

# Annual Budget



Fiscal Year 2019

City of Richmond

CITY OF RICHMOND, MISSOURI

**ADOPTED BUDGET**  
**FISCAL YEAR 2018 –2019**  
(OCTOBER 2018 – SEPTEMBER 2019)



**FY 2018-19 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

Bob Bond  
Dave Powell  
Barb Hardwick  
Ron Peterson

# CITY OF RICHMOND, MISSOURI

## FY 2018-19 CITY STAFF

CITY ADMINISTRATOR – Tonya Willim



### DEPARTMENT DIRECTORS

City Clerk/Executive Assistant	Susan Brunworth
Finance Director	Rebecca Hoeflicker
Collector	Marilyn O'Dell
Personnel Director	Sandra Williams
Municipal Court 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 Director	Dale Shipp
Chief Water Plant Operator	Bernita Spear

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



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(816) 776-5304 • KC Line (816) 470-3540

Fax (816) 776-8216

October 1, 2018

Mayor and Council Members:

I am pleased to submit the budget for the City of Richmond, Missouri for the 2018-2019 fiscal year. The budgeted revenues total \$8,135,275, representing a 1.89% decrease from the 2017-2018 budgeted revenues. The revenues, along with the proposed use of \$718,915 of cash reserves for one-time purchases, will cover the budgeted expenditures that total \$8,822,680. There is a 1.00% decrease in the 2018-2019 budgeted expenditures from the 2017-2018 fiscal year.

The budget is balanced and appropriately maintains reserves (as established by the City Council). This budget represents our continuous effort to provide excellent municipal services to all citizens, businesses, and visitors while maintaining healthy reserves. The Council's adopted goals and objectives for the 2018-2019 fiscal year have been funded with various items throughout this budget.

The budget is a living document that provides an operations guide for the mayor, council, and staff for the coming year. Healthy reserves have been built and maintained due to sound financial management and attention to detail by all of the City Staff. Department heads are fully immersed in the budget process and are held accountable for the expenditures of their department. The City Administrator and Finance Director closely monitor the budget to actual results throughout the entire year.

Official development of the fiscal year 2018-2019 budget began March 2018. Departments presented their recommendations to the City Administrator and Finance Director in April 2018. The draft budget was finalized and presented to the Finance Committee in September 2018 with no recommended changes. The Council adopted the budget on September 25, 2018 with a 7-0 vote. I look forward to a successful year implementing and executing the priorities set out in the fiscal year 2018-2019 budget.

Sincerely,

Tonya A. Willim  
City Administrator

BILL NUMBER 18-16

ORDINANCE NUMBER 2468

**AN ORDINANCE ADOPTING THE ANNUAL OPERATING BUDGET OF THE CITY OF RICHMOND, MISSOURI, FOR FISCAL YEAR BEGINNING OCTOBER 1, 2018 AND ENDING SEPTEMBER 30, 2019, 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 2018 - 2019 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 2018 - 2019 Fiscal Year Operating Budget, hereinafter incorporated as part of this ordinance.

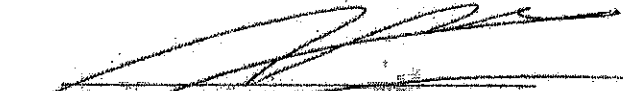
**SECTION III**

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.

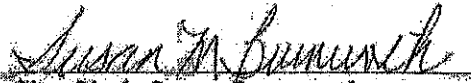
**SECTION IV**

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.

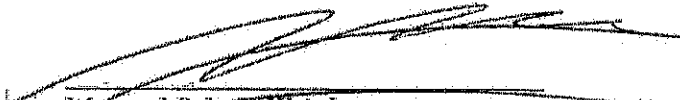
PASSED by the City Council of Richmond, Missouri, this 25<sup>th</sup> day of September, 2018.

  
Mayor Michael Wright

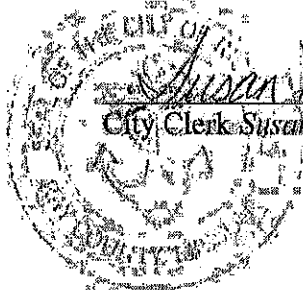
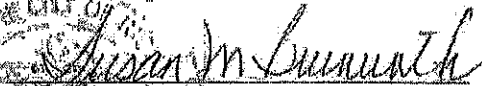
ATTEST:

  
City Clerk Susan Bruunworth

APPROVED this 25<sup>th</sup> day of September, 2018.

  
Mayor Michael Wright

ATTEST:

  
  
City Clerk Susan Bruunworth

# 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 COUNCIL GOALS AND OBJECTIVES (FY 19) 2018-2019**

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1. **Capital Improvement Plan**
  - Develop a Capital Improvement Plan (five-year period) for Maintenance, Equipment Replacement and Capital Improvements.
  - Include a plan, given resources, to identify strategic locations for sidewalk improvements. Consider economic development benefits, access to public properties such as parks and schools.
  - Continue I & I, as well as CIPP for sewer improvements
  - Include suggested improvements for not only sidewalks, Public Facilities, Utilities, Roads, Parks, and Stormwater system improvements.
  
2. **Water System Master Plan**
  - Develop scope and engage consultant to implement portions of this plan.
  - Request for Proposal to provided services for development of Water System Master Plan.
    - Develop a systematic schedule for water line replacements.
    - Establish a strategy for adequately funding water line maintenance projects.
    - Analyze system revenues, and the cost of water losses.
    - Analyze and establish policies for the operation of the water wells.
    - Water Treatment Plant Evaluation - Review water plant operations; recommend policy changes, and a schedule of water plant improvements.
    - Develop a plan to evaluate meter replacements, and procedures.
  
3. **Develop an Economic Development Program**
  - Hire an economic development specialist.
  - Include duties surrounding public information/social media.
  - Develop scope to establish a marketing plan in conjunction with the business community.
    - The Program should have components that include job creation, housing, business expansion, and tourism opportunities. The Program should support entrepreneurs, technology based companies, and startups.
  - Research grant opportunities.
  
4. **Establish Policies that will Attract and Retain Good Employees**
  - Look for employee training opportunities that strategically address strengths, weaknesses, growth opportunities.
  - Analyze reorganization options.
  - Provide continued safety training
  - Look for different means to recognize and show appreciation for the employees.
  - Offer personal improvement functions, or classes, such as a personal finance class for employees.
  - Provide an analysis of the current employee benefit package.
  
5. **Develop a Plan to Improve and Maintain the City Hall Complex**
  - Include in Capital Improvement Plan
  - Develop needs assessment for municipal complex with schedule of recommended maintenance improvements with funding strategy.
  - Research future improvements, expansions, and usage of space that will enhance growth.
  
6. **Develop a Drug Ordinance Relative to Illegal Drugs and Rental Property**
  - Complete legal research.

7. **Establish a Process and Plan to Develop the Polley Lot**
  - May seek outside source for Development Plan
  - Develop a community engagement process that includes citizens, civic organizations, and the business community.
  - Research land use ordinances, zoning, and site plan issues.
  - Identify recommended uses.
  - Identify funding options.
  - Reach consensus on a timeframe
  
8. **Implement GIS**
  - Employee training
  - Potentially reorganize and create centralized person to implement mapping changes
  - Continuation with additional mapping layers
  - Develop needs assessment
  - Public availability on website
  - Research funding and maintenance responsibility with County
  
9. **Develop a Policy to Write Off City Liens on Properties**
  - Complete legal research
  - Analyze financial ramifications
  - Establish supporting policies
  
10. **Analyze Options to Improve Tax Collections**
  - Research alternative opportunities option

**BUDGET POLICY**

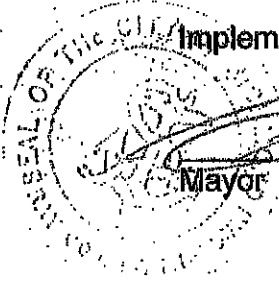
The City desires to establish guidelines for preparing the annual budget to ensure that it is and will continue to be capable of funding and providing outstanding local government services and that the public's trust is upheld.

The City shall maintain a balanced budget. This means that all operating expenses shall not exceed operating revenue in the recommended budget. Any one-time revenue source, such as under spending or fund balance, shall only be used for one-time expenses that do not add to the fixed operating cost.

Unforeseen factors and events will occur during a fiscal year creating a need to authorize expenditures in addition to those budgeted. To increase the budgeted amounts for a department or fund shall require council approval. If such additional expenditures require the use of unassigned fund balance reserves that results in the reserves dropping below predetermined minimums, the next fiscal year budget must include a line to increase the reserves to the minimum in a period not to exceed 5 (five) fiscal years.

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

Approved & Adopted by Council action: July 13, 2010



Implemented:

[Signature]  
Mayor

July 13, 2010  
Date

**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**  
**SUMMARY ALL FUNDS**  
**2019 BUDGET**

	<b>2015 ACTUAL</b>	<b>2016 ACTUAL</b>	<b>2017 ACTUAL</b>	<b>2018 BUDGET</b>	<b>2018 YR TO DATE</b>	<b>2019 BUDGET</b>
<b>REVENUES</b>						
General Fund	\$ 3,674,349	\$ 3,399,895	\$ 3,126,126	\$ 3,126,126	\$ 3,227,172	\$ 3,244,145
Parks Fund	330,577	351,563	879,628	370,375	405,233	385,710
Training & Education Fund	4,936	6,030	4,586	4,240	4,300	4,225
Transportation Tax Fund	468,867	498,136	587,762	880,500	872,192	541,500
Debt Service Fund	240,607	251,396	250,938	256,275	261,704	252,215
Municipal Complex Fund	589,266	257,743	255,842	259,525	272,969	270,325
Solid Waste Fund	282,285	287,174	283,585	281,150	286,899	286,100
Water Fund	1,331,287	1,391,078	1,369,107	1,315,800	1,336,185	1,344,050
Waste Water Fund	1,769,426	1,861,791	1,810,144	1,797,250	1,797,359	1,805,500
Cemetery Perpetual Fund	1,072	1,381	1,027	665	1,332	1,505
Total Revenues	<u>8,692,672</u>	<u>8,306,188</u>	<u>8,568,746</u>	<u>8,291,906</u>	<u>8,465,345</u>	<u>8,135,275</u>
<b>EXPENSES</b>						
General Fund	3,978,391	3,290,641	3,224,265	3,224,265	2,991,916	3,468,510
Parks Fund	466,077	278,393	1,026,773	374,662	318,355	355,305
Training & Education Fund	4,422	5,982	7,752	8,325	7,364	8,405
Transportation Tax Fund	83,992	588,932	531,584	1,244,439	1,018,653	732,050
Debt Service Fund	244,854	250,849	250,028	259,810	259,474	257,985
Municipal Complex Fund	253,868	256,968	254,968	252,970	252,959	270,870
Solid Waste Fund	260,348	276,293	297,328	314,977	287,517	301,750
Water Fund	1,211,908	1,279,440	1,290,045	1,661,368	1,511,088	1,552,410
Waste Water Fund	3,845,132	1,527,208	1,576,547	1,898,435	1,318,616	1,874,995
Cemetery Perpetual Fund	257	258	260	300	36	400
Total Expenses	<u>10,349,249</u>	<u>7,754,963</u>	<u>8,459,550</u>	<u>9,239,551</u>	<u>7,965,979</u>	<u>8,822,680</u>
<b>TOTAL NET CHANGE</b>						
General Fund	(304,042)	109,255	(98,139)	(98,139)	235,255	(224,365)
Parks Fund	(135,501)	73,170	(147,145)	(4,287)	86,878	30,405
Training & Education Fund	513	48	(3,166)	(4,085)	(3,064)	(4,180)
Transportation Tax Fund	384,876	(90,796)	56,178	(363,939)	(146,460)	(190,550)
Debt Service Fund	(4,247)	547	911	(3,535)	2,231	(5,770)
Municipal Complex Fund	335,398	775	874	6,555	20,010	(545)
Solid Waste Fund	21,938	10,881	(13,743)	(33,827)	(619)	(15,650)
Water Fund	119,379	111,638	79,062	(345,568)	(174,904)	(208,360)
Waste Water Fund	(2,075,706)	334,583	233,596	(101,185)	478,743	(69,495)
Cemetery Perpetual Fund	816	1,123	768	365	1,296	1,105
Total Net Change	<u>\$ (1,656,577)</u>	<u>\$ 551,225</u>	<u>\$ 109,196</u>	<u>\$ (947,645)</u>	<u>\$ 499,366</u>	<u>\$ (687,405)</u>

**CITY OF RICHMOND**  
**SUMMARY GENERAL FUND**  
**2019 BUDGET**

	<b>2015 ACTUAL</b>	<b>2016 ACTUAL</b>	<b>2017 ACTUAL</b>	<b>2018 BUDGET</b>	<b>2018 YR TO DATE</b>	<b>2019 BUDGET</b>
<b>REVENUES</b>						
Administration Revenue	\$ 3,166,565	\$ 2,766,454	\$ 2,519,956	\$ 2,533,701	\$ 2,642,298	\$ 2,621,725
Municipal Court Department	11,636	12,961	13,064	10,500	11,175	11,000
Police Department	17,387	73,729	68,056	64,775	56,354	88,040
Animal Control	5,373	3,581	4,967	3,000	2,920	3,000
Fire Department	50,158	68,524	90,143	91,500	88,395	86,000
Streets Department	234,417	238,413	239,611	231,300	236,875	250,300
Economic Development	-	-	9,500	500	700	500
Community Development	33,350	69,785	42,753	26,100	31,645	24,050
Recreation Department	130,752	131,886	128,413	133,950	124,786	128,230
Cemetery Department	24,711	34,563	31,520	30,800	32,023	31,300
Total General Fund Revenues	<u>3,674,349</u>	<u>3,399,895</u>	<u>3,147,982</u>	<u>3,126,126</u>	<u>3,227,172</u>	<u>3,244,145</u>
<b>EXPENSES</b>						
Administration	1,571,038	856,244	514,959	583,395	546,765	643,445
Municipal Court Department	76,528	72,307	79,757	67,990	61,072	70,820
Police Department	710,357	759,464	817,156	844,680	827,680	951,215
Animal Control	54,049	53,492	55,403	52,395	46,228	67,180
Dispatch	152,122	152,000	152,000	152,250	152,157	500
Fire Department	669,351	637,366	679,557	683,110	667,390	719,025
Streets Department	271,087	298,509	334,477	333,740	272,603	366,010
Economic Development	39,136	45,061	14,558	7,385	1,214	73,795
Community Development	134,532	120,776	122,063	138,310	118,860	160,845
Recreation Department	236,128	224,435	432,962	285,115	223,370	324,345
Cemetery Department	64,063	70,986	80,457	75,895	74,578	91,330
Total General Fund Expenses	<u>3,978,391</u>	<u>3,290,641</u>	<u>3,283,349</u>	<u>3,224,265</u>	<u>2,991,916</u>	<u>3,468,510</u>
<b>General Fund Net Change</b>	<u>\$ (304,042)</u>	<u>\$ 109,255</u>	<u>\$ (135,367)</u>	<u>\$ (98,139)</u>	<u>\$ 235,255</u>	<u>\$ (224,365)</u>

**CITY OF RICHMOND  
CASH BALANCES**

	<u>Actual 9/30/2014</u>	<u>Actual 9/30/2015</u>	<u>Actual 9/30/2016</u>	<u>Actual 9/30/2017</u>	<u>Preliminary 9/30/2018</u>	<u>Projected 9/30/2019</u>
General Fund - Operating Cash	\$ 513,957	\$ 605,212	\$ 642,849	\$ 560,664	\$ 769,679	\$ 545,314
Parks Fund	346,796	205,113	281,392	159,360	194,834	225,239
Training & Education Fund						
Police Training	8,503	9,426	8,556	8,397	4,500	585
Judicial Education	3,053	2,939	2,394	2,209	2,515	1,590
DWI/Drug Enforcement	720	480	1,581	503	1,443	2,443
POST Training	2,287	1,963	2,325	827	270	-
Transportation Tax Fund	749,495	683,666	577,433	631,338	483,588	293,038
Debt Service Fund	264,663	260,416	260,963	261,874	264,179	258,409
Municipal Complex Fund	-	-	-	2,754	22,765	22,220
Solid Waste Fund	117,291	139,699	138,049	132,577	114,128	98,478
Water Fund						
Operating Reserves	1,079,507	960,969	1,002,016	964,823	735,565	501,647
Water Equipment Replacement	111,402	136,959	162,516	188,074	213,631	239,189
Waste Water Fund						
Operating Reserves	1,699,475	772,778	1,215,140	1,468,044	1,908,347	1,827,635
WW Equipment Replacement	-	9,037	18,074	27,111	36,148	45,185
Debt Service Accounts	-	351,300	344,800	364,681	372,224	374,404
Cemetery Perpetual Fund						
Bessie Higdon Interest	5	7	10	13	15	17
Bessie Higdon Endowment	1,000	1,000	1,000	1,000	1,000	1,000
Perpetual Care Endowment	99,623	100,437	101,557	102,322	103,455	104,655



**CITY OF RICHMOND**  
**DEBT & LEASE PAYMENTS**

	<u>Total Due in FY19</u>	<u>Total Due in FY20</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
Taser Lease	3,938.00	5,038.00	Oct. 2022
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>\$ 10,556.48</u>	<u>\$ 11,656.48</u>	
Park Fund			
Hamann Park Lease/Purchase	\$ 105,901.80	\$ 105,901.80	Dec. 2021
Debt Service Fund			
2011 G.O. Bond	252,231.26	253,631.26	Mar. 2024
Municipal Fund			
2013 COP Bond	255,842.76	253,611.50	Jul. 2043
Water Fund			
Land for Water Well Lease	1,200.00	1,200.00	Jun. 2093
2001A Revenue Bond	258,809.75	256,122.26	Jan. 2021
Water Fund Total	<u>260,009.75</u>	<u>257,322.26</u>	
Waste Water Fund			
2013 Revenue Bond	329,645.76	327,020.76	Feb. 2042
2014 Revenue Bond	197,595.76	195,895.76	Aug. 2042
USDA Loan	43,425.00	43,425.00	Feb. 2050
Waste Water Fund Total	<u>570,666.52</u>	<u>566,341.52</u>	
All Funds Total	<u>\$ 1,455,208.57</u>	<u>\$ 1,448,464.82</u>	

# APPROVED EXPENDITURES FOR THE YEAR

These are highlights and estimated costs of items and projects proposed in the adopted budget by fund/department. Funding sources will be derived from a combination of current operating income, one-time revenue sources, cash reserves, and grants. Details are provided in each respective area of the budget.

## GENERAL FUND

### Split Across Multiple Departments

2% COLA	38,350	Personnel Exp
0-4% Merit	20,130	Personnel Exp
	58,480	

### Administration

Purge event - shredding/recycling	1,000	10-01-00-5023
Development Plan for downtown	5,000	10-01-00-5023
Ramsey Smart Dollar program	2,500	10-01-00-6035
OSHA/Workplace Safety Training	600	10-01-00-6035
CPR/AED/First Aid Training	210	10-01-00-6035
Develop FSA for Medical Expenses and Dependent Care	1,000	10-01-00-6040
Printer (if one breaks) (2)	600	10-01-00-7006
Upgrade to latest Microsoft Office	5,000	10-01-00-7090
Tablet and equipment for kiosk at collection counter (credit cards) - 1/5	300	10-01-00-7090
Wifi system/new routers	1,000	10-01-00-7090
Computer (if one breaks) (3)	3,000	10-01-00-7090
Time & Attendance enhancements	250	10-01-00-7090
Used administrative vehicle for trainings/meetings (\$12,000 total) - 1/3	4,000	10-01-00-9010
Tuck Point & Sealing - Municipal Complex	35,000	10-01-00-9020
<b>Total Administration</b>	<b>59,460</b>	

### Court

Probation order	250	10-08-00-6005
Stay of execution	150	10-08-00-6005
Bond forms	300	10-08-00-6005
Payment agreements	150	10-08-00-6005
Business cards	75	10-08-00-6005
OSHA/Workplace Safety Training	100	10-08-00-6035
CPR/AED/First Aid Training	35	10-08-00-6035
Computer with dual monitors	900	10-08-00-7090
<b>Total Court</b>	<b>1,960</b>	

### Police

Promotional items	1,500	10-11-00-6010
OSHA/Workplace Safety Training	1,300	10-11-00-6035
CPR/AED/First Aid Training	455	10-11-00-6035
Kevlar vest replacements (10)	11,000	10-11-00-6105
Equipment for vehicle	7,500	10-11-00-7006
Taser replacements (11) - 5 year lease (\$24,090 total)	24,090	10-11-00-7006
Storage cabinet	3,000	10-11-00-7006
Radar replacement	2,500	10-11-00-7006
Patrol rifles (3)	1,875	10-11-00-7006
Patrol shotguns (3)	1,050	10-11-00-7006
Computers (2)	2,000	10-11-00-7090
Taser replacements 5 year lease payment	4,000	10-11-00-8708
Ford Explorer	32,000	10-11-00-9010
<b>Total Police</b>	<b>92,270</b>	

# APPROVED EXPENDITURES FOR THE YEAR

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## Animal Control

OSHA/Workplace Safety Training	200	10-11-00-6035
CPR/AED/First Aid Training	35	10-11-00-6035
Animal cages for truck (2)	1,000	10-11-14-7006
Animal shelter building repairs (insulation, soffit, roof, door handles)	10,000	10-11-14-7405
<b>Total Animal Control</b>	<b>11,235</b>	

## Fire

OSHA/Workplace Safety Training	900	10-12-00-6035
CPR/AED/First Aid Training	315	10-12-00-6035
Fire prevention supplies	1,500	10-12-00-6145
Pager replacements (3)	1,600	10-12-00-7006
Portable radio replacements (2)	2,000	10-12-00-7006
Bunker gear (3)	5,100	10-12-00-7006
Computers (2)	1,600	10-12-00-7090
Service bay doors	1,000	10-12-00-7405
LED lights for exterior	2,500	10-12-00-7405
SCBAs (6) and spare cylinders (6)	38,000	10-12-00-9015
<b>Total Fire</b>	<b>54,515</b>	

## Streets

Tires (Lamar Bobcat Trailer) (\$250 total) - 1/2	125	10-14-00-6025
Tires (Wheel Loader) (\$6,000 total) - 1/4	1,500	10-14-00-6025
OSHA/Workplace Safety Training	500	10-14-00-6035
CPR/AED/First Aid Training	175	10-14-00-6035
Tires (Leach's Ranger) (\$600 total) - 1/3	200	10-14-00-6502
Drag chains for spreader boxes	1,500	10-14-00-7006
Snow plow cutting edges	1,400	10-14-00-7006
Quick saw (\$1,200 total) - 1/2	600	10-14-00-7006
Weed eater (\$400 total) - 1/2	200	10-14-00-7006
Street signs	1,500	10-14-00-7070
Safety equipment/protective gear	1,000	10-14-00-7081
3/4 Ton 4x4 Pickup (replacement for 2006 Sierra 3500) (\$38,000 total) - 1/2	19,000	10-14-00-9010
Snow plow unit for 3/4 Ton 4x4 Pickup	5,500	10-14-00-9015
Single axle dump truck (replacement of 1 of 2 Sterling) (\$102,000 total) - 1/3	34,000	10-14-00-9010
Plow and electric spreader control for single axle dump truck	8,000	10-14-00-9015
Tilt Deck/Rollback Bobcat Trailer (\$10,000 total) - 1/3	3,350	10-14-00-9015
<b>Total Streets</b>	<b>78,550</b>	

## Economic Development

Economic Development Specialist	55,645	Personnel Exp
OSHA/Workplace Safety Training	100	10-16-00-6035
CPR/AED/First Aid Training	35	10-16-00-6035
Car Allowance	600	10-16-00-6040
Printer	500	10-16-00-7006
Computer/Software/Equipment	1,400	10-16-00-7090
Additional website development	2,000	10-16-00-7091
<b>Total Economic Development</b>	<b>60,280</b>	

# APPROVED EXPENDITURES FOR THE YEAR

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## Community Development

Code books	2,000	10-17-00-6010
Additional training	1,500	10-17-00-6035
OSHA/Workplace Safety Training	200	10-17-00-6035
CPR/AED/First Aid Training	70	10-17-00-6035
Camera	500	10-17-00-7006
Summit Software (Permits Module)	3,880	10-17-00-7090
Computer	800	10-17-00-7090
Annual maintenance for Summit Permits module	550	10-17-00-7095
GIS - update zoning map	200	10-17-00-7097
Nuisance abatements & demo dangerous buildings	15,000	10-17-00-7135

### Total Community Development

24,700

## Recreation

Park & Rec Program Guides	500	10-21-00-6005
Promotional items	400	10-21-00-6010
OSHA/Workplace Safety Training	200	10-21-00-6035
CPR/AED/First Aid Training	70	10-21-00-6035
MPRA Annual Conference Registration Fees	380	10-21-00-6035
MPRA Annual Conference Travel expenses	480	10-21-00-6040
Key box	110	10-21-00-7006
Swim lesson instructor certification	500	10-21-01-6035
Lounge chairs (24)	4,400	10-21-01-7006
Swim lesson equipment	500	10-21-01-7006
Timeclock	300	10-21-01-7006
Lifeguard tubes (2)	175	10-21-01-7006
Hotdog roller	140	10-21-01-7006
Repair leaking pool	1,000	10-21-01-7405
Repair pool slide	1,000	10-21-01-7405
Repaint black lines	500	10-21-01-7405
Repair gym floor	5,000	10-21-07-7405
Volleyball net systems (2)	11,000	10-21-07-9015
Reconstruct North entrance of gym	17,000	10-21-07-9017
Contracted referees - youth basketball	1,925	10-21-05-7025

### Total Recreation

45,580

## Cemetery

OSHA/Workplace Safety Training	100	10-58-00-6035
CPR/AED/First Aid Training	35	10-58-00-6035
Flag replacements	600	10-58-00-7006
Weed eater	400	10-58-00-7006
Timeclock	300	10-58-00-7006
Implement Summit Cemetery module to full extent	500	10-58-00-7095
Utility vehicle (Gator)	7,000	10-58-00-9015
Reflection pond	5,000	10-58-00-9017

### Total Cemetery

13,935

## TOTAL GENERAL FUND

500,965



## APPROVED EXPENDITURES FOR THE YEAR

These are highlights and estimated costs of items and projects proposed in the adopted budget by fund/department. Funding sources will be derived from a combination of current operating income, one-time revenue sources, cash reserves, and grants. Details are provided in each respective area of the budget.

### **PARKS FUND**

2% COLA	1,535	Personnel Exp
0-4% Merit	815	Personnel Exp
OSHA/Workplace Safety Training	300	20-00-00-6035
CPR/AED/First Aid Training	105	20-00-00-6035
Installation of antennas for network/wifi - 1/2	750	20-00-00-7006
Timeclock	300	20-00-00-7006
Tablet and equipment for kiosk at collection counter (credit cards) - 1/5	300	20-00-00-7090
Tree trimming	15,000	20-00-00-7126
Cameras (Maurice Roberts, Armour, & Southview)	15,000	20-00-00-9015
<b>TOTAL PARKS FUND</b>	<u>34,105</u>	

## **APPROVED EXPENDITURES FOR THE YEAR**

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These are highlights and estimated costs of items and projects proposed in the adopted budget by fund/department. Funding sources will be derived from a combination of current operating income, one-time revenue sources, cash reserves, and grants. Details are provided in each respective area of the budget.

### **TRANSPORTATION FUND**

2% COLA	125	Personnel Exp
0-4% Merit	5	Personnel Exp
Street Mill & Overlay	250,000	27-00-00-5023
Wollard Blvd Drainage Study/Engineer	25,000	27-00-00-6055
Wollard Blvd Drainage	250,000	27-00-00-5023
South/Thornton Drainage/Sidewalk/Retaining Wall	150,000	Multiple A/Cs
Sidewalk kit for curb roller	1,000	27-00-00-7006
Sidewalk partnership	10,000	27-00-00-7051
<b>TOTAL TRANSPORTATION FUND</b>	<u>686,130</u>	

# **APPROVED EXPENDITURES FOR THE YEAR**

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These are highlights and estimated costs of items and projects proposed in the adopted budget by fund/department. Funding sources will be derived from a combination of current operating income, one-time revenue sources, cash reserves, and grants. Details are provided in each respective area of the budget.

**MUNICIPAL COMPLEX FUND**

Drainpipe and gutters for Municipal Complex

15,000 35-00-00-9020

**TOTAL MUNICIPAL COMPLEX FUND**

15,000

## **APPROVED EXPENDITURES FOR THE YEAR**

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These are highlights and estimated costs of items and projects proposed in the adopted budget by fund/department. Funding sources will be derived from a combination of current operating income, one-time revenue sources, cash reserves, and grants. Details are provided in each respective area of the budget.

### **SOLID WASTE FUND**

2% COLA	200	Personnel Exp
0-4% Merit	10	Personnel Exp
Tub grinder	25,000	51-00-00-5023
Utility bills (\$1,500 total) - 1/3	500	51-00-00-6005
Tires (Wheel Loader) (\$6,000 total) - 1/4	1,500	51-00-00-6025
Compost cards	75	51-00-00-7001
Safety equipment/protective gear	250	51-00-00-7081
Tablet and equipment for kiosk at collection counter (credit cards) - 1/5	300	51-00-00-7090
<b>TOTAL SOLID WASTE FUND</b>	<u>27,625</u>	

## APPROVED EXPENDITURES FOR THE YEAR

These are highlights and estimated costs of items and projects proposed in the adopted budget by fund/department. Funding sources will be derived from a combination of current operating income, one-time revenue sources, cash reserves, and grants. Details are provided in each respective area of the budget.

### WATER FUND

2% COLA	7,345	Personnel Exp
0-4% Merit	<u>2,370</u>	Personnel Exp
	9,715	

### Water Plant

Water Master Plan (\$75,000 total) - 1/2	37,500	52-52-00-5023
Repair HSP (#2 or #3)	5,500	52-52-00-6020
Basin repairs	1,500	52-52-00-6020
Repair lime sludge pump	1,000	52-52-00-6020
Add portable generator to semi annual maintenance agreement	1,000	52-52-00-6025
Clean Well #3	18,000	52-52-00-6027
Rehab well pump	15,000	52-52-00-6027
Pig raw water line	1,000	52-52-00-6027
Well pump testing (all wells)	2,000	52-52-00-6027
Well water testing (monitoring analysis) (all wells)	700	52-52-00-6027
Multi day class	750	52-52-00-6035
OSHA/Workplace Safety Training	400	52-52-00-6035
CPR/AED/First Aid Training	140	52-52-00-6035
MRWA Dues (\$1,300 total) - 1/4	325	52-52-00-6040
Portable hoist/pulley for basin cleaning	800	52-52-00-7006
Extension ladder	500	52-52-00-7006
Digital scale	300	52-52-00-7006
Safety equipment/protective gear	500	52-52-00-7081
Upgrade SCADA	10,000	52-52-00-7096
Repair chemical building roof	3,000	52-52-00-7405
Used administrative vehicle for trainings/meetings (\$12,000 total) - 1/6	<u>2,000</u>	52-52-00-9010
<b>Total Water Plant</b>	<b>101,915</b>	

# APPROVED EXPENDITURES FOR THE YEAR

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## Water Distribution

Water Master Plan (\$75,000 total) - 1/2	37,500	52-53-00-5023
Utility bills (\$1,500 total) - 1/3	500	52-53-00-6005
Notice post-its	900	52-53-00-6005
Tires (Lamar Bobcat Trailer) (\$250 total) - 1/2	125	52-53-00-6025
Tires (Wheel Loader) (\$6,000 total) - 1/4	1,500	52-53-00-6025
OSHA/Workplace Safety Training	500	52-53-00-6035
CPR/AED/First Aid Training	175	52-53-00-6035
MRWA Dues (\$1,300 total) - 1/4	325	52-53-00-6040
Tires (Water Crew Truck)	1,500	52-53-00-6502
Tires (Leach's Ranger) (\$600 total) - 1/3	200	52-53-00-6502
Aqua-Tap pro hot tapping kit	3,400	52-53-00-7006
Replace fire hydrant	1,600	52-53-00-7006
6" Hose for trash pump	1,000	52-53-00-7006
Quick saw (\$1,200 total) - 1/2	600	52-53-00-7006
Weed eater (\$400 total) - 1/2	200	52-53-00-7006
Meter replacements (\$15,000 total) - 1/2	7,500	52-53-00-7007
Safety equipment/protective gear	1,000	52-53-00-7081
Meter reader computer (\$800 total) - 1/2	400	52-53-00-7090
Tablet and equipment for kiosk at collection counter (credit cards) - 1/5	300	52-53-00-7090
Waterline replacement from owner's Supervised Plan (Martha, Margaret, and/or Mary)	100,000	52-53-00-7135
Used Pickup/SUV (replacement for Meter Reader's Ranger) (\$10,000 total) - 1/2	5,000	52-53-00-9010
3/4 Ton 4x4 Pickup (replacement for 2006 Sierra 3500) (\$38,000 total) - 1/2	19,000	52-53-00-9010
Single axle dump truck (replacement of 1 of 2 Sterling) (\$102,000 total) - 1/3	34,000	52-53-00-9010
Used administrative vehicle for trainings/meetings (\$12,000 total) - 1/6	2,000	52-53-00-9010
Tilt Deck/Rollback Bobcat Trailer (\$10,000 total) - 1/3	3,350	52-53-00-9015
<b>Total Water Distribution</b>	<u>222,575</u>	
 <b>TOTAL WATER FUND</b>	 <u><u>334,205</u></u>	

## APPROVED EXPENDITURES FOR THE YEAR

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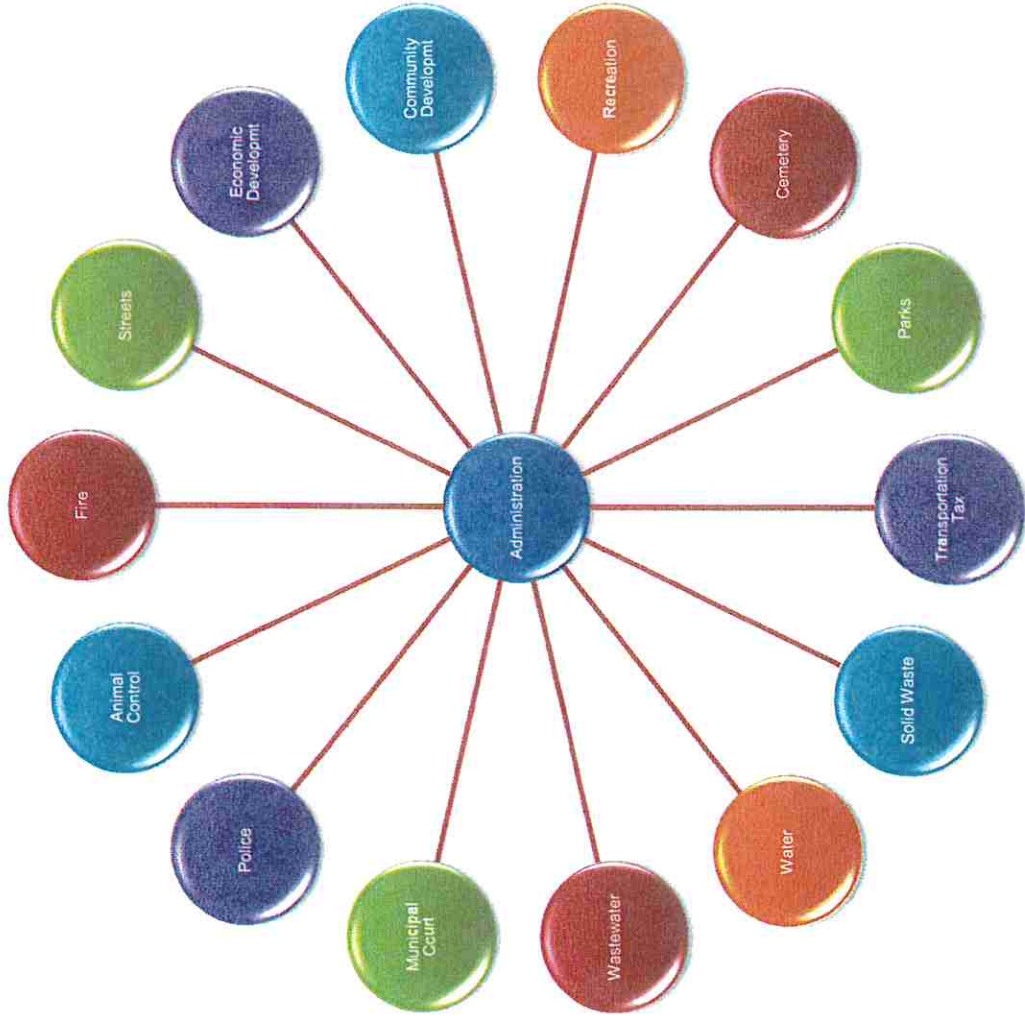
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### WASTE WATER FUND

2% COLA	6,150	Personnel Exp
0-4% Merit	4,025	Personnel Exp
Utility bills (\$1,500 total) - 1/3	500	55-00-00-6005
Tires (Wheel Loader) (\$6,000 total) - 1/4	1,500	55-00-00-6025
Add generators to semi-annual maintenance agreement (2)	1,400	55-00-00-6025
I&I reduction (smoke testing, CIPP, manhole rehab, etc.)	150,000	55-00-00-6030
OSHA/Workplace Safety Training	700	55-00-00-6035
CPR/AED/First Aid Training	245	55-00-00-6035
MRWA Dues (\$1,300 total) - 1/2	650	55-00-00-6040
Engineer 210 Lift Station Project	50,000	55-00-00-6055
UV system ballasts (2)	1,720	55-00-00-6110
UV lamps (5)	1,925	55-00-00-6120
Aircard for Toughbook for GIS	600	55-00-00-6200
Tires (F350 Trent's Old Truck)	700	55-00-00-6502
Tires (Collection's Truck Chevy 2500HD)	600	55-00-00-6502
Tires (Leach's Ranger) (\$600 total) - 1/3	200	55-00-00-6502
Installation of antennas for network/wifi - 1/2	750	55-00-00-7006
Meter replacements (\$15,000 total) - 1/2	7,500	55-00-00-7007
Safety equipment/protective gear	1,000	55-00-00-7081
Toughbook for GIS	2,500	55-00-00-7090
Microsoft Office (2)	700	55-00-00-7090
Meter reader computer (\$800 total) - 1/2	400	55-00-00-7090
Tablet and equipment for kiosk at collection counter (credit cards) - 1/5	300	55-00-00-7090
Monitor for laptop	150	55-00-00-7090
SCADA for Grinder Lift Station	2,700	55-00-00-7097
Automatic gate opener for WWTP	3,000	55-00-00-7405
Retaining wall at sludge pump station	1,200	55-00-00-7405
Paint South plant old lab/maintenance building	300	55-00-00-7405
Single axle dump truck (replacement of 1 of 2 Sterling) (\$102,000 total) - 1/3	34,000	55-00-00-9010
Used Pickup/SUV (replacement for Meter Reader's Ranger) (\$10,000 total) - 1/2	5,000	55-00-00-9010
Used administrative vehicle for trainings/meetings (\$12,000 total) - 1/3	4,000	55-00-00-9010
Tilt Deck/Rollback Bobcat Trailer (\$10,000 total) - 1/3	3,350	55-00-00-9015
Address 210 Lift Station	250,000	55-00-00-9020
<b>TOTAL WASTE WATER FUND</b>	<u>537,765</u>	

# COST ALLOCATION PLAN 2019

## Allocation of Administrative Expenses to Operating Departments





## COST ALLOCATION PLAN 2019

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## **COST ALLOCATION PLAN 2019**

# **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.

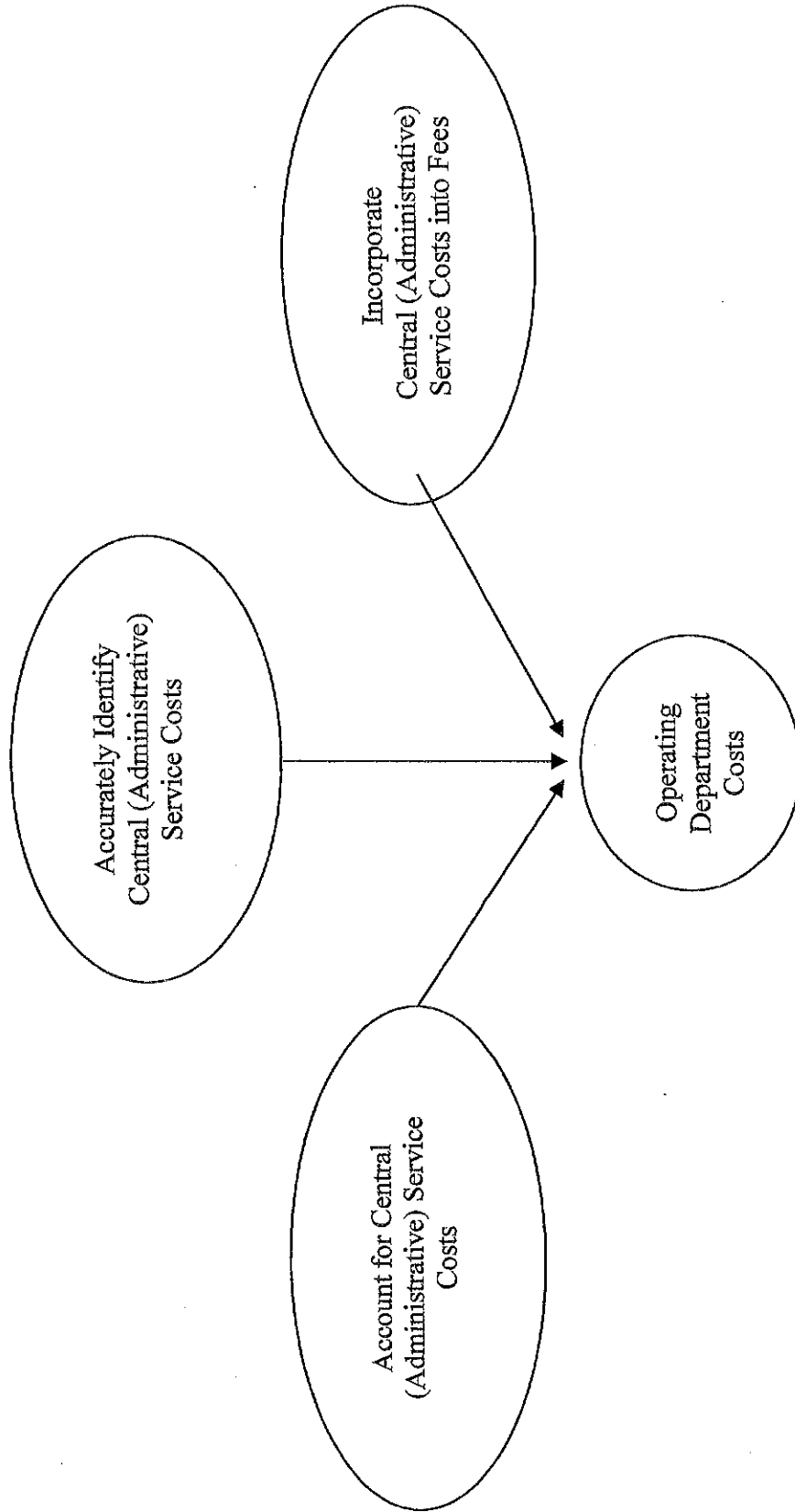
In general, cities have administrative and general management Central Service Departments, such as the City Administrator, City Clerk, Finance, Human Resources, Collections, etc., that provide services directly to Operating Departments such as Municipal Court, Police, Animal Control, Fire, Streets, Community 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 2019**

**THE PROCESS**



## **COST ALLOCATION PLAN 2019**

# **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 2019

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	\$ 18,124						\$ 18,124		\$ 18,124
City Administrator	113,405						113,405		113,405
City Clerk/Executive Assistant	55,110						55,110		55,110
Collector	58,606						58,606		58,606
Collector Assistant	38,055						38,055		38,055
Finance Director	68,530						68,530		68,530
HR/PR/AP	53,110						53,110		53,110
Other Allocable Administrative Expenses		111,530	\$ 22,025	\$ 19,900		39,000	192,455		192,455
Unallocable Administrative Expenses		40,050	6,000					\$ 46,050	46,050
<b>TOTAL ADMINISTRATION</b>	<b>\$ 404,940</b>	<b>\$ 151,580</b>	<b>\$ 28,025</b>	<b>\$ 19,900</b>	<b>\$ -</b>	<b>\$ 39,000</b>	<b>\$ 597,395</b>	<b>\$ 46,050</b>	<b>\$ 643,445</b>

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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 2019

Table 2: Operating Departments Budgeted Expenses Plus Allocable Costs

Operating Departments	Total Budgeted Expenses	Charge for Allocable Costs	Total Expenses +Allocable
<b>General Fund Departments:</b>			
Municipal Court	\$ 70,820	\$ 17,750	\$ 88,570
Police & Dispatch	951,715	50,003	1,001,718
Animal Control	67,180	15,608	82,788
Fire	719,025	35,142	754,167
Streets	366,010	35,625	401,635
Economic Development	73,795	18,674	92,469
Community Development	160,845	35,770	196,615
Recreation: Admin & Other	229,645	22,239	251,884
Recreation: Southview Pool	94,700	10,005	104,705
Cemetery	91,330	17,903	109,233
<b>Special Revenue Funds:</b>			
Park	323,805	38,132	361,937
Training	8,405	12,384	20,789
Transportation	707,050	30,416	737,466
Debt Service	257,985	21,393	279,378
Municipal Complex	270,870	13,000	283,870
Cemetery Perpetual	400	11,671	12,071
<b>Enterprise Funds:</b>			
Solid Waste	265,750	43,338	309,088
Water: Plant	688,070	34,857	722,927
Water: Distribution	783,840	60,440	844,280
Waste Water	1,801,495	73,046	1,874,541
<b>TOTAL OPERATING DEPTS</b>	<b>\$ 7,932,735</b>	<b>\$ 597,395</b>	<b>\$ 8,530,130</b>

TABLE 2

Cost Allocation Plan 2019

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.

City Clerk/Executive Assistant -

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.
  - 35.00% 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 items that each department had on the City Council Agendas in the past year (agenda frequency).
  - 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 2019

Table 3 - Mayor & Council Expense

Table 3 - Mayor & Council Expense. Columns: Agenda Freq, Dept %, Allocation, \$, 56,705, # of Expenses, Dept %, Allocation, \$, 22,861, # of Empl, \$17,011, Allocation, \$17,011, \$113,405, %.

Table 4 - City Administrator Expense

Table 4 - City Administrator Expense. Columns: Agenda Freq, Dept %, Allocation, \$, 56,705, # of Expenses, Dept %, Allocation, \$, 22,861, # of Empl, \$17,011, Allocation, \$17,011, \$113,405, %.

Table 5 - Assistant to the Administrator/City Clerk Expense

Table 5 - Assistant to the Administrator/City Clerk Expense. Columns: Agenda Freq, Dept %, Allocation, \$, 56,705, # of Expenses, Dept %, Allocation, \$, 22,861, # of Empl, \$17,011, Allocation, \$17,011, \$113,405, %.

Table 6 - Collector Expense

Table 6 - Collector Expense. Columns: # of Receipts, Dept %, Allocation, \$, 17,582, Tax Levy, \$17,582, Utility Billing, Dept %, Allocation, \$, 23,442, Collector, \$58,606, %.

General Fund Departments: Municipal Court, Police & Dispatch, Animal Control, Fire, Streets, Economic Development, Community Development, Recreation: Administration, Recreation: Southview Pool, Cemetery. Special Revenue Funds: Park, Training, Transportation, Debt Services, Municipal Complex, Cemetery Perpetual. Enterprise Funds: Solid Waste, Water: Plant, Water: Distribution, Waste Water.

Table 5 - Assistant to the Administrator/City Clerk Expense

Table 5 - Assistant to the Administrator/City Clerk Expense. Columns: Agenda Freq, Dept %, Allocation, \$, 56,705, # of Expenses, Dept %, Allocation, \$, 22,861, # of Empl, \$17,011, Allocation, \$17,011, \$113,405, %.

Table 6 - Collector Expense

Table 6 - Collector Expense. Columns: # of Receipts, Dept %, Allocation, \$, 17,582, Tax Levy, \$17,582, Utility Billing, Dept %, Allocation, \$, 23,442, Collector, \$58,606, %.

General Fund Departments: Municipal Court, Police & Dispatch, Animal Control, Fire, Streets, Economic Development, Community Development, Recreation: Administration, Recreation: Southview Pool, Cemetery. Special Revenue Funds: Park, Training, Transportation, Debt Services, Municipal Complex, Cemetery Perpetual. Enterprise Funds: Solid Waste, Water: Plant, Water: Distribution, Waste Water.

Cost Allocation Plan 2019

Finance Director

Table 7 - Finance Director Expense

# of JEs	Dept %	\$ 23,986 Allocation	# of Expenses	Dept %	\$ 23,986 Allocation	Agenda Freq	# of Employees	Dept %	\$ 10,280 Allocation	# of Employees	Dept %	\$ 5,140 Allocation	Budgeted Expenses	Dept %	\$ 5,140 Allocation	TOTAL	\$ 68,530 %
20	1.08%	\$ 258	143	3.78%	\$ 907		0	0.00%	\$ -	0.88	1.59%	\$ 81	\$ 70,620	0.89%	\$ 46	\$ 1,292	1.89%
35	1.88%	\$ 462	348	9.15%	\$ 2,194		7	9.81%	\$ 1,018	13.41	24.15%	\$ 1,241	\$ 951,715	12.00%	\$ 617	\$ 5,522	8.06%
30	1.88%	\$ 258	85	2.25%	\$ 539		0	0.00%	\$ -	1.14	2.05%	\$ 106	\$ 87,180	0.85%	\$ 44	\$ 948	1.38%
34	1.83%	\$ 499	263	6.95%	\$ 1,668	0.34	0.48%	\$ 49	\$ 1,152	12.48	22.50%	\$ 1,195	\$ 719,025	9.06%	\$ 469	\$ 3,778	5.51%
28	1.51%	\$ 361	330	8.72%	\$ 2,082	7.52	11.21%	\$ 582	\$ 1,152	2.48	4.47%	\$ 230	\$ 366,010	4.61%	\$ 407	\$ 3,473	5.04%
1	0.05%	\$ 13	0	0.00%	\$ 63		4	5.66%	\$ 900	0	0.00%	\$ -	\$ 73,795	0.93%	\$ 48	\$ 708	1.03%
22	1.18%	\$ 284	142	3.75%	\$ 900	11	15.57%	\$ 1,600	\$ 1,425	2.11	3.80%	\$ 195	\$ 180,645	2.03%	\$ 104	\$ 3,084	4.50%
44	2.37%	\$ 568	326	8.62%	\$ 2,067		1	1.42%	\$ 145	1.68	3.25%	\$ 172	\$ 223,645	2.89%	\$ 149	\$ 3,101	4.53%
17	0.86%	\$ 207	102	2.70%	\$ 647		1	1.42%	\$ 145	2.01	3.82%	\$ 186	\$ 84,700	1.19%	\$ 81	\$ 1,246	1.82%
16	0.91%	\$ 219	123	3.25%	\$ 780		1	1.42%	\$ 145	1.21	2.22%	\$ 114	\$ 91,530	1.19%	\$ 59	\$ 1,318	1.92%
263	14.16%	\$ 3,395	283	7.48%	\$ 1,794	5.83	8.25%	\$ 848	\$ 1,425	2.45	4.41%	\$ 227	\$ 323,605	4.08%	\$ 210	\$ 6,474	9.45%
80	4.84%	\$ 1,162	25	0.68%	\$ 158		0	0.00%	\$ -	0	0.00%	\$ -	\$ 8,405	0.11%	\$ 5	\$ 1,326	1.93%
168	8.50%	\$ 2,040	76	2.01%	\$ 482	8	11.32%	\$ 1,164	\$ 1,164	0.2	0.36%	\$ 19	\$ 707,050	8.91%	\$ 458	\$ 4,162	6.07%
55	2.95%	\$ 710	9	0.24%	\$ 57	0.83	0.47%	\$ 48	\$ -	0	0.00%	\$ -	\$ 257,985	3.25%	\$ 167	\$ 982	1.43%
77	4.14%	\$ 994	4	0.11%	\$ 25		0	0.00%	\$ -	0	0.00%	\$ -	\$ 270,870	3.41%	\$ 176	\$ 1,195	1.74%
75	4.04%	\$ 968	0	0.00%	\$ -		0	0.00%	\$ -	0	0.00%	\$ -	\$ 400	0.01%	\$ 0	\$ 968	1.41%
164	8.83%	\$ 2,117	78	2.06%	\$ 495	4.75	6.72%	\$ 691	\$ 691	0.54	0.97%	\$ 50	\$ 265,750	3.35%	\$ 172	\$ 3,525	5.14%
198.5	10.88%	\$ 2,562	316.5	8.37%	\$ 2,007	3.3	4.55%	\$ 508	\$ 1,273	4.11	7.40%	\$ 380	\$ 688,070	8.67%	\$ 446	\$ 5,905	8.62%
212.5	11.44%	\$ 2,743	592.5	15.66%	\$ 3,757	8.75	12.38%	\$ 1,273	\$ 908	5.78	10.41%	\$ 535	\$ 783,840	9.88%	\$ 508	\$ 8,818	12.86%
328	17.65%	\$ 4,234	529	13.88%	\$ 3,354	6.24	8.63%	\$ 908	\$ 908	4.83	8.70%	\$ 447	\$ 1,801,495	22.71%	\$ 1,167	\$ 10,110	14.75%
1858	100.00%	\$ 23,986	3783	100.00%	\$ 23,986	70.66	100.00%	\$ 10,280	\$ 10,280	55.52	100.00%	\$ 5,140	\$ 7,932,735	100.00%	\$ 5,140	\$ 68,530	100.00%

General Fund Departments:

Municipal Court  
Police & Dispatch  
Animal Control  
Fire  
Streets  
Economic Development  
Community Development  
Recreation: Administration  
Recreation: Southwest Pool  
Cemetery

Special Revenue Funds:

Park  
Training  
Transportation  
Debt Service  
Municipal Complex  
Cemetery Perpetual

Enterprise Funds:

Solid Waste  
Water Plant  
Water: Distribution  
Waste Water

TOTAL

Table 8 - Collector Asst Expense

# of Receipts	Dept %	\$ 38,055 Allocation
1063	2.98%	\$ 1,134
344	0.96%	\$ 367
283	0.85%	\$ 249
2	0.01%	\$ 2
29	0.08%	\$ 31
1	0.00%	\$ 1
219	0.61%	\$ 234
1185	3.27%	\$ 1,243
386	1.08%	\$ 411
100	0.28%	\$ 107
1705.3	4.78%	\$ 1,821
5	0.01%	\$ 5
20	0.06%	\$ 21
1594.3	4.47%	\$ 1,701
6	0.02%	\$ 6
6	0.02%	\$ 6
9579.7	26.88%	\$ 10,223
4807.35	13.48%	\$ 5,130
4807.35	13.48%	\$ 5,130
9588.7	26.88%	\$ 10,223
35661.7	100.00%	\$ 38,055

General Fund Departments:

Municipal Court  
Police & Dispatch  
Animal Control  
Fire  
Streets  
Economic Development  
Community Development  
Recreation: Administration  
Recreation: Southwest Pool  
Cemetery

Special Revenue Funds:

Park  
Training  
Transportation  
Debt Service  
Municipal Complex  
Cemetery Perpetual

Enterprise Funds:

Solid Waste  
Water Plant  
Water: Distribution  
Waste Water

TOTAL

Table 9 - Human Resource/Payroll/Accounts Payable Clerk Expense

# of Employees	Dept %	\$ 26,555 Allocation	# of Expenses	Dept %	\$ 26,555 Allocation	\$ 53,110 TOTAL
0.88	1.59%	\$ 421	143	3.78%	\$ 1,004	\$ 1,425
13.41	24.15%	\$ 6,414	346	9.15%	\$ 2,428	\$ 8,843
1.14	2.05%	\$ 545	85	2.25%	\$ 2,152	\$ 2,697
12.48	22.50%	\$ 5,874	263	6.95%	\$ 1,846	\$ 7,720
2.48	4.47%	\$ 1,186	330	8.72%	\$ 2,316	\$ 3,503
0	0.00%	\$ -	10	0.26%	\$ 70	\$ 70
2.11	3.80%	\$ 1,009	142	3.75%	\$ 987	\$ 2,006
1.86	3.35%	\$ 890	328	8.62%	\$ 2,268	\$ 3,178
2.01	3.82%	\$ 961	102	2.70%	\$ 716	\$ 1,677
1.23	2.22%	\$ 588	123	3.25%	\$ 863	\$ 1,452
2.45	4.41%	\$ 1,172	283	7.48%	\$ 1,987	\$ 3,159
0	0.00%	\$ -	25	0.66%	\$ 175	\$ 175
0.2	0.36%	\$ 96	76	2.01%	\$ 533	\$ 629
0	0.00%	\$ -	9	0.24%	\$ 63	\$ 63
0	0.00%	\$ -	4	0.11%	\$ 28	\$ 28
0	0.00%	\$ -	0	0.00%	\$ -	\$ -
0.54	0.97%	\$ 495	78	2.05%	\$ 548	\$ 806
4.11	7.40%	\$ 2,007	316.5	8.37%	\$ 2,222	\$ 4,187
15.66%	10.41%	\$ 3,757	592.5	15.66%	\$ 4,159	\$ 6,924
8.63%	8.70%	\$ 908	529	13.88%	\$ 3,713	\$ 6,024
55.52	100.00%	\$ 26,555	3783	100.00%	\$ 26,555	\$ 53,110

Table 10 - Operating Expenses

Spread Evenly	Dept %	\$ 162,455 Allocation
1	5.56%	\$ 10,692
1	5.56%	\$ 10,692
1	5.56%	\$ 10,692
1	5.56%	\$ 10,692
1	5.56%	\$ 10,692
1	5.56%	\$ 10,692
1	5.56%	\$ 10,692
0.75	4.17%	\$ 3,019
0.25	1.39%	\$ 2,673
1	5.56%	\$ 10,692
1	5.56%	\$ 10,692
1	5.56%	\$ 10,692
1	5.56%	\$ 10,692
1	5.56%	\$ 10,692
1	5.56%	\$ 10,692
0.5	2.78%	\$ 5,346
0.5	2.78%	\$ 5,346
1	5.56%	\$ 10,692
18	100.00%	\$ 182,455

TABLES 7, 8, 9, & 10

Table 11 - Summary Total Allocation to Operating Departments

	Total Allocation	
	\$	%
<b>General Fund Departments:</b>	<b>\$ 597,395</b>	
Municipal Court	\$ 17,750	2.97%
Police & Dispatch	\$ 50,003	8.37%
Animal Control	\$ 15,608	2.61%
Fire	\$ 35,142	5.88%
Streets	\$ 35,625	5.96%
Economic Development	\$ 18,674	3.13%
Community Development	\$ 35,770	5.99%
Recreation: Administration	\$ 22,239	3.72%
Recreation: Southview Pool	\$ 10,005	1.67%
Cemetery	\$ 17,903	3.00%
<b>Special Revenue Funds:</b>		
Parks	\$ 38,132	6.36%
Training	\$ 12,384	2.07%
Transportation	\$ 30,416	5.09%
Debt Service	\$ 21,393	3.58%
Municipal Complex	\$ 13,000	2.18%
Cemetery Perpetual	\$ 11,671	1.95%
<b>Enterprise Funds:</b>		
Solid Waste	\$ 43,338	7.25%
Water: Plant	\$ 34,857	5.83%
Water: Distribution	\$ 60,440	10.12%
Waste Water	\$ 73,046	12.23%
<b>TOTAL</b>	<b>\$ 597,395</b>	<b>100.00%</b>

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/VISION PREMIUMS EXPENSE**  
                           The City's portion of the health, dental, and vision insurance premiums.
- 5017                   **COMPENSATED ABSENCES**  
                           Employees' year-end vacation accrual adjustment expense.
- 5018                   **ACCIDENT INSURANCE - VOLUNTEER FIREFIGHTERS**  
                           Accident insurance for volunteer firefighters.
- 5019                   **HSA/FSA ADMIN FEES**  
                           The administrative fees for the HSA and FSA plans.
- 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.



PCT OF FISCAL YTD 100.0%

	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	279,752.84	278,036.40	279,734.72	286,000.00	286,068.63	289,000.00
10-00-00-4102 PERSONAL PROPERTY TAX	81,013.41	106,981.28	106,865.53	132,000.00	140,706.33	146,000.00
10-00-00-4103 UTILITY TAX	14,622.49	16,307.17	16,113.77	15,300.00	14,942.28	16,000.00
10-00-00-4106 OLD PERSONAL PROPERTY TAX	237.25	231.76	44.56	.00	18.44	.00
10-00-00-4108 SUR TAX	25,686.61	26,464.62	28,318.26	29,000.00	29,490.13	30,000.00
10-00-00-4120 SURPLUS REAL ESTATE TAX	.00	.00	.00	.00	2,309.35	.00
10-00-00-4131 SALES TAX	989,773.82	986,067.87	1,012,149.43	1,040,000.00	1,083,011.46	1,080,000.00
10-00-00-4132 USE TAX	.00	.00	60,222.05	56,000.00	67,676.80	65,000.00
10-00-00-4143 CIGARETTE TAX	30,242.48	29,503.09	27,346.18	26,000.00	25,099.67	25,000.00
10-00-00-4150 MUNI MOTOR VEHICLE LICENSE TA	24,104.75	28,229.37	24,709.98	24,000.00	27,842.22	26,000.00
10-00-00-4153 ADVERTISING FEES	1,952.94	3,802.36	5,081.06	2,000.00	2,753.53	2,000.00
10-00-00-4160 GAS FRANCHISE TAX	95,984.12	73,490.15	74,353.75	73,000.00	92,101.98	85,000.00
10-00-00-4161 ELECTRIC FRANCHISE TAX	312,877.99	319,153.23	318,562.90	315,000.00	346,049.29	320,000.00
10-00-00-4162 TELEPHONE FRANCHISE TAX	147,409.95	130,670.21	146,011.89	110,000.00	123,604.54	120,000.00
10-00-00-4164 CABLE TV FRANCHISE TAX	28,770.29	28,181.65	27,891.90	28,000.00	25,428.13	25,000.00
10-00-00-4165 FINANCIAL INSTITUTION TAX	2,899.13	37.30	1,881.62	1,500.00	465.27	500.00
10-00-00-4201 LIQUOR LICENSES	7,867.50	7,837.50	7,837.50	7,800.00	8,702.50	7,800.00
10-00-00-4203 OCCUPATIONAL LICENSES	17,901.70	20,467.40	21,828.35	19,000.00	21,847.55	21,000.00
10-00-00-4205 GARAGE SALE PERMIT FEE	166.00	160.00	143.00	100.00	138.00	150.00
10-00-00-4325 FINES-ANIMAL CONTROL	.00	.00	50.00	775.00	24.50	50.00
10-00-00-4326 FINES-POLICE TRAFFIC VIOLATIO	95,271.00	90,408.50	62,117.00	62,000.00	66,153.50	65,000.00
10-17-00-4327 FINES-COMMUNITY DEVELOPMENT	4,212.00	8,686.00	2,243.50	2,200.00	4,527.50	4,000.00
10-00-00-4327 FINES-POLICE NONTRAFFIC VIOLA	40,744.00	35,492.00	34,551.50	34,000.00	26,814.00	30,000.00
10-00-00-4329 PENALTIES ON MUNI MOTOR VEHIC	.00	1,929.73	2,553.82	2,000.00	4,654.69	3,000.00
10-00-00-4334 CRIME VICTIMS COMPENSATION	323.75	372.22	284.53	300.00	310.06	300.00
10-00-00-4516 RETURN CHECK FEE	85.00	50.00	.00	50.00	.00	25.00
10-00-00-4532 GRANT REVENUE	662,619.89	302,724.80	.00	.00	.00	.00
10-00-00-4605 FEMA/SEMA REVENUE	.00	645.94	.00	.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	300.00	604.24	900.00
10-00-00-4811 CAPITAL LEASE REVENUE	.00	.00	.00	9,000.00	.00	.00
10-00-00-4901 INTEREST INCOME	2,110.18	1,858.32	1,726.53	1,500.00	1,563.12	1,500.00
10-00-00-4902 PENALTIES ON TAXES	12,905.85	17,575.82	11,334.56	10,000.00	16,629.90	12,000.00
10-00-00-4915 COLLECTION FEES	5.00	15.00	15.00	.00	.00	.00
10-00-00-4940 COBRA REIMBURSEMENTS	821.42	.00	.84	.00	146.54	.00
10-00-00-4960 SALE OF VEHICLES/EQUIPMENT	.00	.00	.00	.00	.00	.00
10-00-00-4999 MISCELLANEOUS REVENUE	4,428.76	199.80	5,289.80	500.00	2,864.37	500.00
10-77-00-4900 SOLID WASTE REIMBURSEMENT	30,715.36	34,692.11	34,178.07	35,922.00	32,038.05	36,000.00
10-78-00-4900 WATER REIMBURSEMENT	77,812.26	82,723.28	82,315.50	80,313.00	71,650.41	80,000.00
10-79-00-4900 WASTE WATER REIMBURSEMENT	137,788.05	88,311.97	70,392.92	73,595.00	65,628.57	73,500.00
10-80-00-4900 PARKS REIMBURSEMENT	18,000.00	21,000.00	24,000.00	31,562.00	28,133.25	31,500.00
10-81-00-4900 TRANSP. TAX REIMBURSMENT	17,459.26	24,147.39	29,806.46	24,984.00	22,299.61	25,000.00
TOTAL REVENUE	3,166,565.05	2,766,454.24	2,519,956.48	2,533,701.00	2,642,298.41	2,621,725.00
10-01-00-5001 SALARIES-OFFICIALS	16,800.00	16,800.00	16,800.00	16,800.00	16,800.00	16,800.00
10-01-00-5002 SALARIES-FULL TIME	306,594.91	318,569.28	297,955.88	307,260.00	297,680.17	320,000.00
10-01-00-5003 SALARIES-PART TIME	.00	.00	.00	.00	.00	.00
10-01-00-5004 SALARIES-OVERTIME	25.47	5.19	38.55	100.00	74.43	100.00

PCT OF FISCAL YTD 100.0%

	3 YRS AGO ACTUAL	2 YRS AGO ACTUAL	LAST YEAR ACTUAL	CURRENT BUDGET	CURRENT YR TO DATE	NEW BUDGET	
10-01-00-5005	PAYROLL TAX EXPENSE	23,179.88	23,663.35	21,452.44	24,800.00	21,035.98	25,800.00
10-01-00-5007	LAGERS	21,087.70	16,892.85	14,936.36	16,600.00	15,598.61	17,000.00
10-01-00-5009	LIFE INSURANCE EXPENSE	71.64	444.07	387.13	440.00	404.86	440.00
10-01-00-5011	WORKER'S COMPENSATION	1,277.21	1,130.51	980.52	1,100.00	1,112.86	1,300.00
10-01-00-5015	UNEMPLOYMENT INSURANCE	.00	.00	.00	.00	.00	.00
10-01-00-5016	HEALTH/DENTAL/VISION PREM EXP	17,040.55	16,766.20	18,193.99	23,225.00	21,532.28	23,500.00
10-01-00-5020	CONTRACTED SERVICES (LEGAL)	19,567.25	12,133.20	12,574.40	15,000.00	7,255.80	15,000.00
10-01-00-5022	CONTRACTED SERVICES (MOWING)	1,560.00	2,125.00	2,175.00	2,250.00	1,225.00	2,250.00
10-01-00-5023	CONTRACTED SERVICES (OTHER)	.00	1,053.60	470.00	1,000.00	445.00	6,500.00
10-01-00-5024	CONTRACTED SERVICES (CLEANING)	13,100.00	11,700.00	11,700.00	11,700.00	10,785.00	11,700.00
10-01-00-5026	CONTRACTED SERVICES (PROSECUT	.00	.00	.00	16,800.00	17,820.00	18,000.00
10-01-00-5030	ELECTION FEES	13,067.68	12,663.18	1,235.94	2,500.00	2,464.04	2,500.00
10-01-00-5035	RECORDING FEES	.00	.00	.00	50.00	.00	50.00
10-01-00-5040	SALES TAX REIMBURSEMENT AGMT	.00	.00	947.85	10,000.00	7,360.97	10,000.00
10-01-00-6001	POSTAGE	3,369.48	5,585.74	6,442.55	5,000.00	6,097.42	6,000.00
10-01-00-6005	PRINTING	1,556.84	2,789.47	1,912.34	2,250.00	1,399.40	2,000.00
10-01-00-6010	ADVERTISING/PUBLICATIONS	3,892.40	3,710.04	6,006.15	4,000.00	2,260.00	4,000.00
10-01-00-6020	EQUIPMENT REPAIR	165.00	265.90	210.33	250.00	495.00	250.00
10-01-00-6025	EQUIPMENT MAINTENANCE	.00	.00	.00	.00	.00	50.00
10-01-00-6026	COPIER EXPENSE	3,874.15	3,951.73	4,329.98	4,000.00	4,259.59	4,500.00
10-01-00-6035	TRAINING & EDUCATION	1,480.00	1,794.00	2,975.00	2,500.00	297.05	6,500.00
10-01-00-6040	DUES/FEES/TRAVEL	5,957.67	6,162.70	7,096.91	6,500.00	4,131.69	7,500.00
10-01-00-6041	CHAMBER OF COMMERCE DUES	1,600.00	1,600.00	800.00	1,600.00	800.00	800.00
10-01-00-6045	ACCOUNTING & AUDITING	20,367.00	20,891.74	17,867.00	18,560.00	18,560.00	18,930.00
10-01-00-6050	ASSESSOR'S OFFICE	4,984.85	5,200.31	5,283.56	5,500.00	5,870.07	6,250.00
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	3,221.64	1,190.07	3,751.32	3,000.00	2,294.90	2,500.00
10-01-00-6200	INTERNET	.00	.00	.00	.00	.00	.00
10-01-00-6201	TELEPHONE	1,846.63	1,876.26	2,334.56	3,500.00	4,006.63	4,500.00
10-01-00-6202	UTILITIES - ELECTRIC	4,715.38	4,770.13	4,142.89	4,900.00	4,484.74	5,000.00
10-01-00-6203	UTILITIES - WATER & SEWER	238.58	416.67	153.17	500.00	85.55	400.00
10-01-00-6204	UTILITIES - GAS	1,670.15	1,142.60	1,118.25	1,700.00	1,541.21	1,700.00
10-01-00-6206	UTILITIES - FLOWERBEDS WATER	294.84	98.93	1,070.19	1,000.00	535.52	1,200.00
10-01-00-6302	COMPUTER MAINT & REPAIR	74.74	.00	660.00	500.00	495.00	1,000.00
10-01-00-6502	VEHICLE MAINT & REPAIRS	42.62	156.65	397.78	250.00	8.95	250.00
10-01-00-7001	OFFICE SUPPLIES	6,528.65	3,231.14	3,839.23	4,700.00	3,944.09	4,000.00
10-01-00-7005	MISCELLANEOUS SUPPLIES	190.14	83.97	.00	100.00	326.91	100.00
10-01-00-7006	EXPENDABLE EQUIPMENT EXP	3,569.46	371.82	790.91	1,200.00	7,845.34	1,300.00
10-01-00-7085	CUSTODIAL SUPPLIES	783.30	637.93	942.37	800.00	686.44	800.00
10-01-00-7090	COMPUTER SOFTWARE & HARDWARE	1,495.30	847.66	2,466.59	1,700.00	2,585.51	10,750.00
10-01-00-7091	WEBSITE DEVELOPMENT/HOSTING	600.00	300.00	1,500.00	1,800.00	1,365.00	1,800.00
10-01-00-7095	SUMMIT ANNUAL LICENSE	3,888.67	3,966.41	4,085.41	4,300.00	4,426.25	4,300.00
10-01-00-7097	GIS	2,140.01	3,034.28	642.85	305.00	300.00	300.00
10-01-00-7105	FUEL	54.63	71.48	70.58	75.00	39.27	75.00
10-01-00-7405	MAINT EXP-BLDG & GRND	5,647.53	4,012.81	2,918.26	3,500.00	4,074.68	5,000.00
10-01-00-8001	PROPERTY INSURANCE	1,836.13	1,899.08	2,005.15	2,145.00	2,099.61	2,300.00
10-01-00-8005	LIABILITY INSURANCE	16,505.92	14,799.04	15,151.96	16,135.00	16,210.60	17,450.00
10-01-00-8010	AUTO INSURANCE	283.32	177.36	139.31	150.00	141.69	150.00
10-01-00-8025	DISCRETIONARY FUND	2,212.06	4,321.18	6,294.64	4,000.00	6,357.79	6,000.00
10-01-00-8050	MISCELLANEOUS EXPENSE	.00	22.06	22.00	100.00	1.45	100.00
10-01-00-8051	DRUG TESTING	126.00	84.00	268.00	250.00	138.00	250.00

**BUDGET REPORT**

PCT OF FISCAL YTD 100.0%

	3 YRS AGO ACTUAL	2 YRS AGO ACTUAL	LAST YEAR ACTUAL	CURRENT BUDGET	CURRENT YR TO DATE	NEW BUDGET
10-01-00-8055 CASH SHORT/LONG	39.00-	49.57	74.99-	.00	31.46	.00
10-01-00-8090 BANK FEES	470.85	.00	.00	.00	290.13	500.00
10-01-00-9010 CAPITAL ASSET-VEHICLES	.00	.00	.00	.00	.00	4,000.00
10-01-00-9015 CAPITAL ASSET-EQUIPMENT	8,789.00	4,920.00	.00	9,000.00	.00	.00
10-01-00-9017 CAPITAL ASSET-BLDG & GRNDS	.00	.00	2,541.00	13,000.00	11,685.73	.00
10-01-00-9020 CAPITAL IMPROVEMENT	.00	.00	.00	.00	.00	35,000.00
10-01-00-9401 SAFE ROUTES TO SCHOOL GRANT E	18,980.53	.00	.00	.00	.00	.00
10-01-00-9402 EARLY CHILDHOOD GRANT EXPENSE	643,872.70	302,724.80	.00	.00	.00	.00
10-01-00-9490 TRANSFER TO MUNI COMPL FUND	355,521.59	10,140.30	.00	.00	.00	.00
<b>TOTAL EXPENSES</b>	<b>1,571,037.77</b>	<b>856,244.26</b>	<b>514,959.31</b>	<b>583,395.00</b>	<b>546,764.77</b>	<b>643,445.00</b>
<b>GENERAL TOTAL</b>	<b>1,595,527.28</b>	<b>1,910,209.98</b>	<b>2,004,997.17</b>	<b>1,950,306.00</b>	<b>2,095,533.64</b>	<b>1,978,280.00</b>

## 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.



**PCT OF FISCAL YTD 100.0%**

	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	1,761.00	1,154.50	415.00	1,000.00	871.00	1,000.00
10-00-00-4332 COURT COST FEES-NON-TRAFFIC V	3,212.00	2,970.00	2,288.00	2,500.00	2,431.00	2,500.00
10-00-00-4333 COURT COST FEES-TRAFFIC VIOLA	6,413.00	8,107.00	6,181.00	6,500.00	6,853.00	6,500.00
10-00-00-4337 BOND FORFEITURE	250.00	600.00	4,180.00	500.00	1,020.00	1,000.00
10-08-00-4999 MISC COURT REVENUE	.00	129.48	.00	.00	.00	.00
<b>TOTAL REVENUE</b>	<b>11,636.00</b>	<b>12,960.98</b>	<b>13,064.00</b>	<b>10,500.00</b>	<b>11,175.00</b>	<b>11,000.00</b>
10-08-00-5002 SALARIES-FULL TIME	32,266.60	33,002.86	33,546.39	34,125.00	34,094.93	34,900.00
10-08-00-5003 SALARIES-PART TIME	.00	.00	.00	.00	.00	.00
10-08-00-5004 SALARIES-OVERTIME	.00	.00	.00	.00	.00	.00
10-08-00-5005 PAYROLL TAX EXPENSE	2,411.65	2,499.08	2,535.37	2,615.00	2,563.51	2,700.00
10-08-00-5007 LAGERS	2,299.34	1,875.96	1,779.29	1,845.00	1,841.13	1,850.00
10-08-00-5009 LIFE INSURANCE EXPENSE	66.96	27.06	66.96	70.00	61.56	70.00
10-08-00-5011 WORKER'S COMPENSATION	162.35	95.39	55.44	100.00	89.09	100.00
10-08-00-5016 HEALTH/DENTAL/VISION PREM EXP	824.16	824.16	824.16	825.00	800.96	900.00
10-08-00-5020 CONTRACTED SERVICES (LEGAL)	102.95	600.30	1,023.70	1,500.00	72.50	1,000.00
10-08-00-5023 CONTRACTED SERVICES (OTHER)	26,500.00	21,315.74	25,970.00	11,200.00	10,150.00	12,700.00
10-08-00-6001 POSTAGE	234.79	325.60	212.62	300.00	124.12	300.00
10-08-00-6005 PRINTING	398.98	96.08	402.10	725.00	.00	925.00
10-08-00-6035 TRAINING & EDUCATION	.00	.00	.00	50.00	24.61	175.00
10-08-00-6040 DUES/FEES/TRAVEL	175.00	175.00	250.00	175.00	175.00	175.00
10-08-00-6095 PRISONER BOARDING	8,320.00	7,760.00	9,760.00	10,000.00	6,570.00	10,000.00
10-08-00-6200 INTERNET	.00	.00	.00	.00	.00	.00
10-08-00-6201 TELEPHONE	184.65	187.68	233.49	350.00	397.67	400.00
10-08-00-6202 UTILITIES - ELECTRIC	708.15	716.37	622.17	750.00	673.52	750.00
10-08-00-6203 UTILITIES - WATER & SEWER	35.78	62.38	22.94	75.00	12.81	75.00
10-08-00-6204 UTILITIES - GAS	252.96	171.59	167.94	275.00	231.45	275.00
10-08-00-6302 COMPUTER MAINT & REPAIR	.00	.00	.00	200.00	.00	200.00
10-08-00-7001 OFFICE SUPPLIES	34.28	455.59	665.78	925.00	773.53	500.00
10-08-00-7005 MISCELLANEOUS SUPPLIES	24.64	167.77	10.50	25.00	.00	25.00
10-08-00-7006 EXPENDABLE EQUIPMENT EXP	.00	390.78	.00	100.00	6.36	100.00
10-08-00-7085 CUSTODIAL SUPPLIES	.00	.00	.00	.00	.00	.00
10-08-00-7090 COMPUTER SOFTWARE & HARDWARE	95.88	95.88	95.88	100.00	126.25	1,000.00
10-08-00-7095 SUMMIT ANNUAL LICENSE	1,166.59	1,189.93	1,225.62	1,300.00	1,237.88	1,300.00
10-08-00-7405 MAINT EXP-BLDG & GRNDS	.00	.00	.00	.00	698.88	.00
10-08-00-8001 PROPERTY INSURANCE	262.32	271.32	286.15	310.00	300.11	350.00
10-08-00-8050 MISCELLANEOUS EXPENSE	.00	.00	.00	.00	.00	.00
10-08-00-8051 DRUG TESTING	.00	.00	.00	50.00	46.00	50.00
10-08-00-9015 CAPITAL ASSET-EQUIPMENT	.00	.00	.00	.00	.00	.00
<b>TOTAL EXPENSES</b>	<b>76,528.03</b>	<b>72,306.52</b>	<b>79,756.50</b>	<b>67,990.00</b>	<b>61,071.87</b>	<b>70,820.00</b>
<b>GENERAL TOTAL</b>	<b>64,892.03-</b>	<b>59,345.54-</b>	<b>66,692.50-</b>	<b>57,490.00-</b>	<b>49,896.87-</b>	<b>59,820.00-</b>

## 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.

PCT OF FISCAL YTD 100.0%

	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	1,860.00	1,706.05	1,701.00	1,700.00	1,357.25	1,700.00
10-11-00-4525	ATV/UTV SPECIAL USE PERMIT FE	292.00	358.00	404.00	400.00	471.00	400.00
10-11-00-4530	FEES FOR DVDS	163.00	85.00	108.00	100.00	40.00	50.00
10-11-00-4531	FEES FOR FINGERPRINTS	400.00	250.00	410.00	400.00	340.00	300.00
10-11-00-4532	POLICE GRANT REVENUE	.00	4,750.00	8,262.18	4,000.00	.00	.00
10-00-00-4550	BUILDING USAGE FEES	200.00	200.00	50.00	100.00	.00	.00
10-11-00-4602	MO DOT GRANT REVENUE	6,965.19	8,695.28	6,952.24	5,000.00	4,083.66	4,000.00
10-11-00-4810	LOAN PROCEEDS	.00	.00	.00	.00	.00	.00
10-11-00-4811	CAPITAL LEASE REVENUE	.00	.00	.00	7,250.00	.00	24,090.00
10-11-00-4821	POLICE DEPT DONATIONS	2,001.00	4,000.00	2,000.00	2,000.00	2,001.00	2,000.00
10-11-00-4930	INSURANCE PROCEEDS	.00	746.67	549.51	.00	.00	.00
10-00-58-4935	SCHOOL RESOURCE OFFICER REVEN	4,710.00	52,938.00	44,911.60	43,325.00	47,660.80	55,000.00
10-11-00-4960	SALE OF VEHICLES/EQUIPMENT	.00	.00	.00	.00	.00	.00
10-11-00-4990	TRANSFER FROM POLICE TRNG FUN	655.30	.00	1,800.00	.00	.00	.00
10-11-00-4999	MISC POLICE REVENUE	140.64	.00	907.00	500.00	400.00	500.00
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	TOTAL REVENUE	17,387.13	73,729.00	68,055.53	64,775.00	56,353.71	88,040.00
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10-11-00-5002	SALARIES-FULL TIME	417,971.17	449,780.97	475,707.37	519,740.00	509,474.73	543,200.00
10-11-00-5003	SALARIES-PART TIME	.00	.00	.00	.00	.00	.00
10-11-00-5004	SALARIES-OVERTIME	5,563.31	9,439.15	9,996.71	10,000.00	5,311.94	10,000.00
10-11-00-5005	PAYROLL TAX EXPENSE	31,484.97	33,155.82	34,920.51	40,525.00	36,869.56	42,400.00
10-11-00-5007	LAGERS	51,720.88	61,252.58	60,070.05	65,485.00	56,665.91	69,650.00
10-11-00-5009	LIFE INSURANCE EXPENSE	783.58	889.22	926.45	1,045.00	903.22	950.00
10-11-00-5011	WORKER'S COMPENSATION	12,113.10	11,021.79	10,488.73	12,000.00	16,718.36	18,000.00
10-11-00-5012	EMPLOYEE RECRUITMENT	83.00	170.00	374.00	.00	.00	.00
10-11-00-5015	UNEMPLOYMENT INSURANCE	.00	.00	.00	.00	.00	.00
10-11-00-5016	HEALTH/DENTAL/VISION PREM EXP	50,058.35	57,579.39	49,738.23	63,175.00	43,945.60	53,000.00
10-11-00-5020	CONTRACTED SERVICES (LEGAL)	462.55	759.80	1,867.80	1,000.00	1,679.10	1,000.00
10-11-00-5023	CONTRACTED SERVICES (OTHER)	.00	40.00	280.00	250.00	240.00	240.00
10-11-00-5024	CONTRACTED SERVICES (CLEANING)	.00	.00	.00	.00	.00	.00
10-11-00-6001	POSTAGE	263.90	282.02	160.44	200.00	131.84	200.00
10-11-00-6005	PRINTNG	514.21	1,256.23	1,015.38	2,000.00	1,972.90	1,000.00
10-11-00-6010	ADVERTISING/PUBLICATIONS	204.30	159.20	1,754.31	1,000.00	.00	1,700.00
10-11-00-6020	EQUIPMENT REPAIR	174.95	591.31	551.96	1,000.00	338.94	750.00
10-11-00-6025	EQUIPMENT MAINTENANCE	700.00	1,347.11	700.00	1,000.00	350.00	1,000.00
10-11-00-6026	COPIER EXPENSE	2,412.04	2,634.95	2,716.65	2,750.00	2,603.69	3,250.00
10-11-00-6035	TRAINING & EDUCATION	.00	.00	.00	.00	.00	1,800.00
10-11-00-6040	DUES/FEES/TRAVEL	575.71	594.54	460.71	500.00	670.21	500.00
10-11-00-6095	PRISONER BOARDING EXP	1,067.60	680.00	5,994.53	5,000.00	5,220.00	4,000.00
10-11-00-6105	UNIFORMS	3,037.10	6,021.93	11,172.43	15,040.00	13,079.77	22,000.00
10-11-00-6120	VEHICLE MAINTENANCE	1,505.10	847.32	1,440.82	1,500.00	1,361.86	1,500.00
10-11-00-6200	INTERNET & INTERNET AIR CARDS	3,220.73	3,361.40	3,409.32	3,360.00	3,361.11	3,400.00
10-11-00-6201	TELEPHONE	1,606.01	1,603.06	1,855.99	3,100.00	2,973.76	3,300.00
10-11-00-6202	UTILITIES - ELECTRIC	7,842.17	7,683.94	6,673.54	8,000.00	7,224.25	8,000.00
10-11-00-6203	UTILITIES - WATER & SEWER	477.26	850.67	312.71	850.00	174.60	500.00
10-11-00-6204	UTILITIES - GAS	2,713.37	1,840.58	1,801.33	2,800.00	2,482.69	2,800.00
10-11-00-6302	COMPUTER MAINT & REPAIR	.00	370.00	495.00	1,000.00	1,345.56	2,000.00
10-11-00-6502	VEHICLE REPAIRS	3,336.66	4,844.92	9,288.87	7,000.00	10,500.45	6,000.00
10-11-00-7001	OFFICE SUPPLIES	1,026.96	584.96	581.96	1,100.00	532.04	1,000.00

**BUDGET REPORT**

PCT OF FISCAL YTD 100.0%

	3 YRS AGO ACTUAL	2 YRS AGO ACTUAL	LAST YEAR ACTUAL	CURRENT BUDGET	CURRENT YR TO DATE	NEW BUDGET
10-11-00-7005 MISCELLANEOUS SUPPLIES	138.07	34.35	31.31	100.00	141.32	200.00
10-11-00-7006 EXPENDABLE EQUIPMENT EXP	6,200.44	10,598.75	26,376.67	4,275.00	10,049.42	40,015.00
10-11-00-7082 AMMUNITION/TASER SUPPLIES	903.71	2,068.80	1,327.84	2,000.00	1,562.65	2,000.00
10-11-00-7083 EVIDENCE SUPPLIES	3,085.55	1,671.88	3,007.27	2,500.00	1,498.22	2,750.00
10-11-00-7084 K-9 EXPENSES	.00	1,620.32	293.99	.00	.00	.00
10-11-00-7085 CUSTODIAL SUPPLIES	443.15	327.37	310.18	300.00	401.45	400.00
10-11-00-7090 COMPUTER SOFTWARE & HARDWARE	15,939.07	12,765.82	17,298.80	20,700.00	16,777.89	26,560.00
10-11-00-7097 GIS	2,139.99	3,034.28	642.85	305.00	300.00	300.00
10-11-00-7105 FUEL	13,412.10	14,880.84	14,539.55	15,000.00	17,276.06	15,000.00
10-11-00-7302 HANDTOOLS/HARDWARE	.00	.00	252.62	250.00	8.39	200.00
10-11-00-7405 MAINT EXP-BLDG & GRND	609.20	1,570.51	462.77	1,000.00	1,201.13	2,000.00
10-11-00-8001 PROPERTY INSURANCE	2,403.24	2,476.80	2,607.30	2,790.00	2,786.56	3,100.00
10-11-00-8005 LIABILITY INSURANCE	12,715.56	11,007.24	11,014.90	11,790.00	13,192.75	14,250.00
10-11-00-8010 AUTO INSURANCE	3,197.96	4,115.00	4,241.00	4,540.00	4,715.00	4,500.00
10-11-00-8050 MISCELLANEOUS EXPENSE	4,091.21	231.97	374.83	300.00	103.07	300.00
10-11-00-8051 DRUG TESTING	208.00	84.00	390.00	500.00	414.00	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	6,897.13	7,250.74	7,622.46	655.00	652.56	4,000.00
10-11-00-8708 CAPITAL LEASE-INTEREST	966.47	612.86	241.14	5.00	2.74	.00
10-11-00-9010 CAPITAL ASSET-VEHICLES	27,405.96	18,500.00	21,316.50	.00	30,465.18	32,000.00
10-11-00-9015 CAPITAL ASSET-EQUIPMENT	8,681.48	6,970.00	10,048.30	7,250.00	.00	.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
<b>TOTAL EXPENSES</b>	<b>710,357.27</b>	<b>759,464.39</b>	<b>817,156.08</b>	<b>844,680.00</b>	<b>827,680.48</b>	<b>951,215.00</b>
<b>GENERAL TOTAL</b>	<b>692,970.14-</b>	<b>685,735.39-</b>	<b>749,100.55-</b>	<b>779,905.00-</b>	<b>771,326.77-</b>	<b>863,175.00-</b>

# 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.).

PCT OF FISCAL YTD 100.0%

	3 YRS AGO ACTUAL	2 YRS AGO ACTUAL	LAST YEAR ACTUAL	CURRENT BUDGET	CURRENT YR TO DATE	NEW BUDGET
ANIMAL SHELTER						
10-00-00-4222 ANIMAL LICENSE	1,082.00	1,262.00	1,305.00	1,250.00	1,466.00	1,300.00
10-00-00-4530 ANIMAL SHELTER & KENNEL FEES	4,202.50	2,319.00	3,592.00	1,725.00	1,454.00	1,700.00
10-00-00-4540 DONATION-ANIMAL SHELTER	88.00	.00	70.00	25.00	.00	.00
TOTAL REVENUE	5,372.50	3,581.00	4,967.00	3,000.00	2,920.00	3,000.00
10-11-14-5002 SALARIES-FULL TIME	30,670.43	30,725.34	34,785.82	25,960.00	23,537.08	27,900.00
10-11-14-5003 SALARIES-PART TIME	2,876.88	3,294.82	3,401.43	3,515.00	3,151.60	3,600.00
10-11-14-5004 SALARIES-OVERTIME	88.20	.00	17.45	100.00	114.57	100.00
10-11-14-5005 PAYROLL TAX EXPENSE	2,442.51	2,398.13	2,634.32	2,265.00	1,814.67	2,450.00
10-11-14-5007 LAGERS	2,191.32	1,752.10	1,586.45	1,410.00	866.70	1,500.00
10-11-14-5009 LIFE INSURANCE EXPENSE	74.40	74.59	33.00	80.00	55.07	80.00
10-11-14-5011 WORKER'S COMPENSATION	1,378.99	465.50	406.88	475.00	607.26	700.00
10-11-14-5016 HEALTH/DENTAL/VISION PREM EXP	4,620.00	4,634.37	3,975.78	5,825.00	4,516.16	5,825.00
10-11-14-5020 CONTRACTED SERVICES (LEGAL)	.00	833.75	.00	1,000.00	.00	100.00
10-11-14-6005 PRINTING	94.20	96.60	102.50	125.00	169.95	200.00
10-11-14-6010 ADVERTISING/PUBLICATIONS	.00	225.00	135.00	100.00	.00	100.00
10-11-14-6020 EQUIPMENT REPAIR	55.00	.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	450.00
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	381.06	500.00
10-11-14-6200 INTERNET	.00	.00	.00	.00	.00	.00
10-11-14-6201 TELEPHONE	1,531.45	1,535.40	1,001.11	1,000.00	1,431.15	1,500.00
10-11-14-6202 UTILITIES - ELECTRIC	3,788.17	3,314.36	3,648.12	3,800.00	4,207.70	4,300.00
10-11-14-6203 UTILITIES - WATER & SEWER	1,153.35	1,173.17	1,062.28	1,300.00	348.85	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	541.88	157.79	.00	750.00	1,094.94	1,000.00
10-11-14-7001 OFFICE SUPPLIES	15.97	38.41	.00	50.00	18.97	50.00
10-11-14-7005 MISCELLANEOUS SUPPLIES	.00	.00	.00	50.00	.00	50.00
10-11-14-7006 EXPENDABLE EQUIPMENT EXP	81.41	28.76	.00	500.00	.00	2,000.00
10-11-14-7085 CUSTODIAL SUPPLIES	.00	27.70	35.01	100.00	142.52	200.00
10-11-14-7090 COMPUTER SOFTWARE & HARDWARE	139.99	.00	256.25	300.00	.00	300.00
10-11-14-7105 FUEL	594.90	555.25	517.37	600.00	876.14	600.00
10-11-14-7140 ANIMAL CONTROL	394.22	521.99	487.28	400.00	357.46	1,000.00
10-11-14-7302 HANDTOOLS/HARDWARE	.00	.00	.00	25.00	.00	25.00
10-11-14-7405 MAINT EXP-BLDG & GRND	742.85	1,010.51	746.91	1,000.00	1,813.86	10,000.00
10-11-14-8001 PROPERTY INSURANCE	71.04	77.04	77.00	85.00	87.00	100.00
10-11-14-8010 AUTO INSURANCE	501.96	551.04	493.00	530.00	497.00	550.00
10-11-14-8050 MISCELLANEOUS EXPENSE	.00	.00	.00	50.00	.00	50.00
10-11-14-8051 DRUG TESTING	.00	.00	.00	50.00	138.00	100.00
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	54,049.12	53,491.62	55,402.96	52,395.00	46,227.71	67,180.00
GENERAL TOTAL	48,676.62	49,910.62	50,435.96	49,395.00	43,307.71	64,180.00

## 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**

PCT OF FISCAL YTD 100.0%

	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)	121.80	.00	.00	250.00	156.60	500.00
10-11-54-5023 CONTRACTED SERVICES (911)	152,000.04	152,000.04	152,000.04	152,000.00	152,000.04	.00
TOTAL EXPENSES	152,121.84	152,000.04	152,000.04	152,250.00	152,156.64	500.00
GENERAL TOTAL	152,121.84-	152,000.04-	152,000.04-	152,250.00-	152,156.64-	500.00-

PCT OF FISCAL YTD 100.0%

	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	.00
10-12-00-4605 FEMA/SEMA REVENUE	.00	494.44	.00	.00	.00	.00
10-12-00-4810 LOAN PROCEEDS	.00	.00	.00	.00	.00	.00
10-12-00-4811 CAPITAL LEASE REVENUE	.00	.00	.00	6,000.00	.00	.00
10-12-00-4821 FIRE DEPT DONATIONS	.00	.00	.00	.00	.00	.00
10-12-00-4905 RURAL FIRE REIMBURS OF EXPENS	.00	.00	22,131.20	15,000.00	15,638.93	18,000.00
10-12-50-4906 RURAL FIRE REVENUE	50,000.00	67,189.36	68,012.00	68,000.00	69,959.00	68,000.00
10-12-00-4930 INSURANCE PROCEEDS	.00	.00	.00	.00	297.50	.00
10-12-00-4936 CPR EDUCATION	.00	840.00	.00	.00	.00	.00
10-12-00-4999 MISC FIRE REVENUE	158.00	.02	.00	2,500.00	2,500.00	.00
TOTAL REVENUE	50,158.00	68,523.82	90,143.20	91,500.00	88,395.43	86,000.00
10-12-00-5002 SALARIES-FULL TIME	372,009.53	377,061.69	373,050.72	393,865.00	383,758.46	398,300.00
10-12-00-5003 SALARIES-PART TIME	.00	.00	.00	.00	.00	.00
10-12-00-5004 SALARIES-OVERTIME	16,124.85	25,464.60	55,343.55	18,000.00	43,565.62	25,000.00
10-12-00-5005 PAYROLL TAX EXPENSE	28,352.06	28,529.28	30,503.74	32,885.00	31,521.04	33,800.00
10-12-00-5006 SALARIES ON-CALL	18,113.00	17,571.00	16,274.50	18,000.00	17,309.50	18,000.00
10-12-00-5007 LAGERS	29,412.58	19,972.58	18,247.79	17,525.00	15,874.33	15,500.00
10-12-00-5009 LIFE INSURANCE EXPENSE	644.86	630.58	631.13	655.00	641.42	675.00
10-12-00-5011 WORKER'S COMPENSATION	24,256.67	24,044.62	17,183.45	19,000.00	24,662.39	26,500.00
10-12-00-5013 VOLUNTEERS	9,075.00	9,825.00	8,025.00	9,000.00	6,900.00	8,100.00
10-12-00-5015 UNEMPLOYMENT INSURANCE	.00	.00	.00	.00	.00	.00
10-12-00-5016 HEALTH/DENTAL/VISION PREM EXP	49,505.14	42,537.89	34,337.85	39,195.00	21,254.65	30,000.00
10-12-00-5018 ACCIDENT INSUR-VOL FIREFIGHTE	.00	.00	1,557.00	1,600.00	1,557.00	1,600.00
10-12-00-5020 CONTRACTED SERVICES (LEGAL)	874.35	1,808.15	226.20	2,500.00	965.50	1,000.00
10-12-00-6001 POSTAGE	232.94	48.60	23.86	200.00	114.22	200.00
10-12-00-6005 PRINTING	.00	92.22	.00	100.00	.00	100.00
10-12-00-6010 ADVERTISING/PUBLICATIONS	30.00	67.20	200.50	100.00	145.90	100.00
10-12-00-6020 EQUIPMENT REPAIR	15,132.35	4,106.34	1,891.12	5,000.00	2,015.85	5,000.00
10-12-00-6025 EQUIPMENT MAINTENANCE	7,218.28	8,261.51	8,154.01	7,000.00	5,944.17	8,500.00
10-12-00-6026 COPIER EXPENSE	942.34	1,000.27	854.82	1,750.00	2,353.40	2,750.00
10-12-00-6035 TRAINING & EDUCATION	1,694.75	1,056.05	.00	3,000.00	2,740.00	3,750.00
10-12-00-6040 DUES/FEES/TRAVEL	433.21	1,740.71	588.06	1,500.00	418.71	1,000.00
10-12-00-6105 UNIFORMS	2,666.10	2,774.37	2,636.02	3,000.00	2,859.80	3,000.00
10-12-00-6145 FIRE PREVENTION/CPR EDUCATION	602.46	505.00	98.15	1,500.00	.00	1,500.00
10-12-00-6150 RURAL FIRE EXPENSES	.00	.00	15,093.83	15,000.00	15,638.72	18,000.00
10-12-00-6200 INTERNET	.00	.00	.00	.00	.00	.00
10-12-00-6201 TELEPHONE	3,170.08	3,342.21	2,049.47	2,000.00	2,966.38	3,400.00
10-12-00-6202 UTILITIES - ELECTRIC	13,346.43	13,287.39	11,666.81	13,500.00	12,038.98	13,500.00
10-12-00-6203 UTILITIES - WATER & SEWER	1,854.84	1,669.53	2,070.46	1,900.00	783.34	2,000.00
10-12-00-6204 UTILITIES - GAS	6,398.13	4,914.54	5,441.50	6,400.00	6,921.02	6,900.00
10-12-00-6302 COMPUTER MAINT & REPAIR	1,624.19	.00	274.54	1,000.00	520.00	750.00
10-12-00-6502 VEHICLE MAINT & REPAIRS	8,701.84	3,880.49	5,080.57	5,000.00	7,563.36	5,000.00
10-12-00-7001 OFFICE SUPPLIES	597.01	433.25	381.11	500.00	108.19	500.00
10-12-00-7005 MISCELLANEOUS SUPPLIES	251.60	.00	.00	100.00	.00	50.00
10-12-00-7006 EXPENDABLE EQUIPMENT EXP	3,056.22	9,941.04	5,252.90	6,400.00	4,055.75	10,200.00
10-12-00-7081 EMERGENCY RESPONSE SUPPLIES	879.00	1,619.84	1,973.50	3,200.00	2,687.40	3,200.00
10-12-00-7085 CUSTODIAL SUPPLIES	759.24	891.17	1,129.39	1,000.00	982.17	1,000.00
10-12-00-7090 COMPUTER SOFTWARE & HARDWARE	1,502.82	774.50	1,606.25	700.00	382.84	2,850.00

**BUDGET REPORT**

PCT OF FISCAL YTD 100.0%

		3 YRS AGO ACTUAL	2 YRS AGO ACTUAL	LAST YEAR ACTUAL	CURRENT BUDGET	CURRENT YR TO DATE	NEW BUDGET
10-12-00-7097	GIS	2,139.99	3,034.28	642.86	305.00	300.00	300.00
10-12-00-7105	FUEL	4,108.35	3,571.60	3,909.94	4,500.00	4,695.29	5,000.00
10-12-00-7302	HANDTOOLS/HARDWARE	.00	11.75	.00	250.00	.00	100.00
10-12-00-7405	MAINT EXP-BLDG & GRND	5,946.88	4,284.14	3,666.37	6,650.00	10,959.94	5,000.00
10-12-00-7505	STORM WARNING SIREN EXPENSE	4,242.00	4,242.00	4,578.00	5,000.00	4,578.00	5,000.00
10-12-00-8001	PROPERTY INSURANCE	5,516.04	5,609.04	5,959.00	6,365.00	6,183.00	6,700.00
10-12-00-8005	LIABILITY INSURANCE	1,435.92	841.92	842.55	905.00	842.65	950.00
10-12-00-8010	AUTO INSURANCE	10,338.96	7,668.00	5,427.00	5,810.00	5,399.50	5,800.00
10-12-00-8050	MISCELLANEOUS EXPENSE	303.72	.00	.00	50.00	.00	50.00
10-12-00-8051	DRUG TESTING	83.00	252.00	84.00	200.00	382.00	400.00
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	16,968.47	.00	32,599.74	6,000.00	.00	38,000.00
10-12-00-9017	CAPITAL ASSET-BLDG & GRNDS	.00	.00	.00	.00	.00	.00
10-12-00-9020	CAPITAL IMPROVEMENT	.00	.00	.00	15,000.00	14,800.00	.00
TOTAL EXPENSES		669,351.18	637,366.35	679,557.26	683,110.00	667,390.49	719,025.00
GENERAL TOTAL		619,193.18-	568,842.53-	589,414.06-	591,610.00-	578,995.06-	633,025.00-

## 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.).

PCT OF FISCAL YTD 100.0%

	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	154,641.85	152,983.41	157,285.90	155,000.00	154,126.24	155,000.00
10-00-00-4151	MOTOR VEHICLE STATE SALES TAX	46,472.53	50,056.14	51,418.52	50,000.00	52,633.50	52,000.00
10-00-00-4152	MOTOR VEHICLE LICENSE/REG FEE	24,833.07	25,690.93	25,211.45	25,000.00	26,316.99	26,000.00
10-14-00-4532	STREETS GRANT REVENUE	.00	.00	.00	.00	.00	.00
10-14-00-4602	FEMA/SEMA REVENUE	.00	5,737.16	2,689.55	.00	.00	.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	400.00	850.00	950.00	800.00	700.00	800.00
10-14-00-4930	INSURANCE PROCEEDS	1,500.00	.00	.00	.00	.00	.00
10-14-00-4960	SALE OF VEHICLES/EQUIPMENT	.00	.00	.00	.00	.00	16,000.00
10-14-00-4999	MISC STREETS REVENUE	6,569.29	3,095.00	2,055.30	500.00	3,097.77	500.00
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	TOTAL REVENUE	234,416.74	238,412.64	239,610.72	231,300.00	236,874.50	250,300.00
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10-14-00-5002	SALARIES-FULL TIME	67,440.82	85,028.84	88,106.76	94,080.00	80,689.08	99,300.00
10-14-00-5003	SALARIES-PART TIME	.00	.00	.00	.00	.00	.00
10-14-00-5004	SALARIES-OVERTIME	3,567.21	3,591.15	3,054.51	3,750.00	4,551.17	3,750.00
10-14-00-5005	PAYROLL TAX EXPENSE	5,034.05	6,103.31	5,931.02	7,485.00	6,002.54	7,900.00
10-14-00-5007	LAGERS	4,232.07	4,684.29	3,850.59	5,285.00	4,279.28	5,500.00
10-14-00-5009	LIFE INSURANCE EXPENSE	161.85	193.21	163.35	190.00	134.69	200.00
10-14-00-5011	WORKER'S COMPENSATION	4,170.60	4,882.16	2,740.43	3,500.00	4,600.32	5,000.00
10-14-00-5015	UNEMPLOYMENT INSURANCE	1,853.00	302.23	795.32	500.00	1,325.00	1,000.00
10-14-00-5016	HEALTH/DENTAL/VISION PREM EXP	9,341.30	13,765.56	11,666.92	12,455.00	8,598.08	15,000.00
10-14-00-5020	CONTRACTED SERVICES (LEGAL)	.00	136.30	218.95	250.00	72.50	250.00
10-14-00-5023	CONTRACTED SERVICES (OTHER)	.00	.00	.00	250.00	.00	250.00
10-14-00-5035	RECORDING FEES	.00	.00	.00	.00	.00	.00
10-14-00-6005	PRINTING	.00	.00	31.20	35.00	153.35	35.00
10-14-00-6010	ADVERTISING/PUBLICATIONS	39.80	8.40	140.08	100.00	10.17	100.00
10-14-00-6020	EQUIPMENT REPAIR	24,336.01	9,650.64	12,638.17	7,000.00	5,452.59	7,000.00
10-14-00-6025	EQUIPMENT MAINTENANCE	557.78	746.71	722.15	4,500.00	3,509.19	2,600.00
10-14-00-6035	TRAINING & EDUCATION	60.00	.00	.00	500.00	.00	675.00
10-14-00-6040	DUES/FEES/TRAVEL	85.71	85.71	85.71	100.00	75.00	100.00
10-14-00-6105	UNIFORMS	1,426.68	1,425.31	1,763.34	2,000.00	1,323.53	2,000.00
10-14-00-6200	INTERNET	.00	.00	.00	.00	.00	.00
10-14-00-6201	TELEPHONE	1,131.39	1,324.06	36.02	400.00	322.75	350.00
10-14-00-6202	UTILITIES - ELECTRIC	1,568.79	1,551.19	1,820.66	1,900.00	2,486.84	2,500.00
10-14-00-6203	UTILITIES - WATER & SEWER	262.93	827.57	682.27	600.00	482.92	850.00
10-14-00-6204	UTILITIES - GAS	1,124.02	735.56	910.05	1,200.00	1,631.37	1,650.00
10-14-00-6205	UTILITIES - STREET LIGHTS	103,426.87	110,188.25	108,423.23	115,000.00	101,522.34	94,000.00
10-14-00-6207	LOCATES	321.96	594.00	.00	.00	15.32	.00
10-14-00-6302	COMPUTER MAINT & REPAIR	.00	.00	.00	100.00	.00	.00
10-14-00-6502	VEHICLE MAINT & REPAIRS	7,191.27	6,242.47	5,853.86	7,000.00	2,407.71	6,600.00
10-14-00-7001	OFFICE SUPPLIES	110.11	202.14	90.89	50.00	9.17	50.00
10-14-00-7005	MISCELLANEOUS SUPPLIES	105.56	120.01	127.96	100.00	129.24	100.00
10-14-00-7006	EXPENDABLE EQUIPMENT EXP	3,028.23	3,006.38	3,928.43	5,800.00	2,415.59	5,200.00
10-14-00-7050	ROAD REPAIR MATERIAL	3,006.45	5,339.00	1,764.65	3,000.00	1,556.43	2,500.00
10-14-00-7055	DRAINAGE PRODUCTS	.00	27.65	.00	.00	.00	.00
10-14-00-7060	SAND & GRAVEL	583.79	3,208.61	5,544.85	3,000.00	1,216.30	3,000.00
10-14-00-7070	STREET SIGNS	1,267.54	2,651.35	3,413.62	1,500.00	1,457.40	1,500.00
10-14-00-7075	SALT	3,622.17	5,659.34	7,923.99	8,000.00	4,744.86	8,000.00

**BUDGET REPORT**

PCT OF FISCAL YTD 100.0%

	3 YRS AGO ACTUAL	2 YRS AGO ACTUAL	LAST YEAR ACTUAL	CURRENT BUDGET	CURRENT YR TO DATE	NEW BUDGET
10-14-00-7081 SAFETY EQUIPMENT	.00	.00	.00	.00	.00	1,000.00
10-14-00-7085 CUSTODIAL SUPPLIES	316.45	162.62	206.95	550.00	317.83	550.00
10-14-00-7090 COMPUTER SOFTWARE & HARDWARE	371.54	95.88	47.88	100.00	7.98	.00
10-14-00-7097 GIS	2,140.00	3,034.34	642.86	305.00	300.00	300.00
10-14-00-7105 FUEL	8,192.07	6,812.98	7,966.25	8,500.00	4,004.87	8,500.00
10-14-00-7110 OIL/GREASE	2.94	878.50	547.17	1,000.00	607.23	1,000.00
10-14-00-7302 HANDTOOLS/HARDWARE	1,166.15	679.08	683.90	800.00	222.28	800.00
10-14-00-7405 MAINT EXP-BLDG & GRND	413.72	581.17	853.79	2,000.00	1,302.24	2,000.00
10-14-00-8001 PROPERTY INSURANCE	454.71	481.56	487.85	535.00	524.10	600.00
10-14-00-8010 AUTO INSURANCE	2,751.00	3,601.56	3,752.50	3,795.00	3,783.00	4,100.00
10-14-00-8050 MISCELLANEOUS EXPENSE	682.51	.00	.00	50.00	127.58	50.00
10-14-00-8051 DRUG TESTING	146.00	273.00	246.00	300.00	322.00	300.00
10-14-00-8703 LTL-PRINCIPAL	.00	.00	.00	.00	.00	.00
10-14-00-8704 LTL-INTEREST	.00	.00	.00	.00	.00	.00
10-14-00-8711 LEASE PAYMENT	4,235.19	4,235.18	4,235.19	.00	.00	.00
10-14-00-9010 CAPITAL ASSET-VEHICLES	.00	5,391.50	.00	15,000.00	9,170.32	53,000.00
10-14-00-9015 CAPITAL ASSET-EQUIPMENT	.00	.00	18,848.01	11,175.00	10,738.65	16,850.00
10-14-00-9017 CAPITAL ASSET-BLDG & GRNDS	.00	.00	8,125.00	.00	.00	.00
10-14-00-9020 CAPITAL IMPROVEMENTS	1,156.66	.00	15,476.56	.00	.00	.00
<b>TOTAL EXPENSES</b>	<b>271,086.90</b>	<b>298,508.77</b>	<b>334,476.85</b>	<b>333,740.00</b>	<b>272,602.81</b>	<b>366,010.00</b>
<b>GENERAL TOTAL</b>	<b>36,670.16-</b>	<b>60,096.13-</b>	<b>94,866.13-</b>	<b>102,440.00-</b>	<b>35,728.31-</b>	<b>115,710.00-</b>

## 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**

PCT OF FISCAL YTD 100.0%

	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	2,500.00	500.00	.00	500.00
10-16-00-4532 GRANT REVENUE	.00	.00	7,000.00	.00	700.00	.00
TOTAL REVENUE	.00	.00	9,500.00	500.00	700.00	500.00
10-16-00-5002 SALARIES-FULL TIME	.00	.00	.00	.00	.00	44,000.00
10-16-00-5005 PAYROLL TAX EXPENSE	.00	.00	.00	.00	.00	3,400.00
10-16-00-5007 LAGERS	.00	.00	.00	.00	.00	2,350.00
10-16-00-5009 LIFE INSURANCE EXPENSE	.00	.00	.00	.00	.00	75.00
10-16-00-5011 WORKER'S COMPENSATION	.00	.00	.00	.00	.00	100.00
10-16-00-5016 HEALTH/DENTAL/VISION PREM EXP	.00	.00	.00	.00	.00	5,720.00
10-16-00-5020 CONTRACTED SERVICES (LEGAL)	1,903.85	9,981.20	4,789.95	3,500.00	460.90	5,000.00
10-16-00-5023 CONTRACTED SERVICES (OTHER)	37,133.31	30,433.36	.00	.00	.00	1,000.00
10-16-00-5035 RECORDING FEES	.00	.00	240.00	300.00	.00	250.00
10-16-00-6001 POSTAGE	.00	.00	28.25	1,000.00	.00	200.00
10-16-00-6005 PRINTING	.00	.00	.00	.00	.00	50.00
10-16-00-6010 ADVERTISING/PUBLICATIONS	.00	236.40	919.25	500.00	.00	1,000.00
10-16-00-6035 TRAINING & EDUCATION	.00	.00	.00	250.00	.00	1,000.00
10-16-00-6040 DUES/FEES/TRAVEL	98.87	203.25	643.01	250.00	21.25	1,500.00
10-16-00-6055 ENGINEERING	.00	.00	7,000.00	.00	.00	.00
10-16-00-6200 INTERNET	.00	.00	.00	.00	.00	.00
10-16-00-6201 TELEPHONE	.00	.00	.00	.00	.00	400.00
10-16-00-6202 UTILITIES - ELECTRIC	.00	.00	.00	.00	.00	750.00
10-16-00-6203 UTILITIES-WATER & SEWER	.00	.00	.00	.00	.00	75.00
10-16-00-6204 UTILITIES-GAS	.00	.00	.00	.00	.00	275.00
10-16-00-6302 COMPUTER MAINT & REPAIR	.00	.00	.00	.00	.00	500.00
10-16-00-7001 OFFICE SUPPLIES	.00	.00	139.41	250.00	.00	250.00
10-16-00-7005 MISCELLANEOUS SUPPLIES	.00	.00	50.00	.00	.00	25.00
10-16-00-7006 EXPENDABLE EQUIPMENT	.00	.00	16.38	.00	.00	1,000.00
10-16-00-7090 COMPUTER SOFTWARE & HARDWARE	.00	.00	.00	.00	.00	1,500.00
10-16-00-7091 WEBSITE DEVELOPMENT/HOSTING	.00	3,475.00	.00	500.00	.00	2,000.00
10-16-00-7105 FUEL	.00	.00	.00	100.00	.00	200.00
10-16-00-8001 PROPERTY INSURANCE	.00	.00	.00	.00	.00	275.00
10-16-00-8005 LIABILITY INSURANCE	.00	732.00	732.00	735.00	732.00	800.00
10-16-00-8050 MISCELLANEOUS EXPENSE	.00	.00	.00	.00	.00	50.00
10-16-00-8051 DRUG TESTING	.00	.00	.00	.00	.00	50.00
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
TOTAL EXPENSES	39,136.03	45,061.21	14,558.25	7,385.00	1,214.15	73,795.00
GENERAL TOTAL	39,136.03-	45,061.21-	5,058.25-	6,885.00-	514.15-	73,295.00-

## 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.

PCT OF FISCAL YTD 100.0%

	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	3,732.25	1,453.72	1,652.76	1,000.00	1,570.00	1,000.00
10-00-00-4221	19,526.60	60,253.15	33,023.09	20,000.00	20,275.86	18,000.00
10-17-00-4540	10,054.34	8,077.85	8,408.06	5,000.00	8,850.27	5,000.00
10-17-00-4811	.00	.00	.00	.00	.00	.00
10-17-00-4999	36.90	.00	331.28	100.00	949.04	50.00
TOTAL REVENUE	33,350.09	69,784.72	42,752.63	26,100.00	31,645.17	24,050.00
10-17-00-5002	80,476.46	69,657.54	69,692.94	83,115.00	81,324.34	85,600.00
10-17-00-5003	.00	319.73	2,368.25	.00	.00	.00
10-17-00-5004	207.14	196.70	139.50	200.00	96.39	200.00
10-17-00-5005	5,846.25	5,135.06	4,942.90	6,375.00	5,217.39	6,600.00
10-17-00-5007	5,325.31	3,186.24	3,134.64	4,500.00	4,396.91	4,550.00
10-17-00-5009	158.53	45.06	123.30	165.00	154.65	165.00
10-17-00-5011	1,764.79	1,630.68	1,481.87	1,450.00	3,845.21	3,000.00
10-17-00-5015	1,428.00	.00	.00	.00	6.40	.00
10-17-00-5016	12,028.75	5,234.91	9,053.17	11,190.00	10,770.27	11,200.00
10-17-00-5020	4,468.80	10,741.60	6,455.40	5,000.00	1,535.55	5,000.00
10-17-00-5023	.00	.00	580.00	3,000.00	.00	3,000.00
10-17-00-5035	351.00	153.00	177.00	300.00	.00	400.00
10-17-00-6001	2,652.17	2,288.84	1,065.05	1,500.00	434.83	1,500.00
10-17-00-6005	259.77	104.29	840.87	1,000.00	441.17	1,000.00
10-17-00-6010	313.74	523.40	268.59	500.00	247.90	2,500.00
10-17-00-6020	406.82	396.41	210.33	500.00	23.99	500.00
10-17-00-6025	54.25	48.74	.00	200.00	.00	500.00
10-17-00-6026	.00	.00	1,284.37	2,000.00	1,394.23	2,000.00
10-17-00-6035	.00	298.00	16.00	500.00	.00	2,300.00
10-17-00-6040	322.27	390.42	422.33	500.00	280.73	500.00
10-17-00-6200	.00	.00	.00	.00	.00	.00
10-17-00-6201	369.30	375.23	377.97	700.00	884.90	800.00
10-17-00-6202	1,570.85	1,589.10	1,380.14	1,650.00	1,494.00	1,700.00
10-17-00-6203	79.54	138.87	51.06	150.00	28.51	150.00
10-17-00-6204	561.14	380.63	372.53	550.00	513.42	600.00
10-17-00-6302	.00	.00	220.00	300.00	.00	300.00
10-17-00-6502	133.94	218.65	560.08	500.00	34.70	500.00
10-17-00-7001	498.00	1,146.80	504.21	600.00	540.81	600.00
10-17-00-7006	26.17	1,073.31	.00	100.00	46.21	700.00
10-17-00-7085	.00	.00	.00	25.00	.00	25.00
10-17-00-7090	191.76	179.39	917.07	200.00	222.13	4,880.00
10-17-00-7091	150.00	.00	.00	150.00	.00	150.00
10-17-00-7095	.00	.00	.00	.00	.00	550.00
10-17-00-7097	2,340.01	3,034.28	642.86	555.00	425.00	500.00
10-17-00-7105	622.35	573.04	582.21	1,000.00	514.47	1,000.00
10-17-00-7135	9,974.67	9,675.73	7,264.60	7,000.00	2,436.69	15,000.00
10-17-00-7145	590.68	293.50	142.14	1,000.00	137.97	1,000.00
10-17-00-7405	.00	7.97	.00	250.00	.00	250.00
10-17-00-8001	568.68	573.96	597.55	650.00	624.85	675.00
10-17-00-8010	791.28	907.68	777.66	835.00	786.34	850.00
10-17-00-8050	.00	89.70	.00	.00	.00	.00
10-17-00-8051	.00	168.00	42.00	100.00	.00	100.00

**BUDGET REPORT**

PCT OF FISCAL YTD 100.0%

	3 YRS AGO ACTUAL	2 YRS AGO ACTUAL	LAST YEAR ACTUAL	CURRENT BUDGET	CURRENT YR TO DATE	NEW BUDGET
10-17-00-8703 LTL-PRINCIPAL	.00	.00	.00	.00	.00	.00
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	5,406.67	.00	.00	.00
TOTAL EXPENSES	134,532.42	120,776.46	122,063.26	138,310.00	118,859.96	160,845.00
GENERAL TOTAL	101,182.33-	50,991.74-	79,310.63-	112,210.00-	87,214.79-	136,795.00-

## 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.).

PCT OF FISCAL YTD 100.0%

	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	.00	.00
10-21-00-4999	MISC RECREATION REVENUE	.00	27.86	505.72	.00	.00
	TOTAL GEN RECREATION REVENUE	.00	27.86	505.72	.00	.00
*						
10-21-00-5002	SALARIES-FULL TIME	67,385.75	64,110.88	78,094.16	71,050.00	63,598.38
10-21-00-5003	SALARIES-PART TIME	.00	.00	.00	.00	92.24
10-21-00-5004	SALARIES-OVERTIME	71.35	232.48	229.54	300.00	28.85
10-21-00-5005	PAYROLL TAX EXPENSE	5,073.21	4,868.20	5,498.52	5,460.00	4,015.54
10-21-00-5007	LAGERS	4,780.43	3,530.48	3,477.63	3,855.00	3,244.97
10-21-00-5009	LIFE INSURANCE EXPENSE	142.57	127.25	165.84	140.00	110.83
10-21-00-5011	WORKER'S COMPENSATION	2,002.23	2,518.28	1,744.62	1,700.00	2,954.30
10-21-00-5015	UNEMPLOYMENT INSURANCE	.00	.00	.00	.00	.00
10-21-00-5016	HEALTH/DENTAL PREM EXP	9,605.03	6,137.24	8,748.31	10,395.00	8,503.74
10-21-00-5020	CONTRACTED SERVICES (LEGAL)	53.65	46.40	416.15	200.00	308.85
10-21-00-6001	POSTAGE	98.42	22.37	173.90	100.00	49.44
10-21-00-6005	PRINTING	268.00	357.00	419.40	475.00	43.25
10-21-00-6010	ADVERTISING/PUBLICATIONS	111.26	245.15	829.54	650.00	220.25
10-21-00-6026	COPIER EXPENSE	.00	.00	1,021.22	1,900.00	1,106.60
10-21-00-6035	TRAINING & EDUCATION	.00	.00	.00	650.00	380.00
10-21-00-6040	DUES/FEES/TRAVEL	730.71	1,176.71	1,043.17	1,600.00	1,450.79
10-21-00-6200	INTERNET	.00	.00	.00	.00	.00
10-21-00-6201	TELEPHONE	537.43	605.64	693.03	1,150.00	1,175.62
10-21-00-6202	UTILITIES - ELECTRIC	986.35	997.80	866.60	1,050.00	938.11
10-21-00-6203	UTILITIES - WATER & SEWER	79.54	138.87	51.06	150.00	28.51
10-21-00-6204	UTILITIES - GAS	352.32	239.00	233.93	350.00	322.37
10-21-00-6302	COMPUTER MAINT & REPAIR	.00	.00	.00	100.00	.00
10-21-00-7001	OFFICE SUPPLIES	1,063.39	915.65	474.42	600.00	174.02
10-21-00-7005	MISCELLANEOUS SUPPLIES	2.50	11.74	2.57	50.00	.00
10-21-00-7006	EXPENDABLE EQUIPMENT EXP	524.65	1,202.41	614.51	500.00	14.97
10-21-00-7085	CUSTODIAL SUPPLIES	22.40	90.14	91.13	200.00	32.30
10-21-00-7090	COMPUTER SOFTWARE & HARDWARE	571.73	183.77	558.00	200.00	227.54
10-21-00-7105	FUEL	4.13	15.77	17.89	25.00	.00
10-21-00-7405	MAINT EXP-BLDG & GRND	19.51	166.12	24.56	200.00	5.25
10-21-00-8001	PROPERTY INSURANCE	615.60	632.28	672.66	720.00	696.55
10-21-00-8050	MISCELLANEOUS EXPENSES	79.69	.00	.00	25.00	17.00
10-21-00-8051	DRUG TESTING	41.00	84.00	88.00	100.00	46.00
10-21-00-9015	CAPITAL ASSET-EQUIPMENT	.00	.00	.00	.00	.00
10-21-00-9017	CAPITAL ASSET-BLDG & GRNDS	.00	.00	.00	.00	.00
	TOTAL GEN RECREATION EXPENSES	95,222.85	88,655.63	106,250.36	103,895.00	89,786.27
*						
	GEN RECREATION PROFIT (LOSS)	95,222.85-	88,627.77-	105,744.64-	103,895.00-	89,786.27-
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SOUTHVIEW POOL						
10-21-01-4410	POOL ADMISSION REVENUE	21,359.83	21,999.91	19,701.55	21,000.00	19,414.16
10-21-01-4411	POOL PASS REVENUES	8,151.00	9,800.00	7,933.00	9,000.00	7,615.50
10-21-01-4415	POOL RENTAL REVENUE	4,905.00	3,765.00	3,030.00	3,400.00	3,260.00
10-21-01-4420	CONCESSION REVENUES	9,144.56	9,046.99	8,818.61	9,000.00	10,396.44
10-21-01-4421	SWIM LESSONS	6,441.66	6,490.00	4,303.11	6,400.00	4,495.00

PCT OF FISCAL YTD 100.0%

	3 YRS AGO ACTUAL	2 YRS AGO ACTUAL	LAST YEAR ACTUAL	CURRENT BUDGET	CURRENT YR TO DATE	NEW BUDGET
10-21-02-4430 WATER FITNESS REVENUE	928.00	486.00	350.00	550.00	.00	200.00
TOTAL POOL REVENUE	50,930.05	51,587.90	44,136.27	49,350.00	45,181.10	44,700.00
* 10-21-01-5002 SALARIES-FULL TIME (POOL)	786.33	112.54-	2,424.45	2,500.00	2,349.88	2,500.00
10-21-01-5003 SALARIES-PART TIME (POOL)	30,827.26	33,237.28	30,525.90	35,000.00	30,974.67	35,000.00
10-21-01-5004 SALARIES-OVERTIME (POOL)	.00	109.38	.00	100.00	104.57	100.00
10-21-01-5005 PAYROLL TAX EXPENSE (POOL)	2,402.07	2,535.84	2,485.31	3,040.00	2,503.74	3,000.00
10-21-01-5007 LAGERS (POOL)	7.24	26.15	121.33	145.00	132.55	140.00
10-21-01-5009 LIFE INSURANCE EXPENSE (POOL)	.49	.96	5.86	10.00	4.86	10.00
10-21-01-5011 WORKER'S COMPENSATION (POOL)	1,106.55	970.89	699.48	900.00	1,322.99	1,450.00
10-21-01-5016 HEALTH/DENTAL/VISION EXP(POOL)	37.86	76.66	428.35	530.00	367.73	550.00
10-21-01-5020 CONTRACTED SERVICES (LEGAL)	.00	.00	72.50	50.00	36.25	50.00
10-21-01-6001 POSTAGE	.00	20.16	.00	25.00	.00	25.00
10-21-01-6005 PRINTING	136.82	23.62	29.91	120.00	19.94	120.00
10-21-01-6010 ADVERTISING/PUBLICATIONS	15.08	.00	7.42	40.00	21.34	50.00
10-21-01-6020 EQUIPMENT REPAIR	1,229.27	2,816.91	299.96	2,800.00	1,164.40	3,000.00
10-21-01-6025 EQUIPMENT MAINTENANCE	190.87	14.85	1,500.00	1,800.00	492.69	1,800.00
10-21-01-6035 TRAINING & EDUCATION	.00	.00	.00	275.00	.00	825.00
10-21-01-6040 DUES/FEES/TRAVEL	200.00	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	930.26	904.66	832.30	1,000.00	1,132.75	1,400.00
10-21-01-6202 UTILITIES - ELECTRIC	4,631.13	4,247.32	3,512.32	4,800.00	4,127.69	4,800.00
10-21-01-6203 UTILITIES - WATER & SEWER	13,692.16	14,718.72	12,348.26	14,000.00	660.66	14,000.00
10-21-01-7001 OFFICE SUPPLIES	85.79	161.77	28.14	150.00	64.22	150.00
10-21-01-7005 MISCELLANEOUS SUPPLIES	40.19	85.65	.00	75.00	.00	75.00
10-21-01-7006 EXPENDABLE EQUIPMENT EXP	228.27	1,615.56	1,196.27	500.00	321.59	5,600.00
10-21-01-7060 SAND & GRAVEL	.00	.00	.00	3,420.00	3,416.65	.00
10-21-01-7081 FIRST AID SUPPLIES	.00	.00	92.51	175.00	27.72	205.00
10-21-01-7085 CUSTODIAL SUPPLIES	637.22	399.99	281.90	750.00	467.84	750.00
10-21-01-7100 CONCESSION INVENTORY/SUPPLIES	3,634.41	6,648.60	6,764.15	7,000.00	8,711.03	7,000.00
10-21-01-7105 FUEL	92.44	64.40	17.05	125.00	47.96	125.00
10-21-01-7120 CHEMICALS	3,555.92	3,554.60	3,439.02	4,000.00	3,304.49	4,000.00
10-21-01-7302 HANDTOOLS/HARDWARE	49.35	99.84	51.36	135.00	192.33	75.00
10-21-01-7405 MAINT EXP-BLDG & GRND	1,097.32	1,782.09	1,798.95	8,280.00	5,442.62	5,100.00
10-21-01-8001 PROPERTY INSURANCE	567.96	1,068.96	1,147.00	1,230.00	1,195.00	1,300.00
10-21-01-8050 MISCELLANEOUS EXPENSE	16.78	.00	.00	50.00	.00	50.00
10-21-01-8051 DRUG TESTING	819.00	861.00	1,104.00	1,150.00	978.00	1,250.00
10-21-01-9015 CAPITAL ASSET-EQUIPMENT	9,516.00	.00	6,445.65	.00	.00	.00
10-21-01-9017 CAPITAL ASSET-BLDG & GRNDS	.00	.00	.00	.00	.00	.00
10-21-01-9020 CAPITAL IMPROVEMENT	.00	.00	2,384.00	.00	.00	.00
TOTAL POOL EXPENSES	76,534.04	76,133.32	80,243.35	94,375.00	69,786.16	94,700.00
* SOUTHVIEW POOL PROFIT (LOSS)	25,603.99-	24,545.42-	36,107.08-	45,025.00-	24,605.06-	50,000.00-
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10-21-02-4425 SWIM TEAM REVENUE	4,000.00	4,047.00	4,601.00	4,250.00	3,416.00	3,400.00
10-21-02-5003 SALARIES-PART TIME (SWIM TEAM)	886.18	446.25	550.86	1,340.00	684.76	1,000.00
10-21-02-5005 PAYROLL TAX EXPENSE(SWIM TEAM)	67.81	34.16	42.16	105.00	52.37	100.00
10-21-02-7010 SWIM TEAM EXPENSE	2,363.71	2,964.17	2,338.24	2,625.00	2,203.15	2,900.00
SWIM TEAM PROFIT (LOSS)	682.30	602.42	1,669.74	180.00	475.72	600.00-
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10-21-01-4425 LIFEGUARD CERTIFICATION REVEN	3,300.00	2,860.00	2,754.54	2,100.00	2,222.00	2,200.00

PCT OF FISCAL YTD 100.0%

	3 YRS AGO ACTUAL	2 YRS AGO ACTUAL	LAST YEAR ACTUAL	CURRENT BUDGET	CURRENT YR TO DATE	NEW BUDGET
10-21-01-6036 RED CROSS CERTIFICATION CARDS	1,072.00	878.00	840.00	1,175.00	756.00	1,150.00
10-21-01-6037 LIFEGUARD TRAINING EXPENSES	108.00	205.30	270.40	425.00	295.31	425.00
LIFEGAURD CERT PROFIT (LOSS)	2,120.00	1,776.70	1,644.14	500.00	1,170.69	625.00
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10-21-01-4435 LIFEGAURD IN TRAINING REVENUE	.00	.00	.00	.00	.00	780.00
10-21-01-6038 LIFEGAURD IN TRAINING EXPENSE	.00	.00	.00	.00	.00	535.00
LIFEGAURD IN TRAIN PROFIT (LO	.00	.00	.00	.00	.00	245.00
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GYM						
10-21-07-4493 GYM RENTAL REVENUE	1,600.00	1,985.00	1,280.00	1,650.00	2,220.00	1,750.00
10-21-07-4990 GYM IMPROVEMENT DONATIONS	2,075.00	2,521.00	4,147.00	2,100.00	2,040.00	2,000.00
10-21-07-4810 LOAN PROCEEDS	.00	.00	.00	.00	.00	.00
TOTAL GYM REVENUE	3,675.00	4,506.00	5,427.00	3,750.00	4,260.00	3,750.00
*						
10-21-07-5024 CONTRACTED SERVICES (CLEANING	.00	600.00	1,755.00	2,340.00	2,145.00	2,340.00
10-21-07-6020 EQUIPMENT REPAIR	1,102.27	.00	.00	400.00	.00	600.00
10-21-07-6025 EQUIPMENT MAINTENANCE	.00	.00	12.98	300.00	353.17	300.00
10-21-07-6202 UTILITIES - ELECTRIC	8,617.91	9,833.05	8,540.05	10,000.00	9,244.78	10,000.00
10-21-07-6203 UTILITIES - WATER & SEWER	318.15	542.52	199.42	550.00	111.35	350.00
10-21-07-6204 UTILITIES - GAS	3,472.24	2,355.34	2,305.12	3,500.00	3,177.05	3,500.00
10-21-07-7005 MISCELLANEOUS SUPPLIES	26.97	3.37	172.67	75.00	.00	75.00
10-21-07-7006 EXPENDABLE EQUIPMENT EXPENSE	504.59	1,010.81	122.52	1,350.00	1,443.38	600.00
10-21-07-7085 CUSTODIAL SUPPLIES	156.40	314.56	810.80	3,000.00	1,148.00	2,450.00
10-21-07-7405 MAINT EXP-BLDG & GRND	1,109.16	374.02	9,851.48	900.00	214.13	5,900.00
10-21-07-8001 PROPERTY INSURANCE	2,713.92	2,792.88	2,968.11	3,180.00	3,082.90	3,400.00
10-21-07-8703 LTL-PRINCIPAL	.00	.00	.00	.00	.00	.00
10-21-07-8704 LRL-INTEREST	.00	.00	.00	.00	.00	.00
10-21-07-9015 CAPITAL ASSET-EQUIPMENT	4,566.13	.00	5,757.48	.00	.00	11,000.00
10-21-07-9017 CAPITAL ASSET-BLDG & GRNDS	.00	.00	.00	.00	.00	17,000.00
10-21-07-9020 CAPITAL IMPROVEMENT	1,875.00	1,637.00	170,166.57	2,000.00	2,000.00	.00
TOTAL GYM EXPENSES	24,462.74	19,463.55	202,662.20	27,595.00	22,919.76	57,515.00
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GYM PROFIT (LOSS)	20,787.74-	14,957.55-	197,235.20-	23,845.00-	18,659.76-	53,765.00-
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10-21-09-4476 OTHER CONCESSION REVENUE	6,188.93	4,574.19	6,622.03	6,400.00	7,248.65	7,000.00
10-21-09-5003 SALARIES-PART TIME (OTH CONC)	1,669.72	2,126.75	2,219.43	2,500.00	2,545.08	2,600.00
10-21-09-5005 PAYROLL TAX EXPENSE (OTH CONC)	127.74	162.68	169.77	190.00	194.69	200.00
10-21-09-5011 WORKER'S COMPENSATION	100.16	73.10	52.64	60.00	99.56	110.00
10-21-09-6010 ADVERTISING/PUBLICATIONS	15.08	.00	7.42	10.00	21.33	25.00
10-21-09-7001 OFFICE SUPPLIES	4.92	.00	.00	35.00	.00	35.00
10-21-09-7006 EXPENDABLE EQUIPMENT	.00	.00	90.08	55.00	80.79	.00
10-21-09-7085 CUSTODIAL SUPPLIES	189.79	30.53	.00	70.00	34.94	70.00
10-21-09-7100 CONCESSION INVENTORY/SUPPLIES	2,761.08	2,030.90	4,370.51	3,200.00	3,750.71	3,200.00
10-21-09-7105 FUEL	61.05	43.76	53.23	50.00	13.86	65.00
10-21-09-7405 MAINT EXP-BLDG & GRND	10.00	11.54	19.50	.00	.00	20.00
10-21-09-8051 DRUG TESTING	147.00	147.00	230.00	230.00	.00	250.00
10-21-09-9015 CAPITAL ASSET-EQUIPMENT	.00	.00	.00	.00	.00	.00
OTHER CONCESSION PROFIT (LOSS)	1,102.39	52.07-	590.55-	.00	507.69	425.00
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10-21-03-4430 BASE/SOFTBALL REC SPONSOR REV	2,470.00	2,545.00	3,190.00	3,000.00	2,640.00	2,600.00
10-21-03-4431 BASE/SOFTBALL REC PARTICIPANT	15,680.75	18,205.00	18,175.00	18,000.00	16,885.00	18,000.00



PCT OF FISCAL YTD 100.0%

		3 YRS AGO ACTUAL	2 YRS AGO ACTUAL	LAST YEAR ACTUAL	CURRENT BUDGET	CURRENT YR TO DATE	NEW BUDGET
10-21-03-4432	BASE/SOFTBALL REC REIMBURSEME	319.98	63.50	260.85	100.00	.00	100.00
10-21-03-7019	BASE/SOFTBALL REC EXPENSE	8,411.47	10,297.70	10,623.39	15,100.00	9,161.57	15,550.00
	BASE/SOFTBALL REC PROFIT(LOSS)	10,059.26	10,515.80	11,002.46	6,000.00	10,363.43	5,150.00
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10-21-03-4433	BASE/SOFTBALL LEAGUE SPONSOR	1,125.00	990.00	1,155.00	1,000.00	825.00	1,100.00
10-21-03-4434	BASE/SOFTBALL LEAGUE PARTICIP	5,260.00	6,655.00	6,207.00	6,500.00	5,110.00	6,500.00
10-21-03-4439	BASE/SOFTBALL LEAGUE REIMBURS	263.04	.00	.00	.00	.00	.00
10-21-03-7020	BASE/SOFTBALL LEAGUE EXPENSE	5,728.58	5,403.13	5,260.71	7,500.00	3,869.66	7,600.00
	BASE/SOFTBALL LEAGUE PROFIT(L	919.46	2,241.87	2,101.29	.00	2,065.34	.00
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10-21-03-4436	SOFTBALL/BASEBALL REVENUE	619.08	.00	.00	.00	.00	.00
10-21-03-7015	SOFTBALL/BASEBALL EXPENSE	583.00	.00	.00	.00	.00	.00
	SOFTBALL & BASEBALL PROFIT(LO	36.08	.00	.00	.00	.00	.00
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10-21-03-4438	ADULT SOFTBALL REVENUE	3,490.00	3,490.00	2,030.00	3,500.00	2,330.00	2,500.00
10-21-03-7018	ADULT SOFTBALL EXPENSE	1,613.00	1,727.25	1,443.20	2,330.00	1,292.59	1,600.00
	ADULT SOFTBALL PROFIT(LOSS)	1,877.00	1,762.75	586.80	1,170.00	1,037.41	900.00
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10-21-04-4440	YOUTH VOLLEYBALL REVENUE	3,450.00	2,170.00	1,270.00	2,600.00	2,430.00	1,500.00
10-21-04-7020	YOUTH VOLLEYBALL EXPENSE	889.00	621.39	847.27	1,535.00	602.98	1,400.00
	YOUTH VOLLEYBALL PROFIT (LOSS)	2,561.00	1,548.61	422.73	1,065.00	1,827.02	100.00
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10-21-04-4445	ADULT VOLLEYBALL REVENUE	2,800.00	2,600.00	2,400.00	2,400.00	2,000.00	2,400.00
10-21-04-7745	ADULT VOLLEYBALL EXPENSE	933.23	444.44	521.76	1,150.00	432.44	1,100.00
	ADULT VOLLEYBALL PROFIT (LOSS)	1,866.77	2,155.56	1,878.24	1,250.00	1,567.56	1,300.00
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10-21-04-4447	INSTRUCTIONAL VOLLEYBALL REVE	.00	.00	175.00	250.00	.00	.00
10-21-04-7747	INSTRUCTIONAL VOLLEYBALL EXPE	.00	.00	65.19	160.00	.00	.00
	INSTRUCT VBALL PROFIT (LOSS)	.00	.00	109.81	90.00	.00	.00
-----							
10-21-05-4450	YOUTH BASKETBALL REVENUE	8,849.00	7,784.75	9,298.00	8,500.00	9,797.00	9,000.00
10-21-05-4451	CHEERLEADING REVENUE	1,394.00	1,430.00	1,590.00	1,500.00	2,205.00	1,850.00
10-21-05-7025	YOUTH BASKETBALL EXPENSE	4,520.92	4,140.91	4,899.95	5,665.00	5,153.25	8,000.00
10-21-05-7026	CHEERLEADING EXPENSE	306.50	416.60	605.00	750.00	471.90	700.00
	YOUTH BBALL/CHEER PROFIT(LOSS)	5,415.58	4,657.24	5,383.05	3,585.00	6,376.85	2,150.00
-----							
10-21-05-4454	INSTRUCTIONAL BASKETBALL REV	280.00	.00	.00	.00	.00	300.00
10-21-05-7055	INSTRUCTIONAL BASKETBALL EXP	66.00	.00	.00	.00	.00	175.00
	INSTRUCT BBALL PROFIT (LOSS)	214.00	.00	.00	.00	.00	125.00
-----							
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
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10-21-06-4460	SOCCER REVENUES	10,685.00	11,655.00	12,530.00	12,000.00	11,900.00	12,000.00
10-21-06-7030	SOCCER EXPENSE	4,602.59	5,246.98	5,429.75	8,600.00	5,375.12	8,750.00
	SOCCER PROFIT (LOSS)	6,082.41	6,408.02	7,100.25	3,400.00	6,524.88	3,250.00
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10-21-08-4480	FLAG FOOTBALL REVENUE	5,770.00	5,250.00	4,650.00	5,500.00	3,685.00	4,600.00
10-21-08-7050	FLAG FOOTBALL EXPENSE	2,352.94	2,458.34	2,389.38	3,140.00	1,955.76	3,050.00
	FLAG FOOTBALL PROFIT (LOSS)	3,417.06	2,791.66	2,260.62	2,360.00	1,729.24	1,550.00

**BUDGET REPORT**

PCT OF FISCAL YTD 100.0%

	3 YRS AGO ACTUAL	2 YRS AGO ACTUAL	LAST YEAR ACTUAL	CURRENT BUDGET	CURRENT YR TO DATE	NEW BUDGET
10-21-08-4485						
10-21-08-7055						
-----						
10-21-07-4495						
10-21-07-7795						
-----						
10-21-07-4470						
10-21-07-7035						
-----						
10-21-07-4491						
10-21-07-7791						
=====						
*						
TOTAL RECREATION PROFIT (LOSS)	105,375.70-	92,548.96-	304,549.00-	151,165.00-	98,584.03-	196,115.00-

## 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.



PCT OF FISCAL YTD 100.0%

	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	491.35	.00	.00	.00
10-58-00-4810	LOAN PROCEEDS	.00	.00	.00	.00	.00
10-58-00-4821	MAINTENANCE DONATIONS	.00	89.00	.00	.00	.00
10-58-00-4881	BURIAL SPACE REVENUE	4,611.25	6,349.50	4,335.00	3,000.00	6,417.50
10-58-00-4884	GRAVE OPENINGS/CLOSINGS	15,501.00	22,775.00	22,475.00	23,000.00	21,350.00
10-58-00-4885	MARKER PLACEMENT FEES	4,400.00	4,600.00	4,450.00	4,500.00	4,100.00
10-58-00-4890	PERPETUAL INT FOR MAINT USE	198.72	258.01	259.71	300.00	.00
10-58-00-4930	INSURANCE PROCEEDS	.00	.00	.00	.00	.00
10-58-00-4960	SALE OF VEHICLES/EQUIPMENT	.00	.00	.00	.00	.00
10-58-00-4999	MISC CEMETERY REVENUE	.00	.00	.00	.00	500.00
					155.96	.00
	TOTAL REVENUE	24,710.97	34,562.86	31,519.71	30,800.00	32,023.46
10-58-00-5002	SALARIES-FULL TIME	40,942.19	42,346.84	46,742.73	48,230.00	48,124.26
10-58-00-5003	SALARIES-PART TIME	.00	.00	.00	.00	.00
10-58-00-5004	SALARIES-OVERTIME	676.36	1,892.98	1,403.10	1,500.00	2,705.59
10-58-00-5005	PAYROLL TAX EXPENSE	3,077.73	3,247.39	3,457.27	3,805.00	3,591.28
10-58-00-5007	LAGERS	2,962.17	2,491.10	2,551.14	2,690.00	2,744.66
10-58-00-5009	LIFE INSURANCE EXPENSE	72.63	83.59	87.24	95.00	85.97
10-58-00-5011	WORKER'S COMPENSATION	1,872.63	1,784.04	1,531.30	1,650.00	2,441.21
10-58-00-5016	HEALTH/DENTAL/VISION PREM EXP	4,942.37	5,835.48	6,121.04	6,340.00	6,021.44
10-58-00-5020	CONTRACTED SERVICES (LEGAL)	89.90	.00	.00	100.00	.00
10-58-00-5035	RECORDING FEES	.00	.00	.00	.00	.00
10-58-00-6001	POSTAGE	.00	.00	5.98	25.00	.00
10-58-00-6005	PRINTING	.00	.00	.00	25.00	.00
10-58-00-6010	ADVERTISING/PUBLICATIONS	.00	47.00	.00	50.00	.00
10-58-00-6020	EQUIPMENT REPAIR	747.00	926.41	809.69	1,000.00	885.51
10-58-00-6025	EQUIPMENT MAINTENANCE	39.59	258.92	131.85	500.00	121.51
10-58-00-6035	TRAINING & EDUCATION	.00	.00	.00	.00	24.61
10-58-00-6105	UNIFORMS	244.15	235.40	361.94	400.00	242.25
10-58-00-6200	INTERNET	.00	.00	.00	.00	.00
10-58-00-6201	TELEPHONE	352.73	420.19	415.09	425.00	416.77
10-58-00-6202	UTILITIES - ELECTRIC	2,648.05	2,456.43	2,568.05	2,700.00	2,258.56
10-58-00-6203	UTILITIES - WATER	36.68	46.05	103.62	125.00	51.97
10-58-00-6204	UTILITIES - GAS	28.12	19.08	18.67	30.00	25.73
10-58-00-6302	COMP MAINT & REPAIR	.00	.00	.00	.00	.00
10-58-00-6502	VEHICLE MAINT & REPAIRS	1,126.02	12.89	112.91	500.00	11.96
10-58-00-7001	OFFICE SUPPLIES	1.98	.00	.00	.00	.00
10-58-00-7005	MISCELLANEOUS SUPPLIES	93.38	.00	.00	25.00	.00
10-58-00-7006	EXPENDIBLE EQUIPMENT EXPENSE	10.48	3,491.07	1,531.54	200.00	248.76
10-58-00-7010	MARKERS/PLATES/VASES REPLACEM	.00	.00	527.88	800.00	.00
10-58-00-7085	CUSTODIAL SUPPLIES	23.57	18.52	12.95	25.00	15.52
10-58-00-7090	COMPUTER SOFTWARE & HARDWARE	.00	.00	.00	.00	.00
10-58-00-7095	SUMMIT ANNUAL LICENSE	1,166.59	1,189.93	1,225.62	1,335.00	1,237.88
10-58-00-7097	GIS	.00	.00	6,800.00	305.00	300.00
10-58-00-7105	FUEL	1,125.90	1,114.68	1,113.73	1,300.00	1,188.73
10-58-00-7110	OIL/GREASE	.00	.00	.00	.00	.00
10-58-00-7302	HANDTOOLS/HARDWARE	50.09	183.22	83.11	100.00	119.97
10-58-00-7405	MAINT EXP-BLDG & GRND	403.87	1,929.33	1,851.31	300.00	490.32
10-58-00-8001	PROPERTY INSURANCE	195.12	206.16	212.75	230.00	222.30

**BUDGET REPORT**

PCT OF FISCAL YTD 100.0%

	3 YRS AGO ACTUAL	2 YRS AGO ACTUAL	LAST YEAR ACTUAL	CURRENT BUDGET	CURRENT YR TO DATE	NEW BUDGET
10-58-00-8010 AUTO INSURANCE	960.96	560.04	527.00	1,015.00	954.98	1,050.00
10-58-00-8035 LAND AMORITIZATION	110.40	147.20	103.04	.00	.00	.00
10-58-00-8050 MISCELLANEOUS EXPENSE	.00	.00	.00	25.00	.00	25.00
10-58-00-8051 DRUG TESTING	62.00	42.00	46.00	45.00	46.00	50.00
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	7,000.00
10-58-00-9017 CAPITAL ASSET-BLDG & GRNDS	.00	.00	.00	.00	.00	5,000.00
10-58-00-9020 CAPITAL IMPROVEMENTS	.00	.00	.00	.00	.00	.00
TOTAL EXPENSES	64,062.66	70,985.94	80,456.55	75,895.00	74,577.74	91,330.00
GENERAL TOTAL	39,351.69-	36,423.08-	48,936.84-	45,095.00-	42,554.28-	60,030.00-

## 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.)

PCT OF FISCAL YTD 100.0%

	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	69,822.66	69,400.40	69,815.23	71,300.00	71,397.67	72,000.00
20-00-00-4102 PERSONAL PROPERTY TAX	20,181.92	26,698.89	26,680.64	33,000.00	35,120.82	36,400.00
20-00-00-4103 UTILITY TAX	3,650.10	4,071.45	4,020.16	3,800.00	3,729.25	4,000.00
20-00-00-4106 OLD PERSONAL PROPERTY TAX	17.79	17.38	3.34	.00	1.38	.00
20-00-00-4131 SALES TAX	233,743.86	247,544.91	240,705.58	245,000.00	255,964.24	254,000.00
20-00-00-4132 USE TAX	.00	.00	15,055.75	14,500.00	16,918.85	16,250.00
20-00-00-4715 PILOTS-TAX ABATEMENTS	.00	.00	.00	75.00	61.13	110.00
20-00-00-4810 LOAN PROCEEDS	.00	.00	500,000.00	.00	.00	.00
20-00-00-4901 INTEREST INCOME	114.59	149.22	801.27	100.00	292.81	350.00
20-00-00-4902 INTEREST INCOME - SALES TAX	671.80	597.27	363.80	100.00	57.65	100.00
20-00-00-4911 SHELTER RENTAL	2,374.00	2,374.00	2,644.00	2,500.00	2,372.00	2,500.00
20-00-00-4923 DONATIONS FOR THE PARK	.00	.00	12,637.52	.00	4,815.00	.00
20-00-00-4930 INSURANCE PROCEEDS	.00	.00	6,900.99	.00	14,501.75	.00
20-00-00-4999 MISC PARKS REVENUE	.00	709.91	.00	.00	.00	.00
<b>TOTAL REVENUE</b>	<b>330,576.72</b>	<b>351,563.43</b>	<b>879,628.28</b>	<b>370,375.00</b>	<b>405,232.55</b>	<b>385,710.00</b>
20-00-00-5002 SALARIES-FULL TIME	57,811.17	58,763.58	58,552.24	68,700.00	62,753.44	70,700.00
20-00-00-5003 SALARIES-PART TIME	9,701.15	9,301.32	11,108.26	11,000.00	9,215.75	5,650.00
20-00-00-5004 SALARIES-OVERTIME	787.18	1,333.02	1,607.75	1,350.00	1,285.00	2,000.00
20-00-00-5005 PAYROLL TAX EXPENSE	5,310.47	5,226.42	5,034.43	6,200.00	4,661.40	6,000.00
20-00-00-5007 LAGERS	4,200.56	3,406.59	3,157.60	3,800.00	3,458.04	3,900.00
20-00-00-5009 LIFE INSURANCE EXPENSE	117.20	147.16	121.64	150.00	130.88	150.00
20-00-00-5011 WORKER'S COMPENSATION	1,843.20	2,233.20	1,547.11	2,100.00	2,619.84	2,900.00
20-00-00-5016 HEALTH/DENTAL/VISION PREM EXP	6,082.77	6,174.67	9,280.91	11,000.00	10,158.38	11,000.00
20-00-00-5020 CONTRACTED SERVICES (LEGAL)	1,352.85	300.15	7,151.05	1,000.00	36.25	500.00
20-00-00-5022 CONTRACTED SERVICES (MOWING)	23,410.00	26,433.16	28,466.38	28,000.00	18,329.97	29,000.00
20-00-00-5023 CONTRACTED SERVICES (OTHER)	.00	.00	.00	.00	.00	.00
20-00-00-5035 RECORDING FEES	.00	.00	132.00	.00	.00	.00
20-00-00-6001 POSTAGE	155.67	501.01	339.74	400.00	391.63	400.00
20-00-00-6005 PRINTING	.00	210.94	458.46	300.00	241.16	300.00
20-00-00-6010 ADVERTISING/PUBLICATIONS	303.70	125.20	252.00	200.00	304.40	300.00
20-00-00-6020 EQUIPMENT REPAIR	1,910.76	1,477.18	223.55	1,000.00	1,214.35	1,000.00
20-00-00-6025 EQUIPMENT MAINTENANCE	218.99	534.06	249.64	300.00	174.80	300.00
20-00-00-6035 TRAINING & EDUCATION	390.00	355.00	.00	.00	41.02	600.00
20-00-00-6040 DUES/FEES/TRAVEL	331.14	89.80	.00	.00	501.00	200.00
20-00-00-6050 ASSESSOR'S OFFICE	1,244.10	1,298.37	1,318.44	1,500.00	1,464.82	1,700.00
20-00-00-6055 ENGINEERING	600.00	13,955.96	41,904.04	.00	2,940.00	.00
20-00-00-6105 UNIFORMS	605.90	588.72	703.77	925.00	448.12	900.00
20-00-00-6200 INTERNET	.00	.00	.00	.00	396.75	1,650.00
20-00-00-6201 TELEPHONE	184.66	187.65	233.46	350.00	397.56	400.00
20-00-00-6202 UTILITIES - ELECTRIC	8,872.50	9,501.68	10,015.89	13,000.00	13,977.96	16,000.00
20-00-00-6203 UTILITIES - WATER & SEWER	3,070.87	2,688.81	2,375.89	5,000.00	1,523.28	5,000.00
20-00-00-6204 UTILITIES - GAS	212.81	144.35	141.27	250.00	194.71	250.00
20-00-00-6302 COMPUTER MAINT & REPAIR	.00	.00	.00	200.00	.00	200.00
20-00-00-6502 VEHICLE MAINT & REPAIRS	934.28	361.85	3,385.20	1,500.00	1,699.68	1,500.00
20-00-00-7001 OFFICE SUPPLIES	142.27	80.73	47.94	100.00	9.17	100.00
20-00-00-7006 EXPENDABLE EQUIPMENT EXP	835.53	1,372.70	583.98	7,185.00	6,989.09	2,050.00
20-00-00-7085 CUSTODIAL SUPPLIES	1,270.26	907.14	1,247.80	1,300.00	1,200.07	1,500.00
20-00-00-7090 COMPUTER SOFTWARE & HARDWARE	95.88	151.81	352.96	200.00	222.13	700.00

**BUDGET REPORT**

PCT OF FISCAL YTD 100.0%

	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	1,944.32	1,983.21	2,042.71	2,150.00	2,063.14	2,150.00
20-00-00-7105	FUEL	2,003.49	1,771.43	1,761.15	2,000.00	1,891.39	2,000.00
20-00-00-7125	FISH RESTOCKING	.00	.00	.00	.00	.00	.00
20-00-00-7126	TREE TRIMMING	2,150.00	2,700.00	7,000.00	3,815.00	1,500.00	15,000.00
20-00-00-7127	WEED/LILY PAD CONTROL	.00	.00	.00	.00	.00	.00
20-00-00-7302	HANDTOOLS & HARDWARE	436.64	349.17	542.60	400.00	524.73	400.00
20-00-00-7405	MAINT EXP-BLDG & GRND	9,639.73	6,669.19	8,022.78	6,240.00	4,853.69	9,000.00
20-00-00-8001	PROPERTY INSURANCE	793.14	1,163.39	1,242.14	1,335.00	1,924.24	2,100.00
20-00-00-8005	LIABILITY INSURANCE	2,471.28	3,426.48	3,512.00	3,760.00	3,776.15	4,100.00
20-00-00-8010	AUTO INSURANCE	888.00	1,074.00	873.00	935.00	886.00	1,000.00
20-00-00-8050	MISCELLANEOUS EXPENSE	35.00	.00	.00	.00	.00	.00
20-00-00-8051	DRUG TESTING	84.00	84.00	84.00	150.00	138.00	150.00
20-00-00-8090	BANK FEES	175.09	.00	10.00	.00	63.67	150.00
20-00-00-8700	LOAN PRINCIPAL	94,770.04	.00	71,606.09	97,070.00	97,067.74	101,635.00
20-00-00-8701	LOAN INTEREST	2,789.37	.00	7,820.26	8,835.00	8,834.06	4,270.00
20-00-00-9000	ADMINISTRATIVE OVERHEAD	18,000.00	21,000.00	24,000.00	31,562.00	28,133.25	31,500.00
20-00-00-9010	CAPITAL ASSET-VEHICLES	.00	.00	.00	.00	.00	.00
20-00-00-9015	CAPITAL ASSET-EQUIPMENT	21,370.00	9,150.00	3,995.00	5,750.00	3,927.00	15,000.00
20-00-00-9017	CAPITAL ASSET-BLDG & GRNDS	176,531.25	81,170.33	704,267.91	43,650.00	15,790.96	.00
	TOTAL EXPENSES	466,077.22	278,393.43	1,026,773.04	374,662.00	318,354.67	355,305.00
	PARK TOTAL	135,500.50	73,170.00	147,144.76	4,287.00	86,877.88	30,405.00

## 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**

PCT OF FISCAL YTD 100.0%

	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	1,316.00	2,105.87	1,063.50	1,000.00	936.50	1,000.00
25-00-00-4320 R-POST TRAINING	955.65	862.19	816.85	800.00	807.30	800.00
25-00-00-4321 R-POLICE TRAINING	1,750.00	2,014.00	1,898.75	1,600.00	1,688.00	1,600.00
25-00-00-4322 R-JUDICIAL EDUCATION FEE	875.00	1,007.00	769.00	800.00	844.00	800.00
25-00-00-4901 INTEREST INCOME	39.05	41.03	38.25	40.00	24.27	25.00
<b>TOTAL REVENUE</b>	<b>4,935.70</b>	<b>6,030.09</b>	<b>4,586.35</b>	<b>4,240.00</b>	<b>4,300.07</b>	<b>4,225.00</b>
25-00-00-6435 R-DWI/DRUG ENFORCEMENT EXPENS	902.26	1,008.34	350.00	.00	.00	.00
25-00-00-6436 R-POST TRAINING EXPENSES	1,015.11	506.85	2,314.75	2,000.00	1,453.71	1,000.00
25-00-00-6437 R-POLICE TRAINING EXPENSES	845.00	2,907.55	2,327.75	4,600.00	5,360.39	5,600.00
25-00-00-6438 R-JUDICIAL EDUCATION EXPENSE	995.79	1,558.95	959.95	1,725.00	545.98	1,795.00
25-00-00-8090 BANK FEES	8.76	.00	.00	.00	4.38	10.00
25-00-00-9490 TRANSFER TO GENERAL FUND	655.30	.00	1,800.00	.00	.00	.00
<b>TOTAL EXPENSES</b>	<b>4,422.22</b>	<b>5,981.69</b>	<b>7,752.45</b>	<b>8,325.00</b>	<b>7,364.46</b>	<b>8,405.00</b>
<b>POLICE TRAINING TOTAL</b>	<b>513.48</b>	<b>48.40</b>	<b>3,166.10-</b>	<b>4,085.00-</b>	<b>3,064.39-</b>	<b>4,180.00-</b>



## 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.

PCT OF FISCAL YTD 100.0%

	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	324,895.48	490,000.00	511,947.41	507,500.00
27-00-00-4132 USE TAX	.00	.00	27,560.36	29,000.00	33,840.92	32,500.00
27-00-00-4532 GRANT REVENUE	.00	.00	11,432.54	360,000.00	295,677.85	.00
27-00-00-4901 INTEREST INCOME	.00	.00	908.56	1,500.00	1,364.86	1,500.00
27-00-00-4999 MISCELLANEOUS REVENUE	.00	.00	.00	.00	29,361.18	.00
NON TOTAL	.00	.00	364,796.94	880,500.00	872,192.22	541,500.00
1/2C SALES TAX FOR TRANSPORTAT						
27-00-11-4132 USE TAX	.00	.00	851.14	.00	.00	.00
27-00-11-4135 SALES TAX-(1/3) (STORM)	155,819.60	165,342.99	52,176.19	.00	.00	.00
27-00-11-4901 INTEREST (STORM)	813.33	1,142.36	668.07	.00	.00	.00
27-00-11-4998 MISC STORM WATER REVENUE	.00	.00	874.02	.00	.00	.00
SALES TAX 1/3 STORMWATER TOT	156,632.93	166,485.35	54,569.42	.00	.00	.00
27-00-13-4132 USE TAX						
27-00-13-4132 USE TAX	.00	.00	1,702.56	.00	.00	.00
27-00-13-4136 SALES TAX-(2/3) (STREET)	311,686.20	330,735.45	104,368.04	.00	.00	.00
27-00-13-4532 GRANT REVENUE	.00	.00	62,186.03	.00	.00	.00
27-00-13-4901 INTEREST (STREET)	548.19	914.92	139.36	.00	.00	.00
27-00-13-4997 TRANSFER FROM PARK FUND	.00	.00	.00	.00	.00	.00
27-00-13-4998 MISC STREE REVENUE	.00	.00	.00	.00	.00	.00
SALES TAX 2/3 STREETS TOTAL	312,234.39	331,650.37	168,395.99	.00	.00	.00
TOTAL REVENUE						
	468,867.32	498,135.72	587,762.35	880,500.00	872,192.22	541,500.00
27-00-00-5002 SALARIES-FULL TIME	.00	.00	1,330.59	25,000.00	7,892.35	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	2,000.00	.00	2,000.00
27-00-00-5005 PAYROLL TAX EXPENSE	.00	.00	91.49	1,700.00	578.56	1,700.00
27-00-00-5007 LAGERS	.00	.00	65.65	1,600.00	419.68	1,600.00
27-00-00-5009 LIFE INSURANCE EXPENSE	.00	.00	2.21	100.00	13.58	100.00
27-00-00-5016 HEALTH/DENTAL/VISION PREM EXP	.00	.00	96.51	5,900.00	544.23	5,900.00
27-00-00-5020 CONTRACTED SERVICES (LEGAL)	.00	.00	126.15	2,000.00	580.00	2,000.00
27-00-00-5023 CONTRACTED SERVICES (OTHER)	.00	.00	61,777.35	579,805.00	579,805.44	525,000.00
27-00-00-5030 ELECTION FEES	.00	.00	.00	.00	.00	.00
27-00-00-5035 RECORDING FEES	.00	.00	.00	250.00	30.00	250.00
27-00-00-6001 POSTAGE	.00	.00	.00	100.00	14.50	100.00
27-00-00-6010 ADVERTISING/PUBLICATIONS	.00	.00	116.70	500.00	129.20	500.00
27-00-00-6055 ENGINEERING	.00	.00	6,896.30	25,000.00	63,979.82	25,000.00
27-00-00-7001 OFFICE SUPPLIES	.00	.00	.00	.00	.00	.00
27-00-00-7006 EXPENDABLE EQUIPMENT	.00	.00	.00	.00	.00	1,000.00
27-00-00-7050 ROAD REPAIR MATERIALS	.00	.00	11.85	10,000.00	13.24	5,000.00
27-00-00-7051 SIDEWALK PARTNERSHIP PROGRAM	.00	.00	2,724.00	10,000.00	1,425.00	10,000.00
27-00-00-7052 SIDEWALK/CURB MATERIALS	.00	.00	.00	40,000.00	.00	40,000.00
27-00-00-7055 DRAINAGE MATERIALS	.00	.00	.00	50,000.00	3,231.59	50,000.00

**PCT OF FISCAL YTD 100.0%**

	3 YRS AGO ACTUAL	2 YRS AGO ACTUAL	LAST YEAR ACTUAL	CURRENT BUDGET	CURRENT YR TO DATE	NEW BUDGET
27-00-00-7060 SAND/GRAVEL/DIRT	.00	.00	813.96	8,000.00	.00	8,000.00
27-00-00-7097 GIS	.00	.00	.00	.00	187.50	300.00
27-00-00-7105 FUEL	.00	.00	.00	2,500.00	46.79	2,500.00
27-00-00-7141 YARD REPAIR MATERIALS	.00	.00	.00	500.00	.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	100.00
27-00-00-8090 BANK FEES	.00	.00	.00	.00	248.53	500.00
27-00-00-9000 ADMINISTRATIVE OVERHEAD	.00	.00	8,075.60	24,984.00	22,299.61	25,000.00
27-00-00-9015 CAPITAL ASSET-EQUIPMENT	.00	.00	.00	4,500.00	4,228.35	.00
27-00-00-9401 TAP/STP GRANT EXPENSE	.00	.00	25,582.25	450,000.00	332,984.62	.00
<b>NON TOTAL</b>	<b>.00</b>	<b>.00</b>	<b>107,710.61</b>	<b>1,244,439.00</b>	<b>1,018,652.59</b>	<b>732,050.00</b>
27-00-11-5002 SALARIES-FULL TIME (STORM)	9,152.96	3,811.37	4,266.66	.00	.00	.00
27-00-11-5003 SALARIES-PART TIME (STORM)	.00	.00	.00	.00	.00	.00
27-00-11-5004 SALARIES-OVERTIME (STORM)	537.08	315.71	55.68	.00	.00	.00
27-00-11-5005 PAYROLL TAX EXPENSE (STORM)	668.28	247.45	281.53	.00	.00	.00
27-00-11-5007 LAGERS (STORM)	802.93	214.03	179.36	.00	.00	.00
27-00-11-5009 LIFE INSURANCE EXP (STORM)	26.19	7.23	9.23	.00	.00	.00
27-00-11-5016 HEALTH/DENTAL PREM EXP (STORM)	1,453.14	540.26	579.80	.00	.00	.00
27-00-11-5020 CONTRACT SERVICES-LEGAL (STOR)	.00	72.50	137.75	.00	.00	.00
27-00-11-5023 CONTRACTED SERVICES (STORM)	850.00	.00	2,400.00	.00	.00	.00
27-00-11-5030 ELECTION FEES (STORM)	.00	.00	3,976.42	.00	.00	.00
27-00-11-5035 RECORDING FEES (STORM)	90.00	.00	.00	.00	.00	.00
27-00-11-6001 POSTAGE (STORM)	3.64	.00	122.03	.00	.00	.00
27-00-11-6010 ADVERTISING/PUBLICAT (STORM)	.00	.00	146.54	.00	.00	.00
27-00-11-6055 ENGINEERING	.00	700.00	.00	.00	.00	.00
27-00-11-7001 OFFICE SUPPLIES (STORM)	.00	.00	.00	.00	.00	.00
27-00-11-7050 ROAD REPAIR MATERIALS (STORM)	3,382.80	3,569.89	1,396.66	.00	.00	.00
27-00-11-7052 SIDEWALK REPAIR/REPLACEMENT	.00	.00	.00	.00	.00	.00
27-00-11-7055 DRAINAGE PRODUCTS (STORM)	22,615.89	8,343.39	3,239.63	.00	.00	.00
27-00-11-7060 SAND, GRAVEL, & DIRT (STORM)	1,110.00	1,127.91	.00	.00	.00	.00
27-00-11-7105 FUEL (STORM)	974.02	99.63	60.55	.00	.00	.00
27-00-11-7141 YARD REPAIRS	.00	52.50	114.20	.00	.00	.00
27-00-11-7302 HANDTOOLS/HARDWARE (STORM)	.00	20.34	.00	.00	.00	.00
27-00-11-8050 MISCELLANEOUS EXPENSE (STORM)	451.15	82.99	.00	.00	.00	.00
27-00-11-8090 BANK FEES	184.89	.00	.00	.00	.00	.00
27-00-11-9000 ADMINISTRATIVE OVERHEAD	5,819.77	8,049.12	7,243.61	.00	.00	.00
<b>SALES TAX 1/3 STORMWATER TOT</b>	<b>48,122.74</b>	<b>27,254.32</b>	<b>24,209.65</b>	<b>.00</b>	<b>.00</b>	<b>.00</b>
27-00-13-5002 SALARIES-FULL TIME (STREET)	.00	.00	2,886.47	.00	.00	.00
27-00-13-5004 SALARIES-OVERTIME (STREET)	.00	.00	.00	.00	.00	.00
27-00-13-5005 PAYROLL TAX EXPENSE (STREET)	.00	.00	218.09	.00	.00	.00
27-00-13-5007 LAGERS (STREET)	.00	.00	153.07	.00	.00	.00
27-00-13-5009 LIFE INSURANCE EXP (STREET)	.00	.00	4.24	.00	.00	.00
27-00-13-5016 HEALTH/DENTAL PREM EXP (STREE	.00	.00	75.96	.00	.00	.00
27-00-13-5020 CONTRACT SERVICES-LEGAL (STRE	36.25	465.45	311.75	.00	.00	.00
27-00-13-5023 CONTRACTED SERVICES (STREET)	18,333.35	538,886.65	297,128.74	.00	.00	.00

PCT OF FISCAL YTD 100.0%

	3 YRS AGO ACTUAL	2 YRS AGO ACTUAL	LAST YEAR ACTUAL	CURRENT BUDGET	CURRENT YR TO DATE	NEW BUDGET
27-00-13-5030 ELECTION FEES (STREET)	.00	.00	7,952.83	.00	.00	.00
27-00-13-5035 RECORDING FEES (STREETS)	.00	.00	.00	.00	.00	.00
27-00-13-6001 POSTAGE (STREET)	.00	.00	244.05	.00	.00	.00
27-00-13-6010 ADVERTISING/PUBLICAT (STREETS)	60.50	206.60	350.99	.00	.00	.00
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)	3,485.10	1,631.22	10,502.21	.00	.00	.00
27-00-13-7052 SIDEWALK REPAIR/REPLACEMENT	1,500.00	1,889.50	.00	.00	.00	.00
27-00-13-7055 DRAINAGE PRODUCTS (STREET)	661.62	.00	.00	.00	.00	.00
27-00-13-7060 SAND & GRAVEL (STREET)	.00	.00	896.29	.00	.00	.00
27-00-13-7105 FUEL (STREET)	.00	.00	.00	.00	.00	.00
27-00-13-7302 HANDTOOLS/HARDWARE (STREET)	30.41	.00	.00	.00	.00	.00
27-00-13-8050 MISCELLANEOUS EXPENSE (STREET)	.00	.00	.00	.00	.00	.00
27-00-13-8090 BANK FEES	122.18	.00	.00	.00	.00	.00
27-00-13-9000 ADMINISTRATIVE OVERHEAD	11,639.49	16,098.27	14,487.25	.00	.00	.00
27-00-13-9401 TAP GRANT EXPENSE	.00	2,500.00	64,451.72	.00	.00	.00
SALES TAX 2/3 STREETS TOTAL	35,868.90	561,677.69	399,663.66	.00	.00	.00
TOTAL EXPENSES	83,991.64	588,932.01	531,583.92	1,244,439.00	1,018,652.59	732,050.00
1/2c SALES TAX FOR TRANSP TOT	384,875.68	90,796.29-	56,178.43	363,939.00-	146,460.37-	190,550.00-

## 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 1/3 storm water and 2/3 street split in FY17.

**BUDGET REPORT**

PCT OF FISCAL YTD 100.0%

	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	178,651.36	173,381.64	173,671.38	168,500.00	168,655.52	161,000.00
30-00-00-4102 PERSONAL PROPERTY TAX	51,799.31	67,015.92	66,467.40	77,900.00	83,417.93	81,300.00
30-00-00-4103 UTILITY TAX	9,337.85	10,164.88	10,002.17	9,000.00	8,805.81	8,900.00
30-00-00-4106 OLD PERSONAL PROPERTY TAX	41.51	40.56	7.78	.00	3.23	.00
30-00-00-4715 PILOTS-TAX ABATEMENTS	.00	.00	.00	175.00	144.35	265.00
30-00-00-4901 INTEREST INCOME	776.98	792.79	789.61	700.00	677.64	750.00
30-00-00-4999 MISC REVENUE	.00	.00	.00	.00	.00	.00
<b>TOTAL REVENUE</b>	<b>240,607.01</b>	<b>251,395.79</b>	<b>250,938.34</b>	<b>256,275.00</b>	<b>261,704.48</b>	<b>252,215.00</b>
30-00-00-6001 POSTAGE	37.02	1,057.46	790.86	1,100.00	873.66	1,200.00
30-00-00-6005 PRINTING	.00	493.59	574.44	700.00	569.59	700.00
30-00-00-6050 ASSESSOR'S OFFICE	3,183.37	3,241.55	3,281.20	3,500.00	3,459.65	3,750.00
30-00-00-8090 BANK FEES	177.48	.00	.00	.00	114.80	150.00
30-00-00-8505 2011 BOND PRINCIPAL	175,000.00	185,000.00	190,000.00	205,000.00	205,000.00	210,000.00
30-00-00-8506 2011 BOND INTEREST	65,406.26	60,006.26	54,381.26	48,460.00	48,456.26	41,185.00
30-00-00-8507 2011 BOND ADMINISTRATIVE FEE	1,050.00	1,050.00	1,000.00	1,050.00	1,000.00	1,000.00
<b>TOTAL EXPENSES</b>	<b>244,854.13</b>	<b>250,848.86</b>	<b>250,027.76</b>	<b>259,810.00</b>	<b>259,473.96</b>	<b>257,985.00</b>
<b>DEBT SERVICE TOTAL</b>	<b>4,247.12-</b>	<b>546.93</b>	<b>910.58</b>	<b>3,535.00-</b>	<b>2,230.52</b>	<b>5,770.00-</b>

## 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.

PCT OF FISCAL YTD 100.0%

	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	233,744.29	247,546.85	240,705.25	245,000.00	255,975.22	254,000.00
35-00-00-4132 USE TAX	.00	.00	15,054.61	14,500.00	16,919.37	16,250.00
35-00-00-4901 INTEREST INCOME	.33	56.04	81.80	25.00	74.54	75.00
35-00-00-4990 TRANSFER FROM GENERAL FUND	355,521.59	10,140.30	.00	.00	.00	.00
<b>TOTAL REVENUE</b>	<b>589,266.21</b>	<b>257,743.19</b>	<b>255,841.66</b>	<b>259,525.00</b>	<b>272,969.13</b>	<b>270,325.00</b>
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	.00	.00	.00
35-00-00-8090 BANK FEES	.00	.00	.00	.00	14.74	25.00
35-00-00-8100 MUNI COMPLEX LOAN INTEREST	156,853.76	154,953.77	152,953.76	150,955.00	150,930.12	148,830.00
35-00-00-8102 MUNI COMPLEX LOAN PRINCIPAL	95,000.00	100,000.00	100,000.00	100,000.00	100,000.00	105,000.00
35-00-00-8103 2013 BOND ADMINISTRATIVE FEE	2,014.00	2,014.00	2,014.00	2,015.00	2,014.00	2,015.00
35-00-00-9020 CAPITAL IMPROVEMENT	.00	.00	.00	.00	.00	15,000.00
<b>TOTAL EXPENSES</b>	<b>253,867.76</b>	<b>256,967.77</b>	<b>254,967.76</b>	<b>252,970.00</b>	<b>252,958.86</b>	<b>270,870.00</b>
<b>MUNICIPAL COMPLEX TOTAL</b>	<b>335,398.45</b>	<b>775.42</b>	<b>873.90</b>	<b>6,555.00</b>	<b>20,010.27</b>	<b>545.00</b>



## 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.

**PCT OF FISCAL YTD 100.0%**

	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	276,179.57	275,139.12	277,135.16	275,000.00	280,907.83	280,000.00
51-00-00-4503	CUSTOMER CHARGES - COMPOST	58.00	112.00	62.00	50.00	.00	.00
51-00-00-4511	PENALTIES-SOLID WASTE	5,707.65	5,829.13	6,012.10	5,800.00	5,732.64	5,800.00
51-00-00-4605	FEMA/SEMA REVENUE	.00	5,719.88	.00	.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	340.06	373.46	375.60	300.00	258.48	300.00
51-00-00-4999	MISC SOLID WASTE REVENUE	.00	.00	.00	.00	.00	.00
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	TOTAL REVENUE	282,285.28	287,173.59	283,584.86	281,150.00	286,898.95	286,100.00
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51-00-00-5002	SALARIES-FULL TIME	5,920.44	5,488.82	17,721.33	17,050.00	15,661.37	17,500.00
51-00-00-5003	SALARIES-PART TIME	2,373.34	2,356.56	3,492.67	3,300.00	2,766.96	3,500.00
51-00-00-5004	SALARIES-OVERTIME	47.56	122.46	482.60	500.00	225.12	500.00
51-00-00-5005	PAYROLL TAX EXPENSE	612.01	591.80	1,581.04	1,600.00	1,357.34	1,650.00
51-00-00-5006	PENSION EXPENSE	110.42	1,084.55	1,589.41	.00	.00	.00
51-00-00-5007	LAGERS	27.46	49.36	.00	950.00	841.79	1,000.00
51-00-00-5009	LIFE INSURANCE EXPENSE	15.18	12.90	26.51	50.00	29.61	50.00
51-00-00-5011	WORKER'S COMPENSATION	.00	503.42	1,077.59	850.00	1,307.21	1,500.00
51-00-00-5016	HEALTH/DENTAL/VISION PREM EXP	816.20	689.23	1,297.71	2,150.00	1,375.75	2,100.00
51-00-00-5020	CONTRACTED SERVICES (LEGAL)	498.80	269.70	17.40	500.00	.00	100.00
51-00-00-5023	CONTRACT SERVICES (OTHER)	198,599.00	210,936.50	211,196.00	225,000.00	205,296.00	225,000.00
51-00-00-6001	POSTAGE	3,150.41	3,104.95	3,070.87	3,300.00	3,004.44	3,400.00
51-00-00-6005	PRINTING	427.12	447.31	409.28	.00	409.11	500.00
51-00-00-6010	ADVERTISING/PUBLICATIONS	201.00	48.00	18.40	200.00	248.00	350.00
51-00-00-6020	EQUIPMENT REPAIR	956.03	323.36	339.65	1,000.00	1,942.87	1,000.00
51-00-00-6025	EQUIPMENT MAINTENANCE	418.01	114.24	149.58	500.00	50.84	2,000.00
51-00-00-6035	TRAINING & EDUCATION	.00	.00	.00	.00	41.02	50.00
51-00-00-6040	DUES/FEES/TRAVEL	.00	.00	.00	.00	75.00	.00
51-00-00-6105	UNIFORMS	9.97	.00	11.40	50.00	41.01	50.00
51-00-00-7001	OFFICE SUPPLIES	5.10	.49	1.11	25.00	71.24	75.00
51-00-00-7006	EXPENDABLE EQUIPMENT EXP	46.53	.00	4,990.17	500.00	844.72	400.00
51-00-00-7081	SAFETY EQUIPMENT	.00	.00	.00	.00	.00	250.00
51-00-00-7090	COMPUTER SOFTWARE & HARDWARE	.00	.00	417.45	200.00	.00	500.00
51-00-00-7095	SUMMIT ANNUAL LICENSE	1,944.32	1,983.21	2,042.71	2,150.00	2,063.14	2,150.00
51-00-00-7105	FUEL	325.81	.00	246.59	350.00	144.16	350.00
51-00-00-7302	HANDTOOLS/HARDWARE	.00	.00	.00	100.00	.00	100.00
51-00-00-7405	MAINT EXP-BLDG & GRND	.00	.00	15.00	50.00	.00	50.00
51-00-00-7500	HAZARDOUS WASTE COLLECTION	6,276.96	6,759.88	6,007.92	7,000.00	5,939.25	.00
51-00-00-8001	PROPERTY INSURANCE	57.04	68.99	70.25	75.00	81.00	100.00
51-00-00-8005	LIABILITY INSURANCE	823.68	1,142.16	1,170.65	1,255.00	1,258.70	1,400.00
51-00-00-8030	DEPRECIATION EXPENSE	1,692.97	1,366.33	1,494.42	.00	.00	.00
51-00-00-8050	MISCELLANEOUS EXPENSE	19.96	.00	.00	50.00	78.51	25.00
51-00-00-8051	DRUG TESTING	.00	.00	.00	.00	.00	.00
51-00-00-8080	BAD DEBT EXPENSE	.00	.00	.00	.00	.00	.00
51-00-00-8090	BANK FEES	76.73	.00	.00	.00	46.61	100.00
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	4,235.19	4,235.19	4,235.18	.00	.00	.00
51-00-00-9015	CAPITAL ASSET-EQUIPMENT	.00	.00	.00	10,300.00	10,278.65	.00

**BUDGET REPORT**

PCT OF FISCAL YTD 100.0%

	3 YRS AGO ACTUAL	2 YRS AGO ACTUAL	LAST YEAR ACTUAL	CURRENT BUDGET	CURRENT YR TO DATE	NEW BUDGET
51-00-00-9017 CAPITAL ASSET-BLDG & GRNDS	.00	.00	.00	.00	.00	.00
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	30,715.36	34,692.11	34,178.07	35,922.00	32,038.05	36,000.00
TOTAL EXPENSES	260,347.68	276,292.80	297,328.16	314,977.00	287,517.47	301,750.00
SOLID WASTE TOTAL	21,937.60	10,880.79	13,743.30-	33,827.00-	618.52-	15,650.00-

## 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.

PCT OF FISCAL YTD 100.0%

	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	1,224,681.01	1,236,031.96	1,262,685.91	1,235,000.00	1,267,721.34	1,265,000.00
52-00-00-4502	WATER CHG - INTERNAL CITY USA	22,177.29	49,525.68	22,767.62	22,000.00	5,535.75	20,000.00
52-00-00-4503	WATER SALES, BULK & TANK	2,217.37	3,043.17	3,275.50	3,000.00	4,630.05	3,500.00
52-00-00-4511	PENALTIES-WATER	19,627.01	19,432.04	20,456.36	20,000.00	18,841.45	19,000.00
52-00-00-4515	RECONNECT FEES	8,545.00	8,850.00	9,825.00	8,500.00	8,765.00	8,500.00
52-00-00-4516	RETURN CHECK FEE	1,025.00	925.00	675.00	750.00	475.00	500.00
52-00-00-4520	WATER CONNECTION CHARGE	1,800.00	31,800.00	6,000.00	1,800.00	1,200.00	1,800.00
52-00-00-4525	WATER METERS	3,741.76	1,545.79	16,343.81	2,000.00	1,314.84	1,500.00
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	3,595.61	3,411.28	3,682.26	3,250.00	2,612.17	3,250.00
52-00-00-4916	2001A BOND INTEREST INCOME	25,711.72	22,838.98	19,740.73	18,000.00	10,635.11	14,000.00
52-00-00-4930	INSURANCE PROCEEDS	.00	7,017.24	.00	.00	.00	.00
52-00-00-4960	SALE OF VEHICLES/EQUIPMENT	.00	.00	.00	.00	.00	4,000.00
52-00-00-4999	MISC WATER REVENUE	18,165.16	6,657.08	3,655.08	1,500.00	14,453.93	3,000.00
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	DEPARTMENT TOTAL	1,331,286.93	1,391,078.22	1,369,107.27	1,315,800.00	1,336,184.64	1,344,050.00
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	TOTAL REVENUE	1,331,286.93	1,391,078.22	1,369,107.27	1,315,800.00	1,336,184.64	1,344,050.00
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WATER PLANT EXPENSES							
52-52-00-5002	SALARIES FULL TIME	134,654.60	123,462.91	135,250.05	136,690.00	122,450.84	155,500.00
52-52-00-5004	SALARIES-OVERTIME	1,476.08	1,934.08	2,801.38	3,000.00	4,863.82	3,000.00
52-52-00-5005	PAYROLL TAX EXPENSE	9,864.56	8,985.64	9,641.74	10,690.00	8,797.26	12,150.00
52-52-00-5006	PENSION EXPENSE	5,151.76	17,156.71	15,368.62	.00	.00	.00
52-52-00-5007	LAGERS	2,930.51	2,886.74	.00	7,545.00	6,779.59	8,400.00
52-52-00-5009	LIFE INSURANCE	290.81	289.67	294.20	310.00	268.43	325.00
52-52-00-5011	WORKER'S COMPENSATION	5,053.60	4,308.51	4,710.58	4,700.00	8,694.53	9,000.00
52-52-00-5016	HEALTH/DENTAL/VISION PREM EXP	20,060.36	20,555.50	16,105.69	20,620.00	14,436.67	22,700.00
52-52-00-5017	COMPENSATED ABSENCES	2,995.26	2,914.93	4,153.62	.00	.00	.00
52-52-00-5020	CONTRACTED SERVICES (LEGAL)	195.75	63.80	342.20	750.00	.00	750.00
52-52-00-5023	CONTRACTED SERVICES (OTHER)	.00	.00	.00	.00	.00	37,500.00
52-52-00-5035	RECORDING FEES	.00	.00	41.50	50.00	.00	50.00
52-52-00-6001	POSTAGE	81.89	60.85	121.96	200.00	125.61	200.00
52-52-00-6005	PRINTING	.00	3.68	31.20	50.00	.00	50.00
52-52-00-6010	ADVERTISING/PUBLICATIONS	575.50	624.40	725.40	800.00	501.40	800.00
52-52-00-6020	EQUIPMENT REPAIR	13,952.70	15,033.82	14,543.76	20,000.00	12,466.94	21,000.00
52-52-00-6025	EQUIPMENT MAINTENANCE	1,202.36	2,163.41	1,049.81	7,500.00	1,819.24	3,500.00
52-52-00-6027	WELL/RAW WATERLINE TEST/REHAB	43,651.49	63,145.52	21,639.42	54,800.00	62,029.00	36,700.00
52-52-00-6030	SLUDGE REMOVAL/LAGOON MAINT	757.33	105.00	66,443.48	.00	.00	.00
52-52-00-6035	TRAINING & EDUCATION	.00	740.00	945.00	1,300.00	606.42	2,750.00
52-52-00-6040	DUES/FEE/TRAVEL	468.53	427.44	549.96	825.00	867.35	1,225.00
52-52-00-6055	ENGINEERING	.00	.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	971.43	1,174.65	2,160.56	2,000.00	948.35	2,200.00
52-52-00-6200	INTERNET	.00	.00	.00	.00	.00	.00
52-52-00-6201	TELEPHONE	3,239.93	3,182.22	1,725.40	1,800.00	2,602.68	3,000.00
52-52-00-6202	UTILITIES - ELECTRIC	87,444.13	73,458.61	66,542.35	84,000.00	81,465.02	92,000.00

PCT OF FISCAL YTD 100.0%

	3 YRS AGO ACTUAL	2 YRS AGO ACTUAL	LAST YEAR ACTUAL	CURRENT BUDGET	CURRENT YR TO DATE	NEW BUDGET
52-52-00-6203 UTILITIES - WATER & SEWER	.00	.00	4.25	5.00	2.36	5.00
52-52-00-6302 COMPUTER MAINT & REPAIR	.00	123.28	1,390.00	300.00	.00	300.00
52-52-00-6502 VEHICLE MAINT & REPAIRS	1,096.60	717.14	102.00	1,000.00	831.82	1,000.00
52-52-00-6703 TESTING	6,804.00	5,836.61	6,087.09	7,000.00	5,714.63	7,000.00
52-52-00-7001 OFFICE SUPPLIES	233.03	308.77	356.64	400.00	217.11	500.00
52-52-00-7005 MISC SUPPLIES	71.21	.00	.00	150.00	.00	50.00
52-52-00-7006 EXPENDABLE EQUIP EXPENSE	712.38	1,961.07	3,017.29	3,000.00	1,158.53	4,400.00
52-52-00-7080 LIME & ALUM	54,114.06	43,250.19	33,782.43	50,000.00	34,771.67	42,000.00
52-52-00-7081 SAFETY EQUIPMENT	.00	.00	.00	.00	.00	500.00
52-52-00-7085 CUSTODIAL SUPPLIES	469.92	537.67	433.59	600.00	423.91	600.00
52-52-00-7090 COMPUTER SOFTWARE & HARDWARE	1,963.47	868.69	489.44	500.00	312.12	500.00
52-52-00-7095 SUMMIT ANNUAL LICENSE	1,263.81	1,289.09	817.09	875.00	825.26	875.00
52-52-00-7096 PLC/SCADA EXPENSE	.00	.00	.00	.00	.00	10,000.00
52-52-00-7105 FUEL-TRUCK & MOWER	1,370.13	1,145.70	1,049.36	1,500.00	1,538.36	1,500.00
52-52-00-7106 FUEL-GENERATOR	519.68	.00	.00	600.00	788.74	900.00
52-52-00-7110 OIL/GREASE	844.28	435.96	875.56	1,000.00	839.90	1,000.00
52-52-00-7115 LABORATORY EQUIPMENT	309.37	2,410.19	.00	500.00	199.89	500.00
52-52-00-7120 CHEMICALS (BLEACH)	51,434.75	51,287.14	39,492.00	50,000.00	30,346.00	40,000.00
52-52-00-7150 CO2	7,708.30	9,207.31	9,562.79	12,000.00	7,886.37	11,500.00
52-52-00-7302 HANDTOOLS/HARDWARE	54.15	17.19	275.41	250.00	47.80	300.00
52-52-00-7405 MAINT EXP-BLDG & GRND	694.41	2,854.45	4,047.05	2,700.00	1,667.05	5,000.00
52-52-00-8001 PROPERTY INSURANCE	3,516.86	3,591.96	3,835.00	4,155.00	3,999.00	4,400.00
52-52-00-8005 LIABILITY INSURANCE	5,238.96	6,853.08	7,023.99	7,520.00	7,552.30	8,200.00
52-52-00-8010 AUTO INSURANCE	566.64	620.64	548.32	800.00	870.84	900.00
52-52-00-8030 DEPRECIATION EXPENSE	55,215.15	55,530.55	59,401.28	.00	.00	.00
52-52-00-8050 MISC EXPENSE	.00	.00	.00	200.00	.00	50.00
52-52-00-8051 DRUG TESTING	125.00	168.00	46.00	170.00	.00	200.00
52-52-00-8080 BAD DEBT EXPENSE	.00	.00	.00	.00	.00	.00
52-52-00-8090 BANK FEES	403.08	.00	.00	.00	234.07	450.00
52-52-00-8501 2001A BOND PRINCIPAL	.00	.00	.00	111,250.00	111,250.02	114,380.00
52-52-00-8503 2001A BOND INTEREST	33,353.09	28,645.02	23,805.93	18,680.00	13,910.37	13,160.00
52-52-00-8504 BOND ADMINISTRATIVE FEE	2,968.86	2,613.03	2,248.10	2,250.00	1,873.66	1,900.00
52-52-00-9000 ADMINISTRATIVE OVERHEAD	31,954.76	29,577.92	37,804.52	30,584.00	27,286.43	30,500.00
52-52-00-9010 CAPITAL ASSETS-VEHICLES	.00	.00	.00	.00	.00	2,000.00
52-52-00-9015 CAPITAL ASSET-EQUIPMENT	.00	.00	.00	21,000.00	15,757.92	.00
52-52-00-9017 CAPITAL ASSET-BLDG & GRNDS	.00	.00	.00	.00	.00	.00
52-52-00-9020 CAPITAL IMPROVEMENT	.00	.00	.00	15,000.00	1,407.75	.00
<b>WATER PLANT EXPENSE TOTAL</b>	<b>587,372.99</b>	<b>582,125.40</b>	<b>602,883.01</b>	<b>702,819.00</b>	<b>602,637.03</b>	<b>718,570.00</b>
<b>WATER DISTRIBUTION EXPENSES</b>						
52-53-00-5002 SALARIES FULL TIME	120,829.17	114,229.93	153,584.25	158,440.00	155,710.14	162,100.00
52-53-00-5003 SALARIES - PART TIME	.00	.00	.00	.00	.00	.00
52-53-00-5004 SALARIES - OVERTIME	11,510.27	22,219.15	19,068.53	22,000.00	24,750.18	22,000.00
52-53-00-5005 PAYROLL TAX EXPENSE	9,417.72	9,435.82	11,806.99	13,805.00	12,575.82	14,100.00
52-53-00-5006 PENSION EXPENSE	3,840.59	19,744.26	14,771.12	.00	.00	.00
52-53-00-5007 LAGERS	1,401.82	1,700.28	92.30	9,745.00	8,790.54	9,800.00
52-53-00-5009 LIFE INSURANCE	312.93	305.16	378.00	390.00	372.79	400.00
52-53-00-5011 WORKER'S COMPENSATION	4,643.75	4,191.34	4,059.12	5,550.00	7,604.48	8,000.00
52-53-00-5015 UNEMPLOYMENT INSURANCE	1,878.22	302.22	795.32	500.00	.00	1,000.00

PCT OF FISCAL YTD 100.0%

	3 YRS AGO ACTUAL	2 YRS AGO ACTUAL	LAST YEAR ACTUAL	CURRENT BUDGET	CURRENT YR TO DATE	NEW BUDGET
52-53-00-5016 HEALTH/DENTAL/VISION PREM EXP	17,659.14	19,737.02	28,299.02	29,680.00	23,671.67	22,700.00
52-53-00-5017 COMPENSATED ABSENCES	886.95	554.98	2,997.55	.00	.00	.00
52-53-00-5020 CONTRACTED SERVICES (LEGAL)	1,603.65	870.00	555.35	1,500.00	26.10	1,500.00
52-53-00-5023 CONTRACTED SERVICES (OTHER)	.00	4,044.40	110.00	100.00	16,317.40	37,500.00
52-53-00-5035 RECORDING FEES	.00	.00	.00	50.00	.00	50.00
52-53-00-6001 POSTAGE	3,174.48	3,124.31	3,085.50	3,300.00	3,004.47	3,400.00
52-53-00-6005 PRINTING	488.12	1,238.26	409.28	800.00	409.10	1,400.00
52-53-00-6010 ADVERTISING/PUBLICATIONS	105.80	8.40	259.31	200.00	90.38	200.00
52-53-00-6020 EQUIPMENT REPAIR	3,872.89	4,342.05	9,915.56	5,000.00	5,774.02	4,800.00
52-53-00-6025 EQUIPMENT MAINTENANCE	2,013.81	2,512.16	2,367.50	3,000.00	1,858.11	4,500.00
52-53-00-6027 WATER TOWER/TANK TEST & REHAB	17,559.82	.00	3,255.00	3,500.00	1,971.25	1,000.00
52-53-00-6035 TRAINING & EDUCATION	60.00	.00	340.00	1,500.00	36.93	1,500.00
52-53-00-6040 DUES/FEES/TRAVEL	261.67	135.37	169.89	400.00	160.84	800.00
52-53-00-6055 ENGINEERING	.00	.00	5,041.00	.00	.00	.00
52-53-00-6105 UNIFORMS	1,759.31	2,499.04	3,238.36	3,000.00	2,156.09	3,200.00
52-53-00-6200 INTERNET	.00	.00	.00	.00	.00	.00
52-53-00-6201 TELEPHONE	1,993.08	2,188.75	874.51	1,100.00	1,065.65	1,100.00
52-53-00-6202 UTILITIES - ELECTRIC	4,297.25	3,684.74	5,336.75	4,700.00	6,306.81	7,000.00
52-53-00-6203 UTILITIES - WATER & SEWER	282.76	862.23	690.72	600.00	487.65	800.00
52-53-00-6204 UTILITIES - GAS	1,205.13	800.24	973.38	1,300.00	1,718.67	1,700.00
52-53-00-6207 LOCATES	629.18	517.27	1,118.10	1,200.00	908.97	1,200.00
52-53-00-6302 COMPUTER MAINT & REPAIR	.00	.00	.00	100.00	.00	500.00
52-53-00-6502 VEHICLE MAINT & REPAIRS	7,139.73	6,445.39	8,020.61	8,500.00	2,344.03	8,100.00
52-53-00-6703 TESTING	616.00	824.00	926.00	1,000.00	964.00	1,000.00
52-53-00-7001 OFFICE SUPPLIES	80.00	204.14	93.97	150.00	9.16	150.00
52-53-00-7005 MISC SUPPLIES	189.65	146.69	78.35	150.00	124.36	150.00
52-53-00-7006 EXPENDABLE EQUIPMENT EXPENSE	39,878.16	43,655.40	49,030.27	4,400.00	4,759.82	11,200.00
52-53-00-7007 METERS & SUPPLIES	.00	.00	.00	.00	.00	7,500.00
52-53-00-7050 ROAD REPAIR MATERIALS	25,958.41	28,964.35	35,553.06	30,000.00	35,529.67	40,000.00
52-53-00-7060 SAND & GRAVEL	6,426.59	9,348.38	8,037.90	12,000.00	1,187.40	6,000.00
52-53-00-7081 SAFETY EQUIPMENT	.00	.00	.00	.00	.00	1,000.00
52-53-00-7085 CUSTODIAL SUPPLIES	316.43	177.60	207.01	600.00	317.87	600.00
52-53-00-7090 COMPUTER SOFTWARE & HARDWARE	156.04	.00	384.85	100.00	8.00	800.00
52-53-00-7095 SUMMIT ANNUAL LICENSE	1,263.81	1,289.09	1,838.44	1,950.00	1,856.83	1,950.00
52-53-00-7097 GIS	342.86	342.85	642.86	305.00	300.00	300.00
52-53-00-7105 FUEL	8,979.58	7,446.65	9,150.25	10,000.00	13,362.16	12,500.00
52-53-00-7110 OIL/GREASE	2.95	878.49	540.57	800.00	607.24	800.00
52-53-00-7130 WATERLINE REPAIR	35,083.79	54,394.72	64,570.12	45,000.00	50,133.23	65,000.00
52-53-00-7135 WATERLINE REPLACEMENT	50,971.78	70,896.31	151.99	260,000.00	248,976.12	100,000.00
52-53-00-7141 YARD REPAIR	696.99	1,517.80	499.45	1,000.00	687.00	1,000.00
52-53-00-7302 HANDTOOLS/HARDWARE	1,371.63	1,416.51	1,548.57	1,800.00	561.72	1,800.00
52-53-00-7405 MAINT EXP-BLDG & GRND	703.39	1,380.64	855.21	2,250.00	1,817.30	1,000.00
52-53-00-8001 PROPERTY INSURANCE	3,386.55	3,589.92	3,809.95	4,100.00	3,995.10	4,400.00
52-53-00-8005 LIABILITY INSURANCE	5,238.96	6,853.08	7,023.99	7,520.00	7,552.30	8,200.00
52-53-00-8010 AUTO INSURANCE	3,646.48	3,824.40	3,929.91	4,205.00	4,175.59	4,500.00
52-53-00-8030 DEPRECIATION EXPENSE	128,251.50	141,444.02	141,940.11	.00	.00	.00
52-53-00-8050 MISC EXPENSE	7,986.21	7,515.69	142.80	200.00	358.89	200.00
52-53-00-8051 DRUG TESTING	146.00	273.00	112.00	200.00	138.00	200.00
52-53-00-8080 BAD DEBT EXPENSE	.00	.00	.00	.00	.00	.00
52-53-00-8090 BANK FEES	403.15	.00	.00	.00	234.04	450.00
52-53-00-8501 2001A BOND PRINCIPAL	.00	.00	.00	111,250.00	111,249.99	114,380.00

**BUDGET REPORT**

PCT OF FISCAL YTD 100.0%

	3 YRS AGO ACTUAL	2 YRS AGO ACTUAL	LAST YEAR ACTUAL	CURRENT BUDGET	CURRENT YR TO DATE	NEW BUDGET
52-53-00-8503 2001A BOND INTEREST	33,353.16	28,645.00	23,805.94	18,680.00	13,910.34	13,160.00
52-53-00-8504 BOND ADMINISTRATIVE FEE	2,968.86	2,613.03	2,248.08	2,250.00	1,873.63	1,900.00
52-53-00-8703 LTL-PRINCIPAL	.00	.00	.00	.00	.00	.00
52-53-00-8704 LTL-INTEREST	.00	.00	.00	.00	.00	.00
52-53-00-8711 LEASE PAYMENT	4,235.19	4,235.19	4,235.19	.00	.00	.00
52-53-00-9000 ADMINISTRATIVE OVERHEAD	45,857.50	53,145.36	44,510.98	49,729.00	44,363.98	50,000.00
52-53-00-9010 CAPITAL ASSET-VEHICLES	.00	.00	.00	15,000.00	9,170.33	60,000.00
52-53-00-9015 CAPITAL ASSET-EQUIPMENT	.00	.00	.00	93,950.00	72,115.01	3,350.00
52-53-00-9017 CAPITAL ASSET-BLDG & GRNDS	.00	.00	.00	.00	.00	.00
52-53-00-9020 CAPITAL IMPROVEMENT	.00	.00	.00	.00	.00	.00
52-53-00-9830 (GAIN)/LOSS ON DISPOSAL	.00	.00	318.46-	.00	.00	.00
<b>WATER DIST EXPENSE TOTAL</b>	<b>624,535.22</b>	<b>697,314.52</b>	<b>687,162.38</b>	<b>958,549.00</b>	<b>908,451.17</b>	<b>833,840.00</b>
<b>TOTAL EXPENSES</b>	<b>1,211,908.21</b>	<b>1,279,439.92</b>	<b>1,290,045.39</b>	<b>1,661,368.00</b>	<b>1,511,088.20</b>	<b>1,552,410.00</b>
<b>WATER TOTAL</b>	<b>119,378.72</b>	<b>111,638.30</b>	<b>79,061.88</b>	<b>345,568.00-</b>	<b>174,903.56-</b>	<b>208,360.00-</b>



## 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.).

PCT OF FISCAL YTD 100.0%

	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	1,718,354.54	1,762,010.22	1,744,238.88	1,740,000.00	1,730,905.64	1,740,000.00
55-00-00-4503	SEWER CHG - INTERNAL CITY USA	6,443.55	7,277.06	6,129.98	4,500.00	2,756.80	7,000.00
55-00-00-4504	PORTA-POTTY REVENUE	10.00	5.00	.00	.00	.00	.00
55-00-00-4511	PENALTIES-SEWER	33,705.22	33,693.90	33,342.92	33,000.00	29,283.07	28,000.00
55-00-00-4520	SEWER CONNECTION CHARGE	2,550.00	39,300.00	7,050.00	2,250.00	.00	1,500.00
55-00-00-4602	FEMA/SEMA REVENUE	.00	7,577.27	.00	.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	5,096.78	12,000.00	12,000.00	11,000.00	12,000.00
55-00-00-4901	INTEREST INCOME	3,616.73	3,465.56	4,405.61	3,000.00	3,925.74	5,000.00
55-00-00-4960	SALE OF VEHICLES/EQUIPMENT	.00	.00	.00	.00	.00	4,000.00
55-00-00-4999	MISC WASTE WATER REVENUE	4,745.88	3,365.17	2,976.14	2,500.00	19,488.21	8,000.00
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	TOTAL REVENUE	1,769,425.92	1,861,790.96	1,810,143.53	1,797,250.00	1,797,359.46	1,805,500.00
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55-00-00-5002	SALARIES-FULL TIME	204,626.39	205,478.38	184,375.13	258,665.00	164,155.39	264,200.00
55-00-00-5003	SALARIES-PART TIME	.00	.00	.00	.00	.00	.00
55-00-00-5004	SALARIES-OVERTIME	7,912.76	5,599.65	5,953.40	5,000.00	6,866.95	6,500.00
55-00-00-5005	PAYROLL TAX EXPENSE	15,781.64	15,357.68	13,714.03	20,175.00	11,930.38	20,800.00
55-00-00-5006	PENSION EXPENSE	8,251.09	28,354.94	19,511.76	.00	.00	.00
55-00-00-5007	LAGERS	4,636.84	4,403.15	.00	14,240.00	8,584.34	14,400.00
55-00-00-5009	LIFE INSURANCE EXPENSE	368.10	416.28	367.90	565.00	283.69	575.00
55-00-00-5011	WORKER'S COMPENSATION	5,586.00	4,611.85	3,299.24	5,400.00	5,673.86	7,000.00
55-00-00-5015	UNEMPLOYMENT INSURANCE	25.21	.00	.00	500.00	.00	500.00
55-00-00-5016	HEALTH/DENTAL/VISION PREM EXP	25,231.35	23,240.67	22,381.46	37,500.00	21,488.71	40,000.00
55-00-00-5017	COMPENSATED ABSENCES EXPENSE	3,883.62	119.97	10,435.83	.00	.00	.00
55-00-00-5020	CONTRACTED SERVICES (LEGAL)	2,402.10	2,765.70	15,944.05	3,000.00	5,355.39	3,000.00
55-00-00-5023	CONTRACTED SERVICES (OTHER)	.00	.00	4,818.66	.00	16,370.45	.00
55-00-00-5035	RECORDING FEES	392.00	49.00	41.50	150.00	.00	150.00
55-00-00-6001	POSTAGE	3,424.60	3,310.42	3,198.36	3,500.00	3,112.32	3,500.00
55-00-00-6005	PRINTING	488.13	450.99	479.35	100.00	479.11	600.00
55-00-00-6010	ADVERTISING/PUBLICATIONS	229.59	419.40	364.39	500.00	99.75	500.00
55-00-00-6020	PORTABLE EQUIPMENT REPAIR	3,534.67	3,464.54	8,290.33	4,500.00	9,366.27	6,000.00
55-00-00-6025	PORTABLE EQUIPMENT MAINTENANC	1,972.93	2,103.78	2,660.81	3,500.00	1,812.68	6,400.00
55-00-00-6030	I&I REDUCTION	1,672.52	.00	129,819.11	150,000.00	.00	150,000.00
55-00-00-6035	TRAINING & EDUCATION	80.00	150.00	400.66	1,000.00	148.34	2,000.00
55-00-00-6040	DUES/FEES/TRAVEL	456.35	90.44	185.82	600.00	155.10	1,250.00
55-00-00-6045	ACCOUNTING & AUDITING	.00	194.56	.00	.00	.00	.00
55-00-00-6055	ENGINEERING	.00	34.87	2,618.09	50,000.00	28,949.82	50,000.00
55-00-00-6105	UNIFORMS	1,689.81	2,072.31	2,607.06	2,500.00	1,850.60	3,000.00
55-00-00-6110	PLANT EQUIPMENT REPAIR	17,558.78	12,553.39	5,739.72	9,000.00	7,114.64	10,750.00
55-00-00-6115	LIFT STATION REPAIR	10,933.49	9,287.42	7,037.50	10,000.00	3,743.24	10,000.00
55-00-00-6120	PLANT EQU & LIFT STATION MAIN	4,631.36	202.95	4,304.17	43,500.00	43,476.63	5,000.00
55-00-00-6200	INTERNET	923.32	1,011.72	924.52	1,600.00	927.70	1,600.00
55-00-00-6201	TELEPHONE	3,593.98	3,664.51	1,166.11	1,400.00	1,875.81	2,100.00
55-00-00-6202	UTILITIES - ELECTRIC	204,417.19	179,000.65	167,475.99	205,000.00	155,061.88	185,000.00
55-00-00-6203	UTILITIES - WATER	6,743.56	32,567.75	7,699.30	12,000.00	2,974.67	12,000.00
55-00-00-6204	UTILITIES - GAS	665.54	451.48	441.78	700.00	608.98	700.00
55-00-00-6207	LOCATES	544.93	530.50	961.09	1,000.00	780.19	1,000.00
55-00-00-6302	COMPUTER MAINT & REPAIR	.00	.00	.00	250.00	.00	250.00

PCT OF FISCAL YTD 100.0%

	3 YRS AGO ACTUAL	2 YRS AGO ACTUAL	LAST YEAR ACTUAL	CURRENT BUDGET	CURRENT YR TO DATE	NEW BUDGET
55-00-00-6502 VEHICLE MAINT & REPAIRS	8,075.37	5,998.79	6,250.82	7,000.00	2,866.09	7,700.00
55-00-00-6703 TESTING/LABORATORY SUPPLIES	8,993.89	13,692.86	7,481.23	15,000.00	11,032.41	15,000.00
55-00-00-7001 OFFICE SUPPLIES	145.15	310.68	405.04	500.00	102.27	500.00
55-00-00-7005 MISCELLANEOUS SUPPLIES	111.28	195.98	113.86	250.00	89.17	250.00
55-00-00-7006 EXPENDABLE EQUIPMENT EXP	42,221.81	39,646.18	34,700.48	4,000.00	3,758.74	4,750.00
55-00-00-7007 METERS & SUPPLIES	.00	.00	.00	.00	.00	7,500.00
55-00-00-7050 ROAD REPAIR MATERIAL	.00	1,788.75	.00	1,000.00	2,292.33	1,000.00
55-00-00-7065 GRAVEL	783.90	1,704.85	.00	1,500.00	.00	1,500.00
55-00-00-7080 LIME-LAND APPLICATION	.00	.00	9.99	2,000.00	.00	2,000.00
55-00-00-7081 SAFETY EQUIPMENT	.00	.00	.00	.00	.00	1,000.00
55-00-00-7085 CUSTODIAL SUPPLIES	521.87	113.11	160.39	800.00	277.54	500.00
55-00-00-7090 COMPUTER SOFTWARE & HARDWARE	1,634.65	191.24	692.57	2,800.00	318.01	4,500.00
55-00-00-7095 SUMMIT ANNUAL LICENSE	2,527.61	2,578.17	2,655.52	2,800.00	2,682.08	2,800.00
55-00-00-7096 SCADA EXPENSE	2,412.00	1,771.20	3,297.60	4,500.00	4,207.94	4,500.00
55-00-00-7097 GIS	342.86	342.85	642.86	305.00	300.00	300.00
55-00-00-7105 FUEL-TRUCKS & EQUIPMENT	10,271.60	7,986.58	9,940.07	12,000.00	7,652.21	12,000.00
55-00-00-7106 FUEL-GENERATORS	1,891.53	.00	1,466.38	1,500.00	1,690.71	1,500.00
55-00-00-7110 OIL/GREASE	.02-	885.52	490.51	1,800.00	542.54	1,800.00
55-00-00-7115 LABORATORY EQUIPMENT	12,185.33	626.91	.00	1,000.00	1,566.12	1,500.00
55-00-00-7120 CHEMICALS	4,023.00	8,046.00	10,057.50	10,500.00	10,327.50	11,500.00
55-00-00-7130 SEWER LINE REPAIR/REPLACEMENT	36.00	2,291.25	1,865.78	2,500.00	92.88	2,000.00
55-00-00-7141 YARD REPAIRS	.00	74.97	355.97	800.00	115.32	400.00
55-00-00-7302 HANDTOOLS/HARDWARE	1,539.51	715.18	869.66	2,000.00	964.90	1,500.00
55-00-00-7405 MAINT EXP-BLDG & GRND	1,934.27	2,752.49	1,463.77	2,800.00	2,613.23	7,000.00
55-00-00-8001 PROPERTY INSURANCE	8,726.81	7,503.46	8,020.11	8,745.00	8,475.64	9,200.00
55-00-00-8005 LIABILITY INSURANCE	10,477.80	13,706.04	14,047.96	15,035.00	15,104.59	16,400.00
55-00-00-8010 AUTO INSURANCE	3,042.20	4,855.44	4,520.33	5,500.00	5,023.56	4,900.00
55-00-00-8030 DEPRECIATION EXPENSE	295,424.52	404,223.30	411,842.20	.00	.00	.00
55-00-00-8050 MISCELLANEOUS EXPENSE	5,167.65	80.00	323.01	200.00	200.00	500.00
55-00-00-8051 DRUG TESTING	292.00	294.00	208.00	350.00	276.00	350.00
55-00-00-8080 BAD DEBT EXPENSE	16,513.43	.00	.00	.00	.00	.00
55-00-00-8090 BANK FEES	796.24	.00	.00	.00	713.20	1,300.00
55-00-00-8503 1992A BOND INTEREST	.00	825.52	.00	.00	.00	.00
55-00-00-8504 BOND ADMINISTRATIVE FEE	1,293.35	954.00	336.00	5,500.00	1,986.00	1,000.00
55-00-00-8512 2004A BOND INTEREST	5,827.78	.00	.00	.00	.00	.00
55-00-00-8513 2013 BOND PRINCIPAL	.00	.00	.00	95,000.00	95,000.00	100,000.00
55-00-00-8514 2013 BOND INTEREST	39,346.88	234,814.59	232,981.26	231,435.00	231,431.26	229,170.00
55-00-00-8515 2014 BOND PRINCIPAL	.00	.00	.00	85,000.00	85,000.00	85,000.00
55-00-00-8516 2014 BOND INTEREST	19,503.13	116,752.08	115,152.07	113,820.00	113,818.75	112,120.00
55-00-00-8517 USDA LOAN PRINCIPAL	.00	.00	.00	43,430.00	39,809.00	43,430.00
55-00-00-8518 USDA LOAN INTEREST	4,467.84	26,025.72	25,541.07	.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
55-00-00-8711 LEASE PAYMENT	4,235.18	4,235.19	4,235.19	.00	.00	.00
55-00-00-9010 CAPITAL ASSET-VEHICLES	.00	.00	.00	15,000.00	9,170.35	43,000.00
55-00-00-9015 CAPITAL ASSET-EQUIPMENT	.00	.00	.00	62,825.00	53,888.33	3,350.00
55-00-00-9017 CAPITAL ASSET-BLDG & GRNDS	.00	.00	.00	9,800.00	10,150.00	.00
55-00-00-9020 CAPITAL IMPROVEMENT	.00	.00	.00	210,000.00	26,202.00	250,000.00
55-00-00-9830 (GAIN)/LOSS ON ASSET DISPOSAL	2,666,961.00	.00	318.46-	.00	.00	.00
55-79-00-9000 ADMINISTRATIVE OVERHEAD	137,788.05	88,311.97	70,392.92	73,595.00	65,628.57	73,500.00

**BUDGET REPORT**

PCT OF FISCAL YTD 100.0%

	3 YRS AGO ACTUAL	2 YRS AGO ACTUAL	LAST YEAR ACTUAL	CURRENT BUDGET	CURRENT YR TO DATE	NEW BUDGET
TOTAL EXPENSES	3,845,132.40	1,527,207.58	1,576,547.12	1,898,435.00	1,318,616.13	1,874,995.00
WASTE WATER TOTAL	2,075,706.48-	334,583.38	233,596.41	101,185.00-	478,743.33	69,495.00-

## 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**

PCT OF FISCAL YTD 100.0%

	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	813.75	1,120.50	765.00	360.00	1,132.50	1,200.00
72-00-00-4901 INTEREST INCOME	256.20	258.01	259.71	300.00	197.11	300.00
72-00-00-4902 R-INTEREST INCOME-B. HIGDON	2.54	2.54	2.57	5.00	1.93	5.00
<b>TOTAL REVENUE</b>	<b>1,072.49</b>	<b>1,381.05</b>	<b>1,027.28</b>	<b>665.00</b>	<b>1,331.54</b>	<b>1,505.00</b>
72-00-00-7401 MAINTENANCE EXPENSE	198.72	258.01	259.71	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	58.02	.00	.00	.00	35.83	100.00
<b>TOTAL EXPENSES</b>	<b>256.74</b>	<b>258.01</b>	<b>259.71</b>	<b>300.00</b>	<b>35.83</b>	<b>400.00</b>
<b>CEMETERY TRUST TOTAL</b>	<b>815.75</b>	<b>1,123.04</b>	<b>767.57</b>	<b>365.00</b>	<b>1,295.71</b>	<b>1,105.00</b>



## 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.