

Annual Budget



Fiscal Year 2020

City of Richmond

CITY OF RICHMOND, MISSOURI

ADOPTED BUDGET
FISCAL YEAR 2019 –2020
(OCTOBER 2019 – SEPTEMBER 2020)



FY 2019-20 MAYOR AND COUNCILMEMBERS

MAYOR – Mike Wright

CITY COUNCIL

Ward I	Dr. Justin Meier	Bob Bond
Ward II	Deanna Guy	Dave Powell
Ward III	Adam Booth	Barb Hardwick
Ward IV	Rob Kinnard	Ron Peterson

CITY OF RICHMOND, MISSOURI

FY 2019-20 CITY STAFF

CITY ADMINISTRATOR – Tonya Willim



DEPARTMENT DIRECTORS

City Clerk/Executive Assistant	Susan Brunworth
Finance Director	Rebecca Hoefflicker
Collector	Marilyn O'Dell
Personnel Director	Sandra Williams
Municipal Court Clerk	Susan Brunworth
Police Chief	Chad Burnine
Fire Chief	Mark Sowder
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.

TABLE OF CONTENTS

Budget Message to Mayor and City Council	1
Ordinance Adopting the Budget	2-3
Mission and Vision Statements	4
Council Goals and Objectives 2019-2020	5
Budget Policy	6
Fund Balance Policy	7-9
Summary of All Funds	10
Summary of General Fund	11
Cash Balances	12
Debt and Lease Payments	13
Approved Expenditures	14-25
Cost Allocation Plan	26-38
Expenditure Descriptions	39-50
General Fund	
Administration	51-58
Municipal Court	59-60
Police	61-64
Animal Control	65-67
Dispatch	68
Fire	69-71
Streets	72-75
Economic Development	76-77
Community Development	78-80
Recreation	81-99
Cemetery	100-102
Park Fund	103-106
Training Fund	107-108
Transportation Fund	109-112
Debt Service Fund	113-114
Municipal Complex Fund	115-116
Solid Waste Fund	117-119
Water Fund	120-125
Wastewater Fund	126-130
Cemetery Perpetual Trust Fund	131-132



205 Summit • Richmond, Missouri 64085

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

Fax (816) 776-8216

October 1, 2019

Mayor and Council Members:

I am pleased to submit the budget for the City of Richmond, Missouri for the 2019-2020 fiscal year. The budgeted revenues total \$8,376,210, representing a 2.96% increase from the 2018-2019 budgeted revenues. The revenues, along with the proposed use of \$2,022,940 of cash reserves for one-time purchases, will cover the budgeted expenditures that total \$10,367,235. There is a 17.51% increase in the 2019-2020 budgeted expenditures from the 2018-2019 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 2019-2020 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 2019-2020 budget began June 2019. Departments presented their recommendations to the City Administrator and Finance Director in July 2019. The draft budget was finalized and presented to the Finance Committee in August 2019 with no recommended changes. The Council adopted the budget on September 10, 2019 with a 7-0 vote. I look forward to a successful year implementing and executing the priorities set out in the fiscal year 2019-2020 budget.

Sincerely,

Tonya A. Willim
City Administrator

BILL NUMBER: 19-19

ORDINANCE NUMBER: 2493

AN ORDINANCE ADOPTING THE ANNUAL OPERATING BUDGET OF THE CITY OF RICHMOND, MISSOURI, FOR FISCAL YEAR BEGINNING OCTOBER 1, 2019 AND ENDING SEPTEMBER 30, 2020, 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 2019 -- 2020 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 2019 -- 2020 Fiscal Year Operating Budget, hereinafter incorporated as part of this ordinance.

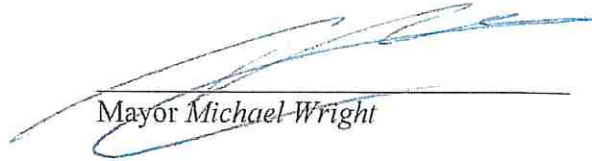
SECTION III

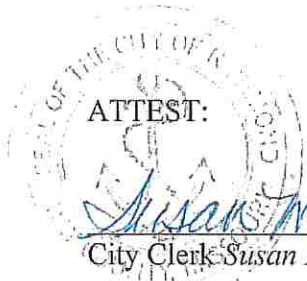
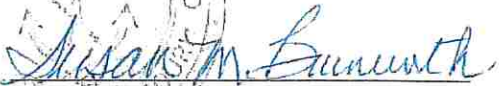
No expenditures shall be made not in compliance with the Annual Fiscal Year Operating Budget, without proper amendment, and without proper authority granted by the City Council and Mayor of the City of Richmond, Missouri.

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 10th day of September, 2019.


Mayor *Michael Wright*


ATTEST:

City Clerk *Susan Brunworth*

APPROVED this 10th day of September, 2019.


ATTEST:

City Clerk *Susan Brunworth*


Mayor *Michael Wright*

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 (FY20) 2019-2020

- 1. Capital Improvement Plan**
 - Gather project, and program data from all departments
 - Identify all funding sources that can be used for capital needs
 - Develop an annual project schedule for each of the next five years given resources

- 2. Water System Master Plan**
 - Initiate the meter replacement program
 - Analyze water/wastewater rates
 - Analyze financing options for improvements (consider the 2020 bond issue completion)
 - Develop a water line replacement schedule
 - Analyze administrative responsibilities

- 3. Develop an Economic Development Program**
 - Conduct a citizen survey
 - Continue efforts to hire and economic development professional
 - Initiate social media, marketing, and citizen engagement efforts

- 4. Establish a Plan to Develop the Downtown Corner Lot**
 - Seek outside source funding plan
 - Utilize a community engagement process
 - Identify uses and design
 - Comply with Rotary grant requirements

- 5. Develop a Policy to Write off City Liens on Properties**
 - Complete legal research
 - Analyze financial ramifications
 - Establish supporting policies

- 6. Develop a Beautification Program**
 - Analyze use of dumpster program
 - Analyze the opportunities for the development of neighborhood organizations
 - Conduct beautification improvements at City properties and right of way (landscaping, infrastructure, entryways, parks, public facilities)
 - Conduct public education programs

- 7. Review and Update the Personnel Manual**
 - Assure compliance with current laws
 - Update policies as necessary

BUDGET POLICY

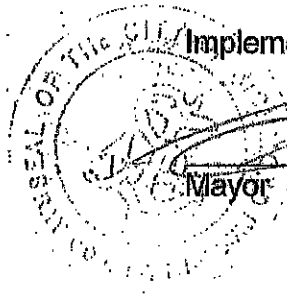
The City desires to establish guidelines for preparing the annual budget to ensure that it is and will continue to be capable of funding and providing outstanding local government services and that the public's trust is upheld.

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:

Mayor

July 13, 2010
Date

FUND BALANCE POLICY

Purpose

The City of Richmond ("the City") enacted the following policy in an effort to sustain financial stability for the City and to provide for prudent management of the City's financial reserves.

Fund Balance Classifications

The fund balance, which is the excess of assets over liabilities in a governmental fund, may consist of any or all of the five classifications defined below.

Nonspendable – Not in a spendable form or legally or contractually required to be maintained. Includes, but not limited, inventory, prepaid amounts, or long-term loans and notes receivable.

Restricted – Externally imposed constraints by creditors, grantors, contributors, or laws and regulations of other governments or imposed by law through constitutional provisions or enabling legislation.

Committed – Specific purpose imposed by formal action of the City Council prior to the end of the fiscal year.

Assigned – Constrained by City Council, City Committee or City Official's expressed intent. Includes all remaining fund balance amounts (except for negative balances) that are reported in governmental funds, other than the general fund.

Unassigned – The residual classification for the general fund, which represents fund balance that has not been assigned to other funds and that has not been restricted, committed, or assigned to specific purposes within the general fund. The general fund shall be the only fund to report positive unassigned fund balance. All other governmental funds may report negative unassigned fund balance.

The term 'unrestricted fund balance' refers collectively to the three classifications of committed, assigned and unassigned.

Where the term 'fund balance' is utilized in this policy for governmental funds, the term 'net position' shall be substituted for enterprise funds.

Minimum Fund Balance

The City will maintain minimum reserves in each of the various governmental and enterprise funds.

General Fund – There shall be a minimum unrestricted fund balance equivalent to two months of general fund operating expenditures of the current fiscal year. For purposes of this calculation, the operating expenditures shall be derived from the original budget as adopted by ordinance. Operating expenditures are the recurring cash expenditures which are related to the operation of the general fund; it does not include capital purchases.

Special Revenue Funds – Special revenue funds are created to account for the proceeds of specific revenue sources that are restricted or committed to expenditure for specified purposes other than debt service or capital projects. No minimum unrestricted fund balance is created by enactment of this policy.

Debt Service Fund – Debt service funds are used to account for and report financial resources that are restricted, committed, or assigned to expenditure for principal and interest. No minimum unrestricted fund balance is created by enactment of this policy.

Enterprise Funds – For each enterprise fund, there shall be a minimum unrestricted net position equivalent to 90 days of the fund's operating expenses of the current fiscal year. For purposes of this calculation, the operating expenses shall be derived from the original budget as adopted by ordinance. Operating expenses are the recurring cash expenses which are related to the operation of the fund; it does not include depreciation or capital purchases. This minimum requirement shall be in addition to all other required reservations of net position including, but not limited to, amounts reserved for debt service and/or amounts reserved for replacement of equipment, accessories or appurtenances or the system.

Order of Spending Resources

When multiple classifications of fund balance are available for expenditure, the City will spend the most restricted dollars before less restricted in the following order:

- Nonspendable (if funds become spendable)
- Restricted
- Committed
- Assigned
- Unassigned

Use of Reserves

Use of reserves of a fund shall require the approval of the City Council and shall be used 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.

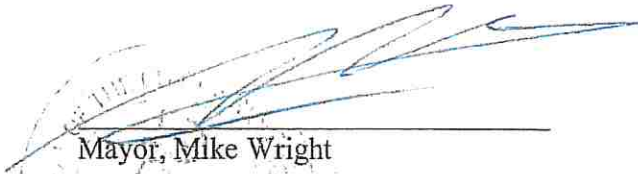
Replenishment of Fund Balance

In the event the fund balance falls below the required minimum fund balance, an amount to replenish the fund balance must be added to the budget in all subsequent years until the fund balance is at or above the required minimum fund balance. The full replenishment of the fund balance to the required minimum must not exceed three fiscal years after the use.


Compliance

Prior to the City Council's formal approval of the budget, the City Administrator shall present compliance with this policy to the City Council.

PASSED by the City Council of Richmond, Missouri, this 10th day of September, 2019.



Mayor, Mike Wright



**CITY OF RICHMOND
SUMMARY ALL FUNDS
2020 BUDGET**

	2016 ACTUAL	2017 ACTUAL	2018 ACTUAL	2019 BUDGET	2019 YR TO DATE	2020 BUDGET
REVENUES						
General Fund	\$ 3,399,895	\$ 3,147,982	\$ 3,268,360	\$ 3,244,145	\$ 3,092,933	\$ 3,390,240
Parks Fund	351,563	879,628	397,042	385,710	387,638	391,900
Training & Education Fund	6,030	4,586	4,316	4,225	4,287	4,075
Transportation Tax Fund	498,136	587,762	882,826	541,500	598,297	538,500
Debt Service Fund	251,396	250,938	261,882	252,215	253,750	292,150
Municipal Complex Fund	257,743	255,842	279,255	270,325	271,558	265,675
Solid Waste Fund	287,174	283,585	287,016	286,100	286,659	305,900
Water Fund	1,391,078	1,369,107	1,350,018	1,344,050	1,302,204	1,349,600
Waste Water Fund	1,861,791	1,810,144	1,785,307	1,805,500	1,833,152	1,835,000
Cemetery Perpetual Fund	1,381	1,027	1,398	1,505	1,949	3,170
Total Revenues	8,306,188	8,590,602	8,517,420	8,135,275	8,032,427	8,376,210
EXPENSES						
General Fund	3,290,641	3,283,349	3,044,158	3,468,510	3,023,149	3,715,225
Parks Fund	278,393	1,026,773	323,022	355,305	297,255	493,125
Training & Education Fund	5,982	7,752	7,366	8,405	6,742	5,975
Transportation Tax Fund	588,932	531,584	1,133,126	732,050	419,770	773,735
Debt Service Fund	250,849	250,028	259,576	257,985	256,603	269,000
Municipal Complex Fund	256,968	254,968	252,959	288,210	288,195	263,780
Solid Waste Fund	276,293	297,328	298,425	301,750	264,676	300,100
Water Fund	1,279,440	1,290,045	1,192,335	1,552,410	1,222,587	1,799,925
Waste Water Fund	1,527,208	1,576,547	1,525,002	1,874,995	1,422,589	2,744,270
Cemetery Perpetual Fund	258	260	264	400	34	2,100
Total Expenses	7,754,963	8,518,635	8,036,232	8,840,020	7,201,600	10,367,235
TOTAL NET CHANGE						
General Fund	109,255	(135,367)	224,203	(224,365)	69,784	(324,985)
Parks Fund	73,170	(147,145)	74,020	30,405	90,383	(101,225)
Training & Education Fund	48	(3,166)	(3,050)	(4,180)	(2,455)	(1,900)
Transportation Tax Fund	(90,796)	56,178	(250,300)	(190,550)	178,527	(235,235)
Debt Service Fund	547	911	2,305	(5,770)	(2,853)	23,150
Municipal Complex Fund	775	874	26,296	(17,885)	(16,636)	1,895
Solid Waste Fund	10,881	(13,743)	(11,408)	(15,650)	21,983	5,800
Water Fund	111,638	79,062	157,683	(208,360)	79,616	(450,325)
Waste Water Fund	334,583	233,596	260,305	(69,495)	410,562	(909,270)
Cemetery Perpetual Fund	1,123	768	1,135	1,105	1,916	1,070
Total Net Change	\$ 551,225	\$ 71,968	\$ 481,188	\$ (704,745)	\$ 830,827	\$ (1,991,025)

**CITY OF RICHMOND
SUMMARY GENERAL FUND
2020 BUDGET**

	2016 ACTUAL	2017 ACTUAL	2018 ACTUAL	2019 BUDGET	2019 YR TO DATE	2020 BUDGET
REVENUES						
Administration Revenue	\$ 2,766,454	\$ 2,519,956	\$ 2,670,723	\$ 2,621,725	\$ 2,525,559	\$ 2,680,675
Municipal Court Department	12,961	13,064	11,208	11,000	10,645	9,000
Police Department	73,729	68,056	78,969	88,040	75,152	67,600
Animal Control	3,581	4,967	2,920	3,000	4,266	3,300
Fire Department	68,524	90,143	88,395	86,000	10,798	191,000
Streets Department	238,413	239,611	236,701	250,300	236,875	249,700
Economic Development	-	9,500	-	500	-	500
Community Development	69,785	42,753	22,851	24,050	67,944	26,550
Recreation Department	131,886	128,413	124,786	128,230	130,089	129,415
Cemetery Department	34,563	31,520	31,807	31,300	31,607	32,500
Total General Fund Revenues	<u>3,399,895</u>	<u>3,147,982</u>	<u>3,268,360</u>	<u>3,244,145</u>	<u>3,092,933</u>	<u>3,390,240</u>
EXPENSES						
Administration	856,244	514,959	548,282	643,445	586,057	690,990
Municipal Court Department	72,307	79,757	61,513	70,820	62,596	79,595
Police Department	759,464	817,156	839,790	951,215	896,643	928,780
Animal Control	53,492	55,403	48,104	67,180	48,337	61,205
Dispatch	152,000	152,000	152,309	500	-	-
Fire Department	637,366	679,557	673,728	719,025	662,356	854,215
Streets Department	298,509	334,477	273,710	366,010	293,816	393,860
Economic Development	45,061	14,558	1,649	73,795	14,590	111,420
Community Development	120,776	122,063	130,911	160,845	134,113	172,265
Recreation Department	224,435	432,962	238,065	324,345	246,761	341,295
Cemetery Department	70,986	80,457	76,097	91,330	77,881	81,600
Total General Fund Expenses	<u>3,290,641</u>	<u>3,283,349</u>	<u>3,044,158</u>	<u>3,468,510</u>	<u>3,023,149</u>	<u>3,715,225</u>
General Fund Net Change	<u>\$ 109,255</u>	<u>\$ (135,367)</u>	<u>\$ 224,203</u>	<u>\$ (224,365)</u>	<u>\$ 69,784</u>	<u>\$ (324,985)</u>

**CITY OF RICHMOND
CASH BALANCES**

	<u>Actual 9/30/2016</u>	<u>Actual 9/30/2017</u>	<u>Actual 9/30/2018</u>	<u>Preliminary 9/30/2019</u>	<u>Projected 9/30/2020</u>
General Fund - Operating Cash	\$ 642,849	\$ 560,664	\$ 769,679	\$ 899,635	\$ 590,350
General Fund - Gym Improvement	\$ 47,631	\$ 6,055	\$ 10,944	\$ 16,185	\$ 485
Parks Fund	281,392	159,360	194,834	277,944	176,719
Training & Education Fund					
Police Training	8,556	8,397	4,500	1,223	-
Judicial Education	2,394	2,209	2,515	2,510	1,595
DWI/Drug Enforcement	1,581	503	1,443	2,447	3,447
POST Training	2,325	827	270	19	19
Transportation Tax Fund	577,433	631,338	483,588	547,136	311,901
Debt Service Fund	260,963	261,874	264,179	260,613	283,763
Municipal Complex Fund	-	2,754	22,765	6,538	8,433
Solid Waste Fund	138,049	132,577	114,128	120,921	126,721
Water Fund					
Operating Reserves	1,002,016	964,823	735,565	779,943	473,560
Water Equipment Replacement	162,516	188,074	213,631	239,188	95,246
Waste Water Fund					
Operating Reserves	1,215,140	1,468,044	1,908,347	2,248,013	1,322,525
WW Equipment Replacement	18,074	27,111	36,148	45,185	54,222
Debt Service Accounts	344,800	364,681	372,224	374,404	381,584
Cemetery Perpetual Fund					
Bessie Higdon Interest	10	13	15	17	19
Bessie Higdon Endowment	1,000	1,000	1,000	1,000	1,000
Perpetual Care Endowment	101,557	102,322	103,455	105,221	106,291

**CITY OF RICHMOND
DEBT & LEASE PAYMENTS**

	<u>Total Due in FY20</u>	<u>Total Due in FY21</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	5,038.00	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>\$ 11,656.48</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	253,631.26	260,353.76	Mar. 2024
Municipal Fund			
2013 COP Bond	253,611.50	255,724.00	Jul. 2043
Water Fund			
Land for Water Well Lease	1,200.00	1,200.00	Jun. 2093
2001A Revenue Bond	255,336.94	65,961.94	Jan. 2021
Water Fund Total	<u>256,536.94</u>	<u>67,161.94</u>	
Waste Water Fund			
2013 Revenue Bond	327,020.76	324,145.76	Feb. 2042
2014 Revenue Bond	195,895.76	199,195.76	Aug. 2042
USDA Loan	43,425.00	43,425.00	Feb. 2050
Waste Water Fund Total	<u>566,341.52</u>	<u>566,766.52</u>	
All Funds Total	<u>\$ 1,447,679.50</u>	<u>\$ 1,267,564.50</u>	

APPROVED EXPENDITURES FOR THE YEAR - 2020 BUDGET

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

GENERAL FUND

Split Across Multiple Departments

1% COLA	19,430	Personnel Exp
0-2% Merit	17,910	Personnel Exp
	37,340	

Administration

Goal setting session	5,000	10-01-00-5023
Annual purge - shredding/recycling	500	10-01-00-5023
Print checks	350	10-01-00-6005
Visitor's guide - back page	1,200	10-01-00-6010
City Administrator Training (MCMA & MML)	2,000	10-01-00-6035
Finance Director Training (GFOA & MOCPA)	2,000	10-01-00-6035
City Clerk Training (MCCFOA)	1,000	10-01-00-6035
Personnel Director Training (HR & Work Comp)	1,000	10-01-00-6035
Council Training (MML)	1,000	10-01-00-6035
West Gate MML Quarterly Meetings	800	10-01-00-6035
OSHA/Workplace safety training	600	10-01-00-6035
CPR/AED/First aid training	210	10-01-00-6035
Old Trails Regional Tourism Dues	200	10-01-00-6040
Printer (if one breaks)	100	10-01-00-7006
Credit card swiper/chip reader (\$350 total) - 1/5	70	10-01-00-7006
Computer (if one breaks) (2)	2,000	10-01-00-7090
Microsoft Office 365	660	10-01-00-7090
Receipt Management Credit Card (SimpleCity Add-on) (\$2,325 total) - 1/5	465	10-01-00-7090
RM Credit Card Annual Fee (\$550 total) - 1/5	110	10-01-00-7095
Semi-annual cleaning of gutters	500	10-01-00-7405
Host quarterly MML meeting	3,000	10-01-00-8025
SmartDollar incentives	500	10-01-00-8025
Tuck point repairs and sealing the brick on the Municipal Complex	10,000	10-01-00-9020
Downtown corner lot development	50,000	10-01-00-9020
	83,265	

Total Administration

Court

Court jackets	1,250	10-08-00-6005
Bond forms	300	10-08-00-6005
Probation order	250	10-08-00-6005
Stay of execution	150	10-08-00-6005
Payment agreements	150	10-08-00-6005
OSHA/Workplace safety training	100	10-08-00-6035
CPR/AED/First aid training	35	10-08-00-6035
Computer	1,000	10-08-00-7090
Microsoft Office 365	110	10-08-00-7090
	3,345	

Total Court

Police

Tickets	1,000	10-11-00-6005
OSHA/Workplace safety training	1,300	10-11-00-6035
CPR/AED/First aid training	455	10-11-00-6035
Promotional items	1,500	10-11-00-6010
Emergency equipment for new Ford Explorer	10,000	10-11-00-7006
Shotguns/Rifles	1,400	10-11-00-7006
WatchGuard warranty	6,800	10-11-00-7090
Leads Online	2,200	10-11-00-7090
Computer	1,000	10-11-00-7090
Ford Explorer	37,000	10-11-00-9010
	62,655	

Total Police

APPROVED EXPENDITURES FOR THE YEAR - 2020 BUDGET

Animal Control

None

Total Animal Control

-

Fire

Postage for fire prevention donation letters	125	10-12-00-6001
Fire prevention trailer repairs (tires, hitch, awning)	1,000	10-12-00-6020
Training (\$1,000 for 6 firemen)	6,000	10-12-00-6035
OSHA/Workplace safety training	900	10-12-00-6035
CPR/AED/First aid training	315	10-12-00-6035
International Association of Fire Chiefs Membership	200	10-12-00-6040
Fire prevention supplies (if donations received)	3,000	10-12-00-6145
Fire hose (40 sections of 1.75" x 50' double jacketed hand line)	4,500	10-12-00-7006
Bunker gear (2)	3,200	10-12-00-7006
Pagers (4)	1,700	10-12-00-7006
Helmet	300	10-12-00-7006
Firehouse software (difference between hosted vs. cloud)	2,375	10-12-00-7090
NAS to replace server	1,200	10-12-00-7090
Computer	800	10-12-00-7090
Repair lower bay door	3,000	10-12-00-7405
Pest control	600	10-12-00-7405
Seal block and paint west wall	500	10-12-00-7405
Rescue - 1/2 paid by Rural Fire	175,000	10-12-00-9010
Total Fire	204,715	

Streets

Part time parts runner (\$19,500 total) - 1/3	6,500	Personnel expenses
Repair of drag chain spreader for dump truck	2,500	10-14-00-6020
Drag chains for spreader boxes	1,500	10-14-00-6025
Snow plow cutting edges	1,400	10-14-00-6025
Street Sweeper Broom (last rep. 3/18)	650	10-14-00-6025
Tires (Lamar Bobcat Trailer) (\$250 total) - 1/2	125	10-14-00-6025
OSHA/Workplace safety training	500	10-14-00-6035
CPR/AED/First aid training	175	10-14-00-6035
APWA Membership (1/4)	100	10-14-00-6040
Internet for cameras at North Barn (\$1,800 total) - 1/3	600	10-14-00-6200
Data plan for Tablet (\$300 total) - 1/2	150	10-14-00-6200
Tires (F450 Truck - last replaced 2/17) (1/2)	600	10-14-00-6502
Offset pull-behind field & brush mower (\$3,900 total) - 1/3	1,300	10-14-00-7006
Skidsteer Pickup Broom (\$3,450 total) - 1/3	1,150	10-14-00-7006
Hotsy Pressure Washer (\$3,000 total) - 1/3	1,000	10-14-00-7006
Cut-off saw (\$1,100 total) - 1/2	550	10-14-00-7006
Fuel tank trailer (retirement of 1985 red and white Dodge) (\$1,000 total) - 1/2	500	10-14-00-7006
Weedeater (\$500 total) - 1/2	250	10-14-00-7006
Time Clock @ North Barn (\$300 total) - 1/2 (if current one breaks)	150	10-14-00-7006
Street signs	2,000	10-14-00-7070
Public Parking signs for downtown parking lots	500	10-14-00-7070
Safety signs (detour ahead, etc.) (\$1,000 total) - 1/2	500	10-14-00-7081
Tablet for GIS Mapping (\$1,000 total) - 1/2	500	10-14-00-7090
Microsoft Office 365 for P.W. Director (\$120 total) - 1/3	40	10-14-00-7090
Tools for mechanic (Leach) (\$900 total) - 1/3	300	10-14-00-7302
Downtown decorative lights repair	5,000	10-14-00-7405
Cameras at North Barn (\$3,000 total) - 1/3	1,000	10-14-00-7405
Single Axle Dump truck (2020 Freightliner committed in FY19) (\$108,540 total) - 1/3	36,180	10-14-00-9010
Plow and spreader control for single axle dump truck (committed in FY19)	12,540	10-14-00-9015
Skidsteer (\$49,500 total) - 1/4	12,375	10-14-00-9015
Tilt Deck/Rollback Trailer (replacement for Lamar trailer) (\$9,300 total) - 1/3	3,100	10-14-00-9015
Total Streets	93,735	

Economic Development

Comprehensive plan update	35,000	10-16-00-5023
Promotional/marketing items	2,500	10-16-00-6010
OSHA/Workplace safety training	100	10-16-00-6035
CPR/AED/First aid training	35	10-16-00-6035

APPROVED EXPENDITURES FOR THE YEAR - 2020 BUDGET

InDesign software	250	10-16-00-7090
Microsoft Office 365	110	10-16-00-7090
Total Economic Development	<u>37,995</u>	

APPROVED EXPENDITURES FOR THE YEAR - 2020 BUDGET

Community Development		
Big Trackhoe track adjuster repair (\$4,500 total) - 1/3	1,500	10-17-00-6020
OSHA/Workplace safety training	200	10-17-00-6035
CPR/AED/First aid training	70	10-17-00-6035
Tires	450	10-17-00-6502
Three point hitch brush hog (\$1,950 total) - 1/3	650	10-17-00-7006
Office chairs (2)	400	10-17-00-7006
2nd monitor	300	10-17-00-7090
Microsoft Office 365	220	10-17-00-7090
Adobe Pro software	200	10-17-00-7090
ArcGIS (\$600 total) - 1/3	200	10-17-00-7090
GIS layer for housing	1,000	10-17-00-7097
Nuisance abatements & demo dangerous buildings	15,000	10-17-00-7135
Replace Welcome to Richmond signs	5,000	10-17-00-7410
Welcome to Richmond banners	5,550	10-17-00-7410
Beautification partnership program	5,000	10-17-00-7410
Dumpster program (2 per ward)	2,800	10-17-00-7410
City-wide trash cleanup/Blue & yellow bag program	1,500	10-17-00-7410
Community gardens	1,000	10-17-00-7410
Total Community Development	41,040	
Recreation		
Park and Rec Program Guides (magazine style)	450	10-21-00-6005
MPRA Conference	885	10-21-00-6035
OSHA/Workplace safety training	200	10-21-00-6035
CPR/AED/First aid training	70	10-21-00-6035
Commercial vacuum	500	10-21-00-7006
Microsoft Office 365	220	10-21-00-7090
Resurface pool slide	13,000	10-21-01-6025
Max pool vacuum	2,700	10-21-01-7006
Manual pool vacuum	2,600	10-21-01-7006
Pool lounge chairs (10)	2,000	10-21-01-7006
Commercial refrigerator	2,000	10-21-01-7006
Lifeguard backboard	500	10-21-01-7006
Repaint pool	5,500	10-21-01-7405
Exterior light for pool	3,000	10-21-00-7405
Pool ladder	400	10-21-01-7405
Fence slats around surge tank	300	10-21-01-7405
Basketball backboard & goal	1,500	10-21-07-7006
Volleyball equipment cart	400	10-21-07-7006
Repair gym floor hump	20,000	10-21-07-7405
Commercial rugs for north entrance	300	10-21-07-7405
Heater for north entrance	215	10-21-07-7405
Signage for gym rules	150	10-21-07-7405
Divider curtain system	10,300	10-21-07-9017
Nacho dispensers (2)	700	10-21-09-7006
Total Recreation	67,890	
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
Weedeater	400	10-58-00-7006
Brushguard for Gator	300	10-58-00-7006
Fork attachment for tractor bucket	300	10-58-00-7006
Water pump	200	10-58-00-7006
Reflection pond	5,000	10-58-00-9017
Total Cemetery	6,935	
TOTAL GENERAL FUND	638,915	

APPROVED EXPENDITURES FOR THE YEAR - 2020 BUDGET

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

PARKS FUND

1% COLA	815	Personnel expenses
0-2% Merit	855	Personnel expenses
Tires for gator and tractor	725	20-00-00-6025
OSHA/Workplace safety training	300	20-00-00-6035
CPR/AED/First aid training	105	20-00-00-6035
Credit card swiper/chip reader (\$350 total) - 1/5	70	20-00-00-7006
Receipt Management Credit Card (SimpleCity Add-on) (\$2,325 total) - 1/5	465	20-00-00-7090
RM Credit Card Annual Fee (\$550 total) - 1/5	110	20-00-00-7095
Mulch	3,600	20-00-00-7405
Sidewalk - Maurice Roberts	2,000	20-00-00-7405
Extra beyond total annual payment to payoff Hamann Park loan early	129,100	20-00-00-8700
Infield conditioner (Southview & Legion) and Tball field at Legion	8,000	20-00-00-9020
TOTAL PARKS FUND	<u>146,145</u>	

APPROVED EXPENDITURES FOR THE YEAR - 2020 BUDGET

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

TRANSPORTATION FUND

1% COLA			65 Personnel expenses
0-2% Merit			10 Personnel expenses
N Shaw/Buchanan drainage (labor)	7,500		Various accounts
Eastview drainage (labor)	7,500		Various accounts
South/Thornton (labor)		17,000	Various accounts
Street Mill & Overlay	250,000		27-00-00-5023
Wollard Blvd drainage (construction)	290,000		27-00-00-5023
South/Thornton retaining wall	30,000		27-00-00-5023
Wollard Blvd drainage (engineering)	11,360		27-00-00-6055
Skidsteer Pickup Broom (\$3,450 total) - 1/3	1,150		27-00-00-7006
Sidewalk partnership program	10,000		27-00-00-7051
South/Thornton sidewalk and light materials	9,000		27-00-00-7052
Eastview drainage (materials)	15,000		27-00-00-7055
South/Thornton inlets/grate	2,500		27-00-00-7055
South/Thornton gravel	1,000		27-00-00-7060
South/Thornton relocation of mailboxes	500		27-00-00-8050
Skidsteer (\$49,500 total) - 1/4	12,375		27-00-00-9015
Skidsteer planer	14,000		27-00-00-9015
Building for cold patch & street equipment storage	18,000		27-00-00-9017
TOTAL TRANSPORTATION FUND	<u>696,960</u>		

APPROVED EXPENDITURES FOR THE YEAR - 2020 BUDGET

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

MUNICIPAL COMPLEX FUND

Repair façade on north side of City Gym	5,000	35-00-00-7405
Ice breakers on Municipal Complex	<u>5,000</u>	<u>35-00-00-7405</u>
TOTAL MUNICIPAL COMPLEX FUND	<u><u>10,000</u></u>	

APPROVED EXPENDITURES FOR THE YEAR - 2020 BUDGET

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

SOLID WASTE FUND

1% COLA	105	Personnel expenses
0-2% Merit	15	Personnel expenses
Curbside Yard Waste Pickup (beginning in April 2020) - Customer charge of \$1.50 per month	12,600	51-00-00-5023
Increase in postage due to full sheet paper bills (\$4,680 total) - 1/3	1,560	51-00-00-6001
Utility bills (\$1,500 total) - 1/3	500	51-00-00-6005
Envelopes for full sheet paper bills (\$1,875 total) - 1/3	625	51-00-00-6005
Blades for woodchipper	650	51-00-00-6025
APWA Membership (1/4)	100	51-00-00-6040
Paper folder for UB Bills (\$1,050 total) - 1/3	350	51-00-00-7006
Credit card swiper/chip reader (\$350 total) - 1/5	70	51-00-00-7006
Utility Billing Internet (SimpleCity Add-on) (\$3,000 total) - 1/3	1,000	51-00-00-7090
Utility Billing E-Bills (SimpleCity Add-on) (\$1,440 total) - 1/3	480	51-00-00-7090
Receipt Management Credit Card (SimpleCity Add-on) (\$2,325 total) - 1/5	465	51-00-00-7090
UB Internet Annual Fee (\$675 total) - 1/3	225	51-00-00-7095
UB E-Bills Annual Fee (\$345 total) - 1/3	115	51-00-00-7095
RM Credit Card Annual Fee (\$550 total) - 1/5	110	51-00-00-7095
Household Hazardous Waste	6,200	51-00-00-7500
Compost pile disposal (rollback dumpsters)	15,000	51-00-00-7510
TOTAL SOLID WASTE FUND	<u>40,170</u>	

APPROVED EXPENDITURES FOR THE YEAR - 2020 BUDGET

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

WATER FUND

1% COLA	3,350	Personnel expenses
0-2% Merit	<u>3,215</u>	Personnel expenses
	6,565	

Water Plant

Part time parts runner (\$19,500 total) - 1/6	3,250	Personnel expenses
Repair HSP #3	7,250	52-52-00-6020
Batteries, battery terminals, and air filters for generator in water plant	800	52-52-00-6020
Repair 1070 JD Tractor (PTO and 4 wheel drive)	5,000	52-52-00-6020
Well #3 Maintenance Plan	20,300	52-52-00-6027
Well #5 Maintenance Plan	24,000	52-52-00-6027
Well #6 Maintenance Plan	21,200	52-52-00-6027
Pig raw water line	1,500	52-52-00-6027
OSHA/Workplace safety training	400	52-52-00-6035
CPR/AED/First aid training	140	52-52-00-6035
APWA Membership (1/8)	50	52-52-00-6040
Internet at water plant	275	52-52-00-6200
Hoses for cleaning splitter box	1,500	52-52-00-7006
Portable air compressor for maintenance service truck (\$3,000 total) - 1/2	1,500	52-52-00-7006
Three point hitch brush hog (\$1,950 total) - 1/6	325	52-52-00-7006
Extension cords	300	52-52-00-7006
Air impact 1/2" & air ratchet 1/2" (\$400 total) - 1/2	200	52-52-00-7006
Calibration of raw water and pump to town meters	2,000	52-52-00-7008
Microsoft Office 365	220	52-52-00-7090
Level indicators for lime silos	4,500	52-52-00-7096
CL-17 chlorine analyzer	4,000	52-52-00-7115
Calibration of spectrophotometer	500	52-52-00-7116
Fire hydrant	2,000	52-52-00-7405
Removal chemicals in scrubber	2,500	52-52-00-7405
VFD for Well #6 (\$30,000 total) (add to 5 year maintenance plan)	6,000	52-52-00-9015
Spare DR3900 spectrophotometer (\$5,000 total) - 1/2	2,500	52-52-00-9015
Replace chemical building roof	32,000	52-52-00-9017
Fencing for wells	<u>10,000</u>	52-52-00-9017
Total Water Plant	154,210	

APPROVED EXPENDITURES FOR THE YEAR - 2020 BUDGET

Water Distribution

Part time parts runner (\$19,500 total) - 1/6	3,250	Personnel expenses
Increase in postage due to full sheet paper bills (\$4,680 total) - 1/3	1,560	52-53-00-6001
Utility bills (\$1,500 total) - 1/3	500	52-53-00-6005
Envelopes for full sheet paper bills (\$1,875 total) - 1/3	625	52-53-00-6005
Big Trackhoe track adjuster repair (\$4,500 total) - 1/3	1,500	52-53-00-6020
Tires (Lamar Bobcat Trailer) (\$250 total) - 1/2	125	52-53-00-6025
Hill Street Standpipe Maintenance Plan (include altitude valve) (4 year spread of upfront renovations)	102,000	52-53-00-6027
Valley Drive Tower Maintenance Plan	2,000	52-53-00-6027
OSHA/Workplace safety training	500	52-53-00-6035
CPR/AED/First aid training	175	52-53-00-6035
APWA Membership (1/8)	50	52-53-00-6040
Internet for cameras at North Barn (\$1,800 total) - 1/3	600	52-53-00-6200
Data plan for Tablet (\$300 total) - 1/2	150	52-53-00-6200
Tires (Water Crew Truck - truck pur. In 12/14)	1,500	52-53-00-6502
Rear Tires (4) (JetVac Truck) (\$1,600 total) - 1/2	800	52-53-00-6502
Tires (F450 Truck - last replaced 2/17) (1/2)	600	52-53-00-6502
Replace fire hydrants (6)	10,000	52-53-00-7006
Offset pull-behind field & brush mower (\$3,900 total) - 1/3	1,300	52-53-00-7006
Skidsteer Pickup Broom (\$3,450 total) - 1/3	1,150	52-53-00-7006
Hotsy Pressure Washer (\$3,000 total) - 1/3	1,000	52-53-00-7006
Water pump replacements	800	52-53-00-7006
Cut-off saw (\$1,100 total) - 1/2	550	52-53-00-7006
Fuel tank trailer (retirement of 1985 red and white Dodge) (\$1,000 total) - 1/2	500	52-53-00-7006
Paper folder for UB Bills (\$1,050 total) - 1/3	350	52-53-00-7006
Three point hitch brush hog (\$1,950 total) - 1/6	325	52-53-00-7006
Electric cordless 1/2" impact driver	300	52-53-00-7006
Electric cordless sawzall	300	52-53-00-7006
Weedeater (\$500 total) - 1/2	250	52-53-00-7006
Time Clock @ North Barn (\$300 total) - 1/2 (if current one breaks)	150	52-53-00-7006
Credit card swiper/chip reader (\$350 total) - 1/5	70	52-53-00-7006
AMI meter system (5 year interest-free loan - annual payment) (\$362,100 total) - 1/2	181,050	52-53-00-7007
Safety signs (detour ahead, etc.) (\$1,000 total) - 1/2	500	52-53-00-7081
Utility Billing Internet (SimpleCity Add-on) (\$3,000 total) - 1/3	1,000	52-53-00-7090
Tablet for GIS Mapping (\$1,000 total) - 1/2	500	52-53-00-7090
Utility Billing E-Bills (SimpleCity Add-on) (\$1,440 total) - 1/3	480	52-53-00-7090
Receipt Management Credit Card (SimpleCity Add-on) (\$2,325 total) - 1/5	465	52-53-00-7090
ArcGIS (\$600 total) - 1/3	200	52-53-00-7090
Microsoft Office 365 for P.W. Director (\$120 total) - 1/3	40	52-53-00-7090
UB Internet Annual Fee (\$675 total) - 1/3	225	52-53-00-7095
UB E-Bills Annual Fee (\$345 total) - 1/3	115	52-53-00-7095
RM Credit Card Annual Fee (\$550 total) - 1/5	110	52-53-00-7095
Water Line Replacement	50,000	52-53-00-7135
Tools for mechanic (Leach) (\$900 total) - 1/3	300	52-53-00-7302
Cameras at North Barn (\$3,000 total) - 1/3	1,000	52-53-00-7405
Single Axle Dump truck (2020 Freightliner committed in FY19) (\$108,540 total) - 1/3	36,180	52-53-00-9010
1/2 Ton 4x4 Pickup (extended cab) (replacement for Meter Reader's Ranger) (\$30,200 total) - 1/2	15,100	52-53-00-9010
Skidsteer (\$49,500 total) - 1/4	12,375	52-53-00-9015
Tilt Deck/Rollback Trailer (replacement for Lamar trailer) (\$9,300 total) - 1/3	3,100	52-53-00-9015
Total Water Distribution	435,720	
 TOTAL WATER FUND	 596,495	

APPROVED EXPENDITURES FOR THE YEAR - 2020 BUDGET

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

WASTE WATER FUND

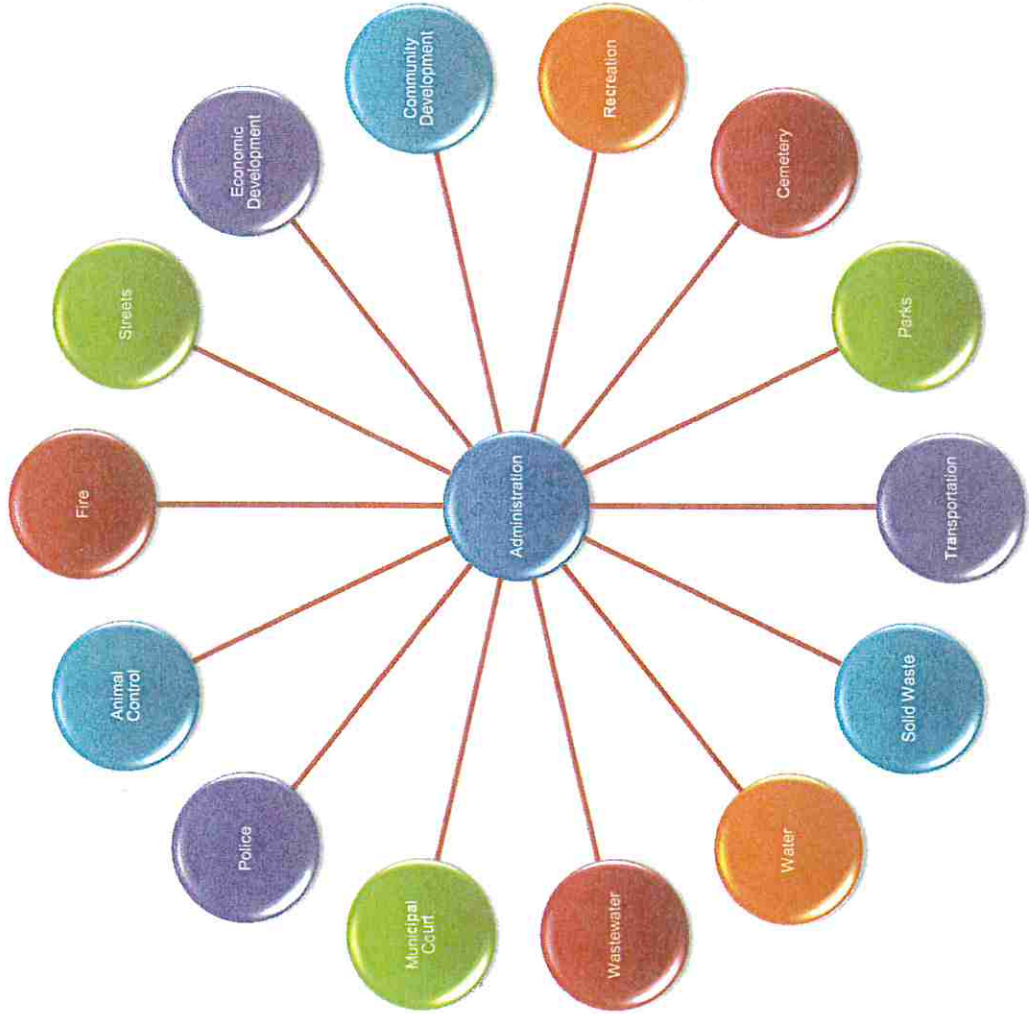
1% COLA	3,135	Personnel expenses
0-2% Merit	3,390	Personnel expenses
Part time parts runner (\$19,500 total) - 1/3	6,500	Personnel expenses
Increase in postage due to full sheet paper bills (\$4,680 total) - 1/3	1,560	55-00-00-6001
Utility bills (\$1,500 total) - 1/3	500	55-00-00-6005
Envelopes for full sheet paper bills (\$1,875 total) - 1/3	625	55-00-00-6005
Big Trackhoe track adjuster repair (\$4,500 total) - 1/3	1,500	55-00-00-6020
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
APWA Membership (1/4)	100	55-00-00-6040
Engineer 210 Lift Station	75,025	55-00-00-6055
Flow test Hill Street	50,000	55-00-00-6055
Influent valve actuator rebuild (to have as a spare)	1,000	55-00-00-6110
Sludge basin diffusers and wedges	2,000	55-00-00-6110
UV system ballasts (2)	1,900	55-00-00-6110
UV lamps (8)	3,200	55-00-00-6110
Rehab Hill Street Lift Station Pumps (impellers/volutes) (2)	10,000	55-00-00-6120
Rehab blower (2 per year)	4,000	55-00-00-6120
Internet for Tablets (2)	550	55-00-00-6200
Internet for cameras at North Barn (\$1,800 total) - 1/3	600	55-00-00-6200
Internet for 210 Lift Station Scada	475	55-00-00-6200
Tires (Maint Truck w/ crane)	2,000	55-00-00-6502
Rear Tires (4) (JetVac Truck) (\$1,600 total) - 1/2	800	55-00-00-6502
Portable air compressor for maintenance service truck (\$3,000 total) - 1/2	1,500	55-00-00-7006
Air impact 1/2" & air ratchet 1/2" (\$400 total) - 1/2	200	55-00-00-7006
Offset pull-behind field & brush mower (\$3,900 total) - 1/3	1,300	55-00-00-7006
Hotsy Pressure Washer (\$3,000 total) - 1/3	1,000	55-00-00-7006
Three point hitch brush hog (\$1,950 total) - 1/3	650	55-00-00-7006
Weedeater	400	55-00-00-7006
Paper folder for UB Bills (\$1,050 total) - 1/3	350	55-00-00-7006
Bolt-on forks for tractor	350	55-00-00-7006
Credit card swiper/chip reader (\$350 total) - 1/5	70	55-00-00-7006
AMI meter system (5 year interest-free lease - annual payment) (\$362,100 total) - 1/2	181,050	55-00-00-7007
Calibration of flow meters and transducers	3,000	55-00-00-7008
Rock for 210 Lift Station access road	5,000	55-00-00-7060
Tablets for GIS Mapping (2 - Collections and Trent/David)	2,000	55-00-00-7090
Utility Billing Internet (SimpleCity Add-on) (\$3,000 total) - 1/3	1,000	55-00-00-7090
Utility Billing E-Bills (SimpleCity Add-on) (\$1,440 total) - 1/3	480	55-00-00-7090
Receipt Management Credit Card (SimpleCity Add-on) (\$2,325 total) - 1/5	465	55-00-00-7090
Microsoft Office 365 for plant computers (2)	220	55-00-00-7090
ArcGIS (\$600 total) - 1/3	200	55-00-00-7090
Microsoft Office 365 for P.W. Director (\$120 total) - 1/3	40	55-00-00-7090
UB Internet Annual Fee (\$675 total) - 1/3	225	55-00-00-7095
UB E-Bills Annual Fee (\$345 total) - 1/3	115	55-00-00-7095
RM Credit Card Annual Fee (\$550 total) - 1/5	110	55-00-00-7095
Probe	1,000	55-00-00-7115
Certified thermometer	150	55-00-00-7115
Calibration of spectrophotometer	680	55-00-00-7116
Calibration of scale	320	55-00-00-7116
Tools for maintenance truck (Trent/David)	500	55-00-00-7302
Tools for mechanic (Leach) (\$900 total) - 1/3	300	55-00-00-7302
Cameras & DVR at WWTP	5,000	55-00-00-7405
Automatic gate opener for WWTP	3,500	55-00-00-7405
Cameras at North Barn (\$3,000 total) - 1/3	1,000	55-00-00-7405
Replace main building shop lights with LEDs	600	55-00-00-7405
Paint South Plant Old Lab/Maintenance Building	300	55-00-00-7405

APPROVED EXPENDITURES FOR THE YEAR - 2020 BUDGET

Single Axle Dump truck (2020 Freightliner committed in FY19) (\$108,540 total) - 1/3	36,180	55-00-00-9010
1/2 Ton 4x4 Pickup (extended cab) (replacement for Meter Reader's Ranger) (\$30,200 total) - 1/2.	15,100	55-00-00-9010
Skidsteer (\$49,500 total) - 1/4	12,375	55-00-00-9015
Tilt Deck/Rollback Trailer (replacement for Lamar trailer) (\$9,300 total) - 1/3	3,100	55-00-00-9015
Spare DR3900 spectrophotometer (\$5,000 total) - 1/2	2,500	55-00-00-9015
Construct new 210 Lift Station	<u>787,200</u>	55-00-00-9020
TOTAL WASTE WATER FUND	<u>1,389,335</u>	

COST ALLOCATION PLAN 2020

Allocation of Administrative Expenses to Operating Departments



COST ALLOCATION PLAN 2020

TABLE OF CONTENTS

Introduction	26
Illustration 1 – The Process	27
Executive Summary	28-29
Table 1 – Administration Budgeted Expenses and Allocable Costs	30
Table 2 – Operating Departments Budgeted Expenses Plus Allocable Costs	31
Exhibit 1 – Administration Allocation Methods	32-33
Tables 3-10 – Allocations to Operating Departments	34-35
Table 11 – Summary Total Allocation to Operating Departments	36

COST ALLOCATION PLAN 2020

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.

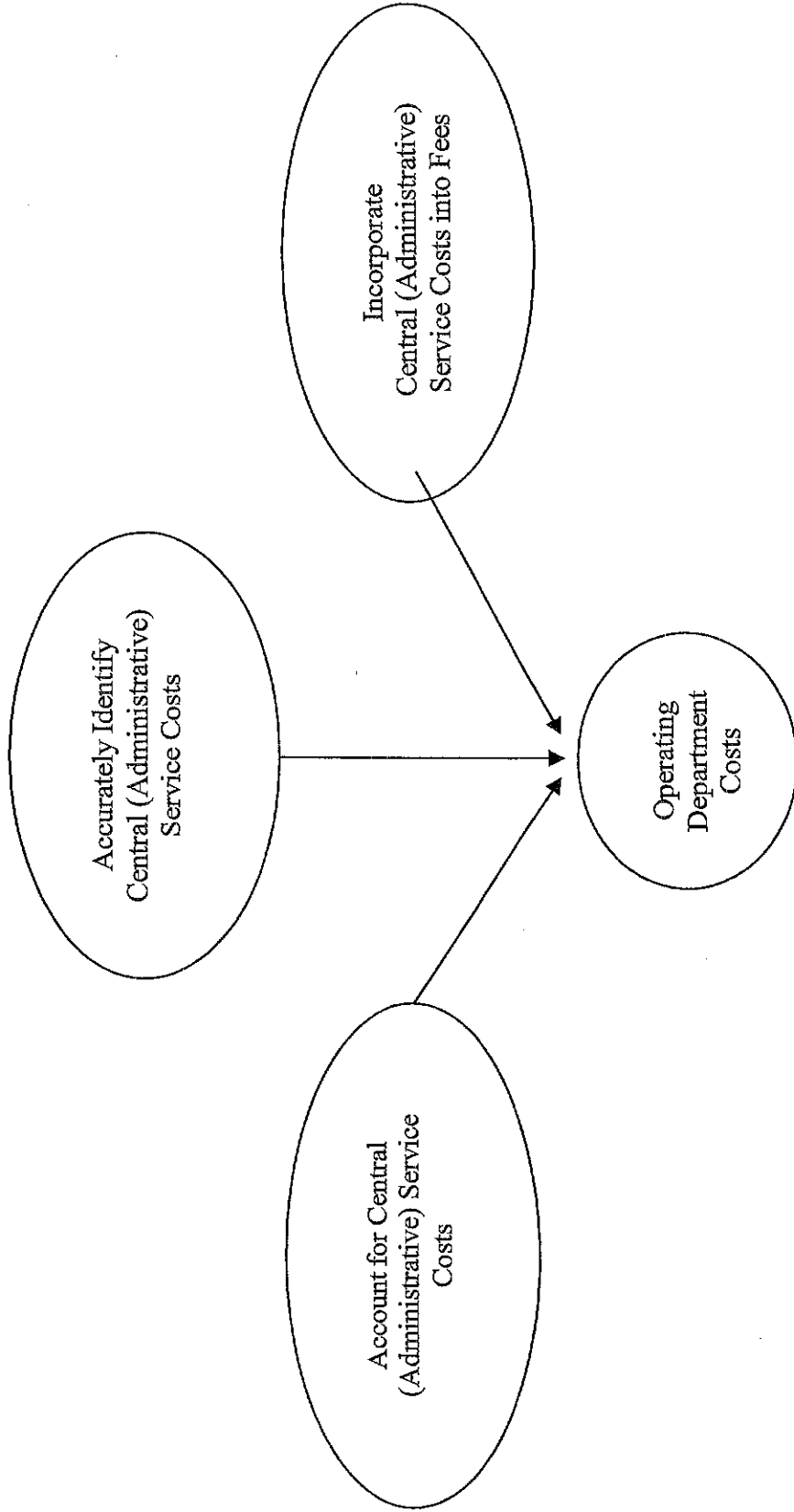
2
8

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 2020

THE PROCESS



COST ALLOCATION PLAN 2020

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 - 2020

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	\$ 18,200						\$ 18,200		\$ 18,200
City Administrator	111,590						111,590		111,590
City Clerk/Executive Assistant	57,500						57,500		57,500
Collector	61,000						61,000		61,000
Collector Assistant	40,000						40,000		40,000
Finance Director	71,500						71,500		71,500
HR/PR/AP	55,000						55,000		55,000
Other Allocable Administrative Expenses		113,275	\$ 15,250	\$ 20,400		60,000	208,925		208,925
Unallocable Administrative Expenses		60,275	7,000					\$ 67,275	67,275
TOTAL ADMINISTRATION	\$ 414,790	\$ 173,550	\$ 22,250	\$ 20,400	\$ -	\$ 60,000	\$ 623,715	\$ 67,275	\$ 690,990

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, county collection fee, fellowship center contract, discretionary fund, transfer to the municipal fund, and certain capital outlay projects.

TABLE 1

Cost Allocation Plan - 2020

Operating Departments	Total Budgeted Expenses	Charge for Allocable Costs	Total Expenses + Allocable
General Fund Departments:			
Municipal Court	\$ 79,595	\$ 18,591	\$ 98,186
Police	928,780	45,614	974,394
Animal Control	61,205	16,346	77,551
Fire	854,215	40,439	894,654
Streets	393,860	35,649	429,509
Economic Development	111,420	16,210	127,630
Community Development	167,715	54,489	222,204
Recreation: Admin & Other	221,800	26,145	247,945
Recreation: Southview Pool	119,495	9,594	129,089
Cemetery	81,600	21,704	103,304
Special Revenue Funds:			
Park	450,625	41,697	492,322
Training	5,975	13,566	19,541
Transportation	747,735	25,203	772,938
Debt Service	269,000	21,681	290,681
Municipal Complex	263,780	16,545	280,325
Cemetery Perpetual	2,100	12,859	14,959
Enterprise Funds:			
Solid Waste	261,100	39,560	300,660
Water: Plant	709,355	33,234	742,589
Water: Distribution	1,001,070	56,371	1,057,441
Waste Water	2,661,770	78,216	2,739,986
TOTAL OPERATING DEPTS	\$ 9,392,195	\$ 623,715	\$ 10,015,910

TABLE 2

Cost Allocation Plan - 2020

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 - 2020

Table 3 - Mayor & Council Expense

Agenda Item	Freq	Dept %	\$18,200 Allocation
0	0.00%	\$ -	
5	5.79%	\$ 1,054	
0	0.00%	\$ -	
3.34	3.87%	\$ 704	
7.35	8.51%	\$ 1,550	
2	2.32%	\$ 422	
26.68	30.91%	\$ 5,625	
3	3.48%	\$ 633	
0	0.00%	\$ -	
3	3.48%	\$ 633	

General Fund Departments:
 Municipal Court
 Police
 Animal Control
 Fire
 Streets
 Economic Development
 Community Development
 Recreation: Administration
 Recreation: Southview 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 4 - City Administrator Expense

Agenda Item	Freq	Dept %	\$55,795 Allocation	# of Expenses	\$22,318 Allocation	# of Empl	Budgeted Expenses	Dept %	\$16,799 Allocation	Dept %	\$16,799 Allocation	TOTAL	\$111,590 %
0	0.00%	\$ -	142	3.79%	\$ 845.56	0.76	\$ 79,695	0.85%	\$ 142	0.85%	\$ 142	\$ 1,218	1.08%
5	5.79%	\$ 3,232	314	8.38%	\$ 1,869.76	13.37	\$ 928,760	9.89%	\$ 1,655	9.89%	\$ 1,655	\$ 10,816	9.69%
0	0.00%	\$ -	78	2.08%	\$ 464.46	1.11	\$ 61,205	0.65%	\$ 109	0.65%	\$ 109	\$ 911	0.82%
3.34	3.87%	\$ 704	263	7.02%	\$ 1,744.71	11.93	\$ 854,215	9.09%	\$ 1,522	9.09%	\$ 1,522	\$ 9,048	8.11%
7.35	8.51%	\$ 1,550	408	10.89%	\$ 2,429.49	2.86	\$ 393,660	4.19%	\$ 702	4.19%	\$ 702	\$ 8,751	7.84%
2	2.32%	\$ 422	19	0.51%	\$ 113.14	0.04	\$ 111,420	1.19%	\$ 195	1.19%	\$ 195	\$ 1,617	1.46%
26.68	30.91%	\$ 5,625	169	4.26%	\$ 946.79	1.89	\$ 157,715	1.79%	\$ 289	1.79%	\$ 289	\$ 19,065	17.08%
3	3.48%	\$ 633	347	9.26%	\$ 2,066.26	2.1	\$ 221,900	2.36%	\$ 395	2.36%	\$ 395	\$ 5,088	4.51%
0	0.00%	\$ -	150	4.00%	\$ 893.20	1.85	\$ 119,485	1.27%	\$ 213	1.27%	\$ 213	\$ 1,668	1.49%
3	3.48%	\$ 633	146	3.90%	\$ 869.38	1.16	\$ 81,600	0.87%	\$ 145	0.87%	\$ 145	\$ 3,306	2.96%
9.33	10.81%	\$ 1,967	280	7.47%	\$ 1,667.30	2.01	\$ 450,625	4.80%	\$ 803	4.80%	\$ 803	\$ 9,111	8.17%
0	0.00%	\$ -	23	0.61%	\$ 136.96	0	\$ 5,975	0.06%	\$ 11	0.06%	\$ 11	\$ 148	0.13%
5	5.79%	\$ 1,054	46	1.20%	\$ 267.96	0.7	\$ 747,735	7.98%	\$ 1,333	7.98%	\$ 1,333	\$ 5,045	4.52%
0.33	0.38%	\$ 70	9	0.24%	\$ 53.59	0	\$ 269,000	2.86%	\$ 479	2.86%	\$ 479	\$ 746	0.67%
2	2.32%	\$ 422	6	0.16%	\$ 36.73	0	\$ 263,780	2.81%	\$ 470	2.81%	\$ 470	\$ 1,799	1.61%
0	0.00%	\$ -	0	0.00%	\$ -	0	\$ 2,100	0.02%	\$ 4	0.02%	\$ 4	\$ 4	0.00%
1	1.16%	\$ 211	79	2.11%	\$ 470.42	0.55	\$ 251,100	2.78%	\$ 465	2.78%	\$ 465	\$ 1,749	1.57%
2.83	3.28%	\$ 597	319.5	8.62%	\$ 1,902.51	3.41	\$ 709,355	7.55%	\$ 1,254	7.55%	\$ 1,254	\$ 6,031	5.40%
5.32	6.16%	\$ 1,122	628.5	16.77%	\$ 3,742.49	5.77	\$ 1,001,070	10.66%	\$ 1,784	10.66%	\$ 1,784	\$ 10,717	9.60%
10.14	11.75%	\$ 2,188	302	8.06%	\$ 1,796.30	5.62	\$ 2,661,770	28.34%	\$ 4,744	28.34%	\$ 4,744	\$ 14,803	13.27%
86.32	100.00%	\$ 18,200	3748	100.00%	\$ 22,318	55.13	\$ 9,362,195	100.00%	\$ 16,799	100.00%	\$ 16,799	\$ 111,590	100.00%

General Fund Departments:
 Municipal Court
 Police
 Animal Control
 Fire
 Streets
 Economic Development
 Community Development
 Recreation: Administration
 Recreation: Southview 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 5 - Assistant to the Administrator/City Clerk Expense

Agenda Item	Freq	Dept %	\$28,750 Allocation	# of Empl	\$14,375 Allocation	Budgeted Expenses	Dept %	\$14,375 Allocation	# of Receipts	Dept %	\$18,300 Allocation	Utility Billing	Dept %	\$24,400 Allocation	TOTAL	\$61,000 %
0	0.00%	\$ -	13.37	0.76	\$ 1,998	79,695	0.85%	\$ 122	946	2.69%	\$ 492	0.0720	0.00%	\$ -	\$ 1,596	2.62%
5	5.79%	\$ 1,665	1.11	0.00%	\$ 3,486	928,760	9.89%	\$ 1,422	319	0.91%	\$ 166	0.0720	0.00%	\$ -	\$ 1,270	2.08%
0	0.00%	\$ -	11.93	0.00%	\$ 289	61,205	0.65%	\$ 94	238	0.67%	\$ 123	0.0720	0.00%	\$ -	\$ 1,228	2.01%
3.34	3.87%	\$ 1,112	2.86	0.19%	\$ 3,111	854,215	9.09%	\$ 1,307	2	0.01%	\$ 1	0.0720	0.00%	\$ -	\$ 1,105	1.81%
7.35	8.51%	\$ 2,448	0.04	0.07%	\$ 746	393,660	4.19%	\$ 603	20	0.06%	\$ 10	0.0720	0.00%	\$ -	\$ 1,114	1.83%
2	2.32%	\$ 422	0.04	0.00%	\$ 10	111,420	1.19%	\$ 171	0	0.00%	\$ -	0.0720	0.00%	\$ -	\$ 1,104	1.81%
26.68	30.91%	\$ 8,886	1.89	1.79%	\$ 493	167,715	1.79%	\$ 257	205	0.88%	\$ 107	0.0720	0.00%	\$ -	\$ 1,210	1.98%
3	3.48%	\$ 999	2.1	3.81%	\$ 548	221,900	2.36%	\$ 339	1121	3.19%	\$ 583	0.0540	0.00%	\$ -	\$ 1,411	2.31%
0	0.00%	\$ -	1.85	1.27%	\$ 482	119,495	1.27%	\$ 183	389	1.09%	\$ 192	0.0180	0.00%	\$ -	\$ 1,411	2.31%
3	3.48%	\$ 999	1.16	2.10%	\$ 302	81,600	0.87%	\$ 125	97.6	0.28%	\$ 51	0.0720	0.00%	\$ -	\$ 468	0.77%
9.33	10.81%	\$ 3,107	2.01	3.65%	\$ 524	450,625	4.80%	\$ 690	1149	3.27%	\$ 598	0.1617	0.00%	\$ -	\$ 1,184	1.95%
0	0.00%	\$ -	0	0.00%	\$ -	5,975	0.06%	\$ 9	1	0.00%	\$ 1	-	0.00%	\$ -	\$ 3,077	5.04%
5	5.79%	\$ 1,665	0.7	1.27%	\$ 183	747,735	7.98%	\$ 1,144	10	0.03%	\$ 5	-	0.00%	\$ -	\$ 5	0.01%
0.33	0.38%	\$ 110	0	0.00%	\$ -	269,000	2.86%	\$ 412	107.5	3.06%	\$ 560	0.3842	0.00%	\$ -	\$ 6,449	10.57%
2	2.32%	\$ 422	0	0.00%	\$ -	263,780	2.81%	\$ 404	0	0.00%	\$ -	-	0.00%	\$ -	\$ -	0.00%
0	0.00%	\$ -	0	0.00%	\$ -	2,100	0.02%	\$ 3	2.4	0.01%	\$ 1	-	0.00%	\$ -	\$ 1	0.00%
1	1.16%	\$ 211	0.65	1.00%	\$ 143	251,100	2.78%	\$ 400	9836	27.98%	\$ 5,120	1	20.00%	\$ 4,880	\$ 10,000	16.39%
2.83	3.28%	\$ 597	3.41	6.19%	\$ 889	709,355	7.55%	\$ 1,086	4560.75	14.11%	\$ 2,582	-	0.00%	\$ -	\$ 2,582	4.23%
5.32	6.16%	\$ 1,122	5.77	10.47%	\$ 1,505	1,001,070	10.66%	\$ 1,582	4860.75	14.11%	\$ 2,582	2	40.00%	\$ 9,760	\$ 12,342	20.23%
10.14	11.75%	\$ 2,188	5.62	10.19%	\$ 1,465	2,661,770	28.34%	\$ 4,074	9847.5	28.01%	\$ 5,126	2	40.00%	\$ 9,760	\$ 14,886	24.40%
86.32	100.00%	\$ 28,750	55.13	100.00%	\$ 14,375	\$ 9,362,195	100.00%	\$ 14,375	35158	100.00%	\$ 18,300	5	100.00%	\$ 24,400	\$ 61,000	100.00%

General Fund Departments:
 Municipal Court
 Police
 Animal Control
 Fire
 Streets
 Economic Development
 Community Development
 Recreation: Administration
 Recreation: Southview 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 6 - Collector Expense

Agenda Item	Freq	Dept %	\$18,300 Allocation	# of Receipts	Dept %	\$18,300 Allocation	Tax Levy	Dept %	\$24,400 Allocation	TOTAL	\$61,000 %
0	0.00%	\$ -	6.03%	946	2.69%	\$ 492	0.0720	0.00%	\$ -	\$ 1,596	2.62%
5	5.79%	\$ 1,665	6.03%	319	0.91%	\$ 166	0.0720	0.00%	\$ -	\$ 1,270	2.08%
0	0.00%	\$ -	6.03%	238	0.67%	\$ 123	0.0720	0.00%	\$ -	\$ 1,228	2.01%
3.34	3.87%	\$ 1,112	6.03%	2	0.01%	\$ 1	0.0720	0.00%	\$ -	\$ 1,105	1.81%
7.35	8.51%	\$ 2,448	6.03%	20	0.06%	\$ 10	0.0720	0.00%	\$ -	\$ 1,114	1.83%
2	2.32%	\$ 422	6.03%	0	0.00%	\$ -	0.0720	0.00%	\$ -	\$ 1,104	1.81%
26.68	30.91%	\$ 8,886	6.03%	205	0.88%	\$ 107	0.0720	0.00%	\$ -	\$ 1,210	1.98%
3	3.48%	\$ 999	6.03%	1121	3.19%	\$ 583	0.0540	0.00%	\$ -	\$ 1,411	2.31%
0	0.00%	\$ -	6.03%	389	1.09%	\$ 192	0.0180	0.00%	\$ -	\$ 468	0.77%
3	3.48%	\$ 999	6.03%	97.6	0.28%	\$ 51	0.0720	0.00%	\$ -	\$ 1,184	1.95%
9.33	10.81%	\$ 3,107	13.54%	1149	3.27%	\$ 598	0.1617	0.00%	\$ -	\$ 3,077	5.04%
0	0.00%	\$ -	0.00%	1	0.00%	\$ 1	-	0.00%	\$ -	\$ 5	0.01%
5	5.79%	\$ 1,665	0.00%	10	0.03%	\$ 5	0.3842	0.00%	\$ -	\$ 6,449	10.57%
0.33	0.38%	\$ 110	0.00%	107.5	3.06%	\$ 560	-	0.00%	\$ -	\$ -	0.00%
2	2.32%	\$ 422	0.00%	0	0.00%	\$ -	-	0.00%	\$ -	\$ -	0.00%
0	0.00%	\$ -	0.01%	2.4	0.01%	\$ 1	-	0.00%	\$ -	\$ 1	0.00%
1	1.16%	\$ 211	0.00%	9836	27.98%	\$ 5,120	1	20.00%	\$ 4,880	\$ 10,000	16.39%
2.83	3.28%	\$ 597	0.00%	4560.75	14.11%	\$ 2,582	-	0.00%	\$ -	\$ 2,582	4.23%
5.32	6.16%	\$ 1,122	0.00%	4860.75	14.11%	\$ 2,582	2	40.00%	\$ 9,760	\$ 12,342	20.23%
10.14	11.75%	\$ 2,188	0.00%	9847.5	28.01%	\$ 5,126	2	40.00%	\$ 9,760	\$ 14,886	24.40%
86.32	100.00%	\$ 18,300	100.00%	35158	100.00%	\$ 18,300	1,1938	100.00%	\$ 24,400	\$ 61,000	100.00%

General Fund Departments:
 Municipal Court
 Police
 Animal Control
 Fire
 Streets
 Economic Development
 Community Development
 Recreation: Administration
 Recreation: Southview 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

Cost Allocation Plan - 2020

Table 7 - Finance Director Expense

		Finance Director															
# of JES	Dept %	\$ 25,025 Allocation	# of Expenses	Dept %	\$ 25,025 Allocation	Agenda Freq	# of Employees	Dept %	\$ 10,725 Allocation	# of Employees	Dept %	\$ 5,363 Allocation	Budgeted Expenses	Dept %	\$ 5,363 Allocation	TOTAL	\$ 71,500 %
23	1.14%	\$ 285	142	3.79%	\$ 948	5	0	0.00%	\$ 621	13.37	24.25%	\$ 1,301	\$ 79,895	0.85%	\$ 45	\$ 1,353	1.89%
33	1.63%	\$ 409	314	8.38%	\$ 2,097	5	0	0.00%	\$ 621	13.37	24.25%	\$ 1,301	\$ 928,780	9.89%	\$ 530	\$ 4,958	6.93%
13	0.64%	\$ 161	78	2.08%	\$ 521	1.11	0	0.00%	\$ 415	11.93	21.64%	\$ 1,160	\$ 61,205	0.65%	\$ 35	\$ 825	1.15%
26	1.23%	\$ 322	293	7.82%	\$ 1,956	3.34	3.34	3.87%	\$ 415	11.93	21.64%	\$ 1,160	\$ 854,215	9.09%	\$ 488	\$ 4,342	6.07%
20	0.99%	\$ 248	408	10.89%	\$ 2,724	7.35	2.86	8.51%	\$ 913	2.86	5.19%	\$ 278	\$ 393,960	4.19%	\$ 225	\$ 4,388	6.14%
1	0.05%	\$ 12	19	0.51%	\$ 127	2.32%	0.04	0.07%	\$ 4	0.04	0.07%	\$ 4	\$ 111,420	1.19%	\$ 64	\$ 465	0.64%
28	1.39%	\$ 347	159	4.24%	\$ 1,062	26.68	3.48%	\$ 373	\$ 3,315	1.89	3.81%	\$ 184	\$ 167,715	1.79%	\$ 96	\$ 5,003	7.00%
47	2.33%	\$ 583	347	9.26%	\$ 2,317	3	2.1	3.81%	\$ 204	2.1	3.81%	\$ 204	\$ 221,800	2.36%	\$ 127	\$ 3,603	5.04%
16	0.79%	\$ 198	150	4.00%	\$ 1,002	0	1.85	3.36%	\$ 180	1.85	3.36%	\$ 180	\$ 119,495	1.27%	\$ 68	\$ 1,448	2.03%
25	1.24%	\$ 310	148	3.90%	\$ 975	3	1.16	2.10%	\$ 113	1.16	2.10%	\$ 113	\$ 81,800	0.87%	\$ 47	\$ 1,817	2.54%
304	15.06%	\$ 3,768	280	7.47%	\$ 1,870	9.33	2.01	10.81%	\$ 1,169	2.01	3.65%	\$ 196	\$ 450,825	4.80%	\$ 257	\$ 7,250	10.14%
119	5.89%	\$ 1,475	23	0.61%	\$ 154	0	0	0.00%	\$ -	0	0.00%	\$ -	\$ 5,975	0.06%	\$ 3	\$ 1,632	2.28%
193	9.56%	\$ 2,392	45	1.20%	\$ 300	5	0.7	1.27%	\$ 621	0.7	1.27%	\$ 69	\$ 747,795	7.96%	\$ 427	\$ 3,809	5.33%
60	2.97%	\$ 744	9	0.24%	\$ 60	0.33	0	0.00%	\$ 41	0	0.00%	\$ -	\$ 269,000	2.86%	\$ 154	\$ 998	1.40%
94	4.68%	\$ 1,165	6	0.16%	\$ 40	2	2	2.32%	\$ 248	0	0.00%	\$ -	\$ 263,780	2.81%	\$ 151	\$ 1,604	2.24%
100	4.95%	\$ 1,239	0	0.00%	\$ -	0	0	0.00%	\$ -	0	0.00%	\$ -	\$ 2,100	0.02%	\$ 1	\$ 1,241	1.74%
179	8.87%	\$ 2,219	79	2.11%	\$ 527	1	0.55	1.00%	\$ 53	0.55	1.00%	\$ 53	\$ 261,100	2.78%	\$ 149	\$ 3,073	4.30%
193	9.56%	\$ 2,392	319.5	8.52%	\$ 2,133	2.83	3.41	3.25%	\$ 352	3.41	6.19%	\$ 332	\$ 709,355	7.55%	\$ 405	\$ 5,614	7.85%
198	9.81%	\$ 2,454	628.5	16.77%	\$ 4,198	5.32	5.77	6.16%	\$ 661	5.77	10.47%	\$ 561	\$ 1,001,070	10.66%	\$ 572	\$ 8,444	11.81%
347	17.19%	\$ 4,301	302	8.06%	\$ 2,016	10.14	5.62	10.19%	\$ 547	5.62	10.19%	\$ 547	\$ 2,661,770	28.34%	\$ 1,520	\$ 9,644	13.49%
2019	100.00%	\$ 25,025	3748	100.00%	\$ 10,725	86.32	55.13	100.00%	\$ 5,363	55.13	100.00%	\$ 5,363	\$ 9,992,195	100.00%	\$ 5,363	\$ 71,500	100.00%

General Fund Departments:
Municipal Court
Police
Animal Control
Fire
Streets
Economic Development
Community Development
Recreation: Administration
Recreation: Southview 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 - Collector Asst Expense

# of Receipts	Dept %	\$ 40,000 Allocation	# of Expenses	Dept %	\$ 40,000 Allocation		
946	2.69%	\$ 1,076	379	3.79%	\$ 1,042		
319	0.91%	\$ 363	314	8.38%	\$ 2,304		
236	0.67%	\$ 269	78	2.08%	\$ 572		
2	0.01%	\$ 2	2,150	21.64%	\$ 8,101		
20	0.06%	\$ 23	283	7.82%	\$ 2,194		
0	0.00%	\$ -	408	10.89%	\$ 4,420		
205	0.58%	\$ 233	139	3.73%	\$ 1,509		
1121	3.19%	\$ 1,275	159	4.24%	\$ 1,167		
369	1.05%	\$ 420	347	9.26%	\$ 2,546		
97.6	0.28%	\$ 111	148	3.90%	\$ 1,071		
1149	3.27%	\$ 1,307	280	7.47%	\$ 2,054		
1	0.00%	\$ 1	23	0.61%	\$ 169		
10	0.03%	\$ 11	45	1.20%	\$ 330		
1075	3.06%	\$ 1,223	66	0.16%	\$ 44		
0	0.00%	\$ -	6	0.02%	\$ 4		
2.4	0.01%	\$ 3	0	0.00%	\$ -		
9836	27.98%	\$ 11,191	79	2.11%	\$ 580		
4960.75	14.11%	\$ 5,644	319.5	8.52%	\$ 2,344		
4960.75	14.11%	\$ 5,644	628.5	16.77%	\$ 4,611		
9847.5	26.01%	\$ 11,204	302	8.06%	\$ 2,216		
35158	100.00%	\$ 40,000	3748	100.00%	\$ 27,500		
						\$ 55,000	100.00%

General Fund Departments:
Municipal Court
Police
Animal Control
Fire
Streets
Economic Development
Community Development
Recreation: Administration
Recreation: Southview 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 10 - Operating Expenses

Spread Evenly	Dept %	\$ 208,925 Allocation
1	5.56%	\$ 11,607
1	5.56%	\$ 11,607
1	5.56%	\$ 11,607
1	5.56%	\$ 11,607
1	5.56%	\$ 11,607
1	5.56%	\$ 11,607
0.75	4.17%	\$ 8,705
0.25	1.39%	\$ 2,902
1	5.56%	\$ 11,607
1	5.56%	\$ 11,607
1	5.56%	\$ 11,607
1	5.56%	\$ 11,607
1	5.56%	\$ 11,607
1	5.56%	\$ 11,607
1	5.56%	\$ 11,607
0.5	2.78%	\$ 5,803
0.5	2.78%	\$ 5,803
1	5.56%	\$ 11,607
18	100.00%	\$ 208,925

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

# of Employees	Dept %	\$ 27,500 Allocation	# of Expenses	Dept %	\$ 27,500 Allocation	TOTAL	\$ 55,000 %
0.76	1.38%	\$ 379	142	3.79%	\$ 1,042	\$ 1,421	2.58%
13.37	24.25%	\$ 6,669	314	8.38%	\$ 2,304	\$ 8,973	16.31%
1.11	2.01%	\$ 564	78	2.08%	\$ 572	\$ 1,126	2.05%
11.93	21.64%	\$ 5,961	283	7.82%	\$ 2,194	\$ 8,101	14.73%
2.86	5.19%	\$ 1,427	408	10.89%	\$ 4,420	\$ 4,420	8.04%
0.04	0.07%	\$ 20	19	0.51%	\$ 139	\$ 159	0.29%
1.89	3.43%	\$ 943	159	4.24%	\$ 1,167	\$ 2,109	3.84%
2.1	3.81%	\$ 1,048	347	9.26%	\$ 2,546	\$ 3,594	6.53%
1.85	3.36%	\$ 923	150	4.00%	\$ 1,101	\$ 2,023	3.68%
1.16	2.10%	\$ 579	148	3.90%	\$ 1,071	\$ 1,650	3.00%
2.01	3.65%	\$ 1,003	280	7.47%	\$ 2,054	\$ 3,057	5.56%
0	0.00%	\$ -	23	0.61%	\$ 169	\$ 169	0.31%
0.7	1.27%	\$ 348	45	1.20%	\$ 330	\$ 679	1.24%
0	0.00%	\$ -	9	0.24%	\$ 66	\$ 66	0.12%
0	0.00%	\$ -	6	0.16%	\$ 44	\$ 44	0.08%
0	0.00%	\$ -	0	0.00%	\$ -	\$ -	0.00%
0.55	1.00%	\$ 274	79	2.11%	\$ 580	\$ 854	1.55%
3.41	6.19%	\$ 1,701	319.5	8.52%	\$ 2,344	\$ 4,045	7.35%
5.62	10.47%	\$ 2,878	628.5	16.77%	\$ 4,611	\$ 7,490	13.62%
5.62	10.19%	\$ 2,803	302	8.06%	\$ 2,216	\$ 5,019	9.13%
55.13	100.00%	\$ 27,500	3748	100.00%	\$ 27,500	\$ 55,000	100.00%

Table 9 - Collector Asst Expense

# of Receipts	Dept %	\$ 40,000 Allocation	# of Expenses	Dept %	\$ 40,000 Allocation		
946	2.69%	\$ 1,076	379	3.79%	\$ 1,042		
319	0.91%	\$ 363	314	8.38%	\$ 2,304		
236	0.67%	\$ 269	78	2.08%	\$ 572		
2	0.01%	\$ 2	2,150	21.64%	\$ 8,101		
20	0.06%	\$ 23	283	7.82%	\$ 2,194		
0	0.00%	\$ -	408	10.89%	\$ 4,420		
205	0.58%	\$ 233	139	3.73%	\$ 1,509		
1121	3.19%	\$ 1,275	159	4.24%	\$ 1,167		
369	1.05%	\$ 420	347	9.26%	\$ 2,546		
97.6	0.28%	\$ 111	148	3.90%	\$ 1,071		
1149	3.27%	\$ 1,307	280	7.47%	\$ 2,054		
1	0.00%	\$ 1	23	0.61%	\$ 169		
10	0.03%	\$ 11	45	1.20%	\$ 330		
1075	3.06%	\$ 1,223	66	0.16%	\$ 44		
0	0.00%	\$ -	6	0.02%	\$ 4		
2.4	0.01%	\$ 3	0	0.00%	\$ -		
9836	27.98%	\$ 11,191	79	2.11%	\$ 580		
4960.75	14.11%	\$ 5,644	319.5	8.52%	\$ 2,344		
4960.75	14.11%	\$ 5,644	628.5	16.77%	\$ 4,611		
9847.5	26.01%	\$ 11,204	302	8.06%	\$ 2,216		
35158	100.00%	\$ 40,000	3748	100.00%	\$ 27,500		
						\$ 55,000	100.00%

General Fund Departments:
Municipal Court
Police
Animal Control
Fire
Streets
Economic Development
Community Development
Recreation: Administration
Recreation: Southview 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 11 - Summary Total Allocation

	Total Allocation	
	\$	%
General Fund Departments:	\$ 623,715	
Municipal Court	\$ 18,591	2.98%
Police	\$ 45,614	7.31%
Animal Control	\$ 16,346	2.62%
Fire	\$ 40,439	6.48%
Streets	\$ 35,649	5.72%
Economic Development	\$ 16,210	2.60%
Community Development	\$ 54,489	8.74%
Recreation: Administration	\$ 26,145	4.19%
Recreation: Southview Pool	\$ 9,594	1.54%
Cemetery	\$ 21,704	3.48%
Special Revenue Funds:	\$ 41,697	6.69%
Parks	\$ 13,566	2.18%
Training	\$ 25,203	4.04%
Transportation	\$ 21,681	3.48%
Debt Service	\$ 16,545	2.65%
Municipal Complex	\$ 12,859	2.06%
Cemetery Perpetual		
Enterprise Funds:	\$ 39,560	6.34%
Solid Waste	\$ 33,234	5.33%
Water: Plant	\$ 56,371	9.04%
Water: Distribution	\$ 78,216	12.54%
Waste Water		
TOTAL	\$ 623,715	100.00%

TABLE 11

EXPENDITURE DESCRIPTIONS

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

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

- 5015 **UNEMPLOYMENT INSURANCE**
Unemployment insurance benefits. This is paid quarterly based on the former employees that file for unemployment (the City is a reimbursable employer).
- 5016 **HEALTH/DENTAL/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.

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
GENERAL FUND - ADMINISTRATION						
10-00-00-4101 REAL ESTATE TAX	278,036.40	279,734.72	286,068.63	289,000.00	288,955.45	7,000.00
10-00-00-4102 PERSONAL PROPERTY TAX	106,981.28	106,865.53	140,706.33	146,000.00	146,459.07	25,000.00
10-00-00-4103 UTILITY TAX	16,307.17	16,113.77	14,942.28	16,000.00	15,198.37	15,500.00
10-00-00-4106 OLD PERSONAL PROPERTY TAX	231.76	44.56	18.44	.00	.00	.00
10-00-00-4108 SUR TAX	26,464.62	28,318.26	29,490.13	30,000.00	30,200.42	31,000.00
10-00-00-4120 SURPLUS REAL ESTATE TAX	.00	.00	2,309.35	.00	.00	.00
10-00-00-4121 REAL ESTATE TAX-FROM COUNTY	.00	.00	.00	.00	.00	303,000.00
10-00-00-4122 PERSONAL PROPERTY TAX-FROM CO	.00	.00	.00	.00	.00	140,000.00
10-00-00-4131 SALES TAX	986,067.87	1,012,149.43	1,102,265.79	1,080,000.00	1,058,683.47	1,050,000.00
10-00-00-4132 USE TAX	.00	60,222.05	70,147.79	65,000.00	78,259.99	75,000.00
10-00-00-4143 CIGARETTE TAX	29,503.09	27,346.18	25,099.67	25,000.00	23,291.87	22,000.00
10-00-00-4149 MUNI MOTOR VEHICLE LIC-FROM C	.00	.00	.00	.00	.00	25,000.00
10-00-00-4150 MUNI MOTOR VEHICLE LICENSE TA	28,229.37	24,709.98	27,842.22	26,000.00	24,675.00	10,000.00
10-00-00-4153 ADVERTISING FEES	3,802.36	5,081.06	2,753.53	2,000.00	3,841.97	500.00
10-00-00-4160 GAS FRANCHISE TAX	73,490.15	74,353.75	92,009.62	85,000.00	81,451.60	80,000.00
10-00-00-4161 ELECTRIC FRANCHISE TAX	319,153.23	318,562.90	348,362.93	320,000.00	276,243.49	320,000.00
10-00-00-4162 TELEPHONE FRANCHISE TAX	130,670.21	146,011.89	118,312.71	120,000.00	96,183.80	98,000.00
10-00-00-4164 CABLE TV FRANCHISE TAX	28,181.65	27,891.90	25,665.36	25,000.00	26,055.66	26,000.00
10-00-00-4165 FINANCIAL INSTITUTION TAX	37.30	1,881.62	465.27	500.00	1,312.13	1,000.00
10-00-00-4201 LIQUOR LICENSES	7,837.50	7,837.50	7,922.50	7,800.00	7,327.50	7,800.00
10-00-00-4203 OCCUPATIONAL LICENSES	20,467.40	21,828.35	21,867.55	21,000.00	20,739.85	21,000.00
10-00-00-4205 GARAGE SALE PERMIT FEE	160.00	143.00	138.00	150.00	1,006.00	1,000.00
10-00-00-4325 FINES-ANIMAL CONTROL	.00	50.00	24.50	50.00	812.00	750.00
10-00-00-4326 FINES-POLICE TRAFFIC VIOLATIO	90,408.50	62,117.00	66,430.00	65,000.00	65,038.50	60,000.00
10-17-00-4327 FINES-COMMUNITY DEVELOPMENT	8,686.00	2,243.50	4,552.50	4,000.00	2,374.50	2,500.00
10-00-00-4327 FINES-POLICE NONTRAFFIC VIOLA	35,492.00	34,551.50	26,814.00	30,000.00	20,778.62	18,000.00
10-00-00-4329 PENALTIES ON MUNI MOTOR VEHIC	1,929.73	2,553.82	4,654.69	3,000.00	3,105.44	4,000.00
10-00-00-4334 CRIME VICTIMS COMPENSATION	372.22	284.53	313.39	300.00	309.32	275.00
10-00-00-4516 RETURN CHECK FEE	50.00	.00	5.00	25.00	30.00	25.00
10-00-00-4532 GRANT REVENUE	302,724.80	.00	.00	.00	.00	14,000.00
10-00-00-4605 FEMA/SEMA REVENUE	645.94	.00	.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	604.24	900.00	2,849.98	4,825.00
10-00-00-4811 CAPITAL LEASE REVENUE	.00	.00	.00	.00	.00	.00
10-00-00-4901 INTEREST INCOME	1,858.32	1,726.53	2,149.85	1,500.00	1,793.34	12,500.00
10-00-00-4902 PENALTIES ON TAXES	17,575.82	11,334.56	16,629.90	12,000.00	10,519.82	14,000.00
10-00-00-4903 INTEREST ON TAXES-FROM COUNTY	.00	.00	.00	.00	.00	10,000.00
10-00-00-4915 COLLECTION FEES	15.00	15.00	.00	.00	.00	.00
10-00-00-4940 COBRA REIMBURSEMENTS	.00	.84	965.42	.00	.00	.00
10-00-00-4960 SALE OF VEHICLES/EQUIPMENT	.00	.00	100.00	.00	4,245.34	.00
10-00-00-4999 MISCELLANEOUS REVENUE	199.80	5,289.80	2,118.48	500.00	1,629.30	1,500.00
10-77-00-4900 SOLID WASTE REIMBURSEMENT	34,692.11	34,178.07	33,664.26	36,000.00	35,892.40	39,000.00
10-78-00-4900 WATER REIMBURSEMENT	82,723.28	82,315.50	75,287.33	80,000.00	78,963.31	89,500.00
10-79-00-4900 WASTE WATER REIMBURSEMENT	88,311.97	70,392.92	68,959.83	73,500.00	60,546.78	82,500.00
10-80-00-4900 PARKS REIMBURSEMENT	21,000.00	24,000.00	29,561.27	31,500.00	31,585.31	42,500.00
10-81-00-4900 TRANSP. TAX REIMBURSMNT	24,147.39	29,806.46	23,431.51	25,000.00	25,198.94	26,000.00
TOTAL REVENUE	2,766,454.24	2,519,956.48	2,670,723.43	2,621,725.00	2,525,558.54	2,680,675.00

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
10-01-00-5001 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	318,569.28	297,955.88	297,484.54	320,000.00	332,931.40	332,050.00
10-01-00-5003 SALARIES-PART TIME	.00	.00	.00	.00	.00	.00
10-01-00-5004 SALARIES-OVERTIME	5.19	38.55	74.43	100.00	141.57	100.00
10-01-00-5005 PAYROLL TAX EXPENSE	23,663.35	21,452.44	21,045.26	25,800.00	23,903.54	26,700.00
10-01-00-5007 LAGERS	16,892.85	14,936.36	14,903.18	17,000.00	17,637.34	18,950.00
10-01-00-5009 LIFE INSURANCE EXPENSE	444.07	387.13	348.96	440.00	468.54	440.00
10-01-00-5011 WORKER'S COMPENSATION	1,130.51	980.52	1,112.86	1,300.00	1,154.60	1,500.00
10-01-00-5015 UNEMPLOYMENT INSURANCE	.00	.00	.00	.00	.00	.00
10-01-00-5016 HEALTH/DENTAL/VISION PREM EXP	16,766.20	18,193.99	21,796.82	23,500.00	20,182.53	18,250.00
10-01-00-5019 HSA/FSA ADMIN FEES	.00	.00	.00	.00	137.15	200.00
10-01-00-5020 CONTRACTED SERVICES (LEGAL)	12,133.20	12,574.40	10,280.50	15,000.00	1,426.80	15,000.00
10-01-00-5022 CONTRACTED SERVICES (MOWING)	2,125.00	2,175.00	1,225.00	2,250.00	1,500.00	2,250.00
10-01-00-5023 CONTRACTED SERVICES (OTHER)	1,053.60	470.00	445.00	6,500.00	11,222.50	6,000.00
10-01-00-5024 CONTRACTED SERVICES (CLEANING)	11,700.00	11,700.00	10,785.00	11,700.00	13,330.00	13,500.00
10-01-00-5026 CONTRACTED SERVICES (PROSECUT	.00	.00	17,820.00	18,000.00	17,260.00	18,000.00
10-01-00-5030 ELECTION FEES	12,663.18	1,235.94	2,464.04	2,500.00	3,523.86	4,000.00
10-01-00-5035 RECORDING FEES	.00	.00	.00	50.00	5.00	50.00
10-01-00-5040 SALES TAX REIMBURSEMENT AGMT	.00	947.85	6,413.12	10,000.00	8,103.37	11,000.00
10-01-00-6001 POSTAGE	5,585.74	6,442.55	5,268.66	6,000.00	6,637.64	6,000.00
10-01-00-6005 PRINTING	2,789.47	1,912.34	1,431.40	2,000.00	1,560.92	550.00
10-01-00-6010 ADVERTISING/PROMOTIONAL	3,710.04	6,006.15	2,260.00	4,000.00	4,151.95	2,200.00
10-01-00-6020 EQUIPMENT REPAIR	265.90	210.33	495.00	250.00	.00	250.00
10-01-00-6025 EQUIPMENT MAINTENANCE	.00	.00	.00	50.00	200.00	200.00
10-01-00-6026 COPIER EXPENSE	3,951.73	4,329.98	3,995.73	4,500.00	5,181.03	4,500.00
10-01-00-6035 TRAINING & TRAVEL	1,794.00	2,975.00	297.05	6,500.00	4,165.00	8,600.00
10-01-00-6040 DUES/FEES	6,162.70	7,096.91	4,240.69	7,500.00	5,062.85	4,500.00
10-01-00-6041 CHAMBER OF COMMERCE DUES	1,600.00	800.00	800.00	800.00	.00	800.00
10-01-00-6045 ACCOUNTING & AUDITING	20,891.74	17,867.00	18,560.00	18,930.00	19,005.00	19,300.00
10-01-00-6050 ASSESSOR'S OFFICE	5,200.31	5,283.56	5,870.07	6,250.00	6,023.81	6,650.00
10-01-00-6051 COUNTY COLLECTION FEE	.00	.00	.00	.00	.00	18,825.00
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	1,190.07	3,751.32	2,294.90	2,500.00	995.00	6,200.00
10-01-00-6200 INTERNET	.00	.00	.00	.00	13.32	.00
10-01-00-6201 TELEPHONE	1,876.26	2,334.56	4,303.02	4,500.00	3,249.96	3,600.00
10-01-00-6202 UTILITIES - ELECTRIC	4,770.13	4,142.89	4,484.74	5,000.00	4,260.33	4,500.00
10-01-00-6203 UTILITIES - WATER & SEWER	416.67	153.17	171.10	400.00	38.24	250.00
10-01-00-6204 UTILITIES - GAS	1,142.60	1,118.25	1,541.21	1,700.00	1,316.19	1,600.00
10-01-00-6206 UTILITIES - FLOWERBEDS WATER	98.93	1,070.19	1,155.25	1,200.00	234.74	1,200.00
10-01-00-6302 COMPUTER MAINT & REPAIR	.00	660.00	495.00	1,000.00	330.00	750.00
10-01-00-6502 VEHICLE MAINT & REPAIRS	156.65	397.78	8.95	250.00	.00	250.00
10-01-00-7001 OFFICE SUPPLIES	3,231.14	3,839.23	3,875.67	4,000.00	3,881.04	4,000.00
10-01-00-7005 MISCELLANEOUS SUPPLIES	83.97	.00	326.91	100.00	.00	25.00
10-01-00-7006 EXPENDABLE EQUIPMENT EXP	371.82	790.91	7,845.34	1,300.00	39.90	1,000.00
10-01-00-7085 CUSTODIAL SUPPLIES	637.93	942.37	686.44	800.00	900.27	900.00
10-01-00-7090 COMPUTER SOFTWARE & HARDWARE	847.66	2,466.59	2,585.51	10,750.00	1,985.92	4,250.00
10-01-00-7091 WEBSITE DEVELOPMENT/HOSTING	300.00	1,500.00	1,665.00	1,800.00	2,100.00	2,100.00
10-01-00-7095 SIMPLICITY ANNUAL LICENSE	3,966.41	4,085.41	4,126.25	4,300.00	4,291.32	4,350.00
10-01-00-7097 GIS	3,034.28	642.85	300.00	300.00	300.00	300.00
10-01-00-7105 FUEL	71.48	70.58	39.27	75.00	.00	75.00
10-01-00-7405 BLDG & GRND-MAINT/REPAIRS	4,012.81	2,918.26	4,084.67	5,000.00	4,512.41	5,000.00

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	
10-01-00-8001	PROPERTY INSURANCE	1,899.08	2,005.15	2,099.61	2,300.00	2,216.50	2,400.00
10-01-00-8005	LIABILITY INSURANCE	14,799.04	15,151.96	16,210.60	17,450.00	16,583.70	17,825.00
10-01-00-8010	AUTO INSURANCE	177.36	139.31	141.69	150.00	.00	175.00
10-01-00-8025	DISCRETIONARY FUND	4,321.18	6,294.64	6,357.79	6,000.00	5,471.98	7,000.00
10-01-00-8050	MISCELLANEOUS EXPENSE	22.06	22.00-	1.45-	100.00	3.00	25.00
10-01-00-8051	DRUG TESTING	84.00	268.00	138.00	250.00	230.00	300.00
10-01-00-8055	CASH SHORT/LONG	49.57	74.99-	35.16	.00	67.64-	.00
10-01-00-8090	BANK FEES	.00	.00	408.73	500.00	337.53	750.00
10-01-00-9010	CAPITAL ASSET-VEHICLES	.00	.00	.00	4,000.00	4,000.00	.00
10-01-00-9015	CAPITAL ASSET-EQUIPMENT	4,920.00	.00	.00	.00	2,116.66	.00
10-01-00-9017	CAPITAL ASSET-BLDG & GRNDS	.00	2,541.00	11,685.73	.00	.00	.00
10-01-00-9020	CAPITAL IMPROVEMENT	.00	.00	.00	35,000.00	.00	60,000.00
10-01-00-9402	EARLY CHILDHOOD GRANT EXPENSE	302,724.80	.00	.00	.00	.00	.00
10-01-00-9490	TRANSFER TO MUNI COMPL FUND	10,140.30	.00	.00	.00	.00	.00
	TOTAL EXPENSES	856,244.26	514,959.31	548,282.40	643,445.00	586,056.77	690,990.00
	GENERAL TOTAL	1,910,209.98	2,004,997.17	2,122,441.03	1,978,280.00	1,939,501.77	1,989,685.00

ADMINISTRATION

REVENUE

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

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

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

- 10-00-00-4532 **GRANT REVENUE**
Revenue received from grants.
- 10-00-00-4605 **FEMA/SEMA REVENUE**
Revenue received from FEMA and SEMA for reimbursements of City expenditures incurred due to disasters or emergencies.
- 10-00-00-4710 **P.I.L.O.T. FEE – HOUSING AUTHORITY**
Revenue received as Payment In Lieu of Taxes from the Richmond Housing Authority (the PILOT payments have not been received since FY08).
- 10-00-00-4715 **P.I.L.O.T.S – TAX ABATEMENTS**
Revenue received as Payment In Lieu of Taxes from entities that have tax abatement agreements.
- 10-00-00-4811 **CAPITAL LEASE REVENUE**
An other financing source equal to the net present value of the minimum lease payments of a capital lease.
- 10-00-00-4901 **INTEREST INCOME**
Bank interest earned on the cash in the general fund.
- 10-00-00-4902 **PENALTIES ON TAXES**
Penalty on late payment of Property Taxes (A/C 10-00-00-4101 and 10-00-00-4102) (2%/month – 18%/year maximum) (city code section 145.150). From FYE06-15, this account also included Penalties on late payment of Municipal Motor Vehicle License Tax (A/C 10-00-00-4150) (these penalties are now recorded in 10-00-00-4329).
- 10-00-00-4915 **COLLECTION FEES**
\$15 fee charged to individuals who had overdue bills that the City turned over to the Tek-Collect Collection Agency. This fee is charged when the individual pays the overdue bill.
- 10-00-00-4940 **COBRA REIMBURSEMENTS**
Reimbursement of insurance premiums by former employees participating in COBRA.
- 10-00-00-4999 **MISCELLANEOUS REVENUE**
Revenues not listed in another category including copy fees, rebates, reimbursements, salvage revenue, etc.
- 10-77-00-4900 **SOLID WASTE REIMBURSEMENT**
Revenue to the general fund to cover administrative costs of the solid waste fund. This is calculated as detailed in the Cost Allocation Plan.

- 10-78-00-4900 **WATER REIMBURSEMENT**
Revenue to the general fund to cover administration costs of the water fund. This is calculated as detailed in the Cost Allocation Plan.
- 10-79-00-4900 **WASTE WATER REIMBURSEMENT**
Revenue to the general fund to cover administration costs of the waste water fund. This is calculated as detailed in the Cost Allocation Plan.
- 10-80-00-4900 **PARKS REIMBURSEMENT**
Revenue to the general fund to cover administration costs of the park fund. This is calculated as detailed in the Cost Allocation Plan.
- 10-81-00-4900 **TRANSPORTATION TAX REIMBURSEMENT**
Revenue to the general fund to cover administration costs of the ½ cent transportation tax fund. This is calculated as detailed in the Cost Allocation Plan.

BUDGET REPORT

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	1,154.50	415.00	871.00	1,000.00	475.00	.00
10-00-00-4332 COURT COST FEES-NON-TRAFFIC V	2,970.00	2,288.00	2,431.00	2,500.00	1,660.00	1,500.00
10-00-00-4333 COURT COST FEES-TRAFFIC VIOLA	8,107.00	6,181.00	6,886.00	6,500.00	7,614.50	6,500.00
10-00-00-4337 BOND FORFEITURE	600.00	4,180.00	1,020.00	1,000.00	795.00	1,000.00
10-08-00-4999 MISC COURT REVENUE	129.48	.00	.00	.00	100.00	.00
TOTAL REVENUE	12,960.98	13,064.00	11,208.00	11,000.00	10,644.50	9,000.00
10-08-00-5002 SALARIES-FULL TIME	33,002.86	33,546.39	34,026.29	34,900.00	29,619.74	36,500.00
10-08-00-5003 SALARIES-PART TIME	.00	.00	.00	.00	.00	.00
10-08-00-5004 SALARIES-OVERTIME	.00	.00	.00	.00	264.60	500.00
10-08-00-5005 PAYROLL TAX EXPENSE	2,499.08	2,535.37	2,559.05	2,700.00	2,104.49	2,900.00
10-08-00-5007 LAGERS	1,875.96	1,779.29	1,836.11	1,850.00	733.66	2,100.00
10-08-00-5009 LIFE INSURANCE EXPENSE	27.06	66.96	61.56	70.00	64.36	75.00
10-08-00-5011 WORKER'S COMPENSATION	95.39	55.44	89.09	100.00	60.90	125.00
10-08-00-5016 HEALTH/DENTAL/VISION PREM EXP	824.16	824.16	800.96	900.00	4,959.08	5,720.00
10-08-00-5019 HSA/FSA ADMIN FEES	.00	.00	.00	.00	.00	50.00
10-08-00-5020 CONTRACTED SERVICES (LEGAL)	600.30	1,023.70	72.50	1,000.00	.00	1,000.00
10-08-00-5023 CONTRACTED SERVICES (OTHER)	21,315.74	25,970.00	10,350.00	12,700.00	11,851.59	12,700.00
10-08-00-6001 POSTAGE	325.60	212.62	256.69	300.00	21.74	300.00
10-08-00-6005 PRINTING	96.08	402.10	.00	925.00	205.23	2,175.00
10-08-00-6010 ADVERTISING/PROMOTIONAL	.00	.00	.00	.00	46.00	75.00
10-08-00-6025 EQUIPMENT MAINTENANCE	.00	.00	.00	.00	80.00	100.00
10-08-00-6035 TRAINING & TRAVEL	.00	.00	24.61	175.00	1,336.30	100.00
10-08-00-6040 DUES/FEES	175.00	250.00	175.00	175.00	316.06	175.00
10-08-00-6095 PRISONER BOARDING	7,760.00	9,760.00	6,570.00	10,000.00	7,560.00	10,000.00
10-08-00-6200 INTERNET	.00	.00	.00	.00	.00	.00
10-08-00-6201 TELEPHONE	187.68	233.49	427.28	400.00	324.71	375.00
10-08-00-6202 UTILITIES - ELECTRIC	716.37	622.17	673.52	750.00	639.81	700.00
10-08-00-6203 UTILITIES - WATER & SEWER	62.38	22.94	25.62	75.00	5.72	50.00
10-08-00-6204 UTILITIES - GAS	171.59	167.94	231.45	275.00	197.65	250.00
10-08-00-6302 COMPUTER MAINT & REPAIR	.00	.00	.00	200.00	.00	200.00
10-08-00-7001 OFFICE SUPPLIES	455.59	665.78	917.89	500.00	463.31	500.00
10-08-00-7005 MISCELLANEOUS SUPPLIES	167.77	10.50	.00	25.00	.00	25.00
10-08-00-7006 EXPENDABLE EQUIPMENT EXP	390.78	.00	6.36	100.00	.00	50.00
10-08-00-7085 CUSTODIAL SUPPLIES	.00	.00	.00	.00	.00	.00
10-08-00-7090 COMPUTER SOFTWARE & HARDWARE	95.88	95.88	126.25	1,000.00	90.55	1,200.00
10-08-00-7095 SIMPLICITY ANNUAL LICENSE	1,189.93	1,225.62	1,237.88	1,300.00	1,287.40	1,250.00
10-08-00-7405 BLDG & GRNDS-MAINT/REPAIRS	.00	.00	698.88	.00	.00	.00
10-08-00-8001 PROPERTY INSURANCE	271.32	286.15	300.11	350.00	316.65	350.00
10-08-00-8050 MISCELLANEOUS EXPENSE	.00	.00	.00	.00	.00	.00
10-08-00-8051 DRUG TESTING	.00	.00	46.00	50.00	46.00	50.00
10-08-00-9015 CAPITAL ASSET-EQUIPMENT	.00	.00	.00	.00	.00	.00
TOTAL EXPENSES	72,306.52	79,756.50	61,513.10	70,820.00	62,595.55	79,595.00
GENERAL TOTAL	59,345.54-	66,692.50-	50,305.10-	59,820.00-	51,951.05-	70,595.00-

MUNICIPAL COURT

REVENUE

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

BUDGET REPORT

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	1,706.05	1,701.00	1,357.25	1,700.00	1,467.00	1,700.00
10-11-00-4525	ATV/UTV SPECIAL USE PERMIT FE	358.00	404.00	471.00	400.00	535.00	500.00
10-11-00-4530	FEES FOR DVDS	85.00	108.00	40.00	50.00	40.00	50.00
10-11-00-4531	FEES FOR FINGERPRINTS	250.00	410.00	340.00	300.00	300.00	350.00
10-11-00-4532	POLICE GRANT REVENUE	4,750.00	8,262.18	.00	.00	.00	.00
10-00-00-4550	BUILDING USAGE FEES	200.00	50.00	.00	.00	.00	.00
10-11-00-4602	MO DOT GRANT REVENUE	8,695.28	6,952.24	4,078.32	4,000.00	3,895.50	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	24,090.00	.00	.00
10-11-00-4821	POLICE DEPT DONATIONS	4,000.00	2,000.00	2,001.00	2,000.00	2,100.00	2,000.00
10-11-00-4930	INSURANCE PROCEEDS	746.67	549.51	23,848.45	.00	9,346.70	.00
10-00-58-4935	SCHOOL RESOURCE OFFICER REVEN	52,938.00	44,911.60	46,432.94	55,000.00	56,422.51	53,000.00
10-11-00-4960	SALE OF VEHICLES/EQUIPMENT	.00	.00	.00	.00	1,045.00	6,000.00
10-11-00-4990	TRANSFER FROM POLICE TRNG FUN	.00	1,800.00	.00	.00	.00	.00
10-11-00-4999	MISC POLICE REVENUE	.00	907.00	400.00	500.00	.00	.00
<hr/>							
	TOTAL REVENUE	73,729.00	68,055.53	78,968.96	88,040.00	75,151.71	67,600.00
<hr/>							
10-11-00-5002	SALARIES-FULL TIME	449,780.97	475,707.37	512,944.85	543,200.00	533,180.91	539,450.00
10-11-00-5003	SALARIES-PART TIME	.00	.00	.00	.00	.00	.00
10-11-00-5004	SALARIES-OVERTIME	9,439.15	9,996.71	5,311.94	10,000.00	6,276.83	10,000.00
10-11-00-5005	PAYROLL TAX EXPENSE	33,155.82	34,920.51	37,100.89	42,400.00	38,254.07	42,050.00
10-11-00-5007	LAGERS	61,252.58	60,070.05	57,169.73	69,650.00	67,128.82	71,850.00
10-11-00-5009	LIFE INSURANCE EXPENSE	889.22	926.45	897.02	950.00	859.50	950.00
10-11-00-5011	WORKER'S COMPENSATION	11,021.79	10,488.73	16,718.36	18,000.00	18,933.01	20,000.00
10-11-00-5012	EMPLOYEE RECRUITMENT	170.00	374.00	.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	57,579.39	49,738.23	43,856.42	53,000.00	50,220.94	46,450.00
10-11-00-5019	HSA/FSA ADMIN FEES	.00	.00	.00	.00	197.99	250.00
10-11-00-5020	CONTRACTED SERVICES (LEGAL)	759.80	1,867.80	1,969.10	1,000.00	.00	1,000.00
10-11-00-5023	CONTRACTED SERVICES (OTHER)	40.00	280.00	240.00	240.00	280.00	240.00
10-11-00-5024	CONTRACTED SERVICES (CLEANING	.00	.00	.00	.00	.00	.00
10-11-00-6001	POSTAGE	282.02	160.44	232.69	200.00	49.58	150.00
10-11-00-6005	PRINTNG	1,256.23	1,015.38	1,972.90	1,000.00	520.00	2,000.00
10-11-00-6010	ADVERTISING/PROMOTIONAL	159.20	1,754.31	.00	1,700.00	675.80	1,500.00
10-11-00-6020	EQUIPMENT REPAIR	591.31	551.96	338.94	750.00	175.77	1,000.00
10-11-00-6025	EQUIPMENT MAINTENANCE	1,347.11	700.00	350.00	1,000.00	1,050.00	200.00
10-11-00-6026	COPIER EXPENSE	2,634.95	2,716.65	2,826.56	3,250.00	2,769.60	3,250.00
10-11-00-6028	GENERATOR INSPECTION/MAINT	.00	.00	.00	.00	.00	1,400.00
10-11-00-6035	TRAINING & TRAVEL	.00	.00	.00	1,800.00	.00	4,300.00
10-11-00-6040	DUES/FEES	594.54	460.71	670.21	500.00	469.61	500.00
10-11-00-6095	PRISONER BOARDING EXP	680.00	5,994.53	5,220.00	4,000.00	8,100.00	10,000.00
10-11-00-6105	UNIFORMS	6,021.93	11,172.43	17,594.85	22,000.00	22,631.62	18,000.00
10-11-00-6120	VEHICLE MAINTENANCE	847.32	1,440.82	1,492.27	1,500.00	1,375.42	1,500.00
10-11-00-6200	INTERNET & INTERNET AIR CARDS	3,361.40	3,409.32	3,361.11	3,400.00	3,087.96	1,850.00
10-11-00-6201	TELEPHONE	1,603.06	1,855.99	3,240.46	3,300.00	2,924.42	3,300.00
10-11-00-6202	UTILITIES - ELECTRIC	7,683.94	6,673.54	7,224.25	8,000.00	7,022.16	8,000.00
10-11-00-6203	UTILITIES - WATER & SEWER	850.67	312.71	349.21	500.00	78.05	500.00
10-11-00-6204	UTILITIES - GAS	1,840.58	1,801.33	2,482.69	2,800.00	2,120.20	2,500.00
10-11-00-6302	COMPUTER MAINT & REPAIR	370.00	495.00	1,345.56	2,000.00	.00	2,000.00

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
10-11-00-6502 VEHICLE REPAIRS	4,844.92	9,288.87	10,500.45	6,000.00	10,598.00	6,000.00
10-11-00-7001 OFFICE SUPPLIES	584.96	581.96	540.28	1,000.00	888.85	1,000.00
10-11-00-7005 MISCELLANEOUS SUPPLIES	34.35	31.31	141.32	200.00	55.57	200.00
10-11-00-7006 EXPENDABLE EQUIPMENT EXP	10,598.75	26,376.67	10,423.06	44,430.00	19,705.90	11,500.00
10-11-00-7082 AMMUNITION/TASER SUPPLIES	2,068.80	1,327.84	1,562.65	2,000.00	.00	2,000.00
10-11-00-7083 EVIDENCE SUPPLIES	1,671.88	3,007.27	1,498.22	2,750.00	1,298.57	2,500.00
10-11-00-7084 K-9 EXPENSES	1,620.32	293.99	.00	.00	.00	.00
10-11-00-7085 CUSTODIAL SUPPLIES	327.37	310.18	468.35	400.00	402.57	400.00
10-11-00-7090 COMPUTER SOFTWARE & HARDWARE	12,765.82	17,298.80	16,777.89	22,145.00	18,686.32	26,500.00
10-11-00-7097 GIS	3,034.28	642.85	300.00	300.00	300.00	300.00
10-11-00-7105 FUEL	14,880.84	14,539.55	19,001.17	15,000.00	15,732.68	15,000.00
10-11-00-7302 HANDTOOLS/HARDWARE	.00	252.62	8.39	200.00	.00	200.00
10-11-00-7405 BLDG & GRND-MAINT/REPAIRS	1,570.51	462.77	1,326.13	2,000.00	1,724.45	2,000.00
10-11-00-8001 PROPERTY INSURANCE	2,476.80	2,607.30	2,786.56	3,100.00	2,937.60	3,200.00
10-11-00-8005 LIABILITY INSURANCE	11,007.24	11,014.90	13,192.75	14,250.00	14,359.80	15,525.00
10-11-00-8010 AUTO INSURANCE	4,115.00	4,241.00	4,715.00	4,500.00	5,942.98	5,425.00
10-11-00-8050 MISCELLANEOUS EXPENSE	231.97	374.83	103.07	300.00	60.09	300.00
10-11-00-8051 DRUG TESTING	84.00	390.00	414.00	500.00	368.00	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	7,250.74	7,622.46	652.56	4,000.00	.00	5,040.00
10-11-00-8708 CAPITAL LEASE-INTEREST	612.86	241.14	2.74	.00	3,938.00	.00
10-11-00-9010 CAPITAL ASSET-VEHICLES	18,500.00	21,316.50	30,465.18	32,000.00	31,261.00	37,000.00
10-11-00-9015 CAPITAL ASSET-EQUIPMENT	6,970.00	10,048.30	.00	.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
TOTAL EXPENSES	759,464.39	817,156.08	839,789.78	951,215.00	896,642.64	928,780.00
GENERAL TOTAL	685,735.39-	749,100.55-	760,820.82-	863,175.00-	821,490.93-	861,180.00-

POLICE DEPARTMENT

REVENUE

- 10-00-00-4328 **POLICE REPORTS**
Revenues from fees charged for copying various police department reports (city code section 150.135).
- 10-11-00-4525 **ATV/UTV SPECIAL USE PERMIT FEE**
Revenue received from the sale of ATV/UTV special use permits (\$5.00 annually) (city code section 340.120(A)(1)(c)).
- 10-11-00-4530 **FEES FOR DVDS**
Revenue received from individuals for copies of DVDs (\$10.00/DVD) (city code section 150.135).
- 10-11-00-4531 **FEES FOR FINGERPRINTS**
Revenue received from individuals for fingerprinting services (\$10.00/City resident & \$20.00/non-residents)(city code section 150.135).
- 10-11-00-4532 **POLICE GRANT REVENUE**
Revenue received from grants designed to offset the cost of police department expenses.
- 10-00-00-4550 **BUILDING USAGE FEES**
Revenue received from outside organizations using the police training room for a fee.
- 10-11-00-4602 **MO DOT GRANT REVENUE**
Revenue received from the Missouri Department of Transportation to reimburse expenses occurring when completing their special task operations. The expenses are salaries and are recorded in accounts 10-11-00-5002 – 10-11-00-5004.
- 10-11-00-4810 **LOAN PROCEEDS**
Cash received from obtaining a loan.
- 10-11-00-4811 **CAPITAL LEASE REVENUE**
An other financing source equal to the net present value of the minimum lease payments of a capital lease.
- 10-11-00-4821 **POLICE DEPARTMENT DONATIONS**
Donations toward the police department expenses.
- 10-11-00-4930 **INSURANCE PROCEEDS**
Reimbursements received from the general, liability, auto, or inland marine insurance due to claims filed.

- 10-00-58-4935 **SCHOOL RESOURCE OFFICER REVENUE**
Revenues received from the Richmond School District to fund the School Resource Officer's salary, benefits, and equipment.
- 10-11-00-4990 **TRANSFER FROM POLICE TRAINING FUND**
Transfer of cash from the police training fund DWI/Drug Enforcement cash reserves to the operating cash to cover the lease payments for the in-car video cameras or other relevant equipment.
- 10-11-00-4999 **MISCELLANEOUS POLICE REVENUE**
Revenues not listed in another category (i.e. sale of equipment, fees for copies, etc.).

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
ANIMAL SHELTER						
10-00-00-4222 ANIMAL LICENSE	1,262.00	1,305.00	1,466.00	1,300.00	1,325.00	1,300.00
10-00-00-4530 ANIMAL SHELTER & KENNEL FEES	2,319.00	3,592.00	1,454.00	1,700.00	2,926.00	2,000.00
10-00-00-4540 DONATION-ANIMAL SHELTER	.00	70.00	.00	.00	15.00	.00
TOTAL REVENUE	3,581.00	4,967.00	2,920.00	3,000.00	4,266.00	3,300.00
10-11-14-5002 SALARIES-FULL TIME	30,725.34	34,785.82	24,561.61	27,900.00	26,459.04	28,450.00
10-11-14-5003 SALARIES-PART TIME	3,294.82	3,401.43	3,151.60	3,600.00	3,244.18	3,655.00
10-11-14-5004 SALARIES-OVERTIME	.00	17.45	114.57	100.00	236.16	100.00
10-11-14-5005 PAYROLL TAX EXPENSE	2,398.13	2,634.32	1,876.17	2,450.00	1,915.33	2,500.00
10-11-14-5007 LAGERS	1,752.10	1,586.45	928.55	1,500.00	1,414.89	1,625.00
10-11-14-5009 LIFE INSURANCE EXPENSE	74.59	33.00	55.07	80.00	62.40	65.00
10-11-14-5011 WORKER'S COMPENSATION	465.50	406.88	607.26	700.00	442.06	700.00
10-11-14-5016 HEALTH/DENTAL/VISION PREM EXP	4,634.37	3,975.78	4,516.16	5,825.00	4,602.67	4,725.00
10-11-14-5019 HSA/FSA ADMIN FEES	.00	.00	.00	.00	.00	50.00
10-11-14-5020 CONTRACTED SERVICES (LEGAL)	833.75	.00	.00	100.00	.00	100.00
10-11-14-6005 PRINTING	96.60	102.50	169.95	200.00	196.62	300.00
10-11-14-6010 ADVERTISING/PROMOTIONAL	225.00	135.00	.00	100.00	180.00	100.00
10-11-14-6020 EQUIPMENT REPAIR	.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 & TRAVEL	.00	.00	.00	450.00	.00	450.00
10-11-14-6040 DUES/FEES	.00	.00	.00	150.00	.00	150.00
10-11-14-6105 UNIFORMS	.00	.00	381.06	500.00	279.98	500.00
10-11-14-6200 INTERNET	.00	.00	.00	.00	.00	.00
10-11-14-6201 TELEPHONE	1,535.40	1,001.11	1,503.19	1,500.00	1,042.21	1,200.00
10-11-14-6202 UTILITIES - ELECTRIC	3,314.36	3,648.12	4,207.70	4,300.00	2,856.38	4,300.00
10-11-14-6203 UTILITIES - WATER & SEWER	1,173.17	1,062.28	914.94	1,300.00	263.43	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	157.79	.00	1,094.94	1,000.00	464.04	1,000.00
10-11-14-7001 OFFICE SUPPLIES	38.41	.00	18.97	50.00	14.88	50.00
10-11-14-7005 MISCELLANEOUS SUPPLIES	.00	.00	.00	50.00	.00	50.00
10-11-14-7006 EXPENDABLE EQUIPMENT EXP	28.76	.00	.00	2,000.00	27.30	2,000.00
10-11-14-7085 CUSTODIAL SUPPLIES	27.70	35.01	142.52	200.00	77.72	200.00
10-11-14-7090 COMPUTER SOFTWARE & HARDWARE	.00	256.25	.00	300.00	.00	300.00
10-11-14-7105 FUEL	555.25	517.37	966.14	600.00	728.06	600.00
10-11-14-7140 ANIMAL CONTROL	521.99	487.28	357.46	1,000.00	175.90	500.00
10-11-14-7302 HANDTOOLS/HARDWARE	.00	.00	.00	25.00	.00	25.00
10-11-14-7405 BLDG & GRND-MAINT/REPAIRS	1,010.51	746.91	1,813.86	10,000.00	3,037.17	5,000.00
10-11-14-8001 PROPERTY INSURANCE	77.04	77.00	87.00	100.00	88.00	100.00
10-11-14-8010 AUTO INSURANCE	551.04	493.00	497.00	550.00	482.40	560.00
10-11-14-8050 MISCELLANEOUS EXPENSE	.00	.00	.00	50.00	.00	50.00
10-11-14-8051 DRUG TESTING	.00	.00	138.00	100.00	46.00	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	53,491.62	55,402.96	48,103.72	67,180.00	48,336.82	61,205.00

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
GENERAL TOTAL	49,910.62-	50,435.96-	45,183.72-	64,180.00-	44,070.82-	57,905.00-

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)	.00	.00	308.85	500.00	.00	.00
10-11-54-5023 CONTRACTED SERVICES (911)	152,000.04	152,000.04	152,000.04	.00	.00	.00

TOTAL EXPENSES	152,000.04	152,000.04	152,308.89	500.00	.00	.00
=====						
GENERAL TOTAL	152,000.04-	152,000.04-	152,308.89-	500.00-	.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
FIRE DEPARTMENT						
10-12-00-4532	FIRE DEPT GRANT REVENUE	.00	.00	.00	.00	.00
10-12-00-4605	FEMA/SEMA REVENUE	494.44	.00	.00	.00	.00
10-12-00-4810	LOAN PROCEEDS	.00	.00	.00	.00	.00
10-12-00-4811	CAPITAL LEASE REVENUE	.00	.00	.00	.00	.00
10-12-00-4821	FIRE DEPT DONATIONS	.00	.00	.00	.00	3,000.00
10-12-00-4905	RURAL FIRE REIMBURS OF EXPENS	.00	22,131.20	15,638.93	18,000.00	10,409.98
10-12-50-4906	RURAL FIRE REVENUE	67,189.36	68,012.00	69,959.00	68,000.00	.00
10-12-00-4930	INSURANCE PROCEEDS	.00	.00	297.50	.00	.00
10-12-00-4936	CPR EDUCATION	840.00	.00	.00	.00	.00
10-12-00-4960	SALE OF VEHICLES/EQUIPMENT	.00	.00	.00	.00	25,000.00
10-12-00-4999	MISC FIRE REVENUE	.02	.00	2,500.00	.00	388.33
<hr/>						
	TOTAL REVENUE	68,523.82	90,143.20	88,395.43	86,000.00	10,798.31
10-12-00-5002	SALARIES-FULL TIME	377,061.69	373,050.72	385,879.30	398,300.00	363,243.61
10-12-00-5003	SALARIES-PART TIME	.00	.00	.00	.00	.00
10-12-00-5004	SALARIES-OVERTIME	25,464.60	55,343.55	43,565.62	25,000.00	42,507.61
10-12-00-5005	PAYROLL TAX EXPENSE	28,529.28	30,503.74	31,724.85	33,800.00	30,281.01
10-12-00-5006	SALARIES ON-CALL	17,571.00	16,274.50	17,309.50	18,000.00	18,437.00
10-12-00-5007	LAGERS	19,972.58	18,247.79	15,843.08	15,500.00	14,429.90
10-12-00-5009	LIFE INSURANCE EXPENSE	630.58	631.13	641.42	675.00	573.50
10-12-00-5011	WORKER'S COMPENSATION	24,044.62	17,183.45	24,662.39	26,500.00	24,930.80
10-12-00-5013	VOLUNTEERS	9,825.00	8,025.00	7,575.00	8,100.00	7,125.00
10-12-00-5015	UNEMPLOYMENT INSURANCE	.00	.00	.00	.00	.00
10-12-00-5016	HEALTH/DENTAL/VISION PREM EXP	42,537.89	34,337.85	20,651.76	30,000.00	21,604.95
10-12-00-5018	ACCIDENT INSUR-VOL FIREFIGHTE	.00	1,557.00	1,557.00	1,600.00	1,557.00
10-12-00-5019	HSA/FSA ADMIN FEES	.00	.00	.00	.00	.00
10-12-00-5020	CONTRACTED SERVICES (LEGAL)	1,808.15	226.20	1,889.15	1,000.00	.00
10-12-00-6001	POSTAGE	48.60	23.86	114.69	200.00	20.82
10-12-00-6005	PRINTING	92.22	.00	.00	100.00	.00
10-12-00-6010	ADVERTISING/PROMOTIONAL	67.20	200.50	145.90	100.00	238.93
10-12-00-6015	CERTIFICATION OF EQUIPMENT	.00	.00	.00	.00	.00
10-12-00-6020	EQUIPMENT REPAIR	4,106.34	1,891.12	2,037.82	5,000.00	3,650.03
10-12-00-6025	EQUIPMENT MAINTENANCE	8,261.51	8,154.01	5,944.17	8,500.00	3,164.42
10-12-00-6026	COPIER EXPENSE	1,000.27	854.82	2,470.90	2,750.00	1,858.37
10-12-00-6028	GENERATOR INSPECTION/MAINT	.00	.00	.00	.00	.00
10-12-00-6035	TRAINING & TRAVEL	1,056.05	.00	2,740.00	3,750.00	1,867.85
10-12-00-6040	DUES/FEES	1,740.71	588.06	418.71	1,000.00	817.59
10-12-00-6105	UNIFORMS	2,774.37	2,636.02	3,126.80	3,000.00	2,070.63
10-12-00-6120	VEHICLE MAINTENANCE	.00	.00	.00	.00	.00
10-12-00-6145	FIRE PREVENTION/CPR EDUCATION	505.00	98.15	849.99	495.00	138.39
10-12-00-6150	RURAL FIRE EXPENSES	.00	15,093.83	15,638.72	18,000.00	10,792.02
10-12-00-6200	INTERNET	.00	.00	.00	.00	.00
10-12-00-6201	TELEPHONE	3,342.21	2,049.47	3,079.35	3,400.00	1,815.88
10-12-00-6202	UTILITIES - ELECTRIC	13,287.39	11,666.81	12,038.98	13,500.00	14,296.66
10-12-00-6203	UTILITIES - WATER & SEWER	1,669.53	2,070.46	1,980.00	2,000.00	967.44
10-12-00-6204	UTILITIES - GAS	4,914.54	5,441.50	6,921.02	6,900.00	5,810.78
10-12-00-6302	COMPUTER MAINT & REPAIR	.00	274.54	520.00	750.00	440.00
10-12-00-6502	VEHICLE REPAIRS	3,880.49	5,080.57	7,592.73	6,005.00	10,724.70
10-12-00-7001	OFFICE SUPPLIES	433.25	381.11	108.19	500.00	300.04

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
10-12-00-7005 MISCELLANEOUS SUPPLIES	.00	.00	.00	50.00	.00	50.00
10-12-00-7006 EXPENDABLE EQUIPMENT EXP	9,941.04	5,252.90	4,055.75	10,200.00	12,126.45	11,200.00
10-12-00-7081 EMERGENCY RESPONSE SUPPLIES	1,619.84	1,973.50	2,687.40	3,200.00	1,933.23	3,000.00
10-12-00-7085 CUSTODIAL SUPPLIES	891.17	1,129.39	982.17	1,000.00	885.40	1,000.00
10-12-00-7090 COMPUTER SOFTWARE & HARDWARE	774.50	1,606.25	382.84	2,850.00	1,591.80	5,875.00
10-12-00-7097 GIS	3,034.28	642.86	300.00	300.00	300.00	300.00
10-12-00-7105 FUEL	3,571.60	3,909.94	5,147.37	5,000.00	4,014.39	5,000.00
10-12-00-7302 HANDTOOLS/HARDWARE	11.75	.00	.00	100.00	121.43	200.00
10-12-00-7405 BLDG & GRND-MAINT/REPAIRS	4,284.14	3,666.37	10,959.94	5,000.00	5,463.31	8,600.00
10-12-00-7505 STORM WARNING SIREN EXPENSE	4,242.00	4,578.00	4,578.00	5,000.00	5,048.40	5,500.00
10-12-00-8001 PROPERTY INSURANCE	5,609.04	5,959.00	6,183.00	6,700.00	6,533.00	7,100.00
10-12-00-8005 LIABILITY INSURANCE	841.92	842.55	842.65	950.00	840.55	925.00
10-12-00-8010 AUTO INSURANCE	7,668.00	5,427.00	5,399.50	5,800.00	4,372.30	6,000.00
10-12-00-8050 MISCELLANEOUS EXPENSE	.00	.00	.00	50.00	.00	50.00
10-12-00-8051 DRUG TESTING	252.00	84.00	382.00	400.00	184.00	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	175,000.00
10-12-00-9015 CAPITAL ASSET-EQUIPMENT	.00	32,599.74	.00	38,000.00	35,276.70	.00
10-12-00-9017 CAPITAL ASSET-BLDG & GRNDS	.00	.00	.00	.00	.00	.00
10-12-00-9020 CAPITAL IMPROVEMENT	.00	.00	14,800.00	.00	.00	.00
TOTAL EXPENSES	637,366.35	679,557.26	673,727.66	719,025.00	662,355.89	854,215.00
GENERAL TOTAL	568,842.53-	589,414.06-	585,332.23-	633,025.00-	651,557.58-	663,215.00-

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	152,983.41	157,285.90	154,126.24	155,000.00	157,468.32	155,000.00
10-00-00-4151	MOTOR VEHICLE STATE SALES TAX	50,056.14	51,418.52	52,633.50	52,000.00	51,167.16	50,000.00
10-00-00-4152	MOTOR VEHICLE LICENSE/REG FEE	25,690.93	25,211.45	26,316.99	26,000.00	25,851.21	26,000.00
10-14-00-4532	STREETS GRANT REVENUE	.00	.00	.00	.00	.00	.00
10-14-00-4602	FEMA/SEMA REVENUE	5,737.16	2,689.55	.00	.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	850.00	950.00	700.00	800.00	800.00	750.00
10-14-00-4930	INSURANCE PROCEEDS	.00	.00	.00	.00	.00	.00
10-14-00-4960	SALE OF VEHICLES/EQUIPMENT	.00	.00	.00	16,000.00	.00	17,700.00
10-14-00-4999	MISC STREETS REVENUE	3,095.00	2,055.30	2,923.77	500.00	70.00	250.00
	TOTAL REVENUE	238,412.64	239,610.72	236,700.50	250,300.00	235,356.69	249,700.00
10-14-00-5002	SALARIES-FULL TIME	85,028.84	88,106.76	80,431.84	99,300.00	92,238.21	104,000.00
10-14-00-5003	SALARIES-PART TIME	.00	.00	.00	.00	.00	6,000.00
10-14-00-5004	SALARIES-OVERTIME	3,591.15	3,054.51	4,551.17	3,750.00	4,557.25	5,000.00
10-14-00-5005	PAYROLL TAX EXPENSE	6,103.31	5,931.02	5,982.36	7,900.00	7,026.77	8,800.00
10-14-00-5007	LAGERS	4,684.29	3,850.59	4,254.17	5,500.00	3,238.90	6,250.00
10-14-00-5009	LIFE INSURANCE EXPENSE	193.21	163.35	134.69	200.00	156.87	200.00
10-14-00-5011	WORKER'S COMPENSATION	4,882.16	2,740.43	4,600.32	5,000.00	5,623.29	5,500.00
10-14-00-5015	UNEMPLOYMENT INSURANCE	302.23	795.32	1,325.00	1,000.00	3,963.00	1,500.00
10-14-00-5016	HEALTH/DENTAL/VISION PREM EXP	13,765.56	11,666.92	8,598.08	15,000.00	7,797.91	15,000.00
10-14-00-5019	HSA/FSA ADMIN FEES	.00	.00	.00	.00	.00	100.00
10-14-00-5020	CONTRACTED SERVICES (LEGAL)	136.30	218.95	163.85	250.00	.00	250.00
10-14-00-5022	CONTRACTED SERVICES (MOWING)	.00	.00	.00	.00	.00	.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	31.20	153.35	35.00	36.67	35.00
10-14-00-6010	ADVERTISING/PROMOTIONAL	8.40	140.08	10.17	100.00	92.18	150.00
10-14-00-6020	EQUIPMENT REPAIR	9,650.64	12,638.17	5,463.31	7,000.00	7,286.61	10,000.00
10-14-00-6025	EQUIPMENT MAINTENANCE	746.71	722.15	3,509.19	2,600.00	1,994.73	4,700.00
10-14-00-6035	TRAINING & TRAVEL	.00	.00	.00	675.00	.00	675.00
10-14-00-6040	DUES/FEES	85.71	85.71	75.00	100.00	5.50	200.00
10-14-00-6105	UNIFORMS	1,425.31	1,763.34	1,502.96	2,000.00	1,244.99	2,000.00
10-14-00-6200	INTERNET	.00	.00	.00	.00	.00	750.00
10-14-00-6201	TELEPHONE	1,324.06	36.02	342.52	350.00	392.92	350.00
10-14-00-6202	UTILITIES - ELECTRIC	1,551.19	1,820.66	2,633.54	2,500.00	2,403.96	2,700.00
10-14-00-6203	UTILITIES - WATER & SEWER	827.57	682.27	888.99	850.00	134.02	1,000.00
10-14-00-6204	UTILITIES - GAS	735.56	910.05	1,631.37	1,650.00	920.61	1,650.00
10-14-00-6205	UTILITIES - STREET LIGHTS	110,188.25	108,423.23	101,522.34	94,000.00	91,467.07	92,000.00
10-14-00-6207	LOCATES	594.00	.00	15.32	.00	.00	.00
10-14-00-6302	COMPUTER MAINT & REPAIR	.00	.00	.00	.00	.00	.00
10-14-00-6502	VEHICLE MAINT & REPAIRS	6,242.47	5,853.86	2,407.71	6,600.00	4,945.20	7,000.00
10-14-00-7001	OFFICE SUPPLIES	202.14	90.89	9.17	50.00	25.23	50.00
10-14-00-7005	MISCELLANEOUS SUPPLIES	120.01	127.96	132.57	100.00	277.50	250.00
10-14-00-7006	EXPENDABLE EQUIPMENT EXP	3,006.38	3,928.43	2,415.59	5,200.00	4,614.58	6,400.00
10-14-00-7050	ROAD REPAIR MATERIAL	5,339.00	1,764.65	1,556.43	2,500.00	3,572.02	4,000.00
10-14-00-7055	DRAINAGE PRODUCTS	27.65	.00	.00	.00	.00	.00
10-14-00-7060	GRAVEL	3,208.61	5,544.85	1,216.30	3,000.00	4,481.12	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
10-14-00-7070 STREET SIGNS	2,651.35	3,413.62	1,457.40	1,500.00	1,795.05	2,500.00
10-14-00-7075 SALT	5,659.34	7,923.99	4,744.86	8,000.00	7,084.72	8,000.00
10-14-00-7076 SAND	.00	.00	.00	.00	.00	3,500.00
10-14-00-7081 SAFETY EQUIPMENT	.00	.00	.00	1,000.00	776.17	1,000.00
10-14-00-7085 CUSTODIAL SUPPLIES	162.62	206.95	317.83	550.00	361.59	350.00
10-14-00-7090 COMPUTER SOFTWARE & HARDWARE	95.88	47.88	7.98	.00	19.74	650.00
10-14-00-7097 GIS	3,034.34	642.86	300.00	300.00	300.00	300.00
10-14-00-7105 FUEL	6,812.98	7,966.25	4,557.53	8,500.00	11,212.74	12,000.00
10-14-00-7110 OIL/GREASE	878.50	547.17	607.23	1,000.00	642.24	800.00
10-14-00-7302 HANDTOOLS/HARDWARE	679.08	683.90	222.28	800.00	367.27	800.00
10-14-00-7405 BLDG & GRND-MAINT/REPAIRS	581.17	853.79	1,302.24	2,000.00	253.26	7,000.00
10-14-00-8001 PROPERTY INSURANCE	481.56	487.85	524.10	600.00	560.34	605.00
10-14-00-8010 AUTO INSURANCE	3,601.56	3,752.50	3,783.00	4,100.00	4,325.74	4,500.00
10-14-00-8050 MISCELLANEOUS EXPENSE	.00	.00	127.58	50.00	.00	50.00
10-14-00-8051 DRUG TESTING	273.00	246.00	322.00	300.00	199.33	350.00
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	4,235.18	4,235.19	.00	.00	.00	.00
10-14-00-9010 CAPITAL ASSET-VEHICLES	5,391.50	.00	9,170.32	53,000.00	14,552.33	36,180.00
10-14-00-9015 CAPITAL ASSET-EQUIPMENT	.00	18,848.01	10,738.65	16,850.00	2,868.66	28,015.00
10-14-00-9017 CAPITAL ASSET-BLDG & GRNDS	.00	8,125.00	.00	.00	.00	.00
10-14-00-9020 CAPITAL IMPROVEMENTS	.00	15,476.56	.00	.00	.00	.00
TOTAL EXPENSES	298,508.77	334,476.85	273,710.31	366,010.00	293,816.29	393,860.00
GENERAL TOTAL	60,096.13-	94,866.13-	37,009.81-	115,710.00-	58,459.60-	144,160.00-

STREET DEPARTMENT

REVENUES

- 10-00-00-4141 **MOTOR FUEL TAX**
Taxes paid on motor vehicle fuel. This is the City's portion of the state fuel tax and is based on a per capita allocation from the state. Article IV. Section 30. A. of the Missouri Constitution limits the use of these funds to construction, reconstruction, maintenance, repair, policing, signing, lighting and cleaning roads and streets and for the payment of principal and interest on indebtedness on account of road and street purposes.
- 10-00-00-4151 **MOTOR VEHICLE STATE SALES TAX**
Sales tax paid on automobiles. This is the City's portion of the state sales tax on automobiles and is based on a per capita allocation from the state. Article IV. Section 30. A. of the Missouri Constitution limits the use of these funds to construction, reconstruction, maintenance, repair, policing, signing, lighting and cleaning roads and streets and for the payment of principal and interest on indebtedness on account of road and street purposes.
- 10-00-00-4152 **MOTOR VEHICLE LICENSE & REGISTRATION FEES**
Fees paid to the state for motor vehicle licenses. A per capita share is disbursed to the City by the state. Article IV. Section 30. A. of the Missouri Constitution limits the use of these funds to construction, reconstruction, maintenance, repair, policing, signing, lighting and cleaning roads and streets and for the payment of principal and interest on indebtedness on account of road and street purposes.
- 10-14-00-4532 **STREETS GRANT REVENUE**
Revenue received from grants designed to offset the cost of street department expenditures.
- 10-14-00-4602 **FEMA/SEMA REVENUE**
Revenue received from FEMA and SEMA for reimbursements of City expenditures incurred due to disasters or emergencies.
- 10-14-00-4810 **LOAN PROCEEDS**
Cash received from obtaining a loan.
- 10-14-00-4811 **CAPITAL LEASE REVENUE**
An other financing source equal to the net present value of the minimum lease payments of a capital lease.
- 10-14-00-4900 **STREET EXCAVATION PERMIT FEE**
Revenue received from the sale of street excavation permits (\$50.00) (city code section 510.030).

10-14-00-4930

INSURANCE PROCEEDS

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

10-14-00-4999

MISCELLANEOUS STREETS REVENUE

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

BUDGET REPORT

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	2,500.00	.00	500.00	.00	500.00
10-16-00-4532	GRANT REVENUE	.00	7,000.00	.00	.00	.00	.00
	TOTAL REVENUE	.00	9,500.00	.00	500.00	.00	500.00
10-16-00-5002	SALARIES-FULL TIME	.00	.00	.00	44,000.00	9,554.92	46,025.00
10-16-00-5005	PAYROLL TAX EXPENSE	.00	.00	.00	3,400.00	722.06	3,600.00
10-16-00-5007	LAGERS	.00	.00	.00	2,350.00	511.71	2,625.00
10-16-00-5009	LIFE INSURANCE EXPENSE	.00	.00	.00	75.00	12.40	75.00
10-16-00-5011	WORKER'S COMPENSATION	.00	.00	.00	100.00	.00	100.00
10-16-00-5016	HEALTH/DENTAL/VISION PREM EXP	.00	.00	.00	5,720.00	953.34	5,720.00
10-16-00-5019	HSA/FSA ADMIN FEES	.00	.00	.00	.00	9.39	50.00
10-16-00-5020	CONTRACTED SERVICES (LEGAL)	9,981.20	4,789.95	895.90	5,000.00	240.70	5,000.00
10-16-00-5023	CONTRACTED SERVICES (OTHER)	30,433.36	.00	.00	1,000.00	.00	35,000.00
10-16-00-5035	RECORDING FEES	.00	240.00	.00	250.00	.00	250.00
10-16-00-6001	POSTAGE	.00	28.25	.00	200.00	132.78	200.00
10-16-00-6005	PRINTING	.00	.00	.00	50.00	18.75	50.00
10-16-00-6010	ADVERTISING/PROMOTIONAL	236.40	919.25	.00	1,000.00	45.00	2,500.00
10-16-00-6020	EQUIPMENT REPAIR	.00	.00	.00	.00	.00	.00
10-16-00-6025	EQUIPMENT MAINTENANCE	.00	.00	.00	.00	200.00	.00
10-16-00-6035	TRAINING & TRAVEL	.00	.00	.00	1,000.00	303.55	3,500.00
10-16-00-6040	DUES/FEES	203.25	643.01	21.25	1,500.00	100.00	1,100.00
10-16-00-6055	ENGINEERING	.00	7,000.00	.00	.00	.00	.00
10-16-00-6200	INTERNET	.00	.00	.00	.00	.00	.00
10-16-00-6201	TELEPHONE	.00	.00	.00	400.00	.00	375.00
10-16-00-6202	UTILITIES - ELECTRIC	.00	.00	.00	750.00	.00	700.00
10-16-00-6203	UTILITIES-WATER & SEWER	.00	.00	.00	75.00	.00	50.00
10-16-00-6204	UTILITIES-GAS	.00	.00	.00	275.00	.00	250.00
10-16-00-6302	COMPUTER MAINT & REPAIR	.00	.00	.00	500.00	.00	500.00
10-16-00-7001	OFFICE SUPPLIES	.00	139.41	.00	250.00	103.30	500.00
10-16-00-7005	MISCELLANEOUS SUPPLIES	.00	50.00	.00	25.00	.00	25.00
10-16-00-7006	EXPENDABLE EQUIPMENT	.00	16.38	.00	1,000.00	117.87	250.00
10-16-00-7090	COMPUTER SOFTWARE & HARDWARE	.00	.00	.00	1,500.00	741.31	600.00
10-16-00-7091	WEBSITE DEVELOPMENT/HOSTING	3,475.00	.00	.00	2,000.00	.00	1,000.00
10-16-00-7105	FUEL	.00	.00	.00	200.00	.00	200.00
10-16-00-7405	BLDG & GRND-MAINT/REPAIRS	.00	.00	.00	.00	.00	.00
10-16-00-8001	PROPERTY INSURANCE	.00	.00	.00	275.00	.00	275.00
10-16-00-8005	LIABILITY INSURANCE	732.00	732.00	732.00	800.00	777.00	800.00
10-16-00-8050	MISCELLANEOUS EXPENSE	.00	.00	.00	50.00	.00	50.00
10-16-00-8051	DRUG TESTING	.00	.00	.00	50.00	46.00	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	45,061.21	14,558.25	1,649.15	73,795.00	14,590.08	111,420.00
	GENERAL TOTAL	45,061.21-	5,058.25-	1,649.15-	73,295.00-	14,590.08-	110,920.00-

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.

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
COMMUNITY DEVELOPMENT						
10-00-00-4542	1,453.72	1,652.76	1,570.00	1,000.00	1,306.75	1,500.00
10-00-00-4221	60,253.15	33,023.09	20,275.86	18,000.00	22,735.95	20,000.00
10-17-00-4540	8,077.85	8,408.06	621.16	5,000.00	41,876.94	5,000.00
10-17-00-4811	.00	.00	.00	.00	.00	.00
10-17-00-4960	.00	.00	.00	.00	5.00	.00
10-17-00-4999	.00	331.28	384.00	50.00	2,019.10	50.00
TOTAL REVENUE	69,784.72	42,752.63	22,851.02	24,050.00	67,943.74	26,550.00
10-17-00-5002	69,657.54	69,692.94	81,640.62	85,600.00	79,041.06	80,550.00
10-17-00-5003	319.73	2,368.25	.00	.00	.00	.00
10-17-00-5004	196.70	139.50	96.39	200.00	67.07	200.00
10-17-00-5005	5,135.06	4,942.90	5,227.36	6,600.00	5,221.92	6,175.00
10-17-00-5007	3,186.24	3,134.64	4,410.28	4,550.00	4,047.70	4,600.00
10-17-00-5009	45.06	123.30	154.65	165.00	150.20	150.00
10-17-00-5011	1,630.68	1,481.87	3,280.17	3,000.00	3,564.07	4,000.00
10-17-00-5015	.00	.00	6.40	.00	.00	.00
10-17-00-5016	5,234.91	9,053.17	10,770.27	11,200.00	8,784.78	9,300.00
10-17-00-5019	.00	.00	.00	.00	63.22	100.00
10-17-00-5020	10,741.60	6,455.40	3,880.20	5,000.00	2,936.25	5,000.00
10-17-00-5022	.00	.00	.00	.00	.00	.00
10-17-00-5023	.00	580.00	.00	3,000.00	865.00	3,000.00
10-17-00-5035	153.00	177.00	.00	400.00	288.00	400.00
10-17-00-6001	2,288.84	1,065.05	727.01	1,500.00	50.39	1,500.00
10-17-00-6005	104.29	840.87	554.87	1,000.00	339.85	500.00
10-17-00-6010	523.40	268.59	287.90	2,500.00	2,589.97	500.00
10-17-00-6020	396.41	210.33	23.99	500.00	231.35	2,000.00
10-17-00-6025	48.74	.00	.00	500.00	46.51	200.00
10-17-00-6026	.00	1,284.37	2,002.21	2,000.00	1,463.86	2,000.00
10-17-00-6035	298.00	16.00	.00	2,300.00	128.00	2,300.00
10-17-00-6040	390.42	422.33	550.73	500.00	349.21	500.00
10-17-00-6200	.00	.00	.00	.00	14.26	100.00
10-17-00-6201	375.23	377.97	944.20	800.00	650.14	750.00
10-17-00-6202	1,589.10	1,380.14	1,494.00	1,700.00	1,419.25	1,600.00
10-17-00-6203	138.87	51.06	57.01	150.00	12.74	75.00
10-17-00-6204	380.63	372.53	513.42	600.00	438.48	550.00
10-17-00-6302	.00	220.00	.00	300.00	55.00	300.00
10-17-00-6502	218.65	560.08	34.70	500.00	15.98	500.00
10-17-00-7001	1,146.80	504.21	606.12	600.00	21.76	600.00
10-17-00-7006	1,073.31	.00	46.21	700.00	287.02	1,250.00
10-17-00-7085	.00	.00	.00	25.00	.00	25.00
10-17-00-7090	179.39	917.07	222.13	4,880.00	5,232.43	1,150.00
10-17-00-7091	.00	.00	.00	150.00	.00	150.00
10-17-00-7095	.00	.00	.00	550.00	.00	1,250.00
10-17-00-7097	3,034.28	642.86	425.00	500.00	300.00	1,300.00
10-17-00-7105	573.04	582.21	605.99	1,000.00	473.03	1,000.00
10-17-00-7135	9,675.73	7,264.60	10,786.69	15,000.00	13,117.11	15,000.00
10-17-00-7145	293.50	142.14	151.13	1,000.00	227.87	1,000.00
10-17-00-7405	7.97	.00	.00	250.00	.00	250.00
10-17-00-7410	.00	.00	.00	.00	.00	20,850.00

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
10-17-00-8001 PROPERTY INSURANCE	573.96	597.55	624.85	675.00	659.15	715.00
10-17-00-8010 AUTO INSURANCE	907.68	777.66	786.34	850.00	868.14	875.00
10-17-00-8050 MISCELLANEOUS EXPENSE	89.70	.00	.00	.00	.00	.00
10-17-00-8051 DRUG TESTING	168.00	42.00	.00	100.00	92.00	.00
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	5,406.67	.00	.00	.00	.00
TOTAL EXPENSES	120,776.46	122,063.26	130,910.84	160,845.00	134,112.77	172,265.00
GENERAL TOTAL	50,991.74-	79,310.63-	108,059.82-	136,795.00-	66,169.03-	145,715.00-

COMMUNITY DEVELOPMENT

REVENUES

- 10-00-00-4542 **PLANNING AND ZONING FEES**
Application fees for preliminary plat, final plat, conditional use, rezoning, variance, and minor subdivision permits, and the associated public notice postage, advertising, and recording fees (city code section 410.100).
- 10-00-00-4221 **BUILDING PERMIT FEE**
Revenue received from the sale of permits for building, plumbing, electrical, or demolition work done in the City (city code sections 500.180, 500.190, & 500.195).
- 10-17-00-4540 **LIENS - DEMO'S/MOWING/DANGEROUS BUILDINGS**
Revenue received from individuals for liens related to dangerous buildings, mowing their property, demolitions by City, etc.
- 10-17-00-4811 **CAPITAL LEASE REVENUE**
An other financing source equal to the net present value of the minimum lease payments of a capital lease.
- 10-17-00-4999 **MISCELLANEOUS COMMUNITY DEVEL. REVENUE**
Revenues not listed in another category (i.e. purchase of building plans, copies, and scanning, etc.).

BUDGET REPORT

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	27.86	505.72	.00	502.92	.00
	TOTAL GEN RECREATION REVENUE	27.86	505.72	.00	502.92	.00
*						
10-21-00-5002	SALARIES-FULL TIME	64,110.88	78,094.16	63,713.48	73,200.00	69,847.82
10-21-00-5003	SALARIES-PART TIME	.00	.00	92.24	.00	1,113.10
10-21-00-5004	SALARIES-OVERTIME	232.48	229.54	28.85	300.00	81.85
10-21-00-5005	PAYROLL TAX EXPENSE	4,868.20	5,498.52	4,029.90	5,650.00	4,647.98
10-21-00-5007	LAGERS	3,530.48	3,477.63	3,186.68	3,900.00	3,317.96
10-21-00-5009	LIFE INSURANCE EXPENSE	127.25	165.84	111.83	160.00	146.88
10-21-00-5011	WORKER'S COMPENSATION	2,518.28	1,744.62	2,954.30	3,000.00	2,453.38
10-21-00-5015	UNEMPLOYMENT INSURANCE	.00	.00	.00	.00	.00
10-21-00-5016	HEALTH/DENTAL PREM EXP	6,137.24	8,748.31	8,632.04	11,500.00	9,473.70
10-21-00-5019	HSA/FSA ADMIN FEES	.00	.00	.00	.00	.00
10-21-00-5020	CONTRACTED SERVICES (LEGAL)	46.40	416.15	308.85	400.00	36.25
10-21-00-6001	POSTAGE	22.37	173.90	52.70	100.00	.00
10-21-00-6005	PRINTING	357.00	419.40	43.25	600.00	.00
10-21-00-6010	ADVERTISING/PROMOTIONAL	245.15	829.54	220.25	600.00	25.60
10-21-00-6026	COPIER EXPENSE	.00	1,021.22	1,202.94	1,900.00	1,312.16
10-21-00-6035	TRAINING & TRAVEL	.00	.00	380.00	1,100.00	975.00
10-21-00-6040	DUES/FEES	1,176.71	1,043.17	1,450.79	1,700.00	1,402.16
10-21-00-6200	INTERNET	.00	.00	.00	.00	.00
10-21-00-6201	TELEPHONE	605.64	693.03	1,234.92	1,200.00	1,091.96
10-21-00-6202	UTILITIES - ELECTRIC	997.80	866.60	938.11	1,100.00	891.17
10-21-00-6203	UTILITIES - WATER & SEWER	138.87	51.06	57.01	100.00	12.74
10-21-00-6204	UTILITIES - GAS	239.00	233.93	322.37	350.00	275.31
10-21-00-6302	COMPUTER MAINT & REPAIR	.00	.00	.00	100.00	133.88
10-21-00-7001	OFFICE SUPPLIES	915.65	474.42	174.05	500.00	288.36
10-21-00-7005	MISCELLANEOUS SUPPLIES	11.74	2.57	.00	50.00	.00
10-21-00-7006	EXPENDABLE EQUIPMENT EXP	1,202.41	614.51	14.97	475.00	64.89
10-21-00-7085	CUSTODIAL SUPPLIES	90.14	91.13	32.30	200.00	54.59
10-21-00-7090	COMPUTER SOFTWARE & HARDWARE	183.77	558.00	227.54	200.00	180.76
10-21-00-7105	FUEL	15.77	17.89	.00	25.00	.00
10-21-00-7405	BLDG & GRND-MAINT/REPAIRS	166.12	24.56	5.25	200.00	31.27
10-21-00-8001	PROPERTY INSURANCE	632.28	672.66	696.55	775.00	741.01
10-21-00-8050	MISCELLANEOUS EXPENSES	.00	.00	17.00	25.00	14.44
10-21-00-8051	DRUG TESTING	84.00	88.00	46.00	100.00	.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	12,587.00
	TOTAL GEN RECREATION EXPENSES	88,655.63	106,250.36	90,174.17	109,510.00	111,201.22
*						
	GEN RECREATION PROFIT (LOSS)	88,627.77-	105,744.64-	90,174.17-	109,510.00-	110,698.30-

SOUTHVIEW POOL						
10-21-01-4410	POOL ADMISSION REVENUE	21,999.91	19,701.55	19,914.16	19,500.00	23,298.47
10-21-01-4411	POOL PASS REVENUES	9,800.00	7,933.00	7,615.50	7,500.00	7,775.50
10-21-01-4415	POOL RENTAL REVENUE	3,765.00	3,030.00	3,260.00	3,200.00	3,545.00
10-21-01-4420	CONCESSION REVENUES	9,046.99	8,818.61	10,484.01	10,000.00	14,295.78

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
10-21-01-4421 SWIM LESSONS	6,490.00	4,303.11	4,495.00	4,300.00	4,735.00	4,500.00
10-21-02-4430 WATER FITNESS REVENUE	486.00	350.00	.00	200.00	.00	250.00
TOTAL POOL REVENUE	51,587.90	44,136.27	45,768.67	44,700.00	53,649.75	51,050.00
*						
10-21-01-5002 SALARIES-FULL TIME (POOL)	112.54-	2,424.45	2,349.88	2,500.00	2,747.38	2,500.00
10-21-01-5003 SALARIES-PART TIME (POOL)	33,237.28	30,525.90	30,974.67	35,000.00	31,955.79	35,000.00
10-21-01-5004 SALARIES-OVERTIME (POOL)	109.38	.00	104.57	100.00	.00	100.00
10-21-01-5005 PAYROLL TAX EXPENSE (POOL)	2,535.84	2,485.31	2,503.74	3,000.00	2,621.69	3,000.00
10-21-01-5007 LAGERS (POOL)	26.15	121.33	132.55	140.00	135.94	150.00
10-21-01-5009 LIFE INSURANCE EXPENSE (POOL)	.96	5.86	4.86	10.00	5.78	10.00
10-21-01-5011 WORKER'S COMPENSATION (POOL)	970.89	699.48	1,322.99	1,450.00	1,498.84	1,700.00
10-21-01-5016 HEALTH/DENTAL/VISION EXP (POOL)	76.66	428.35	367.73	550.00	226.05	550.00
10-21-01-5020 CONTRACTED SERVICES (LEGAL)	.00	72.50	36.25	50.00	.00	50.00
10-21-01-6001 POSTAGE	20.16	.00	.00	25.00	.00	25.00
10-21-01-6005 PRINTING	23.62	29.91	19.94	120.00	.00	120.00
10-21-01-6010 ADVERTISING/PROMOTIONAL	.00	7.42	21.34	50.00	40.00	50.00
10-21-01-6020 EQUIPMENT REPAIR	2,816.91	299.96	1,164.40	3,000.00	359.90	3,000.00
10-21-01-6025 EQUIPMENT MAINTENANCE	14.85	1,500.00	492.69	1,800.00	317.96	14,800.00
10-21-01-6035 TRAINING & TRAVEL	.00	.00	.00	825.00	285.00	250.00
10-21-01-6040 DUES/FEES	200.00	200.00	200.00	200.00	200.00	200.00
10-21-01-6055 ENGINEERING	.00	.00	.00	.00	.00	.00
10-21-01-6200 INTERNET	.00	.00	.00	.00	270.79	550.00
10-21-01-6201 TELEPHONE	904.66	832.30	1,182.08	1,400.00	868.25	1,200.00
10-21-01-6202 UTILITIES - ELECTRIC	4,247.32	3,512.32	4,127.69	4,800.00	4,530.50	4,500.00
10-21-01-6203 UTILITIES - WATER & SEWER	14,718.72	12,348.26	16,538.43	14,000.00	176.03	15,000.00
10-21-01-7001 OFFICE SUPPLIES	161.77	28.14	64.22	150.00	58.08	150.00
10-21-01-7005 MISCELLANEOUS SUPPLIES	85.65	.00	.00	75.00	.00	75.00
10-21-01-7006 EXPENDABLE EQUIPMENT EXP	1,615.56	1,196.27	321.59	5,600.00	5,733.73	9,800.00
10-21-01-7060 GRAVEL	.00	.00	3,416.65	.00	.00	.00
10-21-01-7081 FIRST AID SUPPLIES	.00	92.51	27.72	205.00	260.04	260.00
10-21-01-7085 CUSTODIAL SUPPLIES	399.99	281.90	467.84	750.00	281.23	750.00
10-21-01-7100 CONCESSION INVENTORY/SUPPLIES	6,648.60	6,764.15	7,446.36	7,000.00	6,080.10	7,000.00
10-21-01-7105 FUEL	64.40	17.05	47.96	125.00	40.57	90.00
10-21-01-7120 CHEMICALS	3,554.60	3,439.02	3,304.49	4,000.00	5,585.73	4,000.00
10-21-01-7302 HANDTOOLS/HARDWARE	99.84	51.36	192.33	75.00	72.32	140.00
10-21-01-7405 BLDG & GRND-MAINT/REPAIRS	1,782.09	1,798.95	5,442.62	5,100.00	2,593.09	11,800.00
10-21-01-8001 PROPERTY INSURANCE	1,068.96	1,147.00	1,195.00	1,300.00	1,267.00	1,375.00
10-21-01-8050 MISCELLANEOUS EXPENSE	.00	.00	.00	50.00	.00	50.00
10-21-01-8051 DRUG TESTING	861.00	1,104.00	978.00	1,250.00	1,058.00	1,250.00
10-21-01-9015 CAPITAL ASSET-EQUIPMENT	.00	6,445.65	.00	.00	.00	.00
10-21-01-9017 CAPITAL ASSET-BLDG & GRNDS	.00	.00	.00	.00	.00	.00
10-21-01-9020 CAPITAL IMPROVEMENT	.00	2,384.00	.00	.00	.00	.00
TOTAL POOL EXPENSES	76,133.32	80,243.35	84,448.59	94,700.00	69,269.79	119,495.00
*						
SOUTHVIEW POOL PROFIT (LOSS)	24,545.42-	36,107.08-	38,679.92-	50,000.00-	15,620.04-	68,445.00-

10-21-02-4425 SWIM TEAM REVENUE	4,047.00	4,601.00	3,416.00	3,400.00	5,107.00	4,675.00
10-21-02-5003 SALARIES-PART TIME (SWIM TEAM)	446.25	550.86	684.76	1,000.00	.00	1,000.00
10-21-02-5005 PAYROLL TAX EXPENSE(SWIM TEAM)	34.16	42.16	52.37	100.00	.00	100.00
10-21-02-7010 SWIM TEAM EXPENSE	2,964.17	2,338.24	2,643.05	2,900.00	3,007.22	3,425.00
SWIM TEAM PROFIT (LOSS)	602.42	1,669.74	35.82	600.00-	2,099.78	150.00

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	
10-21-01-4425	LIFEGUARD CERTIFICATION REVEN	2,860.00	2,754.54	2,222.00	2,200.00	2,532.00	2,100.00
10-21-01-6036	RED CROSS CERTIFICATION CARDS	878.00	840.00	756.00	1,150.00	908.00	1,050.00
10-21-01-6037	LIFEGUARD TRAINING EXPENSES	205.30	270.40	295.31	425.00	281.48	350.00
	LIFEGAURD CERT PROFIT (LOSS)	1,776.70	1,644.14	1,170.69	625.00	1,342.52	700.00
10-21-01-4435	LIFEGAURD IN TRAINING REVENUE	.00	.00	.00	780.00	.00	.00
10-21-01-6038	LIFEGAURD IN TRAINING EXPENSE	.00	.00	.00	535.00	.00	.00
	LIFEGAURD IN TRAIN PROFIT (LO	.00	.00	.00	245.00	.00	.00
	GYM						
10-21-07-4493	GYM RENTAL REVENUE	1,985.00	1,280.00	2,220.00	1,750.00	2,690.00	2,300.00
10-21-07-4990	GYM IMPROVEMENT DONATIONS	2,521.00	4,147.00	2,040.00	2,000.00	2,000.00	2,000.00
10-21-07-4810	LOAN PROCEEDS	.00	.00	.00	.00	.00	.00
	TOTAL GYM REVENUE	4,506.00	5,427.00	4,260.00	3,750.00	4,690.00	4,300.00
	*						
10-21-07-5024	CONTRACTED SERVICES (CLEANING	600.00	1,755.00	2,145.00	2,340.00	2,040.00	2,340.00
10-21-07-6020	EQUIPMENT REPAIR	.00	.00	.00	600.00	230.58	750.00
10-21-07-6025	EQUIPMENT MAINTENANCE	.00	12.98	353.17	300.00	.00	300.00
10-21-07-6040	DUES/FEES/TRAVEL	.00	79.39	.00	.00	.00	.00
10-21-07-6202	UTILITIES - ELECTRIC	9,833.05	8,540.05	9,244.78	10,000.00	8,782.18	9,500.00
10-21-07-6203	UTILITIES - WATER & SEWER	542.52	199.42	222.70	350.00	49.78	250.00
10-21-07-6204	UTILITIES - GAS	2,355.34	2,305.12	3,177.05	3,500.00	2,713.17	3,200.00
10-21-07-7005	MISCELLANEOUS SUPPLIES	3.37	172.67	.00	75.00	32.20	75.00
10-21-07-7006	EXPENDABLE EQUIPMENT EXPENSE	1,010.81	122.52	1,445.35	600.00	296.61	1,900.00
10-21-07-7085	CUSTODIAL SUPPLIES	314.56	810.80	1,168.70	2,450.00	578.77	2,450.00
10-21-07-7405	MAINT EXP-BLDG & GRND	374.02	9,851.48	288.45	5,900.00	133.59	20,665.00
10-21-07-8001	PROPERTY INSURANCE	2,792.88	2,968.11	3,082.90	3,400.00	3,281.56	3,550.00
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	.00	5,757.48	.00	11,000.00	6,112.50	.00
10-21-07-9017	CAPITAL ASSET-BLDG & GRNDS	.00	.00	.00	17,000.00	.00	10,300.00
10-21-07-9020	CAPITAL IMPROVEMENT	1,637.00	170,166.57	2,000.00	.00	.00	.00
	TOTAL GYM EXPENSES	19,463.55	202,741.59	23,128.10	57,515.00	24,250.94	55,280.00
	*						
	GYM PROFIT (LOSS)	14,957.55-	197,314.59-	18,868.10-	53,765.00-	19,560.94-	50,980.00-
10-21-09-4476	OTHER CONCESSION REVENUE	4,574.19	6,622.03	7,575.50	7,000.00	6,201.00	7,300.00
10-21-09-5003	SALARIES-PART TIME (OTH CONC)	2,126.75	2,219.43	2,545.08	2,600.00	2,106.94	2,500.00
10-21-09-5005	PAYROLL TAX EXPENSE (OTH CONC)	162.68	169.77	194.69	200.00	161.21	200.00
10-21-09-5011	WORKER'S COMPENSATION	73.10	52.64	99.56	110.00	112.82	125.00
10-21-09-6010	ADVERTISING/PUBLICATIONS	.00	7.42	21.33	25.00	.00	25.00
10-21-09-7001	OFFICE SUPPLIES	.00	.00	.00	35.00	42.07	35.00
10-21-09-7006	EXPENDABLE EQUIPMENT	.00	90.08	80.79	.00	71.10	770.00
10-21-09-7085	CUSTODIAL SUPPLIES	30.53	.00	37.88	70.00	.00	70.00
10-21-09-7100	CONCESSION INVENTORY/SUPPLIES	2,030.90	4,370.51	3,128.88	3,200.00	3,329.84	3,200.00
10-21-09-7105	FUEL	43.76	53.23	22.91	65.00	40.30	65.00
10-21-09-7405	MAINT EXP-BLDG & GRND	11.54	19.50	.00	20.00	71.48	50.00
10-21-09-8051	DRUG TESTING	147.00	230.00	.00	250.00	.00	250.00
10-21-09-9015	CAPITAL ASSET-EQUIPMENT	.00	.00	.00	.00	.00	.00
	OTHER CONCESSION PROFIT (LOSS)	52.07-	590.55-	1,444.38	425.00	265.24	10.00

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
10-21-03-4430	BASE/SOFTBALL REC SPONSOR REV	2,545.00	3,190.00	2,640.00	2,600.00	2,640.00	2,800.00
10-21-03-4431	BASE/SOFTBALL REC PARTICIPANT	18,205.00	18,175.00	16,885.00	18,000.00	15,944.00	16,000.00
10-21-03-4432	BASE/SOFTBALL REC REIMBURSEME	63.50	260.85	.00	100.00	.00	.00
10-21-03-7019	BASE/SOFTBALL REC EXPENSE	10,297.70	10,623.39	9,161.57	15,550.00	10,106.27	14,100.00
	BASE/SOFTBALL REC PROFIT(LOSS)	10,515.80	11,002.46	10,363.43	5,150.00	8,477.73	4,700.00
10-21-03-4433	BASE/SOFTBALL LEAGUE SPONSOR	990.00	1,155.00	825.00	1,100.00	660.00	800.00
10-21-03-4434	BASE/SOFTBALL LEAGUE PARTICIP	6,655.00	6,207.00	5,110.00	6,500.00	3,614.00	4,750.00
10-21-03-4439	BASE/SOFTBALL LEAGUE REIMBURS	.00	.00	.00	.00	.00	.00
10-21-03-7020	BASE/SOFTBALL LEAGUE EXPENSE	5,403.13	5,260.71	3,869.66	7,600.00	3,682.85	5,300.00
	BASE/SOFTBALL LEAGUE PROFIT(L	2,241.87	2,101.29	2,065.34	.00	591.15	250.00
10-21-03-4438	ADULT SOFTBALL REVENUE	3,490.00	2,030.00	2,330.00	2,500.00	2,900.00	2,500.00
10-21-03-7018	ADULT SOFTBALL EXPENSE	1,727.25	1,443.20	1,607.58	1,600.00	910.00	1,350.00
	ADULT SOFTBALL PROFIT(LOSS)	1,762.75	586.80	722.42	900.00	1,990.00	1,150.00
10-21-04-4440	YOUTH VOLLEYBALL REVENUE	2,170.00	1,270.00	2,430.00	1,500.00	1,952.00	2,000.00
10-21-04-7020	YOUTH VOLLEYBALL EXPENSE	621.39	847.27	782.98	1,400.00	646.80	1,430.00
	YOUTH VOLLEYBALL PROFIT (LOSS)	1,548.61	422.73	1,647.02	100.00	1,305.20	570.00
10-21-04-4445	ADULT VOLLEYBALL REVENUE	2,600.00	2,400.00	2,200.00	2,400.00	2,400.00	2,200.00
10-21-04-7745	ADULT VOLLEYBALL EXPENSE	444.44	521.76	461.69	1,100.00	403.50	1,240.00
	ADULT VOLLEYBALL PROFIT (LOSS)	2,155.56	1,878.24	1,738.31	1,300.00	1,996.50	960.00
10-21-04-4447	INSTRUCTIONAL VOLLEYBALL REVE	.00	175.00	.00	.00	.00	.00
10-21-04-7747	INSTRUCTIONAL VOLLEYBALL EXPE	.00	65.19	.00	.00	.00	.00
	INSTRUCT VBALL PROFIT (LOSS)	.00	109.81	.00	.00	.00	.00
10-21-05-4450	YOUTH BASKETBALL REVENUE	7,784.75	9,298.00	9,797.00	9,000.00	10,325.17	9,500.00
10-21-05-4451	CHEERLEADING REVENUE	1,430.00	1,590.00	2,205.00	1,850.00	1,710.00	1,840.00
10-21-05-7025	YOUTH BASKETBALL EXPENSE	4,140.91	4,899.95	5,153.25	8,000.00	7,662.19	8,425.00
10-21-05-7026	CHEERLEADING EXPENSE	416.60	605.00	471.90	700.00	497.75	700.00
	YOUTH BBALL/CHEER PROFIT(LOSS)	4,657.24	5,383.05	6,376.85	2,150.00	3,875.23	2,215.00
10-21-05-4454	INSTRUCTIONAL BASKETBALL REV	.00	.00	.00	300.00	.00	350.00
10-21-05-7055	INSTRUCTIONAL BASKETBALL EXP	.00	.00	.00	175.00	.00	185.00
	INSTRUCT BBALL PROFIT (LOSS)	.00	.00	.00	125.00	.00	165.00
10-21-05-4455	3 ON 3 BASKETBALL REVENUE	.00	.00	.00	.00	.00	.00
10-21-05-7018	3 ON 3 BASKETBALL EXPENSE	.00	.00	.00	.00	.00	.00
	3 ON 3 PROFIT FOR GYM IMPROVM	.00	.00	.00	.00	.00	.00
10-21-06-4460	SOCCER REVENUES	11,655.00	12,530.00	11,900.00	12,000.00	9,765.00	10,000.00
10-21-06-7030	SOCCER EXPENSE	5,246.98	5,429.75	5,451.10	8,750.00	4,869.61	8,550.00
	SOCCER PROFIT (LOSS)	6,408.02	7,100.25	6,448.90	3,250.00	4,895.39	1,450.00
10-21-08-4480	FLAG FOOTBALL REVENUE	5,250.00	4,650.00	3,685.00	4,600.00	3,367.00	4,000.00
10-21-08-7050	FLAG FOOTBALL EXPENSE	2,458.34	2,389.38	2,075.76	3,050.00	1,695.54	2,400.00
	FLAG FOOTBALL PROFIT (LOSS)	2,791.66	2,260.62	1,609.24	1,550.00	1,671.46	1,600.00

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	IDDY BIDDY FLAG FOOTBALL REVE	.00	.00	.00	.00	.00	.00
10-21-08-7055	IDDY BIDDY FLAG FOOTBALL EXPE	.00	.00	.00	.00	.00	.00
	IDDY BIDDY FLAG FTBL PROFIT(L	.00	.00	.00	.00	.00	.00
10-21-07-4495	GYM IMPVMNT SPORTS FUNDRAISER	1,080.00	1,060.00	1,000.00	3,250.00	960.00	2,300.00
10-21-07-7795	GYM IMPVMNT SPORTS EXPENSES	74.22	145.14	370.46	1,150.00	409.81	1,050.00
	GYM IMPRV SPORTS PROFIT (LOSS)	1,005.78	914.86	629.54	2,100.00	550.19	1,250.00
10-21-07-4470	EASTER EGG HUNT DONATIONS	365.00	375.80	537.00	400.00	640.00	500.00
10-21-07-7035	EASTER EGG HUNT EXPENSE	197.56	321.32	345.31	600.00	548.11	500.00
	EASTER EGG HUNT PROFIT (LOSS)	167.44	54.48	191.69	200.00-	91.89	.00
10-21-07-4491	STRETCH & FLEX REVENUE	.00	.00	.00	300.00	55.00	450.00
10-21-07-7791	STRETCH & FLEX EXPENSE	.00	.00	.00	260.00	.00	260.00
	STRETCH & FLEX PROFIT (LOSS)	.00	.00	.00	40.00	55.00	190.00
* TOTAL RECREATION PROFIT (LOSS)							
		92,548.96-	304,628.39-	113,278.56-	196,115.00-	116,672.00-	211,880.00-

RECREATION DEPARTMENT

GENERAL RECREATION REVENUES

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

EXPENDITURES

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

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

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

SOUTHVIEW POOL

REVENUE

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

EXPENDITURES

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

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

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

10-21-01-9015 **CAPITAL ASSET - EQUIPMENT**
Repairable equipment with a cost of \$1,500 or more and with a useful life of one year or more (i.e. pool vacuum, office equipment, machinery, furniture and fixtures, etc.). Components that have a unit cost under the capitalization cost limit should be capitalized if they are originally acquired as a part of a system and the system cost equals or exceeds capitalization levels.

10-21-01-9017 **CAPITAL ASSET – BUILDINGS & GROUNDS**
Buildings and purchased land with a cost of \$1,500 or more and with a useful life of one year or more. Buildings are permanent structures.

10-21-01-9020 **CAPITAL IMPROVEMENTS**
Improvements to other capital assets with a cost of \$1,500 or more and with a useful life of one year or more. Capital improvements are long-lived attachments to buildings or other capital assets that increase the asset's life, usefulness, or value (i.e. air conditioning, heating, alarm systems, roof, floors, etc.).

**SWIM TEAM
REVENUE**
10-21-02-4425

SWIM TEAM REVENUE
Fees paid by individuals participating on the swim team.

EXPENDITURES
10-21-02-5003

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

10-21-01-5005 **PAYROLL TAX EXPENSE**
Employer portion of the payroll taxes.

10-21-02-7010 **SWIM TEAM EXPENSE**
Swim team expenses (i.e. coach, ribbons, swim team software update, stop watches, ice, water, trash bags, North Suburban Swim Conference fees, etc.).

**LIFEGUARD CERTIFICATION REVENUE
REVENUE**
10-21-01-4425

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

EXPENDITURES

- 10-21-01-6036 **RED CROSS CERTIFICATION CARDS**
Red Cross certification fees related to lifeguard certification in-house training.

- 10-21-01-6037 **LIFEGAURD TRAINING EXPENSES**
Lifeguard training expenses related to lifeguard certification in-house training.

GYM RENTAL REVENUE

- 10-21-07-4493 **GYM RENTAL REVENUE**
Fees paid by individuals or groups renting the gym. This revenue accumulates in cash account 10-21-00-1010.

- 10-21-00-4990 **GYM IMPROVEMENT DONATIONS**
Restricted donations received to be used for gym improvement projects. This revenue accumulates in cash account 10-21-00-1010.

- 10-21-07-4810 **LOAN PROCEEDS**
Cash received from obtaining a loan.

EXPENDITURES

- 10-21-07-5024 **CONTRACTED SERVICES (CLEANING)**
Contracted labor for cleaning services.

- 10-21-07-6020 **EQUIPMENT REPAIR**
Repair of equipment (i.e. basketball goals, tables, etc.).

- 10-21-07-6025 **EQUIPMENT MAINTENANCE**
Maintenance of equipment (i.e. basketball goals, etc.).

- 10-21-07-6202 **UTILITIES – ELECTRIC**
Electric expense for the City Gym.

- 10-21-07-6203 **UTILITIES – WATER & SEWER**
Water and sewer expense for the City Gym.

- 10-21-07-6204 **UTILITIES – GAS**
Gas expense for the City Gym.

- 10-21-07-7005 **MISCELLANEOUS SUPPLIES**
Miscellaneous supplies.

- 10-21-07-7006 **EXPENDABLE EQUIPMENT**
Equipment that is non-repairable, has a cost of less than \$1,500, and/or has a useful life of less than a year (i.e. basketball goals, etc.).

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

**OTHER CONCESSIONS
 REVENUE**

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

EXPENDITURES

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

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

RECREATION BASEBALL & SOFTBALL

REVENUES

- 10-21-03-4430 **BASEBALL & SOFTBALL REC SPONSOR REVENUE**
Sponsorships from organizations sponsoring a recreation youth softball and baseball team.
- 10-21-03-4431 **BASEBALL & SOFTBALL REC PARTICIPANT REVENUE**
Fees paid by individuals participating in the recreation youth softball and baseball league.
- 10-21-03-4432 **BASEBALL & SOFTBALL REC REIMBURSEMENT**
Reimbursements of expenses from other leagues participating in the recreation youth softball and baseball league.

EXPENDITURE

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

LITTLE LEAGUE BASEBALL & SOFTBALL

REVENUES

- 10-21-03-4430 **LITTLE LEAGUE SPONSOR REVENUE**
Sponsorships from organizations sponsoring a little league youth softball and baseball team.
- 10-21-03-4431 **LITTLE LEAGUE REC PARTICIPANT REVENUE**
Fees paid by individuals participating in the little league youth softball and baseball league.
- 10-21-03-4432 **LITTLE LEAGUE REIMBURSEMENT**
Reimbursements of expenses from other leagues participating in the little league youth softball and baseball league.

EXPENDITURE

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

BASEBALL & SOFTBALL

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

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

ADULT SOFTBALL

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

10-21-03-7018 **ADULT SOFTBALL EXPENSE**
Adult softball expenses (i.e. referees, shirts, softballs, grid lime, etc.).

YOUTH VOLLEYBALL

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

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

ADULT VOLLEYBALL

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

10-21-04-7745 **ADULT VOLLEYBALL EXPENSES**
Adult volleyball expenses (i.e. equipment, referees, shirts, etc.).

INSTRUCTIONAL VOLLEYBALL

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

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

**YOUTH BASKETBALL/CHEERLEADING
REVENUES**

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

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

EXPENDITURES

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

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

INSTRUCTIONAL BASKETBALL

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

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

3 ON 3 BASKETBALL

10-21-05-4455 **3 ON 3 BASKETBALL REVENUE**
Fees paid by teams participating in the 3 on 3 Basketball tournament.

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

SOCCER

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

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

FLAG FOOTBALL

10-21-08-4480 **FLAG FOOTBALL REVENUE**
Fees paid by individuals participating in flag football.

10-21-08-7050 **FLAG FOOTBALL EXPENSE**
Flag football expenses (i.e. referees, equipment, footballs, sport timers, supervisor, ribbons, medals, shirts, portable potties, etc.).

IDDY BIDDY FLAG FOOTBALL

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

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

GYM IMPROVEMENT SPORTS FUNDRAISERS

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

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

EASTER EGG HUNT

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

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

BELLY DANCING

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

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

BUDGET REPORT

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	491.35	.00	.00	.00	.00
10-58-00-4810	LOAN PROCEEDS	.00	.00	.00	.00	.00
10-58-00-4821	MAINTENANCE DONATIONS	89.00	.00	.00	50.00	.00
10-58-00-4881	BURIAL SPACE REVENUE	6,349.50	4,335.00	6,417.50	6,000.00	10,031.70
10-58-00-4884	GRAVE OPENINGS/CLOSINGS	22,775.00	22,475.00	21,075.00	20,000.00	17,975.00
10-58-00-4885	MARKER PLACEMENT FEES	4,600.00	4,450.00	4,100.00	4,500.00	3,550.00
10-58-00-4890	PERPETUAL INT FOR MAINT USE	258.01	259.71	214.36	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	500.00	.00
10-58-00-4999	MISC CEMETERY REVENUE	.00	.00	.00	.00	.00
<hr/>						
	TOTAL REVENUE	34,562.86	31,519.71	31,806.86	31,300.00	31,606.70
<hr/>						
10-58-00-5002	SALARIES-FULL TIME	42,346.84	46,742.73	48,549.52	49,500.00	44,191.60
10-58-00-5003	SALARIES-PART TIME	.00	.00	.00	.00	.00
10-58-00-5004	SALARIES-OVERTIME	1,892.98	1,403.10	2,705.59	1,500.00	3,088.44
10-58-00-5005	PAYROLL TAX EXPENSE	3,247.39	3,457.27	3,619.21	3,900.00	3,325.30
10-58-00-5007	LAGERS	2,491.10	2,551.14	2,765.27	2,700.00	2,501.46
10-58-00-5009	LIFE INSURANCE EXPENSE	83.59	87.24	85.97	100.00	78.81
10-58-00-5011	WORKER'S COMPENSATION	1,784.04	1,531.30	2,285.25	2,500.00	2,320.54
10-58-00-5016	HEALTH/DENTAL/VISION PREM EXP	5,835.48	6,121.04	6,021.44	6,350.00	5,800.00
10-58-00-5019	HSA/FSA ADMIN FEES	.00	.00	.00	.00	50.00
10-58-00-5020	CONTRACTED SERVICES (LEGAL)	.00	.00	.00	100.00	.00
10-58-00-5035	RECORDING FEES	.00	.00	.00	.00	27.00
10-58-00-6001	POSTAGE	.00	5.98	.00	25.00	.00
10-58-00-6005	PRINTING	.00	.00	.00	25.00	.00
10-58-00-6010	ADVERTISING/PROMOTIONAL	47.00	.00	.00	50.00	.00
10-58-00-6020	EQUIPMENT REPAIR	926.41	809.69	1,197.25	1,000.00	1,095.86
10-58-00-6025	EQUIPMENT MAINTENANCE	258.92	131.85	121.51	500.00	641.25
10-58-00-6035	TRAINING & TRAVEL	.00	.00	24.61	150.00	.00
10-58-00-6105	UNIFORMS	235.40	361.94	257.91	400.00	224.42
10-58-00-6200	INTERNET	.00	.00	.00	.00	.00
10-58-00-6201	TELEPHONE	420.19	415.09	416.77	450.00	528.61
10-58-00-6202	UTILITIES - ELECTRIC	2,456.43	2,568.05	2,516.24	2,700.00	1,469.89
10-58-00-6203	UTILITIES - WATER	46.05	103.62	103.94	125.00	25.91
10-58-00-6204	UTILITIES - GAS	19.08	18.67	25.73	30.00	21.96
10-58-00-6302	COMP MAINT & REPAIR	.00	.00	.00	.00	.00
10-58-00-6502	VEHICLE MAINT & REPAIRS	12.89	112.91	219.88	200.00	170.95
10-58-00-7001	OFFICE SUPPLIES	.00	.00	.00	.00	2.21
10-58-00-7005	MISCELLANEOUS SUPPLIES	.00	.00	.00	25.00	.00
10-58-00-7006	EXPENDIBLE EQUIPMENT EXPENSE	3,491.07	1,531.54	248.76	1,500.00	267.35
10-58-00-7010	MARKERS/PLATES/VASES REPLACEM	.00	527.88	.00	800.00	.00
10-58-00-7085	CUSTODIAL SUPPLIES	18.52	12.95	15.52	25.00	39.95
10-58-00-7090	COMPUTER SOFTWARE & HARDWARE	.00	.00	.00	.00	.00
10-58-00-7095	SIMPLECITY ANNUAL LICENSE	1,189.93	1,225.62	1,237.88	1,300.00	1,478.30
10-58-00-7097	GIS	.00	6,800.00	300.00	300.00	331.25
10-58-00-7105	FUEL	1,114.68	1,113.73	1,369.57	1,300.00	1,257.58
10-58-00-7110	OIL/GREASE	.00	.00	.00	.00	.00
10-58-00-7302	HANDTOOLS/HARDWARE	183.22	83.11	133.96	100.00	107.23
10-58-00-7405	BLDG & GRND-MAINT/REPAIRS	1,929.33	1,851.31	497.31	300.00	697.21

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
10-58-00-8001 PROPERTY INSURANCE	206.16	212.75	222.30	250.00	235.15	260.00
10-58-00-8010 AUTO INSURANCE	560.04	527.00	954.98	1,050.00	969.80	1,075.00
10-58-00-8035 LAND AMORITIZATION	147.20	103.04	154.56	.00	.00	.00
10-58-00-8050 MISCELLANEOUS EXPENSE	.00	.00	.00	25.00	33.00	25.00
10-58-00-8051 DRUG TESTING	42.00	46.00	46.00	50.00	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	7,000.00	6,904.29	.00
10-58-00-9017 CAPITAL ASSET-BLDG & GRNDS	.00	.00	.00	5,000.00	.00	5,000.00
10-58-00-9020 CAPITAL IMPROVEMENTS	.00	.00	.00	.00	.00	.00
TOTAL EXPENSES	70,985.94	80,456.55	76,096.93	91,330.00	77,881.32	81,600.00
GENERAL TOTAL	36,423.08-	48,936.84-	44,290.07-	60,030.00-	46,274.62-	49,100.00-

CEMETERY DEPARTMENT

REVENUES

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

BUDGET REPORT

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	69,400.40	69,815.23	71,397.67	72,000.00	72,110.05	1,700.00
20-00-00-4102 PERSONAL PROPERTY TAX	26,698.89	26,680.64	35,120.82	36,400.00	36,551.44	5,000.00
20-00-00-4103 UTILITY TAX	4,071.45	4,020.16	3,729.25	4,000.00	3,791.78	4,000.00
20-00-00-4106 OLD PERSONAL PROPERTY TAX	17.38	3.34	1.38	.00	.00	.00
20-00-00-4121 REAL ESTATE TAXES-FROM COUNTY	.00	.00	.00	.00	.00	75,500.00
20-00-00-4122 PERSONAL PROPERTY TAX-FROM CO	.00	.00	.00	.00	.00	35,000.00
20-00-00-4131 SALES TAX	247,544.91	240,705.58	261,527.83	254,000.00	251,925.41	246,750.00
20-00-00-4132 USE TAX	.00	15,055.75	17,536.58	16,250.00	19,564.95	18,750.00
20-00-00-4715 PILOTS-TAX ABATEMENTS	.00	.00	61.13	110.00	362.41	700.00
20-00-00-4810 LOAN PROCEEDS	.00	500,000.00	.00	.00	.00	.00
20-00-00-4901 INTEREST INCOME	149.22	801.27	395.28	350.00	310.06	1,500.00
20-00-00-4902 INTEREST INCOME - SALES TAX	597.27	363.80	85.01	100.00	140.32	500.00
20-00-00-4903 INTEREST ON TAXES-FROM COUNTY	.00	.00	.00	.00	.00	.00
20-00-00-4911 SHELTER RENTAL	2,374.00	2,644.00	2,372.00	2,500.00	2,232.00	2,000.00
20-00-00-4923 DONATIONS FOR THE PARK	.00	12,637.52	4,815.00	.00	650.00	.00
20-00-00-4930 INSURANCE PROCEEDS	.00	6,900.99	.00	.00	.00	.00
20-00-00-4960 SALE OF VEHICLES/EQUIPMENT	.00	.00	.00	.00	.00	500.00
20-00-00-4999 MISC PARKS REVENUE	709.91	.00	.00	.00	.00	.00
TOTAL REVENUE	351,563.43	879,628.28	397,041.95	385,710.00	387,638.42	391,900.00
20-00-00-5002 SALARIES-FULL TIME	58,763.58	58,552.24	62,448.00	70,700.00	62,328.20	73,800.00
20-00-00-5003 SALARIES-PART TIME	9,301.32	11,108.26	9,215.75	5,650.00	3,317.60	5,750.00
20-00-00-5004 SALARIES-OVERTIME	1,333.02	1,607.75	1,285.00	2,000.00	918.21	2,000.00
20-00-00-5005 PAYROLL TAX EXPENSE	5,226.42	5,034.43	4,614.11	6,000.00	4,064.54	6,250.00
20-00-00-5007 LAGERS	3,406.59	3,157.60	3,461.12	3,900.00	3,331.96	4,325.00
20-00-00-5009 LIFE INSURANCE EXPENSE	147.16	121.64	130.88	150.00	129.88	150.00
20-00-00-5011 WORKER'S COMPENSATION	2,233.20	1,547.11	2,619.84	2,900.00	2,705.85	3,000.00
20-00-00-5016 HEALTH/DENTAL/VISION PREM EXP	6,174.67	9,280.91	9,822.89	11,000.00	9,899.13	11,000.00
20-00-00-5019 HSA/FSA ADMIN FEES	.00	.00	.00	.00	.00	50.00
20-00-00-5020 CONTRACTED SERVICES (LEGAL)	300.15	7,151.05	36.25	500.00	.00	500.00
20-00-00-5022 CONTRACTED SERVICES (MOWING)	26,433.16	28,466.38	18,329.97	29,000.00	19,286.60	29,000.00
20-00-00-5023 CONTRACTED SERVICES (OTHER)	.00	.00	.00	.00	.00	.00
20-00-00-5035 RECORDING FEES	.00	132.00	.00	.00	.00	.00
20-00-00-6001 POSTAGE	501.01	339.74	419.77	400.00	246.24	50.00
20-00-00-6005 PRINTING	210.94	458.46	241.16	300.00	205.17	100.00
20-00-00-6010 ADVERTISING/PROMOTIONAL	125.20	252.00	304.40	300.00	.00	100.00
20-00-00-6020 EQUIPMENT REPAIR	1,477.18	223.55	1,214.35	1,000.00	949.26	1,000.00
20-00-00-6025 EQUIPMENT MAINTENANCE	534.06	249.64	208.87	300.00	202.40	1,000.00
20-00-00-6035 TRAINING & TRAVEL	355.00	.00	41.02	600.00	.00	600.00
20-00-00-6040 DUES/FEES	89.80	.00	501.00	200.00	.00	50.00
20-00-00-6050 ASSESSOR'S OFFICE	1,298.37	1,318.44	1,464.82	1,700.00	1,504.31	1,700.00
20-00-00-6051 COUNTY COLLECTION FEE	.00	.00	.00	.00	.00	4,700.00
20-00-00-6055 ENGINEERING	13,955.96	41,904.04	2,940.00	.00	.00	.00
20-00-00-6105 UNIFORMS	588.72	703.77	482.88	900.00	704.52	700.00
20-00-00-6200 INTERNET	.00	.00	396.75	1,650.00	2,069.55	3,600.00
20-00-00-6201 TELEPHONE	187.65	233.46	427.14	400.00	324.54	375.00
20-00-00-6202 UTILITIES - ELECTRIC	9,501.68	10,015.89	13,977.96	16,000.00	10,676.24	14,000.00
20-00-00-6203 UTILITIES - WATER & SEWER	2,688.81	2,375.89	4,820.47	5,000.00	915.14	5,000.00
20-00-00-6204 UTILITIES - GAS	144.35	141.27	194.71	250.00	166.29	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
20-00-00-6302 COMPUTER MAINT & REPAIR	.00	.00	.00	200.00	385.00	500.00
20-00-00-6502 VEHICLE MAINT & REPAIRS	361.85	3,385.20	1,719.47	1,500.00	478.33	1,500.00
20-00-00-7001 OFFICE SUPPLIES	80.73	47.94	13.41	100.00	31.86	50.00
20-00-00-7006 EXPENDABLE EQUIPMENT EXP	1,372.70	583.98	6,989.09	2,050.00	767.55	1,000.00
20-00-00-7085 CUSTODIAL SUPPLIES	907.14	1,247.80	1,372.37	1,500.00	1,444.30	1,500.00
20-00-00-7090 COMPUTER SOFTWARE & HARDWARE	151.81	352.96	222.13	700.00	665.74	700.00
20-00-00-7095 SIMPLICITY ANNUAL LICENSE	1,983.21	2,042.71	2,063.14	2,150.00	2,145.66	2,250.00
20-00-00-7105 FUEL	1,771.43	1,761.15	2,059.71	2,000.00	1,499.04	2,000.00
20-00-00-7125 FISH RESTOCKING	.00	.00	.00	.00	.00	.00
20-00-00-7126 TREE TRIMMING	2,700.00	7,000.00	1,500.00	15,000.00	9,400.00	10,000.00
20-00-00-7127 WEED/LILY PAD CONTROL	.00	.00	.00	.00	.00	.00
20-00-00-7302 HANDTOOLS & HARDWARE	349.17	542.60	524.73	400.00	358.49	400.00
20-00-00-7405 BLDG & GRND-MAINT/REPAIRS	6,669.19	8,022.78	4,963.40	9,000.00	6,574.97	11,000.00
20-00-00-8001 PROPERTY INSURANCE	1,163.39	1,242.14	1,924.24	2,100.00	1,881.40	2,175.00
20-00-00-8005 LIABILITY INSURANCE	3,426.48	3,512.00	3,776.15	4,100.00	3,868.94	4,200.00
20-00-00-8010 AUTO INSURANCE	1,074.00	873.00	886.00	1,000.00	1,021.80	1,000.00
20-00-00-8050 MISCELLANEOUS EXPENSE	.00	.00	.00	.00	.00	.00
20-00-00-8051 DRUG TESTING	84.00	84.00	138.00	150.00	.00	150.00
20-00-00-8090 BANK FEES	.00	10.00	89.94	150.00	84.53	150.00
20-00-00-8700 LOAN PRINCIPAL	.00	71,606.09	97,067.74	101,635.00	99,324.02	235,000.00
20-00-00-8701 LOAN INTEREST	.00	7,820.26	8,834.06	4,270.00	6,577.78	.00
20-00-00-9000 ADMINISTRATIVE OVERHEAD	21,000.00	24,000.00	29,561.27	31,500.00	31,585.31	42,500.00
20-00-00-9010 CAPITAL ASSET-VEHICLES	.00	.00	.00	.00	.00	.00
20-00-00-9015 CAPITAL ASSET-EQUIPMENT	9,150.00	3,995.00	3,927.00	15,000.00	5,215.00	.00
20-00-00-9017 CAPITAL ASSET-BLDG & GRNDS	81,170.33	704,267.91	15,790.96	.00	.00	8,000.00
TOTAL EXPENSES	278,393.43	1,026,773.04	323,021.92	355,305.00	297,255.35	493,125.00
PARK TOTAL	73,170.00	147,144.76	74,020.03	30,405.00	90,383.07	101,225.00

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	2,105.87	1,063.50	936.50	1,000.00	1,000.00	1,000.00
25-00-00-4320 R-POST TRAINING	862.19	816.85	807.30	800.00	751.50	750.00
25-00-00-4321 R-POLICE TRAINING	2,014.00	1,898.75	1,694.00	1,600.00	1,680.00	1,500.00
25-00-00-4322 R-JUDICIAL EDUCATION FEE	1,007.00	769.00	847.00	800.00	840.00	800.00
25-00-00-4901 INTEREST INCOME	41.03	38.25	30.91	25.00	15.69	25.00
TOTAL REVENUE	6,030.09	4,586.35	4,315.71	4,225.00	4,287.19	4,075.00
25-00-00-6435 R-DWI/DRUG ENFORCEMENT EXPENS	1,008.34	350.00	.00	.00	.00	.00
25-00-00-6436 R-POST TRAINING EXPENSES	506.85	2,314.75	1,453.71	1,000.00	913.08	750.00
25-00-00-6437 R-POLICE TRAINING EXPENSES	2,907.55	2,327.75	5,360.39	5,600.00	4,971.44	3,500.00
25-00-00-6438 R-JUDICIAL EDUCATION EXPENSE	1,558.95	959.95	545.98	1,795.00	854.28	1,715.00
25-00-00-8090 BANK FEES	.00	.00	5.72	10.00	2.93	10.00
25-00-00-9490 TRANSFER TO GENERAL FUND	.00	1,800.00	.00	.00	.00	.00
TOTAL EXPENSES	5,981.69	7,752.45	7,365.80	8,405.00	6,741.73	5,975.00
POLICE TRAINING TOTAL	48.40	3,166.10-	3,050.09-	4,180.00-	2,454.54-	1,900.00-

POLICE TRAINING FUND

REVENUES

25-00-00-4313

DWI/DRUG ENFORCEMENT

The portion of revenue from Municipal Court fines received from individuals that are found guilty of DWI or drug charges (\$100 per fine). This revenue is restricted and is used to enhance and support the enforcement and prosecution of alcohol and drug related traffic laws within the City. This revenue accumulates in cash account 25-00-00-1002 (city code section 130.260 and Missouri Statute 488.5334 govern this revenue source).

25-00-00-4320

POST TRAINING

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

25-00-00-4321

POLICE TRAINING

The portion of revenue from Municipal Court fines received from individuals that are found guilty of municipal citations issued by the police department (\$2 per fine). This revenue is restricted to funding of police training required as provided in Missouri Statutes 590.100 to 590.180. This revenue accumulates in cash account 25-00-00-1000. The accumulation is limited to \$1,500 per certified law enforcement officer or candidate employed by the agency (Missouri Statute 488.5336 governs this revenue source).

25-00-00-4322

JUDICIAL EDUCATION FEE

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

25-00-00-4901

INTEREST INCOME

Bank interest earned on the cash in the restricted funds.

BUDGET REPORT

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	324,895.48	523,074.58	507,500.00	503,845.80	493,500.00
27-00-00-4132 USE TAX	.00	27,560.36	35,073.45	32,500.00	39,129.98	37,500.00
27-00-00-4532 GRANT REVENUE	.00	11,432.54	293,611.47	.00	54,364.49	.00
27-00-00-4901 INTEREST INCOME	.00	908.56	1,705.29	1,500.00	956.46	7,500.00
27-00-00-4999 MISCELLANEOUS REVENUE	.00	.00	29,361.18	.00	.00	.00
NON TOTAL	.00	364,796.94	882,825.97	541,500.00	598,296.73	538,500.00
1/2C SALES TAX FOR TRANSPORTAT						
27-00-11-4132 USE TAX	.00	851.14	.00	.00	.00	.00
27-00-11-4135 SALES TAX-(1/3) (STORM)	165,342.99	52,176.19	.00	.00	.00	.00
27-00-11-4901 INTEREST (STORM)	1,142.36	668.07	.00	.00	.00	.00
27-00-11-4998 MISC STORM WATER REVENUE	.00	874.02	.00	.00	.00	.00
SALES TAX 1/3 STORMWATER TOT	166,485.35	54,569.42	.00	.00	.00	.00
27-00-13-4132 USE TAX						
27-00-13-4136 SALES TAX-(2/3) (STREET)	330,735.45	104,368.04	.00	.00	.00	.00
27-00-13-4532 GRANT REVENUE	.00	62,186.03	.00	.00	.00	.00
27-00-13-4901 INTEREST (STREET)	914.92	139.36	.00	.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	331,650.37	168,395.99	.00	.00	.00	.00
TOTAL REVENUE	498,135.72	587,762.35	882,825.97	541,500.00	598,296.73	538,500.00
27-00-00-5002 SALARIES-FULL TIME	.00	1,330.59	7,911.89	25,000.00	23,040.50	46,500.00
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	5,320.87	5,000.00
27-00-00-5005 PAYROLL TAX EXPENSE	.00	91.49	580.04	1,700.00	2,068.43	3,100.00
27-00-00-5007 LAGERS	.00	65.65	420.49	1,600.00	914.58	3,150.00
27-00-00-5009 LIFE INSURANCE EXPENSE	.00	2.21	13.58	100.00	49.64	100.00
27-00-00-5016 HEALTH/DENTAL/VISION PREM EXP	.00	96.51	544.23	5,900.00	2,361.17	6,000.00
27-00-00-5020 CONTRACTED SERVICES (LEGAL)	.00	126.15	833.75	2,000.00	.00	2,000.00
27-00-00-5023 CONTRACTED SERVICES (OTHER)	.00	61,777.35	579,805.44	525,000.00	314,346.00	570,000.00
27-00-00-5030 ELECTION FEES	.00	.00	.00	.00	.00	.00
27-00-00-5035 RECORDING FEES	.00	.00	30.00	250.00	46.00	250.00
27-00-00-6001 POSTAGE	.00	.00	14.50	100.00	.00	100.00
27-00-00-6010 ADVERTISING/PUBLICATIONS	.00	116.70	129.20	500.00	20.00	500.00
27-00-00-6055 ENGINEERING	.00	6,896.30	76,673.58	25,000.00	27,442.80	11,360.00
27-00-00-7001 OFFICE SUPPLIES	.00	.00	.00	.00	.00	.00
27-00-00-7006 EXPENDABLE EQUIPMENT	.00	.00	.00	1,000.00	1,080.00	1,500.00
27-00-00-7050 ROAD REPAIR MATERIALS	.00	11.85	13.24	5,000.00	.00	1,000.00
27-00-00-7051 SIDEWALK PARTNERSHIP PROGRAM	.00	2,724.00	1,425.00	10,000.00	2,625.00	10,000.00
27-00-00-7052 SIDEWALK/CURB MATERIALS	.00	.00	.00	39,000.00	.00	19,000.00
27-00-00-7055 DRAINAGE MATERIALS	.00	.00	3,231.59	50,000.00	11,490.89	17,500.00

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
27-00-00-7060 GRAVEL	.00	813.96	.00	8,000.00	2,813.06	2,000.00
27-00-00-7097 GIS	.00	.00	187.50	300.00	125.00	300.00
27-00-00-7105 FUEL	.00	.00	46.79	2,500.00	424.33	2,000.00
27-00-00-7141 YARD REPAIR MATERIALS	.00	.00	.00	500.00	.00	500.00
27-00-00-7302 HANDTOOLS/HARDWARE	.00	.00	.00	1,000.00	21.97	500.00
27-00-00-8050 MISCELLANEOUS EXPENSE	.00	.00	.00	100.00	.00	500.00
27-00-00-8090 BANK FEES	.00	.00	316.79	500.00	180.05	500.00
27-00-00-9000 ADMINISTRATIVE OVERHEAD	.00	8,075.60	23,431.51	25,000.00	25,198.94	26,000.00
27-00-00-9015 CAPITAL ASSET-EQUIPMENT	.00	.00	4,228.35	.00	.00	26,375.00
27-00-00-9017 CAPITAL ASSET-BLDG & GRNDS	.00	.00	.00	.00	.00	18,000.00
27-00-00-9401 TAP/STP GRANT EXPENSE	.00	25,582.25	433,288.37	.00	200.58	.00
NON TOTAL	.00	107,710.61	1,133,125.84	732,050.00	419,769.81	773,735.00
27-00-11-5002 SALARIES-FULL TIME (STORM)	3,811.37	4,266.66	.00	.00	.00	.00
27-00-11-5003 SALARIES-PART TIME (STORM)	.00	.00	.00	.00	.00	.00
27-00-11-5004 SALARIES-OVERTIME (STORM)	315.71	55.68	.00	.00	.00	.00
27-00-11-5005 PAYROLL TAX EXPENSE (STORM)	247.45	281.53	.00	.00	.00	.00
27-00-11-5007 LAGERS (STORM)	214.03	179.36	.00	.00	.00	.00
27-00-11-5009 LIFE INSURANCE EXP (STORM)	7.23	9.23	.00	.00	.00	.00
27-00-11-5016 HEALTH/DENTAL PREM EXP (STORM)	540.26	579.80	.00	.00	.00	.00
27-00-11-5020 CONTRACT SERVICES-LEGAL (STOR)	72.50	137.75	.00	.00	.00	.00
27-00-11-5023 CONTRACTED SERVICES (STORM)	.00	2,400.00	.00	.00	.00	.00
27-00-11-5030 ELECTION FEES (STORM)	.00	3,976.42	.00	.00	.00	.00
27-00-11-5035 RECORDING FEES (STORM)	.00	.00	.00	.00	.00	.00
27-00-11-6001 POSTAGE (STORM)	.00	122.03	.00	.00	.00	.00
27-00-11-6010 ADVERTISING/PUBLICAT (STORM)	.00	146.54	.00	.00	.00	.00
27-00-11-6055 ENGINEERING	700.00	.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)	3,569.89	1,396.66	.00	.00	.00	.00
27-00-11-7052 SIDEWALK REPAIR/REPLACEMENT	.00	.00	.00	.00	.00	.00
27-00-11-7055 DRAINAGE PRODUCTS (STORM)	8,343.39	3,239.63	.00	.00	.00	.00
27-00-11-7060 SAND, GRAVEL, & DIRT (STORM)	1,127.91	.00	.00	.00	.00	.00
27-00-11-7105 FUEL (STORM)	99.63	60.55	.00	.00	.00	.00
27-00-11-7141 YARD REPAIRS	52.50	114.20	.00	.00	.00	.00
27-00-11-7302 HANDTOOLS/HARDWARE (STORM)	20.34	.00	.00	.00	.00	.00
27-00-11-8050 MISCELLANEOUS EXPENSE (STORM)	82.99	.00	.00	.00	.00	.00
27-00-11-8090 BANK FEES	.00	.00	.00	.00	.00	.00
27-00-11-9000 ADMINISTRATIVE OVERHEAD	8,049.12	7,243.61	.00	.00	.00	.00
SALES TAX 1/3 STORMWATER TOT	27,254.32	24,209.65	.00	.00	.00	.00
27-00-13-5002 SALARIES-FULL TIME (STREET)	.00	2,886.47	.00	.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	218.09	.00	.00	.00	.00
27-00-13-5007 LAGERS (STREET)	.00	153.07	.00	.00	.00	.00
27-00-13-5009 LIFE INSURANCE EXP (STREET)	.00	4.24	.00	.00	.00	.00
27-00-13-5016 HEALTH/DENTAL PREM EXP (STREE	.00	75.96	.00	.00	.00	.00
27-00-13-5020 CONTRACT SERVICES-LEGAL (STRE	465.45	311.75	.00	.00	.00	.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
27-00-13-5023 CONTRACTED SERVICES (STREET)	538,886.65	297,128.74	.00	.00	.00	.00
27-00-13-5030 ELECTION FEES (STREET)	.00	7,952.83	.00	.00	.00	.00
27-00-13-5035 RECORDING FEES (STREETS)	.00	.00	.00	.00	.00	.00
27-00-13-6001 POSTAGE (STREET)	.00	244.05	.00	.00	.00	.00
27-00-13-6010 ADVERTISING/PUBLICAT (STREETS)	206.60	350.99	.00	.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)	1,631.22	10,502.21	.00	.00	.00	.00
27-00-13-7052 SIDEWALK REPAIR/REPLACEMENT	1,889.50	.00	.00	.00	.00	.00
27-00-13-7055 DRAINAGE PRODUCTS (STREET)	.00	.00	.00	.00	.00	.00
27-00-13-7060 SAND & GRAVEL (STREET)	.00	896.29	.00	.00	.00	.00
27-00-13-7105 FUEL (STREET)	.00	.00	.00	.00	.00	.00
27-00-13-7302 HANDTOOLS/HARDWARE (STREET)	.00	.00	.00	.00	.00	.00
27-00-13-8050 MISCELLANEOUS EXPENSE (STREET)	.00	.00	.00	.00	.00	.00
27-00-13-8090 BANK FEES	.00	.00	.00	.00	.00	.00
27-00-13-9000 ADMINISTRATIVE OVERHEAD	16,098.27	14,487.25	.00	.00	.00	.00
27-00-13-9401 TAP GRANT EXPENSE	2,500.00	64,451.72	.00	.00	.00	.00
<hr/>						
SALES TAX 2/3 STREETS TOTAL	561,677.69	399,663.66	.00	.00	.00	.00
<hr/>						
TOTAL EXPENSES	588,932.01	531,583.92	1,133,125.84	732,050.00	419,769.81	773,735.00
<hr/>						
1/2c SALES TAX FOR TRANSP TOT	90,796.29	56,178.43	250,299.87	190,550.00	178,526.92	235,235.00
<hr/>						

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	173,381.64	173,671.38	168,655.52	161,000.00	161,090.14	4,000.00
30-00-00-4102 PERSONAL PROPERTY TAX	67,015.92	66,467.40	83,417.93	81,300.00	81,855.84	11,000.00
30-00-00-4103 UTILITY TAX	10,164.88	10,002.17	8,805.81	8,900.00	9,433.96	9,500.00
30-00-00-4106 OLD PERSONAL PROPERTY TAX	40.56	7.78	3.23	.00	.00	.00
30-00-00-4121 REAL ESTATE TAX-FROM COUNTY	.00	.00	.00	.00	.00	179,500.00
30-00-00-4122 PERSONAL PROPERTY TAX-FROM CO	.00	.00	.00	.00	.00	83,000.00
30-00-00-4715 PILOTS-TAX ABATEMENTS	.00	.00	144.35	265.00	809.25	1,650.00
30-00-00-4901 INTEREST INCOME	792.79	789.61	854.74	750.00	561.14	3,500.00
30-00-00-4903 INTEREST ON TAXES-FROM COUNTY	.00	.00	.00	.00	.00	.00
30-00-00-4999 MISC REVENUE	.00	.00	.00	.00	.00	.00
TOTAL REVENUE	251,395.79	250,938.34	261,881.58	252,215.00	253,750.33	292,150.00
30-00-00-6001 POSTAGE	1,057.46	790.86	940.13	1,200.00	501.57	.00
30-00-00-6005 PRINTING	493.59	574.44	569.59	700.00	457.83	.00
30-00-00-6050 ASSESSOR'S OFFICE	3,241.55	3,281.20	3,459.65	3,750.00	3,356.96	4,000.00
30-00-00-6051 COUNTY COLLECTION FEE	.00	.00	.00	.00	.00	11,200.00
30-00-00-8090 BANK FEES	.00	.00	150.60	150.00	105.77	200.00
30-00-00-8505 2011 BOND PRINCIPAL	185,000.00	190,000.00	205,000.00	210,000.00	210,000.00	220,000.00
30-00-00-8506 2011 BOND INTEREST	60,006.26	54,381.26	48,456.26	41,185.00	41,181.26	32,600.00
30-00-00-8507 2011 BOND ADMINISTRATIVE FEE	1,050.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00
TOTAL EXPENSES	250,848.86	250,027.76	259,576.23	257,985.00	256,603.39	269,000.00
DEBT SERVICE TOTAL	546.93	910.58	2,305.35	5,770.00-	2,853.06-	23,150.00

DEBT SERVICE FUND

REVENUES

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

BUDGET REPORT

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	247,546.85	240,705.25	261,538.97	254,000.00	251,922.43	246,750.00
35-00-00-4132 USE TAX	.00	15,054.61	17,537.11	16,250.00	19,564.99	18,750.00
35-00-00-4901 INTEREST INCOME	56.04	81.80	178.42	75.00	70.91	175.00
35-00-00-4990 TRANSFER FROM GENERAL FUND	10,140.30	.00	.00	.00	.00	.00
TOTAL REVENUE	257,743.19	255,841.66	279,254.50	270,325.00	271,558.33	265,675.00
35-00-00-5002 SALARIES - FULL TIME	.00	.00	.00	.00	.00	.00
35-00-00-5003 SALARIES - PART TIME	.00	.00	.00	.00	.00	.00
35-00-00-5004 SALARIES - OVERTIME	.00	.00	.00	.00	.00	.00
35-00-00-5005 PAYROLL TAX EXPENSE	.00	.00	.00	.00	.00	.00
35-00-00-5007 LAGERS	.00	.00	.00	.00	.00	.00
35-00-00-5009 LIFE INSURANCE EXP-COMPLEX	.00	.00	.00	.00	.00	.00
35-00-00-5016 HEALTH/DENTAL PREM EXP	.00	.00	.00	.00	.00	.00
35-00-00-5020 CONTRACTED SERVICES (LEGAL)	.00	.00	.00	.00	.00	.00
35-00-00-7405 MAINTENANCE EXP-BLDG & GRNDS	.00	.00	.00	.00	.00	10,000.00
35-00-00-8090 BANK FEES	.00	.00	14.74	25.00	13.25	50.00
35-00-00-8100 MUNI COMPLEX LOAN INTEREST	154,953.77	152,953.76	150,930.12	148,830.00	148,828.76	146,600.00
35-00-00-8102 MUNI COMPLEX LOAN PRINCIPAL	100,000.00	100,000.00	100,000.00	105,000.00	105,000.00	105,000.00
35-00-00-8103 2013 BOND ADMINISTRATIVE FEE	2,014.00	2,014.00	2,014.00	2,130.00	2,130.00	2,130.00
35-00-00-9015 CAPITAL ASSET-EQUIPMENT	.00	.00	.00	10,810.00	10,810.00	.00
35-00-00-9020 CAPITAL IMPROVEMENT	.00	.00	.00	21,415.00	21,412.50	.00
TOTAL EXPENSES	256,967.77	254,967.76	252,958.86	288,210.00	288,194.51	263,780.00
MUNICIPAL COMPLEX TOTAL	775.42	873.90	26,295.64	17,885.00-	16,636.18-	1,895.00

MUNICIPAL COMPLEX FUND

REVENUES

35-00-00-4131

SALES TAX

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

35-00-00-4132

USE TAX

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

35-00-00-4901

INTEREST INCOME

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

35-00-00-4950

OTHER FINANCING SOURCE – COP'S ISSUED

Par amount of bond proceeds received.

35-00-00-4990

TRANSFER FROM GENERAL FUND

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

BUDGET REPORT

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	275,139.12	277,135.16	280,944.55	280,000.00	280,553.75	298,500.00
51-00-00-4503	CUSTOMER CHARGES - COMPOST	112.00	62.00	.00	.00	.00	.00
51-00-00-4511	PENALTIES-SOLID WASTE	5,829.13	6,012.10	5,732.64	5,800.00	5,901.15	5,900.00
51-00-00-4605	FEMA/SEMA REVENUE	5,719.88	.00	.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	373.46	375.60	339.17	300.00	204.10	1,500.00
51-00-00-4960	SALE OF VEHICLES/EQUIPMENT	.00	.00	.00	.00	.00	.00
51-00-00-4999	MISC SOLID WASTE REVENUE	.00	.00	.00	.00	.00	.00
<hr/>							
	TOTAL REVENUE	287,173.59	283,584.86	287,016.36	286,100.00	286,659.00	305,900.00
<hr/>							
51-00-00-5002	SALARIES-FULL TIME	5,488.82	17,721.33	15,783.04	17,500.00	16,508.88	9,100.00
51-00-00-5003	SALARIES-PART TIME	2,356.56	3,492.67	2,766.96	3,500.00	1,736.80	.00
51-00-00-5004	SALARIES-OVERTIME	122.46	482.60	225.12	500.00	220.28	500.00
51-00-00-5005	PAYROLL TAX EXPENSE	591.80	1,581.04	1,367.09	1,650.00	1,381.19	735.00
51-00-00-5006	PENSION EXPENSE	1,084.55	1,589.41	639.85	.00	.00	.00
51-00-00-5007	LAGERS	49.36	.00	.00	1,000.00	607.58	550.00
51-00-00-5009	LIFE INSURANCE EXPENSE	12.90	26.51	29.61	50.00	28.49	25.00
51-00-00-5011	WORKER'S COMPENSATION	503.42	1,077.59	1,307.21	1,500.00	1,001.95	1,000.00
51-00-00-5016	HEALTH/DENTAL/VISION PREM EXP	689.23	1,297.71	1,375.75	2,100.00	888.32	865.00
51-00-00-5020	CONTRACTED SERVICES (LEGAL)	269.70	17.40	36.25	100.00	.00	100.00
51-00-00-5023	CONTRACT SERVICES (OTHER)	210,936.50	211,196.00	221,745.00	225,000.00	196,403.00	210,600.00
51-00-00-6001	POSTAGE	3,104.95	3,070.87	3,064.18	3,400.00	2,737.31	5,000.00
51-00-00-6005	PRINTING	447.31	409.28	409.11	500.00	429.53	1,125.00
51-00-00-6010	ADVERTISING/PROMOTIONAL	48.00	18.40	248.00	350.00	404.00	400.00
51-00-00-6020	EQUIPMENT REPAIR	323.36	339.65	1,942.87	1,000.00	913.77	1,000.00
51-00-00-6025	EQUIPMENT MAINTENANCE	114.24	149.58	50.84	2,000.00	1,440.86	1,150.00
51-00-00-6035	TRAINING & TRAVEL	.00	.00	41.02	50.00	.00	50.00
51-00-00-6040	DUES/FEES	.00	.00	75.00	.00	.00	175.00
51-00-00-6105	UNIFORMS	.00	11.40	41.01	50.00	.00	50.00
51-00-00-7001	OFFICE SUPPLIES	.49	1.11	71.24	75.00	.00	75.00
51-00-00-7006	EXPENDABLE EQUIPMENT EXP	.00	4,990.17	844.72	400.00	.00	600.00
51-00-00-7081	SAFETY EQUIPMENT	.00	.00	.00	250.00	.00	250.00
51-00-00-7090	COMPUTER SOFTWARE & HARDWARE	.00	417.45	.00	500.00	489.96	2,000.00
51-00-00-7095	SIMPLECITY ANNUAL LICENSE	1,983.21	2,042.71	2,063.14	2,150.00	2,145.66	2,550.00
51-00-00-7105	FUEL	.00	246.59	144.16	350.00	28.42	300.00
51-00-00-7302	HANDTOOLS/HARDWARE	.00	.00	.00	100.00	.00	50.00
51-00-00-7405	BLDG & GRND-MAINT/REPAIRS	.00	15.00	.00	50.00	2.50	25.00
51-00-00-7500	HAZARDOUS WASTE COLLECTION	6,759.88	6,007.92	5,939.25	.00	.00	6,200.00
51-00-00-7510	COMPOST PILE DISPOSAL	.00	.00	.00	.00	.00	15,000.00
51-00-00-8001	PROPERTY INSURANCE	68.99	70.25	81.00	100.00	86.75	100.00
51-00-00-8005	LIABILITY INSURANCE	1,142.16	1,170.65	1,258.70	1,400.00	1,289.61	1,400.00
51-00-00-8030	DEPRECIATION EXPENSE	1,366.33	1,494.42	3,068.87	.00	.00	.00
51-00-00-8050	MISCELLANEOUS EXPENSE	.00	.00	78.51	25.00	.00	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	.00	.00	62.90	100.00	38.55	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

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
51-00-00-8711 LEASE PAYMENT	4,235.19	4,235.18	.00	.00	.00	.00
51-00-00-9015 CAPITAL ASSET-EQUIPMENT	.00	.00	.00	.00	.00	.00
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	34,692.11	34,178.07	33,664.26	36,000.00	35,892.40	39,000.00
TOTAL EXPENSES	276,292.80	297,328.16	298,424.66	301,750.00	264,675.81	300,100.00
SOLID WASTE TOTAL	10,880.79	13,743.30-	11,408.30-	15,650.00-	21,983.19	5,800.00

SOLID WASTE FUND

REVENUES

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

BUDGET REPORT

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	1,236,031.96	1,262,685.91	1,257,425.62	1,265,000.00	1,233,851.34	1,260,000.00
52-00-00-4502	WATER CHG - INTERNAL CITY USA	49,525.68	22,767.62	28,697.71	20,000.00	2,533.73	23,000.00
52-00-00-4503	WATER SALES, BULK & TANK	3,043.17	3,275.50	4,630.05	3,500.00	3,579.40	3,500.00
52-00-00-4511	PENALTIES-WATER	19,432.04	20,456.36	18,841.45	19,000.00	18,599.20	19,000.00
52-00-00-4515	RECONNECT FEES	8,850.00	9,825.00	8,765.00	8,500.00	9,685.00	9,000.00
52-00-00-4516	RETURN CHECK FEE	925.00	675.00	475.00	500.00	875.00	500.00
52-00-00-4520	WATER CONNECTION CHARGE	31,800.00	6,000.00	1,200.00	1,800.00	1,800.00	1,800.00
52-00-00-4525	WATER METERS	1,545.79	16,343.81	1,314.84	1,500.00	2,721.70	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	3,411.28	3,682.26	3,497.93	3,250.00	2,186.20	12,500.00
52-00-00-4916	2001A BOND INTEREST INCOME	22,838.98	19,740.73	16,525.79	14,000.00	9,277.17	10,000.00
52-00-00-4930	INSURANCE PROCEEDS	7,017.24	.00	.00	.00	.00	.00
52-00-00-4960	SALE OF VEHICLES/EQUIPMENT	.00	.00	.00	4,000.00	12,945.33	5,200.00
52-00-00-4999	MISC WATER REVENUE	6,657.08	3,655.08	8,644.75	3,000.00	4,149.66	3,600.00

DEPARTMENT TOTAL		1,391,078.22	1,369,107.27	1,350,018.14	1,344,050.00	1,302,203.73	1,349,600.00

TOTAL REVENUE		1,391,078.22	1,369,107.27	1,350,018.14	1,344,050.00	1,302,203.73	1,349,600.00

WATER PLANT EXPENSES							
52-52-00-5002	SALARIES FULL TIME	123,462.91	135,250.05	121,454.96	155,500.00	108,446.48	129,650.00
52-52-00-5003	SALARIES-PART TIME	.00	.00	.00	.00	.00	3,000.00
52-52-00-5004	SALARIES-OVERTIME	1,934.08	2,801.38	4,863.82	3,000.00	4,942.55	5,000.00
52-52-00-5005	PAYROLL TAX EXPENSE	8,985.64	9,641.74	8,722.18	12,150.00	7,823.32	10,550.00
52-52-00-5006	PENSION EXPENSE	17,156.71	15,368.62	5,294.42	.00	.00	.00
52-52-00-5007	LAGERS	2,886.74	.00	.00	8,400.00	5,873.35	7,675.00
52-52-00-5009	LIFE INSURANCE	289.67	294.20	273.63	325.00	220.69	250.00
52-52-00-5011	WORKER'S COMPENSATION	4,308.51	4,710.58	8,694.53	9,000.00	6,359.05	9,000.00
52-52-00-5016	HEALTH/DENTAL/VISION PREM EXP	20,555.50	16,105.69	14,792.76	22,700.00	12,194.58	17,000.00
52-52-00-5017	COMPENSATED ABSENCES	2,914.93	4,153.62	10.58	.00	.00	.00
52-52-00-5019	HSA/FSA ADMIN FEES	.00	.00	.00	.00	.00	100.00
52-52-00-5020	CONTRACTED SERVICES (LEGAL)	63.80	342.20	.00	750.00	.00	750.00
52-52-00-5023	CONTRACTED SERVICES (OTHER)	.00	.00	.00	37,500.00	.00	.00
52-52-00-5035	RECORDING FEES	.00	41.50	.00	50.00	.00	50.00
52-52-00-6001	POSTAGE	60.85	121.96	168.04	200.00	40.35	200.00
52-52-00-6005	PRINTING	3.68	31.20	.00	50.00	.00	50.00
52-52-00-6010	ADVERTISING/PROMOTIONAL	624.40	725.40	501.40	800.00	498.00	800.00
52-52-00-6020	EQUIPMENT REPAIR	15,033.82	14,543.76	12,466.94	21,000.00	11,335.69	26,000.00
52-52-00-6025	EQUIPMENT MAINTENANCE	2,163.41	1,049.81	1,819.24	3,500.00	1,299.79	500.00
52-52-00-6027	WELL/RAW WATERLINE TEST/REHAB	63,145.52	21,639.42	62,029.00	36,700.00	245.00	67,000.00
52-52-00-6028	GENERATOR INSPECTION/MAINT	.00	.00	.00	.00	.00	3,400.00
52-52-00-6030	SLUDGE REMOVAL/LAGOON MAINT	105.00	66,443.48	.00	.00	.00	.00
52-52-00-6035	TRAINING & TRAVEL	740.00	945.00	606.42	2,750.00	500.00	2,750.00
52-52-00-6040	DUES/FEE	427.44	549.96	867.35	1,225.00	705.91	1,275.00
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	1,174.65	2,160.56	1,004.53	2,200.00	708.58	1,500.00

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
52-52-00-6200 INTERNET	.00	.00	.00	.00	.00	275.00
52-52-00-6201 TELEPHONE	3,182.22	1,725.40	2,722.35	3,000.00	1,821.15	2,100.00
52-52-00-6202 UTILITIES - ELECTRIC	73,458.61	66,542.35	88,276.80	92,000.00	76,663.40	90,000.00
52-52-00-6203 UTILITIES - WATER & SEWER	.00	4.25	4.74	5.00	1.07	5.00
52-52-00-6302 COMPUTER MAINT & REPAIR	123.28	1,390.00	.00	300.00	.00	300.00
52-52-00-6502 VEHICLE MAINT & REPAIRS	717.14	102.00	831.82	1,000.00	701.78	1,000.00
52-52-00-6703 TESTING	5,836.61	6,087.09	5,714.63	7,000.00	6,085.21	7,500.00
52-52-00-7001 OFFICE SUPPLIES	308.77	356.64	244.65	500.00	242.32	500.00
52-52-00-7005 MISC SUPPLIES	.00	.00	.00	50.00	.00	25.00
52-52-00-7006 EXPENDABLE EQUIP EXPENSE	1,961.07	3,017.29	1,158.53	4,400.00	2,681.78	6,625.00
52-52-00-7008 CALABRATION OF METERS	.00	.00	.00	.00	.00	2,000.00
52-52-00-7080 LIME & ALUM	43,250.19	33,782.43	34,771.67	42,000.00	42,107.30	45,000.00
52-52-00-7081 SAFETY EQUIPMENT	.00	.00	.00	500.00	9.97	500.00
52-52-00-7085 CUSTODIAL SUPPLIES	537.67	433.59	423.91	600.00	347.28	600.00
52-52-00-7090 COMPUTER SOFTWARE & HARDWARE	868.69	489.44	312.12	500.00	370.57	750.00
52-52-00-7095 SIMPLICITY ANNUAL LICENSE	1,289.09	817.09	825.26	875.00	858.26	835.00
52-52-00-7096 PLC/SCADA EXPENSE	.00	.00	.00	10,000.00	.00	4,500.00
52-52-00-7105 FUEL-TRUCK & MOWER	1,145.70	1,049.36	1,659.17	1,500.00	709.66	1,500.00
52-52-00-7106 FUEL-GENERATOR	.00	.00	788.74	900.00	.00	900.00
52-52-00-7110 OIL/GREASE	435.96	875.56	839.90	1,000.00	661.24	1,000.00
52-52-00-7115 LABORATORY EQUIPMENT	2,410.19	.00	199.89	500.00	272.94	4,500.00
52-52-00-7116 CALIBRATION OF LAB EQUIPMENT	.00	.00	.00	.00	.00	500.00
52-52-00-7120 CHEMICALS (BLEACH)	51,287.14	39,492.00	30,346.00	40,000.00	31,727.06	38,000.00
52-52-00-7150 CO2	9,207.31	9,562.79	7,886.37	11,500.00	10,120.92	11,500.00
52-52-00-7302 HANDTOOLS/HARDWARE	17.19	275.41	47.80	300.00	177.33	300.00
52-52-00-7405 BLDG & GRND-MAINT/REPAIRS	2,854.45	4,047.05	1,667.05	5,000.00	964.33	6,500.00
52-52-00-8001 PROPERTY INSURANCE	3,591.96	3,835.00	3,999.00	4,400.00	4,260.00	4,600.00
52-52-00-8005 LIABILITY INSURANCE	6,853.08	7,023.99	7,552.30	8,200.00	7,737.85	8,400.00
52-52-00-8010 AUTO INSURANCE	620.64	548.32	870.84	900.00	781.70	1,000.00
52-52-00-8030 DEPRECIATION EXPENSE	55,530.55	59,401.28	62,905.95	.00	.00	.00
52-52-00-8050 MISC EXPENSE	.00	.00	.00	50.00	.00	50.00
52-52-00-8051 DRUG TESTING	168.00	46.00	.00	200.00	.00	150.00
52-52-00-8080 BAD DEBT EXPENSE	.00	.00	.00	.00	.00	.00
52-52-00-8090 BANK FEES	.00	.00	323.70	450.00	206.41	450.00
52-52-00-8501 2001A BOND PRINCIPAL	.00	.00	.00	114,380.00	114,375.06	118,750.00
52-52-00-8503 2001A BOND INTEREST	28,645.02	23,805.93	18,678.44	13,160.00	9,223.82	7,440.00
52-52-00-8504 BOND ADMINISTRATIVE FEE	2,613.03	2,248.10	1,873.66	1,900.00	1,480.97	1,100.00
52-52-00-9000 ADMINISTRATIVE OVERHEAD	29,577.92	37,804.52	28,671.47	30,500.00	28,862.45	33,500.00
52-52-00-9010 CAPITAL ASSETS-VEHICLES	.00	.00	.00	2,000.00	2,000.00	.00
52-52-00-9015 CAPITAL ASSET-EQUIPMENT	.00	.00	4,296.92	.00	.00	8,500.00
52-52-00-9017 CAPITAL ASSET-BLDG & GRNDS	.00	.00	.00	.00	.00	42,000.00
52-52-00-9020 CAPITAL IMPROVEMENT	.00	.00	1,407.75	.00	.00	.00
WATER PLANT EXPENSE TOTAL	582,125.40	602,883.01	554,071.23	718,570.00	507,845.17	740,855.00
WATER DISTRIBUTION EXPENSES						
52-53-00-5002 SALARIES FULL TIME	114,229.93	153,584.25	156,708.08	162,100.00	156,132.96	173,200.00
52-53-00-5003 SALARIES - PART TIME	.00	.00	.00	.00	.00	3,000.00
52-53-00-5004 SALARIES - OVERTIME	22,219.15	19,068.53	24,750.18	22,000.00	24,511.36	27,000.00
52-53-00-5005 PAYROLL TAX EXPENSE	9,435.82	11,806.99	12,647.62	14,100.00	13,133.93	15,600.00

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
52-53-00-5006 PENSION EXPENSE	19,744.26	14,771.12	6,219.84	.00	.00	.00
52-53-00-5007 LAGERS	1,700.28	92.30	92.30	9,800.00	5,353.77	11,450.00
52-53-00-5009 LIFE INSURANCE	305.16	378.00	379.25	400.00	307.34	400.00
52-53-00-5011 WORKER'S COMPENSATION	4,191.34	4,059.12	7,604.48	8,000.00	8,879.62	8,000.00
52-53-00-5015 UNEMPLOYMENT INSURANCE	302.22	795.32	.00	1,000.00	5,260.00	1,000.00
52-53-00-5016 HEALTH/DENTAL/VISION PREM EXP	19,737.02	28,299.02	24,341.33	22,700.00	14,066.94	15,000.00
52-53-00-5017 COMPENSATED ABSENCES	554.98	2,997.55	1,097.40	.00	.00	.00
52-53-00-5019 HSA/FSA ADMIN FEES	.00	.00	.00	.00	.00	100.00
52-53-00-5020 CONTRACTED SERVICES (LEGAL)	870.00	555.35	56.55	1,500.00	.00	1,000.00
52-53-00-5023 CONTRACTED SERVICES (OTHER)	4,044.40	110.00	16,317.40	37,500.00	2,500.00	.00
52-53-00-5035 RECORDING FEES	.00	.00	.00	50.00	.00	50.00
52-53-00-6001 POSTAGE	3,124.31	3,085.50	3,064.20	3,400.00	2,761.43	5,000.00
52-53-00-6005 PRINTING	1,238.26	409.28	409.10	1,400.00	818.72	1,125.00
52-53-00-6010 ADVERTISING/PROMOTIONAL	8.40	259.31	90.38	200.00	132.91	200.00
52-53-00-6020 EQUIPMENT REPAIR	4,342.05	9,915.56	5,788.44	4,800.00	5,432.32	7,500.00
52-53-00-6025 EQUIPMENT MAINTENANCE	2,512.16	2,367.50	1,858.11	4,500.00	3,577.46	2,300.00
52-53-00-6027 WATER TOWER/TANK TEST & REHAB	.00	3,255.00	1,971.25	1,000.00	5,004.50	104,000.00
52-53-00-6035 TRAINING & TRAVEL	.00	340.00	36.93	1,500.00	.00	1,500.00
52-53-00-6040 DUES/FEES	135.37	169.89	160.84	800.00	375.69	475.00
52-53-00-6055 ENGINEERING	.00	5,041.00	.00	.00	.00	.00
52-53-00-6105 UNIFORMS	2,499.04	3,238.36	2,363.68	3,200.00	1,556.88	2,500.00
52-53-00-6200 INTERNET	.00	.00	.00	.00	27.57	825.00
52-53-00-6201 TELEPHONE	2,188.75	874.51	1,141.84	1,100.00	1,013.56	1,200.00
52-53-00-6202 UTILITIES - ELECTRIC	3,684.74	5,336.75	6,605.04	7,000.00	5,079.99	6,600.00
52-53-00-6203 UTILITIES - WATER & SEWER	862.23	690.72	898.47	800.00	136.13	900.00
52-53-00-6204 UTILITIES - GAS	800.24	973.38	1,718.67	1,700.00	995.12	1,700.00
52-53-00-6207 LOCATES	517.27	1,118.10	969.42	1,200.00	1,452.51	1,200.00
52-53-00-6302 COMPUTER MAINT & REPAIR	.00	.00	.00	500.00	.00	250.00
52-53-00-6502 VEHICLE MAINT & REPAIRS	6,445.39	8,020.61	2,344.03	8,100.00	6,544.27	9,000.00
52-53-00-6703 TESTING	824.00	926.00	964.00	1,000.00	348.00	600.00
52-53-00-7001 OFFICE SUPPLIES	204.14	93.97	9.16	150.00	113.60	100.00
52-53-00-7005 MISC SUPPLIES	146.69	78.35	127.69	150.00	137.56	150.00
52-53-00-7006 EXPENDABLE EQUIPMENT EXPENSE	43,655.40	49,030.27	4,759.82	11,200.00	8,751.64	21,475.00
52-53-00-7007 METERS & SUPPLIES	.00	.00	.00	7,500.00	1,290.15	181,050.00
52-53-00-7050 ROAD REPAIR MATERIALS	28,964.35	35,553.06	35,529.67	40,000.00	24,926.90	40,000.00
52-53-00-7060 GRAVEL	9,348.38	8,037.90	1,187.40	6,000.00	2,366.59	4,000.00
52-53-00-7081 SAFETY EQUIPMENT	.00	.00	.00	1,000.00	788.48	1,000.00
52-53-00-7085 CUSTODIAL SUPPLIES	177.60	207.01	317.87	600.00	361.63	350.00
52-53-00-7090 COMPUTER SOFTWARE & HARDWARE	.00	384.85	8.00	800.00	828.15	2,750.00
52-53-00-7095 SIMPLICITY ANNUAL LICENSE	1,289.09	1,838.44	1,856.83	1,950.00	1,931.10	2,325.00
52-53-00-7097 GIS	342.85	642.86	300.00	300.00	393.75	300.00
52-53-00-7105 FUEL	7,446.65	9,150.25	14,173.84	12,500.00	11,201.82	14,000.00
52-53-00-7110 OIL/GREASE	878.49	540.57	607.24	800.00	642.24	800.00
52-53-00-7130 WATERLINE REPAIR	54,394.72	64,570.12	50,149.10	65,000.00	74,178.17	65,000.00
52-53-00-7135 WATERLINE REPLACEMENT	70,896.31	151.99	17.92	100,000.00	105,978.65	50,000.00
52-53-00-7141 YARD REPAIR	1,517.80	499.45	687.00	1,000.00	249.97	1,000.00
52-53-00-7302 HANDTOOLS/HARDWARE	1,416.51	1,548.57	581.70	1,800.00	717.13	1,000.00
52-53-00-7405 BLDG & GRND-MAINT/REPAIRS	1,380.64	855.21	1,817.30	1,000.00	375.81	2,000.00
52-53-00-8001 PROPERTY INSURANCE	3,589.92	3,809.95	3,995.10	4,400.00	4,317.15	4,700.00
52-53-00-8005 LIABILITY INSURANCE	6,853.08	7,023.99	7,552.30	8,200.00	7,737.85	8,400.00
52-53-00-8010 AUTO INSURANCE	3,824.40	3,929.91	4,175.59	4,500.00	4,649.51	4,950.00

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
52-53-00-8030 DEPRECIATION EXPENSE	141,444.02	141,940.11	146,030.51	.00	.00	.00
52-53-00-8050 MISC EXPENSE	7,515.69	142.80	526.64	200.00	100.21	200.00
52-53-00-8051 DRUG TESTING	273.00	112.00	138.00	200.00	376.33	350.00
52-53-00-8080 BAD DEBT EXPENSE	.00	.00	.00	.00	.00	.00
52-53-00-8090 BANK FEES	.00	.00	323.64	450.00	206.37	450.00
52-53-00-8501 2001A BOND PRINCIPAL	.00	.00	.00	114,380.00	114,374.97	118,750.00
52-53-00-8503 2001A BOND INTEREST	28,645.00	23,805.94	18,678.41	13,160.00	9,223.92	7,440.00
52-53-00-8504 BOND ADMINISTRATIVE FEE	2,613.03	2,248.08	1,873.63	1,900.00	1,480.97	1,100.00
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	.00	.00	.00	.00
52-53-00-9000 ADMINISTRATIVE OVERHEAD	53,145.36	44,510.98	46,615.86	50,000.00	50,100.86	56,000.00
52-53-00-9010 CAPITAL ASSET-VEHICLES	.00	.00	.00	60,000.00	16,552.34	51,280.00
52-53-00-9015 CAPITAL ASSET-EQUIPMENT	.00	.00	15,809.41	3,350.00	4,985.34	15,475.00
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	318.46-	.00	.00	.00	.00
WATER DIST EXPENSE TOTAL	697,314.52	687,162.38	638,263.86	833,840.00	714,742.14	1,059,070.00
TOTAL EXPENSES	1,279,439.92	1,290,045.39	1,192,335.09	1,552,410.00	1,222,587.31	1,799,925.00
WATER TOTAL	111,638.30	79,061.88	157,683.05	208,360.00-	79,616.42	450,325.00-

WATER FUND

REVENUES

- 52-00-00-4501 **CUSTOMER CHARGES – WATER**
Revenue received from customers for water services rendered (city code section 700.090).
- 52-00-00-4502 **WATER CHARGE – INTERNAL CITY USAGE**
Revenue received from internal city departments for water services rendered (city code section 700.090).
- 52-00-00-4503 **WATER SALES, BULK & TANK**
Revenue generated from sale of tank or special arrangement water. This includes the water machine on Summit Street.
- 52-00-00-4511 **PENALTIES – WATER**
Penalties paid as the result of the late payment of monthly utility bills (city code section 700.190).
- 52-00-00-4515 **RECONNECT FEES**
Revenue received from charges assessed to customers when services are being turned back on after being disconnected due to a lack of payment (city code section 700.130).
- 52-00-00-4516 **RETURN CHECK FEE**
Revenue received from charges assessed to customers when checks are returned from the bank due to insufficient funds in the customer's bank account.
- 52-00-00-4520 **WATER CONNECTION CHARGE**
Revenue received from charges assessed to customers for connection to the water main (city code section 705.130).
- 52-00-00-4525 **WATER METERS**
Revenue received from charges assessed to customers for installation of water meters (city code section 700.030).
- 52-00-00-4810 **LOAN PROCEEDS**
Cash received from obtaining a loan.
- 52-00-00-4811 **CAPITAL LEASE REVENUE**
An other financing source equal to the net present value of the minimum lease payments of a capital lease.
- 52-00-00-4901 **INTEREST INCOME**
Bank interest earned on cash in the water fund.

- 52-00-00-4916 **2001A BOND INTEREST INCOME**
Interest income earned on the monthly prepayments to UMB bank for the semi-annual payments of the 2001A Bond.
- 52-00-00-4930 **INSURANCE PROCEEDS**
Reimbursements received from the general, liability, auto, or inland marine insurance due to claims filed.
- 52-00-00-4999 **MISCELLANEOUS WATER REVENUE**
Revenues not listed in another category (i.e. sale of salvage material, early pay discount for the sales tax remitted to the State of Missouri, etc.).

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	1,762,010.22	1,744,238.88	1,712,998.41	1,740,000.00	1,762,392.59	1,740,000.00
55-00-00-4503	SEWER CHG - INTERNAL CITY USA	7,277.06	6,129.98	7,144.47	7,000.00	1,621.59	7,000.00
55-00-00-4504	PORTA-POTTY REVENUE	5.00	.00	.00	.00	.00	.00
55-00-00-4511	PENALTIES-SEWER	33,693.90	33,342.92	29,283.07	28,000.00	32,261.09	30,000.00
55-00-00-4520	SEWER CONNECTION CHARGE	39,300.00	7,050.00	.00	1,500.00	2,250.00	1,500.00
55-00-00-4525	WATER METERS	.00	.00	.00	.00	.00	1,500.00
55-00-00-4602	FEMA/SEMA REVENUE	7,577.27	.00	.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	5,096.78	12,000.00	12,000.00	12,000.00	11,000.00	12,000.00
55-00-00-4901	INTEREST INCOME	3,465.56	4,405.61	5,363.63	5,000.00	4,192.59	30,000.00
55-00-00-4960	SALE OF VEHICLES/EQUIPMENT	.00	.00	.00	4,000.00	12,945.33	4,500.00
55-00-00-4999	MISC WASTE WATER REVENUE	3,365.17	2,976.14	18,517.21	8,000.00	6,488.42	8,500.00
	TOTAL REVENUE	1,861,790.96	1,810,143.53	1,785,306.79	1,805,500.00	1,833,151.61	1,835,000.00
55-00-00-5002	SALARIES-FULL TIME	205,478.38	184,375.13	168,652.85	264,200.00	188,001.40	269,250.00
55-00-00-5003	SALARIES-PART TIME	.00	.00	.00	.00	812.03	6,000.00
55-00-00-5004	SALARIES-OVERTIME	5,599.65	5,953.40	6,866.95	6,500.00	15,737.23	7,000.00
55-00-00-5005	PAYROLL TAX EXPENSE	15,357.68	13,714.03	12,209.03	20,800.00	14,292.31	21,650.00
55-00-00-5006	PENSION EXPENSE	28,354.94	19,511.76	6,549.89	.00	.00	.00
55-00-00-5007	LAGERS	4,403.15	.00	.00	14,400.00	8,688.68	15,750.00
55-00-00-5009	LIFE INSURANCE EXPENSE	416.28	367.90	328.22	575.00	359.10	575.00
55-00-00-5011	WORKER'S COMPENSATION	4,611.85	3,299.24	5,673.86	7,000.00	5,228.85	7,000.00
55-00-00-5015	UNEMPLOYMENT INSURANCE	.00	.00	.00	500.00	.00	500.00
55-00-00-5016	HEALTH/DENTAL/VISION PREM EXP	23,240.67	22,381.46	20,590.27	40,000.00	23,629.25	39,550.00
55-00-00-5017	COMPENSATED ABSENCES EXPENSE	119.97	10,435.83	3,111.62	.00	.00	.00
55-00-00-5019	HSA/FSA ADMIN FEES	.00	.00	.00	.00	12.50	100.00
55-00-00-5020	CONTRACTED SERVICES (LEGAL)	2,765.70	15,944.05	5,567.09	3,000.00	304.00	1,500.00
55-00-00-5023	CONTRACTED SERVICES (OTHER)	.00	4,818.66	17,169.49	.00	1,750.00	500.00
55-00-00-5035	RECORDING FEES	49.00	41.50	.00	150.00	48.00	150.00
55-00-00-6001	POSTAGE	3,310.42	3,198.36	3,199.21	3,500.00	2,775.32	5,100.00
55-00-00-6005	PRINTING	450.99	479.35	479.11	600.00	429.53	1,125.00
55-00-00-6010	ADVERTISING/PROMOTIONAL	419.40	364.39	201.75	500.00	132.91	500.00
55-00-00-6020	PORTABLE EQUIPMENT REPAIR	3,464.54	8,290.33	9,376.27	6,000.00	5,035.66	7,500.00
55-00-00-6025	PORTABLE EQUIPMENT MAINTENANC	2,103.78	2,660.81	2,147.19	6,400.00	3,071.88	2,250.00
55-00-00-6028	GENERATOR INSPECTION/MAINT	.00	.00	.00	.00	.00	5,850.00
55-00-00-6030	I&I REDUCTION	.00	129,819.11	.00	150,000.00	112,794.93	150,000.00
55-00-00-6035	TRAINING & TRAVEL	150.00	400.66	433.34	2,000.00	464.00	2,000.00
55-00-00-6040	DUES/FEES	90.44	185.82	155.10	1,250.00	707.86	1,100.00
55-00-00-6045	ACCOUNTING & AUDITING	194.56	.00	.00	.00	.00	.00
55-00-00-6055	ENGINEERING	34.87	2,618.09	54,353.07	50,000.00	85,656.07	125,025.00
55-00-00-6105	UNIFORMS	2,072.31	2,607.06	2,082.72	3,000.00	2,208.80	3,000.00
55-00-00-6110	PLANT EQUIPMENT REPAIR	12,553.39	5,739.72	12,923.77	10,750.00	44,000.72	30,000.00
55-00-00-6115	LIFT STATION REPAIR	9,287.42	7,037.50	4,458.70	10,000.00	10,780.98	10,000.00
55-00-00-6120	PLANT EQU & LIFT STATION MAIN	202.95	4,304.17	43,515.94	5,000.00	845.05	15,000.00
55-00-00-6200	INTERNET	1,011.72	924.52	927.70	1,600.00	1,034.77	2,850.00
55-00-00-6201	TELEPHONE	3,664.51	1,166.11	1,967.62	2,100.00	1,435.13	1,800.00
55-00-00-6202	UTILITIES - ELECTRIC	179,000.65	167,475.99	168,636.93	185,000.00	166,694.79	180,000.00
55-00-00-6203	UTILITIES - WATER	32,567.75	7,699.30	7,654.30	12,000.00	1,104.14	8,000.00

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
55-00-00-6204 UTILITIES - GAS	451.48	441.78	608.98	700.00	520.07	700.00
55-00-00-6207 LOCATES	530.50	961.09	840.64	1,000.00	1,173.16	1,000.00
55-00-00-6302 COMPUTER MAINT & REPAIR	.00	.00	.00	250.00	450.04	250.00
55-00-00-6502 VEHICLE MAINT & REPAIRS	5,998.79	6,250.82	2,876.09	7,700.00	3,657.66	8,800.00
55-00-00-6703 TESTING/LABORATORY SUPPLIES	13,692.86	7,481.23	11,314.41	15,000.00	11,592.78	15,000.00
55-00-00-7001 OFFICE SUPPLIES	310.68	405.04	169.33	500.00	219.06	500.00
55-00-00-7005 MISCELLANEOUS SUPPLIES	195.98	113.86	89.17	250.00	42.76	250.00
55-00-00-7006 EXPENDABLE EQUIPMENT EXP	39,646.18	34,700.48	3,758.74	4,750.00	1,977.97	8,250.00
55-00-00-7007 METERS & SUPPLIES	.00	.00	.00	7,500.00	623.81	181,050.00
55-00-00-7008 CALABRATION OF METERS/TRANSDU	.00	.00	.00	.00	.00	3,000.00
55-00-00-7050 ROAD REPAIR MATERIAL	1,788.75	.00	2,292.33	1,000.00	.00	500.00
55-00-00-7060 GRAVEL	1,704.85	.00	.00	1,500.00	.00	6,500.00
55-00-00-7080 LIME-LAND APPLICATION	.00	9.99	.00	2,000.00	.00	2,000.00
55-00-00-7081 SAFETY EQUIPMENT	.00	.00	.00	1,000.00	531.01	1,000.00
55-00-00-7085 CUSTODIAL SUPPLIES	113.11	160.39	277.54	500.00	225.93	300.00
55-00-00-7090 COMPUTER SOFTWARE & HARDWARE	191.24	692.57	318.01	4,500.00	1,226.56	5,000.00
55-00-00-7095 SIMPLICITY ANNUAL LICENSE	2,578.17	2,655.52	2,682.08	2,800.00	2,789.36	3,160.00
55-00-00-7096 SCADA EXPENSE	1,771.20	3,297.60	4,207.94	4,500.00	4,231.72	1,800.00
55-00-00-7097 GIS	342.85	642.86	300.00	300.00	550.00	300.00
55-00-00-7105 FUEL-TRUCKS & EQUIPMENT	7,986.58	9,940.07	8,623.06	12,000.00	7,226.78	12,000.00
55-00-00-7106 FUEL-GENERATORS	.00	1,466.38	1,690.71	1,500.00	.00	2,000.00
55-00-00-7110 OIL/GREASE	885.52	490.51	569.51	1,800.00	678.19	1,000.00
55-00-00-7115 LABORATORY EQUIPMENT	626.91	.00	595.12	1,500.00	1,938.00	1,500.00
55-00-00-7116 CALABRATION OF LAB EQUIPMENT	.00	.00	.00	.00	.00	1,000.00
55-00-00-7120 CHEMICALS	8,046.00	10,057.50	10,327.50	11,500.00	8,586.00	11,500.00
55-00-00-7130 SEWER LINE REPAIR/REPLACEMENT	2,291.25	1,865.78	92.88	2,000.00	176.00	2,000.00
55-00-00-7141 YARD REPAIRS	74.97	355.97	115.32	400.00	.00	400.00
55-00-00-7302 HANDTOOLS/HARDWARE	715.18	869.66	1,029.53	1,500.00	724.04	1,800.00
55-00-00-7405 BLDG & GRND-MAINT/REPAIRS	2,752.49	1,463.77	2,613.23	7,000.00	4,911.86	12,900.00
55-00-00-8001 PROPERTY INSURANCE	7,503.46	8,020.11	8,475.64	9,200.00	9,092.75	9,820.00
55-00-00-8005 LIABILITY INSURANCE	13,706.04	14,047.96	15,104.59	16,400.00	15,475.70	16,715.00
55-00-00-8010 AUTO INSURANCE	4,855.44	4,520.33	5,023.56	4,900.00	4,363.12	4,600.00
55-00-00-8030 DEPRECIATION EXPENSE	404,223.30	411,842.20	420,264.98	.00	.00	.00
55-00-00-8050 MISCELLANEOUS EXPENSE	80.00	323.01	200.00	500.00	320.00	500.00
55-00-00-8051 DRUG TESTING	294.00	208.00	276.00	350.00	268.34	350.00
55-00-00-8080 BAD DEBT EXPENSE	.00	.00	.00	.00	.00	.00
55-00-00-8090 BANK FEES	.00	.00	1,003.90	1,300.00	790.80	1,200.00
55-00-00-8503 1992A BOND INTEREST	825.52	.00	192.11	.00	.00	.00
55-00-00-8504 BOND ADMINISTRATIVE FEE	954.00	336.00	1,986.00	1,000.00	636.00	650.00
55-00-00-8513 2013 BOND PRINCIPAL	.00	.00	.00	100,000.00	100,000.00	100,000.00
55-00-00-8514 2013 BOND INTEREST	234,814.59	232,981.26	231,114.59	229,170.00	229,168.76	226,545.00
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	116,752.08	115,152.07	113,535.42	112,120.00	112,118.75	110,420.00
55-00-00-8517 USDA LOAN PRINCIPAL	.00	.00	.00	43,430.00	43,428.00	43,430.00
55-00-00-8518 USDA LOAN INTEREST	26,025.72	25,541.07	25,042.94	.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	4,235.19	4,235.19	.00	.00	.00	.00
55-00-00-9010 CAPITAL ASSET-VEHICLES	.00	.00	.00	43,000.00	4,000.00	51,280.00
55-00-00-9015 CAPITAL ASSET-EQUIPMENT	.00	.00	2,378.36	3,350.00	4,985.34	17,975.00
55-00-00-9017 CAPITAL ASSET-BLDG & GRNDS	.00	.00	.00	.00	.00	.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
55-00-00-9020 CAPITAL IMPROVEMENT	.00	.00	16,820.00	250,000.00	306.45	787,200.00
55-00-00-9830 (GAIN)/LOSS ON ASSET DISPOSAL	.00	318.46-	.00	.00	.00	.00
55-79-00-9000 ADMINISTRATIVE OVERHEAD	88,311.97	70,392.92	68,959.83	73,500.00	60,546.78	82,500.00
TOTAL EXPENSES	1,527,207.58	1,576,547.12	1,525,002.03	1,874,995.00	1,422,589.44	2,744,270.00
WASTE WATER TOTAL	334,583.38	233,596.41	260,304.76	69,495.00-	410,562.17	909,270.00-

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	1,120.50	765.00	1,132.50	1,200.00	1,770.30	1,150.00
72-00-00-4901 INTEREST INCOME	258.01	259.71	263.23	300.00	177.31	2,000.00
72-00-00-4902 R-INTEREST INCOME-B. HIGDON	2.54	2.57	2.58	5.00	1.73	20.00
TOTAL REVENUE	1,381.05	1,027.28	1,398.31	1,505.00	1,949.34	3,170.00
72-00-00-7401 MAINTENANCE EXPENSE	258.01	259.71	214.36	300.00	.00	2,000.00
72-00-00-7402 R-MAINTENANCE EXP-B. HIGDON	.00	.00	.00	.00	.00	.00
72-00-00-8090 BANK FEES	.00	.00	49.34	100.00	33.81	100.00
TOTAL EXPENSES	258.01	259.71	263.70	400.00	33.81	2,100.00
CEMETERY TRUST TOTAL	1,123.04	767.57	1,134.61	1,105.00	1,915.53	1,070.00

CEMETERY TRUST FUND

REVENUES

- 72-00-00-4821 **DONATIONS**
 Donations toward the cemetery perpetual trust.
- 72-00-00-4881 **15% OF BURIAL SPACE REVENUE**
 15% of revenue from the sale of each burial space to be added to the perpetual fund. The interest off this fund may be used for perpetual maintenance of the cemetery (city code section 140.080).
- 72-00-00-4901 **INTEREST INCOME**
 Bank interest earned on the cemetery trust perpetual cash account.
- 72-00-00-4902 **INTEREST INCOME – B HIGDON**
 Bank interest earned on the Betty Higdon cash account.