.00	.00	.00	100,000.00	.00	.00
TOTAL GYM REVENUE	28,745.00	3,675.00	4,506.00	104,500.00	5,387.00	3,750.00
*						
10-21-07-5024 CONTRACTED SERVICES (CLEANING)	.00	.00	600.00	2,015.00	1,560.00	2,340.00
10-21-07-6020 EQUIPMENT REPAIR	10.35	1,102.27	.00	400.00	.00	400.00
10-21-07-6025 EQUIPMENT MAINTENANCE	20.07	.00	.00	300.00	12.98	300.00
10-21-07-6202 UTILITIES - ELECTRIC	8,974.89	8,617.91	9,833.05	9,450.00	8,540.05	10,000.00
10-21-07-6203 UTILITIES - WATER & SEWER	689.93	318.15	542.52	500.00	183.60	550.00
10-21-07-6204 UTILITIES - GAS	3,575.42	3,472.24	2,355.34	3,600.00	2,305.12	3,500.00
10-21-07-7005 MISCELLANEOUS SUPPLIES	.00	26.97	3.37	75.00	172.67	75.00
10-21-07-7006 EXPENDABLE EQUIPMENT EXPENSE	440.12	504.59	1,010.81	250.00	122.52	1,350.00
10-21-07-7085 CUSTODIAL SUPPLIES	279.75	156.40	314.56	700.00	799.69	3,000.00
10-21-07-7405 MAINT EXP-BLDG & GRND	837.20	1,109.16	374.02	9,500.00	9,851.48	900.00
10-21-07-8001 PROPERTY INSURANCE	2,260.68	2,713.92	2,792.88	2,950.00	2,968.11	3,180.00
10-21-07-8703 LTL-PRINCIPAL	.00	.00	.00	15,850.00	.00	.00
10-21-07-8704 LRL-INTEREST	.00	.00	.00	1,900.00	.00	.00
10-21-07-9015 CAPITAL ASSET-EQUIPMENT	.00	4,566.13	.00	6,275.00	5,757.48	.00
10-21-07-9017 CAPITAL ASSET-BLDG & GRNDS	.00	.00	.00	.00	.00	.00
10-21-07-9020 CAPITAL IMPROVEMENT	.00	1,875.00	1,637.00	175,000.00	170,166.57	2,000.00
TOTAL GYM EXPENSES	17,088.41	24,462.74	19,463.55	228,765.00	202,440.27	27,595.00
GYM PROFIT (LOSS)	11,656.59	20,787.74-	14,957.55-	124,265.00-	197,053.27-	23,845.00-

10-21-09-4476 OTHER CONCESSION REVENUE	6,490.59	6,188.93	4,574.19	6,500.00	6,622.03	6,400.00
10-21-09-5003 SALARIES-PART TIME (OTH CONC)	2,444.20	1,669.72	2,126.75	2,700.00	2,219.43	2,500.00
10-21-09-5005 PAYROLL TAX EXPENSE (OTH CONC)	186.99	127.74	162.68	200.00	169.77	190.00
10-21-09-5011 WORKER'S COMPENSATION	198.44	100.16	73.10	100.00	52.64	60.00
10-21-09-6010 ADVERTISING/PUBLICATIONS	.00	15.08	.00	.00	7.42	10.00
10-21-09-7001 OFFICE SUPPLIES	.00	4.92	.00	40.00	.00	35.00
10-21-09-7006 EXPENDABLE EQUIPMENT	107.51	.00	.00	.00	90.08	55.00
10-21-09-7085 CUSTODIAL SUPPLIES	14.41	189.79	30.53	150.00	.00	70.00
10-21-09-7100 CONCESSION INVENTORY/SUPPLIES	3,185.65	2,761.08	2,030.90	3,000.00	4,800.20	3,200.00
10-21-09-7105 FUEL	23.63	61.05	43.76	75.00	53.23	50.00
10-21-09-7405 MAINT EXP-BLDG & GRND	2.50	10.00	11.54	.00	19.50	.00
10-21-09-8051 DRUG TESTING	20.50	147.00	147.00	210.00	230.00	230.00
10-21-09-9015 CAPITAL ASSET-EQUIPMENT	.00	.00	.00	.00	.00	.00
OTHER CONCESSION PROFIT (LOSS)	306.76	1,102.39	52.07-	25.00	1,020.24-	.00

10-21-03-4430 BASE/SOFTBALL REC SPONSOR REV	.00	2,470.00	2,545.00	2,500.00	3,190.00	3,000.00
10-21-03-4431 BASE/SOFTBALL REC PARTICIPANT	.00	15,680.75	18,205.00	18,000.00	18,240.00	18,000.00
10-21-03-4432 BASE/SOFTBALL REC REIMBURSEME	.00	319.98	63.50	100.00	95.25	100.00
10-21-03-7019 BASE/SOFTBALL REC EXPENSE	.00	8,411.47	10,297.70	13,250.00	10,623.39	15,100.00
BASE/SOFTBALL REC PROFIT(LOSS)	.00	10,059.26	10,515.80	7,350.00	10,901.86	6,000.00

10-21-03-4433 BASE/SOFTBALL LEAGUE SPONSOR	.00	1,125.00	990.00	1,000.00	1,155.00	1,000.00
10-21-03-4434 BASE/SOFTBALL LEAGUE PARTICIP	.00	5,260.00	6,655.00	6,500.00	6,207.00	6,500.00
10-21-03-4439 BASE/SOFTBALL LEAGUE REIMBURS	.00	263.04	.00	.00	.00	.00

	3 YRS AGO ACTUAL	2 YRS AGO ACTUAL	LAST YEAR ACTUAL	CURRENT BUDGET	CURRENT YR TO DATE	NEW BUDGET	
10-21-03-7020	BASE/SOFTBALL LEAGUE EXPENSE	.00	5,728.58	5,403.13	4,900.00	5,260.71	7,500.00
	BASE/SOFTBALL LEAGUE PROFIT(L	.00	919.46	2,241.87	2,600.00	2,101.29	.00

10-21-03-4436	SOFTBALL/BASEBALL REVENUE	25,028.25	619.08	.00	.00	.00	.00
10-21-03-7015	SOFTBALL/BASEBALL EXPENSE	14,614.75	583.00	.00	.00	.00	.00
	SOFTBALL & BASEBALL PROFIT(LO	10,413.50	36.08	.00	.00	.00	.00

10-21-03-4438	ADULT SOFTBALL REVENUE	3,000.00	3,490.00	3,490.00	3,500.00	2,030.00	3,500.00
10-21-03-7018	ADULT SOFTBALL EXPENSE	2,204.96	1,613.00	1,727.25	2,000.00	1,443.20	2,330.00
	ADULT SOFTBALL PROFIT(LOSS)	795.04	1,877.00	1,762.75	1,500.00	586.80	1,170.00

10-21-04-4440	YOUTH VOLLEYBALL REVENUE	3,432.00	3,450.00	2,170.00	3,400.00	1,270.00	2,600.00
10-21-04-7020	YOUTH VOLLEYBALL EXPENSE	1,165.10	889.00	621.39	1,700.00	745.40	1,535.00
	YOUTH VOLLEYBALL PROFIT (LOSS)	2,266.90	2,561.00	1,548.61	1,700.00	524.60	1,065.00

10-21-04-4445	ADULT VOLLEYBALL REVENUE	3,000.00	2,800.00	2,600.00	2,600.00	2,400.00	2,400.00
10-21-04-7745	ADULT VOLLEYBALL EXPENSE	1,056.00	933.23	444.44	1,000.00	521.76	1,150.00
	ADULT VOLLEYBALL PROFIT (LOSS)	1,944.00	1,866.77	2,155.56	1,600.00	1,878.24	1,250.00

10-21-04-4447	INSTRUCTIONAL VOLLEYBALL REVE	.00	.00	.00	.00	175.00	250.00
10-21-04-7747	INSTRUCTIONAL VOLLEYBALL EXPE	.00	.00	.00	.00	65.19	160.00
	INSTRUCT VBALL PROFIT (LOSS)	.00	.00	.00	.00	109.81	90.00

10-21-05-4450	YOUTH BASKETBALL REVENUE	7,581.85	8,849.00	7,784.75	8,500.00	9,298.00	8,500.00
10-21-05-4451	CHEERLEADING REVENUE	1,700.00	1,394.00	1,430.00	1,400.00	1,590.00	1,500.00
10-21-05-7025	YOUTH BASKETBALL EXPENSE	4,516.59	4,520.92	4,140.91	5,000.00	4,899.95	5,665.00
10-21-05-7026	CHEERLEADING EXPENSE	429.50	306.50	416.60	900.00	605.00	750.00
	YOUTH BBALL/CHEER PROFIT(LOSS)	4,335.76	5,415.58	4,657.24	4,000.00	5,383.05	3,585.00

10-21-05-4454	INSTRUCTIONAL BASKETBALL REV	.00	280.00	.00	.00	.00	.00
10-21-05-7055	INSTRUCTIONAL BASKETBALL EXP	.00	66.00	.00	.00	.00	.00
	INSTRUCT BBALL PROFIT (LOSS)	.00	214.00	.00	.00	.00	.00

10-21-05-4455	3 ON 3 BASKETBALL REVENUE	.00	.00	.00	.00	.00	.00
10-21-05-7018	3 ON 3 BASKETBALL EXPENSE	.00	.00	.00	.00	.00	.00
	3 ON 3 PROFIT FOR GYM IMPROVM	.00	.00	.00	.00	.00	.00

10-21-06-4460	SOCCER REVENUES	10,480.00	10,685.00	11,655.00	11,550.00	12,530.00	12,000.00
10-21-06-7030	SOCCER EXPENSE	4,459.48	4,602.59	5,246.98	6,300.00	5,429.75	8,600.00
	SOCCER PROFIT (LOSS)	6,020.52	6,082.41	6,408.02	5,250.00	7,100.25	3,400.00

10-21-08-4480	FLAG FOOTBALL REVENUE	4,794.00	5,770.00	5,250.00	5,500.00	4,650.00	5,500.00
10-21-08-7050	FLAG FOOTBALL EXPENSE	1,902.50	2,352.94	2,458.34	3,200.00	2,239.38	3,140.00
	FLAG FOOTBALL PROFIT (LOSS)	2,891.50	3,417.06	2,791.66	2,300.00	2,410.62	2,360.00

10-21-08-4485	IDDY BIDDY FLAG FOOTBALL REVE	.00	.00	.00	.00	.00	.00
10-21-08-7055	IDDY BIDDY FLAG FOOTBALL EXPE	100.00	112.50	.00	.00	.00	.00
	IDDY BIDDY FLAG FTBL PROFIT(L	100.00-	112.50-	.00	.00	.00	.00

10-21-07-4495	GYM IMPVMNT SPORTS FUNDRAISER	.00	.00	1,080.00	1,100.00	1,060.00	2,900.00
10-21-07-7795	GYM IMPVMNT SPORTS EXPENSES	.00	.00	74.22	120.00	145.14	900.00

BUDGET REPORT

	3 YRS AGO ACTUAL	2 YRS AGO ACTUAL	LAST YEAR ACTUAL	CURRENT BUDGET	CURRENT YR TO DATE	NEW BUDGET
GYM IMPRV SPORTS PROFIT (LOSS)	.00	.00	1,005.78	980.00	914.86	2,000.00

10-21-07-4470 EASTER EGG HUNT DONATIONS	173.00	202.40	365.00	200.00	375.80	350.00
10-21-07-7035 EASTER EGG HUNT EXPENSE	172.13	204.33	197.56	200.00	321.32	350.00
EASTER EGG HUNT PROFIT (LOSS)	.87	1.93-	167.44	.00	54.48	.00

10-21-07-4490 BELLY DANCING REVENUE	.00	.00	.00	.00	.00	.00
10-21-07-7790 BELLY DANCING EXPENSE	.00	.00	.00	.00	.00	.00
BELLY DANCING PROFIT (LOSS)	.00	.00	.00	.00	.00	.00
TOTAL RECREATION PROFIT (LOSS)	77,349.68-	105,375.70-	92,548.96-	258,239.00-	301,016.15-	151,165.00-

RECREATION DEPARTMENT

GENERAL RECREATION REVENUES

- 10-21-00-4811 **CAPITAL LEASE REVENUE**
An other financing source equal to the net present value of the minimum lease payments of a capital lease.
- 10-21-00-4999 **MISCELLANEOUS RECREATION REVENUE**
Revenues not listed in another category including donations.

EXPENDITURES

- 10-21-00-5002 **SALARIES – FULL TIME**
Compensation for full time staff.
- 10-21-00-5003 **SALARIES – PART TIME**
Compensation for part time staff.
- 10-21-00-5004 **SALARIES – OVERTIME**
Overtime compensation for staff.
- 10-21-00-5005 **PAYROLL TAX EXPENSE**
Employer portion of the payroll taxes.
- 10-21-00-5007 **LAGERS**
LAGERS retirement program contributions.
- 10-21-00-5009 **LIFE INSURANCE EXPENSE**
The City's portion of the life insurance premiums.
- 10-21-00-5011 **WORKER'S COMPENSATION**
Worker's compensation insurance premiums. The estimated premium is paid annually, due April 1. A Worker's Compensation audit is performed annually to determine the actual premium. Results of the audit will result in a refund or additional premiums due. Audit results are usually received in July.
- 10-21-00-5015 **UNEMPLOYMENT INSURANCE**
Unemployment insurance benefits. This is paid quarterly based on the former employees that file for unemployment (the City is a reimbursable employer).
- 10-21-00-5016 **HEALTH/DENTAL PREMIUMS EXPENSE**
The City's portion of the health and dental insurance premiums.
- 10-21-00-5020 **CONTRACTED SERVICES (LEGAL)**
Contracted labor legal services (i.e. city attorney fees).

- 10-21-00-6001 **POSTAGE**
 Postage machine usage.
- 10-21-00-6005 **PRINTING**
 Printing expenses (i.e. business cards, recreation program brochures, etc.).
- 10-21-00-6010 **ADVERTISING/PUBLICATIONS**
 Advertising and publication expenses (advertise for job openings, legal notices, etc.).
- 10-21-00-6026 **COPIER EXPENSE**
 Expense for lease payments, maintenance, and other associated cost for the copy machine.
- 10-21-00-6035 **TRAINING & EDUCATION**
 Continuing education and training programs.
- 10-21-00-6040 **DUES/FEES/TRAVEL**
 Organizational membership dues or fees and employee travel reimbursement including mileage and meals (i.e. mileage and meals related to conferences/seminars/trainings/meetings, professional organization dues, recreation director monthly car allowance, Sam's Club Membership, etc.).
- 10-21-00-6200 **INTERNET**
 Internet expense.
- 10-21-00-6201 **TELEPHONE**
 Office and cellular phone expense.
- 10-21-00-6202 **UTILITIES - ELECTRIC**
 Electric expense for Recreation's portion of City Hall.
- 10-21-00-6203 **UTILITIES – WATER & SEWER**
 Water and sewer expense for Recreation's portion of City Hall.
- 10-21-00-6204 **UTILITIES – GAS**
 Gas expense for Recreation's portion of City Hall.
- 10-21-00-6302 **COMPUTER MAINTENANCE & REPAIR**
 Maintenance and repair of computers (i.e. repairing viruses, internet, and email, installing new software and hardware, etc.).
- 10-21-00-7001 **OFFICE SUPPLIES**
 Office supplies (i.e. envelopes, paper, folders, notepads, toner, pens, etc.).

- 10-21-00-7005 **MISCELLANEOUS SUPPLIES**
Miscellaneous supplies (i.e. key tags, safety hasps, etc.).
- 10-21-00-7006 **EXPENDABLE EQUIPMENT**
Equipment that is non-repairable, has a cost of less than \$1,500, and/or has a useful life of less than a year (i.e. printer, sink, etc.).
- 10-21-00-7085 **CUSTODIAL SUPPLIES**
Cleaning supplies (i.e. trash bags, toilet paper, paper towels, hand soap, etc.).
- 10-21-00-7090 **COMPUTER SOFTWARE & HARDWARE**
Computer software and hardware (i.e. antivirus software, new or updated software, computer equipment, etc.).
- 10-21-00-7105 **FUEL**
Fuel for use of City vehicles.
- 10-21-00-7405 **MAINTENANCE EXPENSE – BUILDINGS & GROUNDS**
Buildings and grounds maintenance expenses (i.e. breakers, light bulbs, pest control, paint, fire alarm maintenance, etc.).
- 10-21-00-8001 **PROPERTY INSURANCE**
Property insurance for the baseball field lights and shed, Recreation’s portion of the Gator, and Recreation’s portion of City Hall.
- 10-21-00-8050 **MISCELLANEOUS EXPENSE**
Expenses not listed in another category (i.e. vaccines, etc.).
- 10-21-00-8051 **DRUG TESTING**
Employee pre-employment and random drug screenings.
- 10-21-00-9015 **CAPITAL ASSET – EQUIPMENT**
Repairable equipment with a cost of \$1,500 or more and with a useful life of one year or more (i.e. office equipment, machinery, furniture and fixtures, etc.). Components that have a unit cost under the capitalization cost limit should be capitalized if they are originally acquired as a part of a system and the system cost equals or exceeds capitalization levels.
- 10-21-00-9017 **CAPITAL ASSET – BUILDINGS AND GROUNDS**
Buildings and purchased land with a cost of \$1,500 or more and with a useful life of one year or more. Buildings are permanent structures.

SOUTHVIEW POOL

REVENUE

- 10-21-01-4410 **POOL ADMISSION REVENUE**
Revenues received at the pool for admissions including lap swim and daily admissions.
- 10-21-01-4411 **POOL PASS REVENUE**
Revenues received for pool passes.
- 10-21-01-4415 **POOL RENTAL REVENUE**
Fees paid by individuals or groups renting the pool.
- 10-21-01-4420 **CONCESSION REVENUES**
Revenues for food and drinks sold at the swimming pool concession stand.
- 10-21-01-4421 **SWIM LESSONS**
Fees paid by individuals who take swimming lessons.
- 10-21-02-4430 **WATER FITNESS REVENUE**
Fees paid by individuals participating in water fitness.

EXPENDITURES

- 10-21-01-5002 **SALARIES – FULL TIME**
Compensation for full time staff working on a project at the pool (i.e. recreation assistant, park employees, public works employee, etc.).
- 10-21-01-5003 **SALARIES – PART TIME**
Compensation for part time staff including pool managers, lifeguards, and concession workers.
- 10-21-01-5004 **SALARIES – OVERTIME**
Overtime compensation for staff.
- 10-21-01-5005 **PAYROLL TAX EXPENSE**
Employer portion of the payroll taxes.
- 10-21-01-5007 **LAGERS**
LAGERS retirement program contributions.
- 10-21-01-5009 **LIFE INSURANCE EXPENSE**
The City's portion of the life insurance premiums.
- 10-21-01-5011 **WORKER'S COMPENSATION**
Worker's compensation insurance premiums. The estimated premium is paid annually, due April 1. A Worker's Compensation audit is performed annually to determine the actual premium. Results of the audit will result in a refund or additional premiums due. Audit results are usually received in July.

- 10-21-01-5016 **HEALTH/DENTAL PREMIUMS EXPENSE**
The City's portion of the health and dental insurance premiums.
- 10-21-00-5020 **CONTRACTED SERVICES (LEGAL)**
Contracted labor legal services (i.e. city attorney fees).
- 10-21-00-6001 **POSTAGE**
Postage machine usage.
- 10-21-01-6005 **PRINTING**
Printing expenses (i.e. pool passes).
- 10-21-01-6010 **ADVERTISING/PUBLICATIONS**
Advertising and publication expenses (i.e. advertise for job openings, bid notices, etc.).
- 10-21-01-6020 **EQUIPMENT REPAIR**
Repair of equipment (i.e. pool slide, pool vacuum, chemical feeder, etc.).
- 10-21-01-6025 **EQUIPMENT MAINTENANCE**
Maintenance of equipment (i.e. pool slide, pool vacuum, chemical feeder, etc.).
- 10-21-01-6035 **TRAINING & EDUCATION**
Continuing education and training programs (i.e. lifeguard training, etc.).
- 10-21-01-6040 **DUES/FEES/TRAVEL**
Organizational membership dues or fees and employee travel reimbursement including mileage and meals (i.e. mileage and meals related to conferences, professional organization dues, etc.).
- 10-21-01-6055 **ENGINEERING**
Design engineering for pool projects.
- 10-21-01-6201 **TELEPHONE**
Pool phone expense.
- 10-21-01-6202 **UTILITIES - ELECTRIC**
Electric expense for the pool.
- 10-21-01-6203 **UTILITIES - WATER & SEWER**
Water and sewer expense for the pool.
- 10-21-01-7001 **OFFICE SUPPLIES**
Office supplies (i.e. envelopes, paper, folders, notepads, pens, binders, etc.).

- 10-21-01-7005 **MISCELLANEOUS SUPPLIES**
Miscellaneous supply expense (i.e. first aid items, etc.).
- 10-21-01-7006 **EXPENDABLE EQUIPMENT EXPENSE**
Equipment that is non-repairable, has a cost of less than \$1,500, and/or has a useful life of less than a year (i.e. power washer, pool steps, chemical feeder, time clock, umbrellas for lifeguard stands, etc.).
- 10-21-01-7060 **SAND & GRAVEL**
Sand, gravel, rock, and the related delivery charges (i.e. sand for sand filters).
- 10-21-01-7081 **FIRST AID SUPPLIES**
First aid supplies (i.e. CPR masks, band aids, etc.)
- 10-21-01-7085 **CUSTODIAL SUPPLIES**
Cleaning supplies (i.e. trash bags, toilet paper, paper towels, hand soap, etc.).
- 10-21-01-7100 **CONCESSION INVENTORY/SUPPLIES**
Food and drinks sold at the swimming pool concession stand.
- 10-21-01-7105 **FUEL**
Fuel for City vehicles.
- 10-21-01-7120 **CHEMICALS**
Chemicals necessary to maintain the pool.
- 10-21-01-7302 **HANDTOOLS/HARDWARE**
Handtools and hardware (i.e. screwdrivers, hammer, pliers, etc.).
- 10-21-01-7405 **MAINTENANCE EXPENSE – BUILDINGS & GROUNDS**
Buildings and grounds maintenance expenses (i.e. paint, plumbing, etc.).
- 10-21-01-8001 **PROPERTY INSURANCE**
Property insurance for the pool.
- 10-21-01-8050 **MISCELLANEOUS EXPENSE**
Expenses not listed in another category.
- 10-21-01-8051 **DRUG TESTING**
Employee pre-employment and random drug screenings.

10-21-01-9015

CAPITAL ASSET - EQUIPMENT

Repairable equipment with a cost of \$1,500 or more and with a useful life of one year or more (i.e. pool vacuum, office equipment, machinery, furniture and fixtures, etc.). Components that have a unit cost under the capitalization cost limit should be capitalized if they are originally acquired as a part of a system and the system cost equals or exceeds capitalization levels.

10-21-01-9017

CAPITAL ASSET – BUILDINGS & GROUNDS

Buildings and purchased land with a cost of \$1,500 or more and with a useful life of one year or more. Buildings are permanent structures.

10-21-01-9020

CAPITAL IMPROVEMENTS

Improvements to other capital assets with a cost of \$1,500 or more and with a useful life of one year or more. Capital improvements are long-lived attachments to buildings or other capital assets that increase the asset's life, usefulness, or value (i.e. air conditioning, heating, alarm systems, roof, floors, etc.).

SWIM TEAM

REVENUE

10-21-02-4425

SWIM TEAM REVENUE

Fees paid by individuals participating on the swim team.

EXPENDITURES

10-21-02-5003

SALARIES – PART TIME

Compensation for part time staff including pool managers, lifeguards, and concession workers for swim practice and swim meets.

10-21-01-5005

PAYROLL TAX EXPENSE

Employer portion of the payroll taxes.

10-21-02-7010

SWIM TEAM EXPENSE

Swim team expenses (i.e. coach, ribbons, swim team software update, stop watches, ice, water, trash bags, North Suburban Swim Conference fees, etc.).

LIFEGUARD CERTIFICATION REVENUE

REVENUE

10-21-01-4425

LIFEGAURD CERTIFICATION REVENUE

Fees paid by individual lifeguards for lifeguard certification in-house training (i.e. training sponsored by the recreation director).

EXPENDITURES

10-21-01-6036

RED CROSS CERTIFICATION CARDS

Red Cross certification fees related to lifeguard certification in-house training.

10-21-01-6037

LIFEGAURD TRAINING EXPENSES

Lifeguard training expenses related to lifeguard certification in-house training.

**GYM RENTAL
REVENUE**

10-21-07-4493

GYM RENTAL REVENUE

Fees paid by individuals or groups renting the gym. This revenue accumulates in cash account 10-21-00-1010.

10-21-00-4990

GYM IMPROVEMENT DONATIONS

Restricted donations received to be used for gym improvement projects. This revenue accumulates in cash account 10-21-00-1010.

10-21-07-4810

LOAN PROCEEDS

Cash received from obtaining a loan.

EXPENDITURES

10-21-07-5024

CONTRACTED SERVICES (CLEANING)

Contracted labor for cleaning services.

10-21-07-6020

EQUIPMENT REPAIR

Repair of equipment (i.e. basketball goals, tables, etc.).

10-21-07-6025

EQUIPMENT MAINTENANCE

Maintenance of equipment (i.e. basketball goals, etc.).

10-21-07-6202

UTILITIES – ELECTRIC

Electric expense for the City Gym.

10-21-07-6203

UTILITIES – WATER & SEWER

Water and sewer expense for the City Gym.

10-21-07-6204

UTILITIES – GAS

Gas expense for the City Gym.

10-21-07-7005

MISCELLANEOUS SUPPLIES

Miscellaneous supplies.

10-21-07-7006

EXPENDABLE EQUIPMENT

Equipment that is non-repairable, has a cost of less than \$1,500, and/or has a useful life of less than a year (i.e. basketball goals, etc.).

- 10-21-07-7085 **CUSTODIAL SUPPLIES**
 Cleaning supplies (i.e. trash bags, toilet paper, paper towels, hand soap, etc.).
- 10-21-07-7405 **MAINTENANCE EXPENSE – BUILDINGS & GROUNDS**
 Buildings and grounds maintenance expenses (i.e. security system, air conditioner, etc.).
- 10-21-07-8001 **PROPERTY INSURANCE**
 Property insurance for the Gym at City Hall.
- 10-21-07-8703 **LONG TERM LOAN - PRINCIPAL**
 Principal payment on long term loan.
- 10-21-07-8704 **LONG TERM LOAN - INTEREST**
 Interest payment on long term loan.
- 10-21-07-9015 **CAPITAL ASSET - EQUIPMENT**
 Repairable equipment with a cost of \$1,500 or more and with a useful life of one year or more (i.e. office equipment, machinery, furniture and fixtures, etc.). Components that have a unit cost under the capitalization cost limit should be capitalized if they are originally acquired as a part of a system and the system cost equals or exceeds capitalization levels.
- 10-21-07-9017 **CAPITAL ASSET – BUILDINGS & GROUNDS**
 Buildings and purchased land with a cost of \$1,500 or more and with a useful life of one year or more. Buildings are permanent structures.
- 10-21-07-9020 **CAPITAL IMPROVEMENTS**
 Improvements to other capital assets with a cost of \$1,500 or more and with a useful life of one year or more. Capital improvements are long-lived attachments to buildings or other capital assets that increase the asset's life, usefulness, or value (i.e. air conditioning, heating, alarm systems, roof, floors, etc.).

OTHER CONCESSIONS

REVENUE

- 10-21-09-4476 **OTHER CONCESSION REVENUE**
 Revenues for food and drinks sold at the concession stands other than at Southview Pool.

EXPENDITURES

- 10-21-09-5003 **SALARIES – PART TIME**
 Compensation for part time staff.

- 10-21-09-5005 **PAYROLL TAX EXPENSE**
Employer portion of the payroll taxes.
- 10-21-09-5011 **WORKER'S COMPENSATION**
Worker's compensation insurance premiums. The estimated premium is paid annually, due April 1. A Worker's Compensation audit is performed annually to determine the actual premium. Results of the audit will result in a refund or additional premiums due. Audit results are usually received in July.
- 10-21-09-6010 **ADVERTISING/PUBLICATIONS**
Advertising and publication expenses (advertise for job openings, etc.).
- 10-21-09-7001 **OFFICE SUPPLIES**
Office supplies (i.e. envelopes, paper, folders, notepads, pens, binders, etc.).
- 10-21-09-7006 **EXPENDABLE EQUIPMENT**
Equipment that is non-repairable, has a cost of less than \$1,500, and/or has a useful life of less than a year (i.e. microwave, popcorn machine, freezer, etc.).
- 10-21-09-7085 **CUSTODIAL SUPPLIES**
Cleaning supplies (i.e. trash bags, toilet paper, paper towels, hand soap, etc.).
- 10-21-09-7100 **CONCESSION INVENTORY/SUPPLIES**
Food and drinks sold at the concession stands other than at Southview Pool.
- 10-21-09-7105 **FUEL**
Fuel for City vehicles.
- 10-21-09-7405 **MAINTENANCE EXPENSE – BUILDINGS & GROUNDS**
Buildings and grounds maintenance expenses (i.e. concession building repairs, keys, etc.).
- 10-21-09-8051 **DRUG TESTING**
Employee pre-employment and random drug screenings.
- 10-21-09-9015 **CAPITAL ASSET - EQUIPMENT**
Repairable equipment with a cost of \$1,500 or more and with a useful life of one year or more (i.e. pop machine, etc.). Components that have a unit cost under the capitalization cost limit should be capitalized if they are originally acquired as a part of a system and the system cost equals or exceeds capitalization levels.

RECREATION BASEBALL & SOFTBALL

REVENUES

10-21-03-4430 **BASEBALL & SOFTBALL REC SPONSOR REVENUE**
Sponsorships from organizations sponsoring a recreation youth softball and baseball team.

10-21-03-4431 **BASEBALL & SOFTBALL REC PARTICIPANT REVENUE**
Fees paid by individuals participating in the recreation youth softball and baseball league.

10-21-03-4432 **BASEBALL & SOFTBALL REC REIMBURSEMENT**
Reimbursements of expenses from other leagues participating in the recreation youth softball and baseball league.

EXPENDITURE

10-21-03-7019 **BASEBALL & SOFTBALL REC EXPENSE**
Recreation league youth baseball and softball expenses (i.e. coordinator, field preparation employee, referees, equipment, field marking dust, field spray, hats, balls, keys, medals, ribbons, etc.).

LITTLE LEAGUE BASEBALL & SOFTBALL

REVENUES

10-21-03-4430 **LITTLE LEAGUE SPONSOR REVENUE**
Sponsorships from organizations sponsoring a little league youth softball and baseball team.

10-21-03-4431 **LITTLE LEAGUE REC PARTICIPANT REVENUE**
Fees paid by individuals participating in the little league youth softball and baseball league.

10-21-03-4432 **LITTLE LEAGUE REIMBURSEMENT**
Reimbursements of expenses from other leagues participating in the little league youth softball and baseball league.

EXPENDITURE

10-21-03-7019 **LITTLE LEAGUE EXPENSE**
Little league youth baseball and softball expenses (i.e. little league fees and insurance, field preparation employee, referees, equipment, field marking dust, field spray, hats, balls, keys, medals, ribbons, etc.).

BASEBALL & SOFTBALL

10-21-03-4436 **SOFTBALL & BASEBALL REVENUES**
Fees paid by individuals participating in youth softball and baseball leagues. Account is inactive beginning in FY15 due to the split of Recreation Baseball/Softball and Little League.

10-21-03-7015 **SOFTBALL & BASEBALL EXPENSES**
Youth baseball and softball expenses (i.e. coordinator, field preparation employee, referees, equipment, field marking dust, field spray, hats, balls, keys, medals, ribbons, etc.). Account is inactive beginning in FY15 due to the split of Recreation Baseball/Softball and Little League.

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 (i.e. referees, shirts, softballs, grid lime, etc.).

YOUTH VOLLEYBALL

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

10-21-04-7020 **YOUTH VOLLEYBALL EXPENSE**
Youth volleyball expenses (i.e. equipment, referees, volleyballs, medals, ribbon, etc.).

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 (i.e. equipment, referees, shirts, etc.).

INSTRUCTIONAL VOLLEYBALL

10-21-04-4447 **INSTRUCTIONAL VOLLEYBALL REVENUES**
Fees paid by individuals participating in youth volleyball.

10-21-04-7747 **INSTRUCTIONAL VOLLEYBALL EXPENSE**
Youth volleyball expenses (i.e. equipment, volleyballs, etc.).

**YOUTH BASKETBALL/CHEERLEADING
REVENUES**

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

10-21-05-4451 **CHEERLEADING REVENUES**
Fees paid by youth participating in cheerleading.

EXPENDITURES

10-21-05-7025 **YOUTH BASKETBALL EXPENSE**
Youth basketball expenses (i.e. referees, basketballs, score keeper, shirts, etc.)

10-21-05-7026 **CHEERLEADING EXPENSES**
Cheerleading expenses (i.e. pom poms, cheerleader skorts, shirts, etc.)

INSTRUCTIONAL BASKETBALL

10-21-05-4455 **INSTRUCTIONAL BASKETBALL REVENUE**
Fees paid by individuals participating in instructional basketball.

10-21-05-7055 **INSTRUCTIONAL BASKETBALL EXPENSE**
Instructional basketball expenses (i.e. basketballs, ribbons, medals, shirts, etc.)

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.

10-21-05-7018 **3 ON 3 BASKETBALL EXPENSE**
3 on 3 Basketball tournament expenses (i.e. shirts, medals, etc.).

SOCCER

10-21-06-4460 **SOCCER REVENUES**
Fees paid by individuals participating in soccer.

10-21-06-7030 **SOCCER EXPENSE**
Soccer expense including (i.e. referees, equipment, soccer balls, field spray, stop watches, shirts, medals, ribbons, portable potties, etc.)

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 (i.e. referees, equipment, footballs, sport timers, supervisor, ribbons, medals, shirts, portable potties, etc.).

IDDY BIDDY FLAG FOOTBALL

10-21-08-4485 **IDDY BIDDY FLAG FOOTBALL REVENUE**
Fees paid by individuals participating in iddy biddy flag football.

10-21-08-7055 **IDDY BIDDY FLAG FOOTBALL EXPENSE**
Iddy biddy flag football expense (i.e. footballs, shirts, etc.).

GYM IMPROVEMENT SPORTS FUNDRAISERS

10-21-07-4495 **GYM IMPROVEMENT SPORTS FUNDRAISER REVENUE**
Fees paid by individuals participating in fundraisers to raise money for gym improvements. This revenue accumulates in cash account 10-21-00-1010.

10-21-07-7795 **GYM IMPROVEMENT SPORTS FUNDRAISER EXPENSE**
Gym improvement sports fundraiser expenses (i.e. shirts, equipment, etc.).

EASTER EGG HUNT

10-21-07-4470 **EASTER EGG HUNT DONATIONS**
Donations received to fund the Easter Egg Hunt. This revenue accumulates in cash account 10-21-00-1013.

10-21-07-7035 **EASTER EGG HUNT EXPENSE**
Easter egg hunt expenses (i.e. candy, air slide rental, caution tape, Easter eggs, etc.).

BELLY DANCING

10-21-07-4490 **BELLY DANCING REVENUE**
Fees paid by individuals participating in the belly dancing class.

10-21-07-7790 **BELLY DANCING EXPENSE**
Belly dancing class instructor.

BUDGET REPORT

	3 YRS AGO ACTUAL	2 YRS AGO ACTUAL	LAST YEAR ACTUAL	CURRENT BUDGET	CURRENT YR TO DATE	NEW BUDGET
CEMETERY DEPARTMENT						
10-58-00-4605	FEMA/SEMA REVENUE	.00	.00	491.35	.00	.00
10-58-00-4810	LOAN PROCEEDS	.00	.00	.00	.00	.00
10-58-00-4821	MAINTENANCE DONATIONS	.00	.00	89.00	.00	.00
10-58-00-4881	BURIAL SPACE REVENUE	7,161.25	4,611.25	6,349.50	7,000.00	4,335.00
10-58-00-4884	GRAVE OPENINGS/CLOSINGS	23,949.00	15,501.00	22,775.00	23,000.00	21,675.00
10-58-00-4885	MARKER PLACEMENT FEES	4,550.00	4,400.00	4,600.00	4,500.00	4,450.00
10-58-00-4890	PERPETUAL INT FOR MAINT USE	210.40	198.72	258.01	300.00	.00
10-58-00-4930	INSURANCE PROCEEDS	.00	.00	.00	.00	.00
10-58-00-4999	MISC CEMETERY REVENUE	678.00	.00	.00	.00	.00
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	TOTAL REVENUE	36,548.65	24,710.97	34,562.86	34,800.00	30,460.00
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10-58-00-5002	SALARIES-FULL TIME	41,963.53	40,942.19	42,346.84	48,350.00	46,521.33
10-58-00-5003	SALARIES-PART TIME	.00	.00	.00	.00	.00
10-58-00-5004	SALARIES-OVERTIME	1,705.36	676.36	1,892.98	1,500.00	1,403.10
10-58-00-5005	PAYROLL TAX EXPENSE	3,280.86	3,077.73	3,247.39	3,850.00	3,444.98
10-58-00-5007	LAGERS	3,400.70	2,962.17	2,491.10	2,650.00	2,537.48
10-58-00-5009	LIFE INSURANCE EXPENSE	74.83	72.63	83.59	125.00	87.24
10-58-00-5011	WORKER'S COMPENSATION	1,723.29	1,872.63	1,784.04	2,250.00	1,531.30
10-58-00-5016	HEALTH/DENTAL PREM EXP	5,057.86	4,942.37	5,835.48	6,050.00	6,121.04
10-58-00-5020	CONTRACTED SERVICES (LEGAL)	11.60	89.90	.00	100.00	.00
10-58-00-5035	RECORDING FEES	.00	.00	.00	.00	.00
10-58-00-6001	POSTAGE	7.08	.00	.00	25.00	5.98
10-58-00-6005	PRINTING	.00	.00	.00	25.00	.00
10-58-00-6010	ADVERTISING/PUBLICATIONS	52.80	.00	47.00	50.00	.00
10-58-00-6020	EQUIPMENT REPAIR	1,241.95	747.00	926.41	1,000.00	809.69
10-58-00-6025	EQUIPMENT MAINTENANCE	467.62	39.59	258.92	500.00	131.85
10-58-00-6035	TRAINING & EDUCATION	18.85	.00	.00	25.00	.00
10-58-00-6105	UNIFORMS	233.68	244.15	235.40	325.00	336.97
10-58-00-6200	INTERNET	.00	.00	.00	25.00	.00
10-58-00-6201	TELEPHONE	455.85	352.73	420.19	425.00	415.09
10-58-00-6202	UTILITIES - ELECTRIC	2,555.79	2,648.05	2,456.43	2,850.00	2,568.05
10-58-00-6203	UTILITIES - WATER	258.47	36.68	46.05	50.00	94.99
10-58-00-6204	UTILITIES - GAS	28.96	28.12	19.08	50.00	18.67
10-58-00-6302	COMP MAINT & REPAIR	.00	.00	.00	.00	.00
10-58-00-6502	VEHICLE MAINT & REPAIRS	3,329.24	1,126.02	12.89	500.00	112.91
10-58-00-7001	OFFICE SUPPLIES	.50	1.98	.00	25.00	.00
10-58-00-7005	MISCELLANEOUS SUPPLIES	184.48	93.38	.00	50.00	.00
10-58-00-7006	EXPENDIBLE EQUIPMENT EXPENSE	1,385.17	10.48	3,491.07	1,000.00	703.57
10-58-00-7010	MARKERS/PLATES/VASES REPLACEM	.00	.00	.00	1,000.00	527.88
10-58-00-7085	CUSTODIAL SUPPLIES	46.29	23.57	18.52	50.00	12.95
10-58-00-7090	COMPUTER SOFTWARE & HARDWARE	.00	.00	.00	.00	.00
10-58-00-7095	SUMMIT ANNUAL LICENSE	1,132.62	1,166.59	1,189.93	1,250.00	1,225.62
10-58-00-7097	GIS	.00	.00	.00	6,500.00	6,800.00
10-58-00-7105	FUEL	2,067.52	1,125.90	1,114.68	1,500.00	976.56
10-58-00-7110	OIL/GREASE	.00	.00	.00	.00	.00
10-58-00-7302	HANDTOOLS/HARDWARE	100.73	50.09	183.22	100.00	83.11
10-58-00-7405	MAINT EXP-BLDG & GRND	354.48	403.87	1,929.33	500.00	1,851.54
10-58-00-8001	PROPERTY INSURANCE	166.32	195.12	206.16	225.00	212.75
10-58-00-8010	AUTO INSURANCE	756.79	960.96	560.04	600.00	527.00

BUDGET REPORT

	3 YRS AGO ACTUAL	2 YRS AGO ACTUAL	LAST YEAR ACTUAL	CURRENT BUDGET	CURRENT YR TO DATE	NEW BUDGET
10-58-00-8035 LAND AMORITIZATION	191.36	110.40	147.20	.00	.00	.00
10-58-00-8050 MISCELLANEOUS EXPENSE	1,313.54	.00	.00	25.00	.00	25.00
10-58-00-8051 DRUG TESTING	.00	62.00	42.00	42.00	46.00	45.00
10-58-00-8703 LTL-PRINCIPAL	.00	.00	.00	.00	.00	.00
10-58-00-8704 LTL-INTEREST	.00	.00	.00	.00	.00	.00
10-58-00-9010 CAPITAL ASSET-VECHILES	.00	.00	.00	.00	.00	.00
10-58-00-9015 CAPITAL ASSET-EQUIPMENT	.00	.00	.00	.00	.00	.00
10-58-00-9017 CAPITAL ASSET-BLDG & GRNDS	.00	.00	.00	.00	.00	.00
10-58-00-9020 CAPITAL IMPROVEMENTS	.00	.00	.00	.00	.00	.00
TOTAL EXPENSES	73,568.12	64,062.66	70,985.94	83,592.00	79,107.65	75,895.00
GENERAL TOTAL	37,019.47-	39,351.69-	36,423.08-	48,792.00-	48,647.65-	45,095.00-

CEMETERY DEPARTMENT

REVENUES

- 10-58-00-4605 **FEMA/SEMA REVENUE**
Revenue received from FEMA and SEMA for reimbursements of City expenditures incurred due to disasters or emergencies.
- 10-58-00-4810 **LOAN PROCEEDS**
Cash received from obtaining a loan.
- 10-58-00-4821 **MAINTENANCE DONATIONS**
Donations received for cemetery maintenance.
- 10-58-00-4881 **BURIAL SPACE REVENUE**
This revenue is 85% of the burial space sales (the other 15% is in account 72-00-00-4881 in the Cemetery Perpetual Fund) (city code section 140.070).
- 10-58-00-4884 **GRAVE OPENINGS/CLOSINGS**
Fee paid by individuals for the opening and closing of a burial space (city code section 140.050).
- 10-58-00-4885 **MARKER PLACEMENT FEES**
Fee paid by individuals for the marker placement (city code section 140.050).
- 10-58-00-4890 **PERPETUAL INTEREST FOR MAINTENANCE USE**
Interest earned on the cemetery perpetual care cash in fund 72 that is transferred to this fund for cemetery preservation, upkeep, care and adornment, or for the repurchasing of cemetery lots previously sold (city code section 140.080(B)).
- 10-58-00-4930 **INSURANCE PROCEEDS**
Reimbursements received from the general, liability, auto, or inland marine insurance due to claims filed.
- 10-58-00-4999 **MISCELLANEOUS CEMETERY REVENUE**
Revenues not listed in another category (i.e. sale of equipment, etc.)

BUDGET REPORT

	3 YRS AGO ACTUAL	2 YRS AGO ACTUAL	LAST YEAR ACTUAL	CURRENT BUDGET	CURRENT YR TO DATE	NEW BUDGET
PARK FUND						
20-00-00-4101 REAL ESTATE TAX	68,426.02	69,822.66	69,400.40	69,250.00	69,815.23	71,300.00
20-00-00-4102 PERSONAL PROPERTY TAX	22,259.98	20,181.92	26,698.89	26,000.00	26,680.64	33,000.00
20-00-00-4103 UTILITY TAX	3,249.92	3,650.10	4,071.45	4,000.00	4,020.16	3,800.00
20-00-00-4106 OLD PERSONAL PROPERTY TAX	.00	17.79	17.38	25.00	3.34	.00
20-00-00-4131 SALES TAX	235,311.18	233,743.86	247,544.91	246,750.00	243,866.49	245,000.00
20-00-00-4132 USE TAX	.00	.00	.00	31,250.00	13,798.53	14,500.00
20-00-00-4715 PILOTS-TAX ABATEMENTS	.00	.00	.00	.00	.00	75.00
20-00-00-4810 LOAN PROCEEDS	.00	.00	.00	500,000.00	500,000.00	.00
20-00-00-4901 INTEREST INCOME	228.14	114.59	149.22	125.00	776.92	100.00
20-00-00-4902 INTEREST INCOME - SALES TAX	517.14	671.80	597.27	500.00	348.42	100.00
20-00-00-4911 SHELTER RENTAL	2,522.00	2,374.00	2,374.00	2,300.00	2,644.00	2,500.00
20-00-00-4923 DONATIONS FOR THE PARK	642.00	.00	.00	20,000.00	12,637.52	.00
20-00-00-4930 INSURANCE PROCEEDS	.00	.00	.00	.00	6,900.99	.00
20-00-00-4999 MISC PARKS REVENUE	90,000.00	.00	709.91	.00	.00	.00
TOTAL REVENUE	423,156.38	330,576.72	351,563.43	900,200.00	881,492.24	370,375.00
20-00-00-5002 SALARIES-FULL TIME	42,347.91	57,811.17	58,763.58	60,905.00	58,191.97	68,700.00
20-00-00-5003 SALARIES-PART TIME	9,610.68	9,701.15	9,301.32	11,000.00	11,108.26	11,000.00
20-00-00-5004 SALARIES-OVERTIME	1,837.80	787.18	1,333.02	1,000.00	1,607.75	1,350.00
20-00-00-5005 PAYROLL TAX EXPENSE	4,436.83	5,310.47	5,226.42	5,900.00	5,016.16	6,200.00
20-00-00-5007 LAGERS	2,743.09	4,200.56	3,406.59	3,500.00	3,134.56	3,800.00
20-00-00-5009 LIFE INSURANCE EXPENSE	110.79	117.20	147.16	160.00	120.64	150.00
20-00-00-5011 WORKER'S COMPENSATION	1,220.35	1,843.20	2,233.20	2,500.00	1,547.11	2,100.00
20-00-00-5016 HEALTH/DENTAL PREM EXP	4,847.55	6,082.77	6,174.67	11,500.00	10,081.52	11,000.00
20-00-00-5020 CONTRACTED SERVICES (LEGAL)	1,199.15	1,352.85	300.15	7,000.00	7,151.05	1,000.00
20-00-00-5022 CONTRACTED SERVICES (MOWING)	22,350.00	23,410.00	26,433.16	26,000.00	26,566.40	28,000.00
20-00-00-5023 CONTRACTED SERVICES (OTHER)	1,500.00	.00	.00	250.00	.00	.00
20-00-00-5035 RECORDING FEES	.00	.00	.00	.00	132.00	.00
20-00-00-6001 POSTAGE	188.82	155.67	501.01	400.00	338.15	400.00
20-00-00-6005 PRINTING	8.95	.00	210.94	250.00	458.46	300.00
20-00-00-6010 ADVERTISING/PUBLICATIONS	412.15	303.70	125.20	1,250.00	144.90	200.00
20-00-00-6020 EQUIPMENT REPAIR	222.87	1,910.76	1,477.18	1,000.00	223.55	1,000.00
20-00-00-6025 EQUIPMENT MAINTENANCE	270.49	218.99	534.06	300.00	249.64	300.00
20-00-00-6035 TRAINING & EDUCATION	371.41	390.00	355.00	400.00	.00	.00
20-00-00-6040 DUES/FEES/TRAVEL	318.98	331.14	89.80	500.00	.00	.00
20-00-00-6050 ASSESSOR'S OFFICE	.00	1,244.10	1,298.37	1,500.00	1,318.44	1,500.00
20-00-00-6055 ENGINEERING	5,802.00	600.00	13,955.96	44,845.00	41,904.04	.00
20-00-00-6105 UNIFORMS	49.83	605.90	588.72	750.00	668.98	925.00
20-00-00-6200 INTERNET	.00	.00	.00	100.00	.00	.00
20-00-00-6201 TELEPHONE	183.88	184.66	187.65	350.00	189.00	350.00
20-00-00-6202 UTILITIES - ELECTRIC	8,755.09	8,872.50	9,501.68	12,000.00	10,015.89	13,000.00
20-00-00-6203 UTILITIES - WATER & SEWER	3,639.05	3,070.87	2,688.81	5,000.00	2,152.29	5,000.00
20-00-00-6204 UTILITIES - GAS	219.13	212.81	144.35	250.00	141.27	250.00
20-00-00-6302 COMPUTER MAINT & REPAIR	.00	.00	.00	200.00	.00	200.00
20-00-00-6502 VEHICLE MAINT & REPAIRS	430.25	934.28	361.85	1,500.00	3,353.48	1,500.00
20-00-00-7001 OFFICE SUPPLIES	105.97	142.27	80.73	100.00	47.94	100.00
20-00-00-7006 EXPENDABLE EQUIPMENT EXP	1,702.42	835.53	1,372.70	1,000.00	583.98	1,000.00
20-00-00-7085 CUSTODIAL SUPPLIES	1,521.22	1,270.26	907.14	1,000.00	1,038.80	1,300.00
20-00-00-7090 COMPUTER SOFTWARE & HARDWARE	780.46	95.88	151.81	400.00	352.96	200.00

BUDGET REPORT

	3 YRS AGO ACTUAL	2 YRS AGO ACTUAL	LAST YEAR ACTUAL	CURRENT BUDGET	CURRENT YR TO DATE	NEW BUDGET
20-00-00-7095 SUMMIT ANNUAL LICENSE	1,962.69	1,944.32	1,983.21	2,050.00	2,042.71	2,150.00
20-00-00-7105 FUEL	2,817.97	2,003.49	1,771.43	2,000.00	1,613.49	2,000.00
20-00-00-7125 FISH RESTOCKING	.00	.00	.00	325.00	.00	.00
20-00-00-7126 TREE TRIMMING	.00	2,150.00	2,700.00	3,500.00	4,500.00	10,000.00
20-00-00-7127 WEED/LILY PAD CONTROL	.00	.00	.00	.00	.00	.00
20-00-00-7302 HANDTOOLS & HARDWARE	538.69	436.64	349.17	400.00	501.11	400.00
20-00-00-7405 MAINT EXP-BLDG & GRND	1,471.10	9,639.73	6,669.19	7,500.00	7,537.93	9,500.00
20-00-00-8001 PROPERTY INSURANCE	677.79	793.14	1,163.39	1,500.00	1,242.14	1,335.00
20-00-00-8005 LIABILITY INSURANCE	1,311.60	2,471.28	3,426.48	3,600.00	3,512.00	3,760.00
20-00-00-8010 AUTO INSURANCE	656.04	888.00	1,074.00	1,150.00	873.00	935.00
20-00-00-8050 MISCELLANEOUS EXPENSE	259.28	35.00	.00	.00	.00	.00
20-00-00-8051 DRUG TESTING	164.00	84.00	84.00	126.00	84.00	150.00
20-00-00-8090 BANK FEES	109.75	175.09	.00	200.00	10.00	.00
20-00-00-8700 LOAN PRINCIPAL	97,556.54	94,770.04	.00	71,610.00	71,606.09	97,070.00
20-00-00-8701 LOAN INTEREST	6,561.78	2,789.37	.00	7,825.00	7,820.26	8,835.00
20-00-00-9000 ADMINISTRATIVE OVERHEAD	15,000.00	18,000.00	21,000.00	24,000.00	22,000.00	31,562.00
20-00-00-9010 CAPITAL ASSET-VEHICLES	.00	.00	.00	.00	.00	.00
20-00-00-9015 CAPITAL ASSET-EQUIPMENT	21,945.96	21,370.00	9,150.00	3,995.00	3,995.00	5,750.00
20-00-00-9017 CAPITAL ASSET-BLDG & GRNDS	21,312.31	176,531.25	81,170.33	703,275.00	678,152.61	.00
TOTAL EXPENSES	289,532.62	466,077.22	278,393.43	1,035,866.00	993,329.53	334,272.00
PARK TOTAL	133,623.76	135,500.50-	73,170.00	135,666.00-	111,837.29-	36,103.00

PARK FUND

REVENUES

- 20-00-00-4101 **REAL ESTATE TAX**
The annual real estate tax attributed to the Park Fund.
- 20-00-00-4102 **PERSONAL PROPERTY TAX**
The annual personal property tax attributed to the Park Fund.
- 20-00-00-4103 **UTILITY TAX**
Taxes paid on railroad and utilities. This tax is received annually from Ray County, usually in January.
- 20-00-00-4102 **OLD PERSONAL PROPERTY TAX**
The collection of personal property taxes that were previously deemed as uncollectible and wrote-off.
- 20-00-00-4131 **SALES TAX**
The 0.25% sales tax collected on retail sales of tangible personal property and certain services within the City specifically designated for funding capital improvements and recreational facilities in City Parks (Section 145.062 of the City Code).
- 20-00-00-4132 **USE TAX**
The 0.25% use tax collected on the storage, use or consumption of tangible personal property in the City specifically designated for funding capital improvements and recreational facilities in City Parks.
- 20-00-00-4715 **P.I.L.O.T.S – TAX ABATEMENTS**
Revenue received as Payment In Lieu of Taxes attributed to the Park Fund from entities that have tax abatement agreements.
- 20-00-00-4810 **LOAN PROCEEDS**
Cash received from obtaining a loan.
- 20-00-00-4901 **INTEREST INCOME**
Bank interest earned on the park's general cash.
- 20-00-00-4902 **INTEREST INCOME – SALES TAX**
Bank interest earned on the park's sales tax cash.
- 20-00-00-4911 **SHELTER RENTAL**
Fees paid for the rental of the shelter houses at the parks.
- 20-00-00-4923 **DONATIONS FOR THE PARK**
Donations toward the park expenses. This revenue accumulates in cash account 20-00-00-1011.

20-00-00-4999

MISCELLANEOUS PARKS REVENUE

Revenues not listed in another category (i.e. sale of assets, reimbursements, etc.).

BUDGET REPORT

		3 YRS AGO ACTUAL	2 YRS AGO ACTUAL	LAST YEAR ACTUAL	CURRENT BUDGET	CURRENT YR TO DATE	NEW BUDGET
POLICE TRAINING FUND							
25-00-00-4313	R-DWI/DRUG ENFORCEMENT	2,400.00	1,316.00	2,105.87	2,000.00	1,063.50	1,000.00
25-00-00-4320	R-POST TRAINING	873.57	955.65	862.19	850.00	816.85	800.00
25-00-00-4321	R-POLICE TRAINING	1,852.00	1,750.00	2,014.00	1,900.00	1,884.75	1,600.00
25-00-00-4322	R-JUDICIAL EDUCATION FEE	926.00	875.00	1,007.00	950.00	762.00	800.00
25-00-00-4901	INTEREST INCOME	45.60	39.05	41.03	40.00	35.57	40.00
TOTAL REVENUE		6,097.17	4,935.70	6,030.09	5,740.00	4,562.67	4,240.00
25-00-00-6435	R-DWI/DRUG ENFORCEMENT EXPENS	901.50	902.26	1,008.34	.00	350.00	.00
25-00-00-6436	R-POST TRAINING EXPENSES	2,097.91	1,015.11	506.85	3,500.00	2,314.75	2,000.00
25-00-00-6437	R-POLICE TRAINING EXPENSES	771.21	845.00	2,907.55	4,600.00	2,302.33	4,600.00
25-00-00-6438	R-JUDICIAL EDUCATION EXPENSE	530.40	995.79	1,558.95	1,500.00	959.95	1,725.00
25-00-00-8090	BANK FEES	6.65	8.76	.00	50.00	.00	.00
25-00-00-9490	TRANSFER TO GENERAL FUND	7,863.60	655.30	.00	1,800.00	1,800.00	.00
TOTAL EXPENSES		12,171.27	4,422.22	5,981.69	11,450.00	7,727.03	8,325.00
POLICE TRAINING TOTAL		6,074.10-	513.48	48.40	5,710.00-	3,164.36-	4,085.00-

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 (\$100 per fine). This revenue is restricted and is used to enhance and support the enforcement and prosecution of alcohol and drug related traffic laws within the City. This revenue accumulates in cash account 25-00-00-1002 (city code section 130.260 and Missouri Statute 488.5334 govern this revenue source).

25-00-00-4320

POST TRAINING

The portion of revenue from Municipal Court fines received back from the Department of Public Safety (individuals that are found guilty of municipal citations issued by the police department pay \$1 per fine and the City sends this money to the State each month). Annually, the City receives a portion of this money back from the State. This revenue is restricted to funding POST certified continuing education and the travel expenses related to this training. This revenue accumulates in cash account 25-00-00-1003.

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 (\$2 per fine). This revenue is restricted to funding of police training required as provided in Missouri Statutes 590.100 to 590.180. This revenue accumulates in cash account 25-00-00-1000. The accumulation is limited to \$1,500 per certified law enforcement officer or candidate employed by the agency (Missouri Statute 488.5336 governs this revenue source).

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 (\$1 per fine). This revenue is restricted to funding of continuing education and certification required of the municipal judge by law or supreme court rule and the judicial education and training for the court clerk of the municipal court. This revenue accumulates in cash account 25-00-00-1001. The accumulation is limited to \$1,500 for each judge, administrator, or clerk of the municipal court (Missouri Statute 479.260 governs this revenue source).

25-00-00-4901

INTEREST INCOME

Bank interest earned on the cash in the restricted funds.

BUDGET REPORT

	3 YRS AGO ACTUAL	2 YRS AGO ACTUAL	LAST YEAR ACTUAL	CURRENT BUDGET	CURRENT YR TO DATE	NEW BUDGET
27-00-00-4131 SALES TAX	.00	.00	.00	.00	331,217.38	490,000.00
27-00-00-4132 USE TAX	.00	.00	.00	.00	25,042.97	29,000.00
27-00-00-4532 GRANT REVENUE	.00	.00	.00	.00	8,020.80	360,000.00
27-00-00-4901 INTEREST INCOME	.00	.00	.00	.00	783.70	1,500.00
NON TOTAL	.00	.00	.00	.00	365,064.85	880,500.00
1/2C SALES TAX FOR TRANSPORTAT						
27-00-11-4132 USE TAX	.00	.00	.00	20,835.00	851.14	.00
27-00-11-4135 SALES TAX-(1/3) (STORM)	157,835.82	155,819.60	165,342.99	164,500.00	52,176.19	.00
27-00-11-4901 INTEREST (STORM)	571.29	813.33	1,142.36	800.00	668.07	.00
27-00-11-4998 MISC STORM WATER REVENUE	.00	.00	.00	.00	874.02	.00
SALES TAX 1/3 STORMWATER TOT	158,407.11	156,632.93	166,485.35	186,135.00	54,569.42	.00
27-00-13-4132 USE TAX						
27-00-13-4136 SALES TAX-(2/3) (STREET)	315,718.53	311,686.20	330,735.45	329,000.00	104,368.04	.00
27-00-13-4532 GRANT REVENUE	.00	.00	.00	408,000.00	62,186.03	.00
27-00-13-4901 INTEREST (STREET)	851.50	548.19	914.92	500.00	139.36	.00
27-00-13-4997 TRANSFER FROM PARK FUND	.00	.00	.00	60,000.00	.00	.00
27-00-13-4998 MISC STREE REVENUE	649.77	.00	.00	.00	.00	.00
SALES TAX 2/3 STREETS TOTAL	317,219.80	312,234.39	331,650.37	839,170.00	168,395.99	.00
TOTAL REVENUE	475,626.91	468,867.32	498,135.72	1,025,305.00	588,030.26	880,500.00
27-00-00-5002 SALARIES-FULL TIME	.00	.00	.00	.00	1,351.88	25,000.00
27-00-00-5003 SALARIES-PART TIME	.00	.00	.00	.00	.00	.00
27-00-00-5004 SALARIES-OVERTIME	.00	.00	.00	.00	.00	2,000.00
27-00-00-5005 PAYROLL TAX EXPENSE	.00	.00	.00	.00	87.90	1,700.00
27-00-00-5007 LAGERS	.00	.00	.00	.00	66.55	1,600.00
27-00-00-5009 LIFE INSURANCE EXPENSE	.00	.00	.00	.00	2.21	100.00
27-00-00-5016 HEALTH/DENTAL PREM EXPENSE	.00	.00	.00	.00	96.51	5,900.00
27-00-00-5020 CONTRACTED SERVICES (LEGAL)	.00	.00	.00	.00	65.25	2,000.00
27-00-00-5023 CONTRACTED SERVICES (OTHER)	.00	.00	.00	.00	61,777.35	300,000.00
27-00-00-5030 ELECTION FEES	.00	.00	.00	.00	.00	.00
27-00-00-5035 RECORDING FEES	.00	.00	.00	.00	.00	250.00
27-00-00-6001 POSTAGE	.00	.00	.00	.00	.00	100.00
27-00-00-6010 ADVERTISING/PUBLICATIONS	.00	.00	.00	.00	116.70	500.00
27-00-00-6055 ENGINEERING	.00	.00	.00	.00	6,896.30	25,000.00
27-00-00-7001 OFFICE SUPPLIES	.00	.00	.00	.00	.00	.00
27-00-00-7050 ROAD REPAIR MATERIALS	.00	.00	.00	.00	11.85	10,000.00
27-00-00-7051 SIDEWALK PARTNERSHIP PROGRAM	.00	.00	.00	.00	2,724.00	10,000.00
27-00-00-7052 SIDEWALK/CURB MATERIALS	.00	.00	.00	.00	.00	40,000.00
27-00-00-7055 DRAINAGE MATERIALS	.00	.00	.00	.00	.00	50,000.00
27-00-00-7060 SAND/GRAVEL/DIRT	.00	.00	.00	.00	478.21	8,000.00
27-00-00-7105 FUEL	.00	.00	.00	.00	.00	2,500.00

BUDGET REPORT

	3 YRS AGO ACTUAL	2 YRS AGO ACTUAL	LAST YEAR ACTUAL	CURRENT BUDGET	CURRENT YR TO DATE	NEW BUDGET
27-00-00-7141 YARD REPAIR MATERIALS	.00	.00	.00	.00	.00	500.00
27-00-00-7302 HANDTOOLS/HARDWARE	.00	.00	.00	.00	.00	.00
27-00-00-8050 MISCELLANEOUS EXPENSE	.00	.00	.00	.00	.00	.00
27-00-00-9000 ADMINISTRATIVE OVERHEAD	.00	.00	.00	.00	3,498.40	24,984.00
27-00-00-9015 CAPITAL ASSET-EQUIPMENT	.00	.00	.00	.00	.00	4,500.00
27-00-00-9401 TAP/STP GRANT EXPENSE	.00	.00	.00	.00	25,582.25	450,000.00
NON TOTAL	.00	.00	.00	.00	102,755.36	964,634.00

27-00-11-5002 SALARIES-FULL TIME (STORM)	10,751.38	9,152.96	3,811.37	12,000.00	4,266.66	.00
27-00-11-5003 SALARIES-PART TIME (STORM)	.00	.00	.00	.00	.00	.00
27-00-11-5004 SALARIES-OVERTIME (STORM)	2,073.33	537.08	315.71	2,000.00	55.68	.00
27-00-11-5005 PAYROLL TAX EXPENSE (STORM)	872.65	668.28	247.45	1,000.00	281.53	.00
27-00-11-5007 LAGERS (STORM)	633.25	802.93	214.03	1,000.00	179.36	.00
27-00-11-5009 LIFE INSURANCE EXP (STORM)	25.42	26.19	7.23	50.00	9.23	.00
27-00-11-5016 HEALTH/DENTAL PREM EXP (STORM)	1,424.10	1,453.14	540.26	1,500.00	579.80	.00
27-00-11-5020 CONTRACT SERVICES-LEGAL (STOR)	210.25	.00	72.50	500.00	137.75	.00
27-00-11-5023 CONTRACTED SERVICES (STORM)	11,383.80	850.00	.00	50,000.00	2,400.00	.00
27-00-11-5030 ELECTION FEES (STORM)	.00	.00	.00	2,500.00	3,976.42	.00
27-00-11-5035 RECORDING FEES (STORM)	.00	90.00	.00	100.00	.00	.00
27-00-11-6001 POSTAGE (STORM)	.00	3.64	.00	100.00	122.03	.00
27-00-11-6010 ADVERTISING/PUBLICAT (STORM)	.00	.00	.00	1,000.00	146.54	.00
27-00-11-6055 ENGINEERING	22,064.20	.00	700.00	25,000.00	.00	.00
27-00-11-7001 OFFICE SUPPLIES (STORM)	.00	.00	.00	.00	.00	.00
27-00-11-7050 ROAD REPAIR MATERIALS (STORM)	3,238.59	3,382.80	3,569.89	5,000.00	1,396.66	.00
27-00-11-7052 SIDEWALK REPAIR/REPLACEMENT	.00	.00	.00	12,000.00	.00	.00
27-00-11-7055 DRAINAGE PRODUCTS (STORM)	12,436.21	22,615.89	8,343.39	50,000.00	3,239.63	.00
27-00-11-7060 SAND, GRAVEL, & DIRT (STORM)	2,342.52	1,110.00	1,127.91	3,000.00	.00	.00
27-00-11-7105 FUEL (STORM)	711.13	974.02	99.63	2,000.00	60.55	.00
27-00-11-7141 YARD REPAIRS	31.73	.00	52.50	250.00	114.20	.00
27-00-11-7302 HANDTOOLS/HARDWARE (STORM)	.00	.00	20.34	100.00	.00	.00
27-00-11-8050 MISCELLANEOUS EXPENSE (STORM)	2,628.11	451.15	82.99	100.00	.00	.00
27-00-11-8090 BANK FEES	84.20	184.89	.00	200.00	.00	.00
27-00-11-9000 ADMINISTRATIVE OVERHEAD	4,705.03	5,819.77	8,049.12	10,828.00	7,243.61	.00
SALES TAX 1/3 STORMWATER TOT	75,615.90	48,122.74	27,254.32	180,228.00	24,209.65	.00

27-00-13-5002 SALARIES-FULL TIME (STREET)	503.52	.00	.00	10,000.00	2,886.47	.00
27-00-13-5004 SALARIES-OVERTIME (STREET)	.00	.00	.00	500.00	.00	.00
27-00-13-5005 PAYROLL TAX EXPENSE (STREET)	38.26	.00	.00	1,000.00	218.09	.00
27-00-13-5007 LAGERS (STREET)	40.29	.00	.00	1,000.00	153.07	.00
27-00-13-5009 LIFE INSURANCE EXP (STREET)	.81	.00	.00	50.00	4.24	.00
27-00-13-5016 HEALTH/DENTAL PREM EXP (STREE)	50.17	.00	.00	1,500.00	75.96	.00
27-00-13-5020 CONTRACT SERVICES-LEGAL (STRE)	36.25	36.25	465.45	500.00	311.75	.00
27-00-13-5023 CONTRACTED SERVICES (STREET)	474,028.55	18,333.35	538,886.65	250,000.00	297,128.74	.00
27-00-13-5030 ELECTION FEES (STREET)	.00	.00	.00	5,000.00	7,952.83	.00
27-00-13-5035 RECORDING FEES (STREETS)	.00	.00	.00	100.00	.00	.00
27-00-13-6001 POSTAGE (STREET)	.00	.00	.00	200.00	244.05	.00
27-00-13-6010 ADVERTISING/PUBLICAT (STREETS)	50.05	60.50	206.60	1,000.00	350.99	.00

BUDGET REPORT

	3 YRS AGO ACTUAL	2 YRS AGO ACTUAL	LAST YEAR ACTUAL	CURRENT BUDGET	CURRENT YR TO DATE	NEW BUDGET
27-00-13-6055 ENGINEERING	.00	.00	.00	.00	.00	.00
27-00-13-7001 OFFICE SUPPLIES (STREET)	.00	.00	.00	.00	.00	.00
27-00-13-7050 ROAD REPAIR MATERIALS (STREET)	3,583.33	3,485.10	1,631.22	7,000.00	10,502.21	.00
27-00-13-7052 SIDEWALK REPAIR/REPLACEMENT	.00	1,500.00	1,889.50	10,000.00	.00	.00
27-00-13-7055 DRAINAGE PRODUCTS (STREET)	526.27	661.62	.00	2,000.00	.00	.00
27-00-13-7060 SAND & GRAVEL (STREET)	.00	.00	.00	2,000.00	896.29	.00
27-00-13-7105 FUEL (STREET)	.00	.00	.00	300.00	.00	.00
27-00-13-7302 HANDTOOLS/HARDWARE (STREET)	.00	30.41	.00	100.00	.00	.00
27-00-13-8050 MISCELLANEOUS EXPENSE (STREET)	.00	.00	.00	100.00	.00	.00
27-00-13-8090 BANK FEES	125.97	122.18	.00	200.00	.00	.00
27-00-13-9000 ADMINISTRATIVE OVERHEAD	9,410.03	11,639.49	16,098.27	21,655.00	14,487.25	.00
27-00-13-9401 TAP GRANT EXPENSE	.00	.00	2,500.00	560,000.00	64,451.72	.00
SALES TAX 2/3 STREETS TOTAL	488,393.50	35,868.90	561,677.69	874,205.00	399,663.66	.00
TOTAL EXPENSES	564,009.40	83,991.64	588,932.01	1,054,433.00	526,628.67	964,634.00
1/2c SALES TAX FOR TRANSP TOT	88,382.49-	384,875.68	90,796.29-	29,128.00-	61,401.59	84,134.00-

1/2 CENT TRANSPORTATION TAX FUND

REVENUES

- 27-00-00-4131 **SALES TAX**
Revenue derived from the payment of 0.50% sales tax collected on the purchase price of tangible personal property or taxable service sold at retail within the City that is restricted to funding transportation storm water improvements (Section 145.063 of the City Code).
- 27-00-00-4132 **USE TAX**
Revenue derived from the payment of 0.50% use tax collected on the storage, use or consumption of tangible personal property in the City that is restricted to funding transportation storm water improvements.
- 27-00-00-4532 **GRANT REVENUE**
Revenue received from grants.
- 27-00-00-4901 **INTEREST STREET**
Bank interest earned on the cash in ½ Cent Transportation Tax fund.

The remaining revenue accounts are no longer used due to the Council removing the 1/2 storm water and 2/3 street split in FY17.

BUDGET REPORT

	3 YRS AGO ACTUAL	2 YRS AGO ACTUAL	LAST YEAR ACTUAL	CURRENT BUDGET	CURRENT YR TO DATE	NEW BUDGET
DEBT SERVICE FUND						
30-00-00-4101 REAL ESTATE TAX	172,132.06	178,651.36	173,381.64	172,500.00	173,671.38	168,500.00
30-00-00-4102 PERSONAL PROPERTY TAX	56,458.61	51,799.31	67,015.92	65,000.00	66,467.40	77,900.00
30-00-00-4103 UTILITY TAX	8,269.66	9,337.85	10,164.88	10,000.00	10,002.17	9,000.00
30-00-00-4106 OLD PERSONAL PROPERTY TAX	.00	41.51	40.56	25.00	7.78	.00
30-00-00-4715 PILOTS-TAX ABATEMENTS	.00	.00	.00	.00	.00	175.00
30-00-00-4901 INTEREST INCOME	789.48	776.98	792.79	700.00	734.17	700.00
30-00-00-4999 MISC REVENUE	.00	.00	.00	.00	.00	.00
TOTAL REVENUE	237,649.81	240,607.01	251,395.79	248,225.00	250,882.90	256,275.00
30-00-00-6001 POSTAGE	.00	37.02	1,057.46	800.00	786.88	1,100.00
30-00-00-6005 PRINTING	.00	.00	493.59	700.00	574.44	700.00
30-00-00-6050 ASSESSOR'S OFFICE	.00	3,183.37	3,241.55	3,500.00	3,281.20	3,500.00
30-00-00-8090 BANK FEES	115.36	177.48	.00	300.00	.00	.00
30-00-00-8505 2011 BOND PRINCIPAL	170,000.00	175,000.00	185,000.00	190,000.00	190,000.00	205,000.00
30-00-00-8506 2011 BOND INTEREST	70,581.26	65,406.26	60,006.26	54,385.00	54,381.26	48,460.00
30-00-00-8507 2011 BOND ADMINISTRATIVE FEE	1,050.00	1,050.00	1,050.00	1,050.00	1,000.00	1,050.00
TOTAL EXPENSES	241,746.62	244,854.13	250,848.86	250,735.00	250,023.78	259,810.00
DEBT SERVICE TOTAL	4,096.81-	4,247.12-	546.93	2,510.00-	859.12	3,535.00-

DEBT SERVICE FUND

REVENUES

- 30-00-00-4101 **REAL ESTATE TAX**
The annual real estate tax attributed to the Debt Service Fund.
- 30-00-00-4102 **PERSONAL PROPERTY TAX**
The annual personal property tax attributed to the Debt Service Fund.
- 30-00-00-4103 **UTILITY TAX**
Taxes paid on railroad and utilities. This tax is received annually from Ray County, usually in January.
- 30-00-00-4102 **OLD PERSONAL PROPERTY TAX**
The collection of personal property taxes that were previously deemed as uncollectible and wrote-off.
- 30-00-00-4715 **P.I.L.O.T.S – TAX ABATEMENTS**
Revenue received as Payment In Lieu of Taxes attributed to the Park Fund from entities that have tax abatement agreements.
- 30-00-00-4901 **INTEREST INCOME**
Bank interest earned on the cash in the debt service fund.
- 30-00-00-4999 **MISCELLANEOUS REVENUE**
Revenues not listed in another category.

BUDGET REPORT

	3 YRS AGO ACTUAL	2 YRS AGO ACTUAL	LAST YEAR ACTUAL	CURRENT BUDGET	CURRENT YR TO DATE	NEW BUDGET
MUNICIPAL COMPLEX FUND						
35-00-00-4131 SALES TAX	236,351.67	233,744.29	247,546.85	246,750.00	243,866.07	245,000.00
35-00-00-4132 USE TAX	.00	.00	.00	31,250.00	13,797.39	14,500.00
35-00-00-4901 INTEREST INCOME	.14	.33	56.04	.00	58.60	25.00
35-00-00-4990 TRANSFER FROM GENERAL FUND	35,500.00	355,521.59	10,140.30	.00	.00	.00
TOTAL REVENUE	271,851.81	589,266.21	257,743.19	278,000.00	257,722.06	259,525.00
35-00-00-5002 SALARIES - FULL TIME	.00	.00	.00	.00	.00	.00
35-00-00-5003 SALARIES - PART TIME	.00	.00	.00	.00	.00	.00
35-00-00-5004 SALARIES - OVERTIME	.00	.00	.00	.00	.00	.00
35-00-00-5005 PAYROLL TAX EXPENSE	.00	.00	.00	.00	.00	.00
35-00-00-5007 LAGERS	.00	.00	.00	.00	.00	.00
35-00-00-5009 LIFE INSURANCE EXP-COMPLEX	.00	.00	.00	.00	.00	.00
35-00-00-5016 HEALTH/DENTAL PREM EXP	.00	.00	.00	.00	.00	.00
35-00-00-5020 CONTRACTED SERVICES (LEGAL)	.00	.00	.00	.00	.00	.00
35-00-00-7405 MAINTENANCE EXP-BLDG & GRNDS	.00	.00	.00	22,000.00	.00	.00
35-00-00-8090 BANK FEES	.00	.00	.00	.00	.00	.00
35-00-00-8100 MUNI COMPLEX LOAN INTEREST	158,753.53	156,853.76	154,953.77	152,955.00	152,953.76	150,955.00
35-00-00-8102 MUNI COMPLEX LOAN PRINCIPAL	95,000.00	95,000.00	100,000.00	100,000.00	100,000.00	100,000.00
35-00-00-8103 2013 BOND ADMINISTRATIVE FEE	2,014.00	2,014.00	2,014.00	2,100.00	2,014.00	2,015.00
TOTAL EXPENSES	255,767.53	253,867.76	256,967.77	277,055.00	254,967.76	252,970.00
MUNICIPAL COMPLEX TOTAL	16,084.28	335,398.45	775.42	945.00	2,754.30	6,555.00

MUNICIPAL COMPLEX FUND

REVENUES

35-00-00-4131

SALES TAX

The 0.25% sales tax collected on retail sales of tangible personal property and certain services within the City specifically designated for paying the costs of acquiring, constructing, and improving a municipal complex to house a community center, City hall fire station, police station, communications center, maintenance, and office areas (paying the loan/bond payments on the Municipal Complex) (Section 145.061 of the City Code).

35-00-00-4132

USE TAX

The 0.25% use tax collected on the storage, use or consumption of tangible personal property in the City specifically designated for paying the costs of acquiring, constructing, and improving a municipal complex to house a community center, City hall fire station, police station, communications center, maintenance, and office areas (paying the loan/bond payments on the Municipal Complex).

35-00-00-4901

INTEREST INCOME

Bank interest earned on the cash in the municipal complex fund.

35-00-00-4950

OTHER FINANCING SOURCE – COP'S ISSUED

Par amount of bond proceeds received.

35-00-00-4990

TRANSFER FROM GENERAL FUND

Cash received from the General Fund to cover the shortage of sales and use tax received in making the loan payments.

BUDGET REPORT

	3 YRS AGO ACTUAL	2 YRS AGO ACTUAL	LAST YEAR ACTUAL	CURRENT BUDGET	CURRENT YR TO DATE	NEW BUDGET	
SOLID WASTE FUND							
51-00-00-4501	CUSTOMER CHARGES-SOLID WASTE	276,664.52	276,179.57	275,139.12	275,000.00	276,293.16	275,000.00
51-00-00-4503	CUSTOMER CHARGES - COMPOST	30.50	58.00	112.00	50.00	62.00	50.00
51-00-00-4511	PENALTIES-SOLID WASTE	5,654.90	5,707.65	5,829.13	5,700.00	6,012.10	5,800.00
51-00-00-4605	FEMA/SEMA REVENUE	.00	.00	5,719.88	.00	.00	.00
51-00-00-4810	LOAN PROCEEDS	.00	.00	.00	.00	.00	.00
51-00-00-4811	CAPITAL LEASE REVENUE	.00	.00	.00	.00	.00	.00
51-00-00-4901	INTEREST INCOME	263.03	340.06	373.46	300.00	350.67	300.00
51-00-00-4999	MISC SOLID WASTE REVENUE	.00	.00	.00	.00	.00	.00
	TOTAL REVENUE	282,612.95	282,285.28	287,173.59	281,050.00	282,717.93	281,150.00
51-00-00-5002	SALARIES-FULL TIME	3,665.75	5,920.44	5,488.82	17,600.00	17,493.11	17,050.00
51-00-00-5003	SALARIES-PART TIME	2,172.72	2,373.34	2,356.56	3,575.00	3,492.67	3,300.00
51-00-00-5004	SALARIES-OVERTIME	25.94	47.56	122.46	500.00	482.60	500.00
51-00-00-5005	PAYROLL TAX EXPENSE	444.78	612.01	591.80	1,575.00	1,564.91	1,600.00
51-00-00-5006	PENSION EXPENSE	.00	110.42	1,084.55	.00	.00	.00
51-00-00-5007	LAGERS	141.51	27.46-	49.36-	900.00	809.74	950.00
51-00-00-5009	LIFE INSURANCE EXPENSE	8.45	15.18	12.90	50.00	26.51	50.00
51-00-00-5011	WORKER'S COMPENSATION	.00	.00	503.42	750.00	1,077.59	850.00
51-00-00-5016	HEALTH/DENTAL PREM EXP	402.77	816.20	689.23	1,350.00	1,297.71	2,150.00
51-00-00-5020	CONTRACTED SERVICES (LEGAL)	.00	498.80	269.70	500.00	17.40	500.00
51-00-00-5023	CONTRACT SERVICES (OTHER)	196,040.00	198,599.00	210,936.50	210,000.00	211,196.00	215,000.00
51-00-00-6001	POSTAGE	3,132.69	3,150.41	3,104.95	3,300.00	3,069.15	3,300.00
51-00-00-6005	PRINTING	.00	427.12	447.31	500.00	409.28	.00
51-00-00-6010	ADVERTISING/PUBLICATIONS	66.00	201.00	48.00	200.00	18.40	200.00
51-00-00-6020	EQUIPMENT REPAIR	775.78	956.03	323.36	1,000.00	339.65	1,000.00
51-00-00-6025	EQUIPMENT MAINTENANCE	353.57	418.01	114.24	900.00	149.58	500.00
51-00-00-6035	TRAINING & EDUCATION	31.41	.00	.00	50.00	.00	.00
51-00-00-6040	DUES/FEES/TRAVEL	.00	.00	.00	.00	.00	.00
51-00-00-6105	UNIFORMS	155.12	9.97	.00	25.00	11.40-	50.00
51-00-00-7001	OFFICE SUPPLIES	4.36	5.10	.49	50.00	1.11	25.00
51-00-00-7006	EXPENDABLE EQUIPMENT EXP	249.99	46.53	.00	5,110.00	4,990.17	500.00
51-00-00-7090	COMPUTER SOFTWARE & HARDWARE	175.00	.00	.00	200.00	417.45	200.00
51-00-00-7095	SUMMIT ANNUAL LICENSE	1,962.69	1,944.32	1,983.21	2,050.00	2,042.71	2,150.00
51-00-00-7105	FUEL	213.89	325.81	.00	350.00	246.59	350.00
51-00-00-7302	HANDTOOLS/HARDWARE	111.19	.00	.00	100.00	.00	100.00
51-00-00-7405	MAINT EXP-BLDG & GRND	61.39	.00	.00	100.00	15.00	50.00
51-00-00-7500	HAZARDOUS WASTE COLLECTION	6,117.51	6,276.96	6,759.88	6,500.00	6,007.92	7,000.00
51-00-00-8001	PROPERTY INSURANCE	36.03	57.04	68.99	75.00	70.25	75.00
51-00-00-8005	LIABILITY INSURANCE	437.16	823.68	1,142.16	1,200.00	1,170.65	1,255.00
51-00-00-8030	DEPRECIATION EXPENSE	1,692.97	1,692.97	1,366.33	1,400.00	1,152.69	.00
51-00-00-8050	MISCELLANEOUS EXPENSE	.00	19.96	.00	50.00	.00	50.00
51-00-00-8051	DRUG TESTING	.00	.00	.00	42.00	.00	.00
51-00-00-8080	BAD DEBT EXPENSE	.00	.00	.00	.00	.00	.00
51-00-00-8090	BANK FEES	38.68	76.73	.00	100.00	.00	.00
51-00-00-8703	LTL-PRINCIPAL	.00	.00	.00	.00	.00	.00
51-00-00-8704	LTL-INTEREST	.00	.00	.00	.00	.00	.00
51-00-00-8711	LEASE PAYMENT	.00	4,235.19	4,235.19	4,240.00	4,235.18	.00
51-00-00-9015	CAPITAL ASSET-EQUIPMENT	.00	.00	.00	.00	.00	10,300.00
51-00-00-9017	CAPITAL ASSET-BLDG & GRNDS	.00	.00	.00	11,250.00	8,125.00	.00

BUDGET REPORT

	3 YRS AGO ACTUAL	2 YRS AGO ACTUAL	LAST YEAR ACTUAL	CURRENT BUDGET	CURRENT YR TO DATE	NEW BUDGET
51-00-00-9020 CAPITAL IMPROVEMENTS	.00	.00	.00	.00	.00	.00
51-00-00-9830 (GAIN)/LOSS ON DISPOSAL	.00	.00	.00	.00	.00	.00
51-77-00-9000 ADMINISTRATIVE OVERHEAD	36,502.69	30,715.36	34,692.11	37,245.00	28,929.57	35,922.00
TOTAL EXPENSES	255,020.04	260,347.68	276,292.80	312,837.00	298,837.19	304,977.00
SOLID WASTE TOTAL	27,592.91	21,937.60	10,880.79	31,787.00-	16,119.26-	23,827.00-

SOLID WASTE FUND

REVENUES

- 51-00-00-4501 **CUSTOMER CHARGES – SOLID WASTE**
Revenue received from customers for solid waste services rendered (city code section 235.180).
- 51-00-00-4503 **CUSTOMER CHARGES – COMPOST**
Revenue received for replacement compost cards or fees paid by individuals or business using the compost site that do not pay real estate or personal property taxes.
- 51-00-00-4511 **PENALTIES – SOLID WASTE**
Penalties paid as the result of the late payment of monthly utility bills.
- 51-00-00-4605 **FEMA/SEMA REVENUE**
Revenue received from FEMA and SEMA for reimbursements of City expenditures incurred due to disasters or emergencies.
- 51-00-00-4810 **LOAN PROCEEDS**
Cash received from obtaining a loan.
- 51-00-00-4811 **CAPITAL LEASE REVENUE**
An other financing source equal to the net present value of the minimum lease payments of a capital lease.
- 51-00-00-4901 **INTEREST INCOME**
Bank interest earned on the cash in the solid waste fund.
- 51-00-00-4999 **MISCELLANEOUS SOLID WASTE REVENUE**
Revenues not listed in another category.

BUDGET REPORT

	3 YRS AGO ACTUAL	2 YRS AGO ACTUAL	LAST YEAR ACTUAL	CURRENT BUDGET	CURRENT YR TO DATE	NEW BUDGET
WATER FUND						
52-00-00-4501 CUSTOMER CHARGES-WATER	1,203,777.93	1,224,681.01	1,236,031.96	1,280,000.00	1,243,805.64	1,235,000.00
52-00-00-4502 WATER CHG - INTERNAL CITY USA	22,502.54	22,177.29	49,525.68	22,000.00	19,824.92	22,000.00
52-00-00-4503 WATER SALES, BULK & TANK	3,198.75	2,217.37	3,043.17	3,000.00	3,275.50	3,000.00
52-00-00-4511 PENALTIES-WATER	20,867.64	19,627.01	19,432.04	20,000.00	20,456.36	20,000.00
52-00-00-4515 RECONNECT FEES	7,175.00	8,545.00	8,850.00	8,500.00	9,825.00	8,500.00
52-00-00-4516 RETURN CHECK FEE	1,155.00	1,025.00	925.00	1,000.00	625.00	750.00
52-00-00-4520 WATER CONNECTION CHARGE	1,200.00	1,800.00	31,800.00	1,800.00	6,000.00	1,800.00
52-00-00-4525 WATER METERS	2,677.36	3,741.76	1,545.79	2,000.00	16,343.81	2,000.00
52-00-00-4810 LOAN PROCEEDS	.00	.00	.00	.00	.00	.00
52-00-00-4811 CAPITAL LEASE REVENUE	.00	.00	.00	.00	.00	.00
52-00-00-4901 INTEREST INCOME	3,417.51	3,595.61	3,411.28	3,500.00	3,375.45	3,250.00
52-00-00-4916 2001A BOND INTEREST INCOME	28,779.75	25,711.72	22,838.98	22,500.00	20,497.39	18,000.00
52-00-00-4930 INSURANCE PROCEEDS	.00	.00	7,017.24	.00	.00	.00
52-00-00-4999 MISC WATER REVENUE	5,716.95	18,165.16	6,657.08	2,000.00	2,260.57	1,500.00
DEPARTMENT TOTAL	1,300,468.43	1,331,286.93	1,391,078.22	1,366,300.00	1,346,289.64	1,315,800.00
TOTAL REVENUE	1,300,468.43	1,331,286.93	1,391,078.22	1,366,300.00	1,346,289.64	1,315,800.00
WATER PLANT EXPENSES						
52-52-00-5002 SALARIES FULL TIME	131,689.56	134,654.60	123,462.91	146,500.00	133,854.10	136,690.00
52-52-00-5004 SALARIES-OVERTIME	3,001.56	1,476.08	1,934.08	3,200.00	2,801.38	3,000.00
52-52-00-5005 PAYROLL TAX EXPENSE	9,365.39	9,864.56	8,985.64	11,450.00	9,550.62	10,690.00
52-52-00-5006 PENSION EXPENSE	.00	5,151.76	17,156.71	.00	.00	.00
52-52-00-5007 LAGERS	9,705.86	2,930.51	2,886.74	7,950.00	6,481.29	7,545.00
52-52-00-5009 LIFE INSURANCE	280.73	290.81	289.67	350.00	294.20	310.00
52-52-00-5011 WORKER'S COMPENSATION	5,485.90	5,053.60	4,308.51	5,250.00	4,710.58	4,700.00
52-52-00-5016 HEALTH/DENTAL PREM EXP	20,004.63	20,060.36	20,555.50	22,750.00	15,936.34	20,620.00
52-52-00-5017 COMPENSATED ABSENCES	3,239.39	2,995.26	2,914.93	.00	.00	.00
52-52-00-5020 CONTRACTED SERVICES (LEGAL)	307.40	195.75	63.80	750.00	342.20	750.00
52-52-00-5035 RECORDING FEES	.00	.00	.00	.00	41.50	50.00
52-52-00-6001 POSTAGE	1,661.66	81.89	60.85	100.00	121.50	200.00
52-52-00-6005 PRINTING	.00	.00	3.68	50.00	31.20	50.00
52-52-00-6010 ADVERTISING/PUBLICATIONS	511.15	575.50	624.40	600.00	725.40	800.00
52-52-00-6020 EQUIPMENT REPAIR	19,769.18	13,952.70	15,033.82	15,000.00	13,816.60	20,000.00
52-52-00-6025 EQUIPMENT MAINTENANCE	350.00	1,202.36	2,163.41	4,000.00	1,049.81	7,500.00
52-52-00-6027 WELL/RAW WATERLINE TEST/REHAB	48,660.00	43,651.49	63,145.52	30,000.00	21,639.42	54,800.00
52-52-00-6030 SLUDGE REMOVAL/LAGOON MAINT	4,564.92	757.33	105.00	140,000.00	66,443.48	.00
52-52-00-6035 TRAINING & EDUCATION	1,290.42	.00	740.00	1,300.00	945.00	1,300.00
52-52-00-6040 DUES/FEE/TRAVEL	750.26	468.53	427.44	825.00	549.96	825.00
52-52-00-6055 ENGINEERING	2,228.66	.00	.00	.00	.00	.00
52-52-00-6101 RENT EXPENSE	1,200.00	1,200.00	1,200.00	1,200.00	1,200.00	1,200.00
52-52-00-6105 UNIFORMS	945.18	971.43	1,174.65	2,000.00	2,088.32	2,000.00
52-52-00-6200 INTERNET	.00	.00	.00	900.00	.00	.00
52-52-00-6201 TELEPHONE	3,088.44	3,239.93	3,182.22	1,600.00	1,490.81	1,800.00
52-52-00-6202 UTILITIES - ELECTRIC	84,558.85	87,444.13	73,458.61	84,000.00	66,542.35	84,000.00
52-52-00-6203 UTILITIES - WATER & SEWER	23.80	.00	.00	.00	3.91	5.00
52-52-00-6302 COMPUTER MAINT & REPAIR	259.74	.00	123.28	300.00	1,390.00	300.00

BUDGET REPORT

	3 YRS AGO ACTUAL	2 YRS AGO ACTUAL	LAST YEAR ACTUAL	CURRENT BUDGET	CURRENT YR TO DATE	NEW BUDGET
52-52-00-6502 VEHICLE MAINT & REPAIRS	451.85	1,096.60	717.14	1,000.00	102.00	1,000.00
52-52-00-6703 TESTING	5,476.60	6,804.00	5,836.61	7,000.00	6,087.09	7,000.00
52-52-00-7001 OFFICE SUPPLIES	240.41	233.03	308.77	300.00	356.64	400.00
52-52-00-7005 MISC SUPPLIES	150.09	71.21	.00	200.00	.00	150.00
52-52-00-7006 EXPENDABLE EQUIP EXPENSE	14,755.03	712.38	1,961.07	2,300.00	3,017.29	3,000.00
52-52-00-7080 LIME & ALUM	52,097.70	54,114.06	43,250.19	52,000.00	33,782.43	50,000.00
52-52-00-7085 CUSTODIAL SUPPLIES	461.20	469.92	537.67	650.00	433.59	600.00
52-52-00-7090 COMPUTER SOFTWARE & HARDWARE	204.13	1,963.47	868.69	1,500.00	489.44	500.00
52-52-00-7095 SUMMIT ANNUAL LICENSE	1,264.50	1,263.81	1,289.09	850.00	817.09	875.00
52-52-00-7096 PLC/SCADA EXPENSE	.00	.00	.00	3,000.00	.00	.00
52-52-00-7105 FUEL-TRUCK & MOWER	2,377.29	1,370.13	1,145.70	2,000.00	996.24	1,500.00
52-52-00-7106 FUEL-GENERATOR	.00	519.68	.00	550.00	.00	600.00
52-52-00-7110 OIL/GREASE	941.40	844.28	435.96	1,000.00	875.56	1,000.00
52-52-00-7115 LABORATORY EQUIPMENT	82.20	309.37	2,410.19	300.00	.00	500.00
52-52-00-7120 CHEMICALS (BLEACH)	54,404.92	51,434.75	51,287.14	58,000.00	39,492.00	50,000.00
52-52-00-7150 CO2	18,612.43	7,708.30	9,207.31	12,000.00	9,126.84	12,000.00
52-52-00-7302 HANDTOOLS/HARDWARE	197.86	54.15	17.19	500.00	265.42	250.00
52-52-00-7405 MAINT EXP-BLDG & GRND	641.43	694.41	2,854.45	7,000.00	3,423.85	2,700.00
52-52-00-8001 PROPERTY INSURANCE	2,975.05	3,516.86	3,591.96	3,800.00	3,835.00	4,155.00
52-52-00-8005 LIABILITY INSURANCE	2,869.20	5,238.96	6,853.08	7,200.00	7,023.99	7,520.00
52-52-00-8010 AUTO INSURANCE	623.16	566.64	620.64	675.00	548.32	800.00
52-52-00-8030 DEPRECIATION EXPENSE	54,997.90	55,215.15	55,530.55	53,000.00	51,877.98	.00
52-52-00-8050 MISC EXPENSE	.00	.00	.00	200.00	.00	200.00
52-52-00-8051 DRUG TESTING	41.00	125.00	168.00	168.00	46.00	170.00
52-52-00-8080 BAD DEBT EXPENSE	.00	.00	.00	.00	.00	.00
52-52-00-8090 BANK FEES	250.97	403.08	.00	500.00	.00	.00
52-52-00-8501 2001A BOND PRINCIPAL	.00	.00	.00	106,250.00	106,250.07	111,250.00
52-52-00-8503 2001A BOND INTEREST	37,830.62	33,353.09	28,645.02	23,850.00	22,788.32	18,680.00
52-52-00-8504 BOND ADMINISTRATIVE FEE	3,306.85	2,968.86	2,613.03	2,650.00	2,248.10	2,250.00
52-52-00-9000 ADMINISTRATIVE OVERHEAD	38,674.24	31,954.76	29,577.92	41,210.00	31,999.12	30,584.00
52-52-00-9010 CAPITAL ASSETS-VEHICLES	.00	.00	.00	23,400.00	23,099.30	.00
52-52-00-9015 CAPITAL ASSET-EQUIPMENT	.00	.00	.00	25,000.00	34,996.30	21,000.00
52-52-00-9017 CAPITAL ASSET-BLDG & GRNDS	.00	.00	.00	.00	.00	.00
52-52-00-9020 CAPITAL IMPROVEMENT	.00	.00	.00	.00	.00	15,000.00
WATER PLANT EXPENSE TOTAL	640,391.93	587,372.99	582,125.40	918,128.00	736,027.95	702,819.00

WATER DISTRIBUTION EXPENSES

52-53-00-5002 SALARIES FULL TIME	101,930.22	120,829.17	114,229.93	152,850.00	156,751.96	158,440.00
52-53-00-5003 SALARIES - PART TIME	.00	.00	.00	.00	.00	.00
52-53-00-5004 SALARIES - OVERTIME	12,177.96	11,510.27	22,219.15	20,000.00	19,068.53	22,000.00
52-53-00-5005 PAYROLL TAX EXPENSE	8,423.70	9,417.72	9,435.82	13,250.00	12,030.37	13,805.00
52-53-00-5006 PENSION EXPENSE	.00	3,840.59	19,744.26	.00	.00	.00
52-53-00-5007 LAGERS	6,733.64	1,401.82	1,700.28	9,200.00	7,330.37	9,745.00
52-53-00-5009 LIFE INSURANCE	235.71	312.93	305.16	300.00	378.50	390.00
52-53-00-5011 WORKER'S COMPENSATION	4,556.73	4,643.75	4,191.34	5,250.00	4,059.12	5,550.00
52-53-00-5015 UNEMPLOYMENT INSURANCE	148.00	1,878.22	302.22	500.00	795.32	500.00
52-53-00-5016 HEALTH/DENTAL PREM EXP	13,347.44	17,659.14	19,737.02	31,300.00	28,265.44	29,680.00
52-53-00-5017 COMPENSATED ABSENCES	272.59	886.95	554.98	.00	.00	.00
52-53-00-5020 CONTRACTED SERVICES (LEGAL)	1,367.35	1,603.65	870.00	1,500.00	530.70	1,500.00

BUDGET REPORT

	3 YRS AGO ACTUAL	2 YRS AGO ACTUAL	LAST YEAR ACTUAL	CURRENT BUDGET	CURRENT YR TO DATE	NEW BUDGET
52-53-00-5023 CONTRACTED SERVICES (OTHER)	3,900.00	.00	4,044.40	.00	110.00	100.00
52-53-00-5035 RECORDING FEES	30.00	.00	.00	30.00	.00	50.00
52-53-00-6001 POSTAGE	1,653.19	3,174.48	3,124.31	3,300.00	3,083.77	3,300.00
52-53-00-6005 PRINTING	.00	488.12	1,238.26	500.00	409.28	800.00
52-53-00-6010 ADVERTISING/PUBLICATIONS	301.32	105.80	8.40	200.00	259.31	200.00
52-53-00-6020 EQUIPMENT REPAIR	3,305.90	3,872.89	4,342.05	7,000.00	9,915.60	5,000.00
52-53-00-6025 EQUIPMENT MAINTENANCE	297.44	2,013.81	2,512.16	3,000.00	2,367.70	3,000.00
52-53-00-6027 WATER TOWER/TANK TEST & REHAB	394.48	17,559.82	.00	10,000.00	3,255.00	3,500.00
52-53-00-6035 TRAINING & EDUCATION	655.42	60.00	.00	400.00	340.00	1,500.00
52-53-00-6040 DUES/FEES/TRAVEL	456.34	261.67	135.37	400.00	136.71	400.00
52-53-00-6055 ENGINEERING	.00	.00	.00	10,000.00	5,041.00	.00
52-53-00-6105 UNIFORMS	2,591.77	1,759.31	2,499.04	2,750.00	3,134.08	3,000.00
52-53-00-6200 INTERNET	.00	.00	.00	300.00	.00	.00
52-53-00-6201 TELEPHONE	1,838.52	1,993.08	2,188.75	1,250.00	773.63	1,100.00
52-53-00-6202 UTILITIES - ELECTRIC	4,250.41	4,297.25	3,684.74	4,500.00	5,336.75	4,700.00
52-53-00-6203 UTILITIES - WATER & SEWER	122.17	282.76	862.23	300.00	658.66	600.00
52-53-00-6204 UTILITIES - GAS	1,755.02	1,205.13	800.24	1,700.00	973.38	1,300.00
52-53-00-6207 LOCATES	128.71	629.18	517.27	800.00	1,055.05	1,200.00
52-53-00-6302 COMPUTER MAINT & REPAIR	.00	.00	.00	100.00	.00	100.00
52-53-00-6502 VEHICLE MAINT & REPAIRS	6,400.79	7,139.73	6,445.39	8,000.00	8,020.65	8,500.00
52-53-00-6703 TESTING	516.00	616.00	824.00	1,000.00	926.00	1,000.00
52-53-00-7001 OFFICE SUPPLIES	176.05	80.00	204.14	150.00	93.97	150.00
52-53-00-7005 MISC SUPPLIES	572.73	189.65	146.69	150.00	78.35	150.00
52-53-00-7006 EXPENDABLE EQUIPMENT EXPENSE	21,119.82	39,878.16	43,655.40	47,500.00	49,030.27	4,400.00
52-53-00-7050 ROAD REPAIR MATERIALS	10,953.80	25,958.41	28,964.35	30,000.00	35,503.51	30,000.00
52-53-00-7060 SAND & GRAVEL	8,777.91	6,426.59	9,348.38	12,000.00	8,037.90	12,000.00
52-53-00-7085 CUSTODIAL SUPPLIES	217.57	316.43	177.60	300.00	207.01	600.00
52-53-00-7090 COMPUTER SOFTWARE & HARDWARE	200.00	156.04	.00	650.00	384.85	100.00
52-53-00-7095 SUMMIT ANNUAL LICENSE	1,264.50	1,263.81	1,289.09	1,850.00	1,838.44	1,950.00
52-53-00-7097 GIS	400.00	342.86	342.85	775.00	642.86	305.00
52-53-00-7105 FUEL	11,654.48	8,979.58	7,446.65	10,000.00	8,473.36	10,000.00
52-53-00-7110 OIL/GREASE	356.82	2.95	878.49	800.00	540.57	800.00
52-53-00-7130 WATERLINE REPAIR	42,806.61	35,083.79	54,394.72	45,000.00	54,289.28	45,000.00
52-53-00-7135 WATERLINE REPLACEMENT	379.82	50,971.78	70,896.31	80,000.00	.00	260,000.00
52-53-00-7141 YARD REPAIR	423.09	696.99	1,517.80	1,000.00	499.45	1,000.00
52-53-00-7302 HANDTOOLS/HARDWARE	2,265.65	1,371.63	1,416.51	1,000.00	1,549.67	1,800.00
52-53-00-7405 MAINT EXP-BLDG & GRND	892.92	703.39	1,380.64	1,000.00	855.21	1,000.00
52-53-00-8001 PROPERTY INSURANCE	2,898.48	3,386.55	3,589.92	3,800.00	3,809.95	4,100.00
52-53-00-8005 LIABILITY INSURANCE	2,869.20	5,238.96	6,853.08	7,200.00	7,023.99	7,520.00
52-53-00-8010 AUTO INSURANCE	1,983.36	3,646.48	3,824.40	4,600.00	3,929.91	4,205.00
52-53-00-8030 DEPRECIATION EXPENSE	141,721.47	128,251.50	141,444.02	133,000.00	128,861.26	.00
52-53-00-8050 MISC EXPENSE	277.28	7,986.21	7,515.69	1,000.00	164.80	200.00
52-53-00-8051 DRUG TESTING	262.34	146.00	273.00	210.00	112.00	200.00
52-53-00-8080 BAD DEBT EXPENSE	.00	.00	.00	.00	.00	.00
52-53-00-8090 BANK FEES	251.03	403.15	.00	500.00	.00	.00
52-53-00-8501 2001A BOND PRINCIPAL	.00	.00	.00	106,250.00	106,249.95	111,250.00
52-53-00-8503 2001A BOND INTEREST	37,830.63	33,353.16	28,645.00	23,850.00	20,784.46	18,680.00
52-53-00-8504 BOND ADMINISTRATIVE FEE	3,306.85	2,968.86	2,613.03	2,650.00	2,248.08	2,250.00
52-53-00-8703 LTL-PRINCIPAL	.00	.00	.00	.00	.00	.00
52-53-00-8704 LTL-INTEREST	.00	.00	.00	.00	.00	.00
52-53-00-8710 CAT MINI EXCAVATOR INTEREST	300.37	.00	.00	.00	.00	.00

BUDGET REPORT

	3 YRS AGO ACTUAL	2 YRS AGO ACTUAL	LAST YEAR ACTUAL	CURRENT BUDGET	CURRENT YR TO DATE	NEW BUDGET
52-53-00-8711 LEASE PAYMENT	.00	4,235.19	4,235.19	4,240.00	4,235.19	.00
52-53-00-9000 ADMINISTRATIVE OVERHEAD	39,501.49	45,857.50	53,145.36	48,491.00	37,675.68	49,729.00
52-53-00-9010 CAPITAL ASSET-VEHICLES	.00	.00	.00	10,000.00	.00	15,000.00
52-53-00-9015 CAPITAL ASSET-EQUIPMENT	.00	.00	.00	20,500.00	13,627.99	93,950.00
52-53-00-9017 CAPITAL ASSET-BLDG & GRNDS	.00	.00	.00	11,250.00	8,125.00	.00
52-53-00-9020 CAPITAL IMPROVEMENT	.00	.00	.00	.00	.00	1,250.00
52-53-00-9830 (GAIN)/LOSS ON DISPOSAL	.00	.00	.00	.00	.00	.00
WATER DIST EXPENSE TOTAL	511,455.09	624,535.22	697,314.52	899,396.00	773,879.84	958,549.00
TOTAL EXPENSES	1,151,847.02	1,211,908.21	1,279,439.92	1,817,524.00	1,509,907.79	1,661,368.00
WATER TOTAL	148,621.41	119,378.72	111,638.30	451,224.00-	163,618.15-	345,568.00-

WATER FUND

REVENUES

- 52-00-00-4501 **CUSTOMER CHARGES – WATER**
Revenue received from customers for water services rendered (city code section 700.090).
- 52-00-00-4502 **WATER CHARGE – INTERNAL CITY USAGE**
Revenue received from internal city departments for water services rendered (city code section 700.090).
- 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**
Penalties paid as the result of the late payment of monthly utility bills (city code section 700.190).
- 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 (city code section 700.130).
- 52-00-00-4516 **RETURN CHECK FEE**
Revenue received from charges assessed to customers when checks are returned from the bank due to insufficient funds in the customer's bank account.
- 52-00-00-4520 **WATER CONNECTION CHARGE**
Revenue received from charges assessed to customers for connection to the water main (city code section 705.130).
- 52-00-00-4525 **WATER METERS**
Revenue received from charges assessed to customers for installation of water meters (city code section 700.030).
- 52-00-00-4810 **LOAN PROCEEDS**
Cash received from obtaining a loan.
- 52-00-00-4811 **CAPITAL LEASE REVENUE**
An other financing source equal to the net present value of the minimum lease payments of a capital lease.
- 52-00-00-4901 **INTEREST INCOME**
Bank interest earned on cash in the water fund.

52-00-00-4916

2001A BOND INTEREST INCOME

Interest income earned on the monthly prepayments to UMB bank for the semi-annual payments of the 2001A Bond.

52-00-00-4930

INSURANCE PROCEEDS

Reimbursements received from the general, liability, auto, or inland marine insurance due to claims filed.

52-00-00-4999

MISCELLANEOUS WATER REVENUE

Revenues not listed in another category (i.e. sale of salvage material, early pay discount for the sales tax remitted to the State of Missouri, etc.).

BUDGET REPORT

	3 YRS AGO ACTUAL	2 YRS AGO ACTUAL	LAST YEAR ACTUAL	CURRENT BUDGET	CURRENT YR TO DATE	NEW BUDGET	
WASTE WATER FUND							
55-00-00-4501	CUSTOMER CHARGES-SEWER	1,492,007.69	1,718,354.54	1,762,010.22	1,780,000.00	1,736,126.20	1,740,000.00
55-00-00-4503	SEWER CHG - INTERNAL CITY USA	7,580.05	6,443.55	7,277.06	6,000.00	5,320.28	4,500.00
55-00-00-4504	PORTA-POTTY REVENUE	.00	10.00	5.00	10.00	.00	.00
55-00-00-4511	PENALTIES-SEWER	28,974.25	33,705.22	33,693.90	34,000.00	33,342.92	33,000.00
55-00-00-4520	SEWER CONNECTION CHARGE	6,000.00	2,550.00	39,300.00	2,250.00	7,050.00	2,250.00
55-00-00-4602	FEMA/SEMA REVENUE	.00	.00	7,577.27	.00	.00	.00
55-00-00-4810	LOAN PROCEEDS	.00	.00	.00	.00	.00	.00
55-00-00-4811	CAPITAL LEASE REVENUE	.00	.00	.00	.00	.00	.00
55-00-00-4812	GROUND LEASE REVENUE	.00	.00	5,096.78	12,000.00	11,000.00	12,000.00
55-00-00-4901	INTEREST INCOME	3,674.13	3,616.73	3,465.56	2,500.00	4,034.10	3,000.00
55-00-00-4999	MISC WASTE WATER REVENUE	3,121.35	4,745.88	3,365.17	2,000.00	3,433.47	2,500.00
TOTAL REVENUE							
		1,541,357.47	1,769,425.92	1,861,790.96	1,838,760.00	1,800,306.97	1,797,250.00
55-00-00-5002	SALARIES-FULL TIME	220,060.42	204,626.39	205,478.38	235,650.00	187,236.92	258,665.00
55-00-00-5003	SALARIES-PART TIME	.00	.00	.00	.00	.00	.00
55-00-00-5004	SALARIES-OVERTIME	7,311.25	7,912.76	5,599.65	4,500.00	5,953.40	5,000.00
55-00-00-5005	PAYROLL TAX EXPENSE	17,116.28	15,781.64	15,357.68	18,400.00	13,915.78	20,175.00
55-00-00-5006	PENSION EXPENSE	.00	8,251.09	28,354.94	.00	.00	.00
55-00-00-5007	LAGERS	16,422.09	4,636.84	4,403.15	12,750.00	7,926.46	14,240.00
55-00-00-5009	LIFE INSURANCE EXPENSE	495.32	368.10	416.28	550.00	372.17	565.00
55-00-00-5011	WORKER'S COMPENSATION	4,715.65	5,586.00	4,611.85	6,000.00	3,299.24	5,400.00
55-00-00-5015	UNEMPLOYMENT INSURANCE	1,529.52	25.21	.00	500.00	.00	500.00
55-00-00-5016	HEALTH/DENTAL PREM EXP	27,034.98	25,231.35	23,240.67	36,400.00	21,564.87	37,500.00
55-00-00-5017	COMPENSATED ABSENCES EXPENSE	6,351.80	3,883.62	119.97	.00	.00	.00
55-00-00-5020	CONTRACTED SERVICES (LEGAL)	3,376.60	2,402.10	2,765.70	2,500.00	15,810.65	3,000.00
55-00-00-5023	CONTRACTED SERVICES (OTHER)	.00	.00	.00	.00	4,818.66	.00
55-00-00-5035	RECORDING FEES	.00	392.00	49.00	150.00	41.50	150.00
55-00-00-6001	POSTAGE	3,410.50	3,424.60	3,310.42	3,750.00	3,190.07	3,500.00
55-00-00-6005	PRINTING	2.79	488.13	450.99	500.00	479.35	100.00
55-00-00-6010	ADVERTISING/PUBLICATIONS	127.48	229.59	419.40	250.00	364.39	500.00
55-00-00-6020	PORTABLE EQUIPMENT REPAIR	1,241.09	3,534.67	3,464.54	3,000.00	8,290.37	4,500.00
55-00-00-6025	PORTABLE EQUIPMENT MAINTENANC	2,623.77	1,972.93	2,103.78	3,500.00	2,662.97	3,500.00
55-00-00-6030	I&I REDUCTION	146,582.00	1,672.52	.00	279,540.00	129,819.11	150,000.00
55-00-00-6035	TRAINING & EDUCATION	430.83	80.00	150.00	800.00	400.66	1,000.00
55-00-00-6040	DUES/FEES/TRAVEL	212.31	456.35	90.44	800.00	185.82	600.00
55-00-00-6045	ACCOUNTING & AUDITING	165.00	.00	194.56	.00	.00	.00
55-00-00-6055	ENGINEERING	.00	.00	34.87	2,000.00	2,618.09	50,000.00
55-00-00-6105	UNIFORMS	2,443.74	1,689.81	2,072.31	2,500.00	2,486.30	2,500.00
55-00-00-6110	PLANT EQUIPMENT REPAIR	11,048.49	17,558.78	12,553.39	9,000.00	4,866.28	9,000.00
55-00-00-6115	LIFT STATION REPAIR	3,030.62	10,933.49	9,287.42	6,000.00	7,017.51	10,000.00
55-00-00-6120	PLANT EQU & LIFT STATION MAIN	2,524.37	4,631.36	202.95	6,000.00	4,287.92	43,500.00
55-00-00-6200	INTERNET	.00	923.32	1,011.72	2,000.00	924.52	1,600.00
55-00-00-6201	TELEPHONE	3,746.00	3,593.98	3,664.51	1,500.00	992.21	1,400.00
55-00-00-6202	UTILITIES - ELECTRIC	136,908.90	204,417.19	179,000.65	210,000.00	167,475.99	205,000.00
55-00-00-6203	UTILITIES - WATER	11,999.00	6,743.56	32,567.75	7,000.00	7,464.71	12,000.00
55-00-00-6204	UTILITIES - GAS	685.33	665.54	451.48	700.00	441.78	700.00
55-00-00-6207	LOCATES	128.69	544.93	530.50	700.00	898.04	1,000.00
55-00-00-6302	COMPUTER MAINT & REPAIR	67.70	.00	.00	250.00	.00	250.00
55-00-00-6502	VEHICLE MAINT & REPAIRS	10,377.85	8,075.37	5,998.79	5,500.00	6,250.86	7,000.00

BUDGET REPORT

	3 YRS AGO ACTUAL	2 YRS AGO ACTUAL	LAST YEAR ACTUAL	CURRENT BUDGET	CURRENT YR TO DATE	NEW BUDGET
55-00-00-6703 TESTING/LABORATORY SUPPLIES	9,598.99	8,993.89	13,692.86	12,000.00	7,481.23	15,000.00
55-00-00-7001 OFFICE SUPPLIES	264.00	145.15	310.68	500.00	405.04	500.00
55-00-00-7005 MISCELLANEOUS SUPPLIES	276.00	111.28	195.98	500.00	113.86	250.00
55-00-00-7006 EXPENDABLE EQUIPMENT EXP	30,423.68	42,221.81	39,646.18	46,500.00	34,700.48	4,000.00
55-00-00-7050 ROAD REPAIR MATERIAL	347.75	.00	1,788.75	1,000.00	.00	1,000.00
55-00-00-7065 GRAVEL	.00	783.90	1,704.85	2,000.00	.00	1,500.00
55-00-00-7080 LIME-LAND APPLICATION	.00	.00	.00	2,000.00	9.99	2,000.00
55-00-00-7085 CUSTODIAL SUPPLIES	381.96	521.87	113.11	700.00	160.39	800.00
55-00-00-7090 COMPUTER SOFTWARE & HARDWARE	345.16	1,634.65	191.24	2,900.00	692.57	2,800.00
55-00-00-7095 SUMMIT ANNUAL LICENSE	2,529.00	2,527.61	2,578.17	2,700.00	2,655.52	2,800.00
55-00-00-7096 SCADA EXPENSE	3,297.60	2,412.00	1,771.20	3,600.00	3,297.60	4,500.00
55-00-00-7097 GIS	400.00	342.86	342.85	775.00	642.86	305.00
55-00-00-7105 FUEL-TRUCKS & EQUIPMENT	14,928.10	10,271.60	7,986.58	12,000.00	9,170.69	12,000.00
55-00-00-7106 FUEL-GENERATORS	.00	1,891.53	.00	1,500.00	1,466.38	1,500.00
55-00-00-7110 OIL/GREASE	356.84	.02	885.52	1,800.00	490.51	1,800.00
55-00-00-7115 LABORATORY EQUIPMENT	778.91	12,185.33	626.91	1,000.00	.00	1,000.00
55-00-00-7120 CHEMICALS	.00	4,023.00	8,046.00	9,000.00	10,057.50	10,500.00
55-00-00-7130 SEWER LINE REPAIR/REPLACEMENT	465.82	36.00	2,291.25	2,500.00	1,779.95	2,500.00
55-00-00-7141 YARD REPAIRS	.00	.00	74.97	800.00	355.97	800.00
55-00-00-7302 HANDTOOLS/HARDWARE	1,278.35	1,539.51	715.18	1,500.00	869.66	2,000.00
55-00-00-7405 MAINT EXP-BLDG & GRND	1,519.99	1,934.27	2,752.49	3,200.00	1,414.12	2,800.00
55-00-00-8001 PROPERTY INSURANCE	8,448.62	8,726.81	7,503.46	8,000.00	8,020.11	8,745.00
55-00-00-8005 LIABILITY INSURANCE	5,738.52	10,477.80	13,706.04	14,400.00	14,047.96	15,035.00
55-00-00-8010 AUTO INSURANCE	2,399.52	3,042.20	4,855.44	4,550.00	4,520.33	5,500.00
55-00-00-8030 DEPRECIATION EXPENSE	249,990.27	295,424.52	404,223.30	402,000.00	369,467.78	.00
55-00-00-8050 MISCELLANEOUS EXPENSE	494.94	5,167.65	80.00	200.00	160.00	200.00
55-00-00-8051 DRUG TESTING	232.32	292.00	294.00	336.00	162.00	350.00
55-00-00-8080 BAD DEBT EXPENSE	.00	16,513.43	.00	.00	.00	.00
55-00-00-8090 BANK FEES	539.70	796.24	.00	1,000.00	.00	.00
55-00-00-8503 1992A BOND INTEREST	.00	.00	825.52	.00	.00	.00
55-00-00-8504 BOND ADMINISTRATIVE FEE	583.00	1,293.35	954.00	4,600.00	336.00	5,500.00
55-00-00-8512 2004A BOND INTEREST	13,779.16	5,827.78	.00	.00	.00	.00
55-00-00-8513 2013 BOND PRINCIPAL	.00	.00	.00	90,000.00	90,000.00	95,000.00
55-00-00-8514 2013 BOND INTEREST	.00	39,346.88	234,814.59	233,285.00	233,281.26	231,435.00
55-00-00-8515 2014 BOND PRINCIPAL	.00	.00	.00	80,000.00	80,000.00	85,000.00
55-00-00-8516 2014 BOND INTEREST	.00	19,503.13	116,752.08	115,420.00	115,418.74	113,820.00
55-00-00-8517 USDA LOAN PRINCIPAL	.00	.00	.00	17,270.00	43,428.00	43,430.00
55-00-00-8518 USDA LOAN INTEREST	.00	4,467.84	26,025.72	26,160.00	.00	.00
55-00-00-8703 LTL-PRINCIPAL	.00	.00	.00	.00	.00	.00
55-00-00-8704 LTL-INTEREST	.00	.00	.00	.00	.00	.00
55-00-00-8710 CAT MINI EXCAVATOR INTEREST	300.37	.00	.00	.00	.00	.00
55-00-00-8711 LEASE PAYMENT	.00	4,235.18	4,235.19	4,240.00	4,235.19	.00
55-00-00-9010 CAPITAL ASSET-VEHICLES	.00	.00	.00	46,700.00	46,198.60	15,000.00
55-00-00-9015 CAPITAL ASSET-EQUIPMENT	.00	.00	.00	122,000.00	123,756.90	62,825.00
55-00-00-9017 CAPITAL ASSET-BLDG & GRNDS	.00	.00	.00	11,250.00	8,125.00	9,800.00
55-00-00-9020 CAPITAL IMPROVEMENT	.00	.00	.00	.00	.00	210,000.00
55-00-00-9830 (GAIN)/LOSS ON ASSET DISPOSAL	.00	2,666,961.00	.00	.00	.00	.00
55-79-00-9000 ADMINISTRATIVE OVERHEAD	136,807.53	137,788.05	88,311.97	76,708.00	59,583.11	73,595.00
TOTAL EXPENSES	1,128,676.47	3,845,132.40	1,527,207.58	2,229,284.00	1,888,561.90	1,898,435.00

BUDGET REPORT

	3 YRS AGO ACTUAL	2 YRS AGO ACTUAL	LAST YEAR ACTUAL	CURRENT BUDGET	CURRENT YR TO DATE	NEW BUDGET
WASTE WATER TOTAL	412,681.00	2,075,706.48-	334,583.38	390,524.00-	88,254.93-	101,185.00-

WASTE WATER FUND

REVENUES

- 55-00-00-4501 **CUSTOMER CHARGES - SEWER**
Revenue received from customers for sewer services rendered (city code section 700.100-700.120).
- 55-00-00-4503 **SEWER CHARGE -INTERNAL CITY USAGE**
Revenue received from internal city departments for sewer services rendered (city code section 700.100).
- 55-00-00-4504 **PORTA-POTTY REVENUE**
Revenue received from customers to empty porta-potties at the wastewater treatment plants.
- 55-00-00-4511 **PENALTIES - SEWER**
Penalties paid as the result of the late payment of monthly utility bills (city code section 700.190).
- 55-00-00-4520 **SEWER CONNECTION CHARGE**
Revenue received from charges assessed to customers for connection to the sewer system (city code section 710.160).
- 55-00-00-4602 **FEMA/SEMA REVENUE**
Revenue received from FEMA and SEMA for reimbursements of City expenditures incurred due to disasters or emergencies.
- 55-00-00-4810 **LOAN PROCEEDS**
Cash received from obtaining a loan.
- 55-00-00-4811 **CAPITAL LEASE REVENUE**
An other financing source equal to the net present value of the minimum lease payments of a capital lease.
- 55-00-00-4812 **GROUND LEASE REVENUE**
Revenue received from the lease of ground owned by the Wastewater Fund.
- 55-00-00-4901 **INTEREST INCOME**
Bank interest earned on cash in the waste water fund and interest received from the police fund note due to the waste water fund in fiscal year 2011.
- 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. 1992A Bond was paid off in fiscal year 2013, therefore, this account is inactive.

55-00-00-4999

MISCELLANEOUS WASTE WATER REVENUE

Revenues not listed in another category (i.e. sale of salvage material, sale of hay, early pay discount for the Primacy fees, etc.).

BUDGET REPORT

	3 YRS AGO ACTUAL	2 YRS AGO ACTUAL	LAST YEAR ACTUAL	CURRENT BUDGET	CURRENT YR TO DATE	NEW BUDGET
CEMETERY TRUST FUND						
72-00-00-4821 DONATIONS	.00	.00	.00	.00	.00	.00
72-00-00-4881 15% OF BURIAL SPACE REVENUE	1,263.75	813.75	1,120.50	1,200.00	765.00	360.00
72-00-00-4901 INTEREST INCOME	246.58	256.20	258.01	300.00	238.00	300.00
72-00-00-4902 R-INTEREST INCOME-B. HIGDON	2.48	2.54	2.54	5.00	2.36	5.00
TOTAL REVENUE	1,512.81	1,072.49	1,381.05	1,505.00	1,005.36	665.00
72-00-00-7401 MAINTENANCE EXPENSE	210.40	198.72	258.01	300.00	.00	300.00
72-00-00-7402 R-MAINTENANCE EXP-B. HIGDON	.00	.00	.00	.00	.00	.00
72-00-00-8090 BANK FEES	36.55	58.02	.00	100.00	.00	.00
TOTAL EXPENSES	246.95	256.74	258.01	400.00	.00	300.00
CEMETERY TRUST TOTAL	1,265.86	815.75	1,123.04	1,105.00	1,005.36	365.00

CEMETERY TRUST FUND

REVENUES

72-00-00-4821

DONATIONS

Donations toward the cemetery perpetual trust.

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 (city code section 140.080).

72-00-00-4901

INTEREST INCOME

Bank interest earned on the cemetery trust perpetual cash account.

72-00-00-4902

INTEREST INCOME – B HIGDON

Bank interest earned on the Betty Higdon cash account.