

Annual Budget



Fiscal Year 2021

City of Richmond

CITY OF RICHMOND, MISSOURI

ADOPTED BUDGET
FISCAL YEAR 2020 –2021
(OCTOBER 2020 – SEPTEMBER 2021)



FY 2020-21 MAYOR AND COUNCILMEMBERS

MAYOR – Mike Wright

CITY COUNCIL

Ward I
Ward II
Ward III
Ward IV

Dr. Justin Meier
Deanna Guy
Adam Booth
Rob Kinnard

Bob Bond
Dave Powell
Barb Hardwick
Ron Peterson

CITY OF RICHMOND, MISSOURI

FY 2020-21 CITY STAFF

CITY ADMINISTRATOR – Tonya Willim



DEPARTMENT DIRECTORS

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

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Fax (816) 776-8216

October 1, 2020

Mayor and Council Members:

I am pleased to submit the budget for the City of Richmond, Missouri for the 2020-2021 fiscal year. The budgeted revenues total \$8,292,175, representing a 1.00% decrease from the 2019-2020 budgeted revenues. The revenues, along with the proposed use of \$1,607,710 of cash reserves for one-time purchases, will cover the budgeted expenditures that total \$9,834,680. There is a 5.14% decrease in the 2020-2021 budgeted expenditures from the 2019-2020 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 2020-2021 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 2020-2021 budget began June 2020. Departments presented their recommendations to the City Administrator and Finance Director in July 2020. The draft budget was finalized and presented to the Finance Committee in August 2020 with no recommended changes and presented at a Council Work Session in September 2020. The Council adopted the budget on September 8, 2020 with a 6-0 vote. I look forward to a successful year implementing and executing the priorities set out in the fiscal year 2020-2021 budget.

Sincerely,

Tonya A. Willim
City Administrator

BILL NUMBER: 20-23

ORDINANCE NO: 2524

AN ORDINANCE ADOPTING THE ANNUAL OPERATING BUDGET OF THE CITY OF RICHMOND, MISSOURI, FOR FISCAL YEAR BEGINNING OCTOBER 1, 2020 AND ENDING SEPTEMBER 30, 2021, 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 2020 – 2021 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 2020 – 2021 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 from and after the date of its passage and approval.


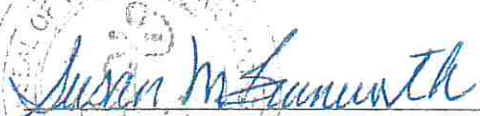
Read two times by title only and passed by the City Council of the City of Richmond, Missouri this 8th day of September, 2020.


Mike Wright, Mayor

ATTEST:


Susan M. Brunworth, City Clerk

APPROVED this 8th day of September, 2020.


Mike Wright, Mayor

ATTEST:


Susan M. Brunworth, City Clerk

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 (FY21) 2020-2021

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**
 - Continue AMI System
 - Analyze water/wastewater rates
 - Analyze financing options for improvements (consider the 2020 bond issue completion)
 - Develop a water line replacement schedule and funding
 - Analyze administrative responsibilities

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

4. **Develop a Beautification Program**
 - Analyze the opportunities for the development of neighborhood organizations
 - Focus and prioritize beautification improvements at City properties and right of way (landscaping, infrastructure, entryways, parks, public facilities)
 - Promote public education and volunteerism

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

6. **Property Maintenance Codes**
 - Research basic codes
 - Draft basic/complaint based codes
 - Protect landlords and renters

POLICY NO. 05-2010-9

BUDGET POLICY

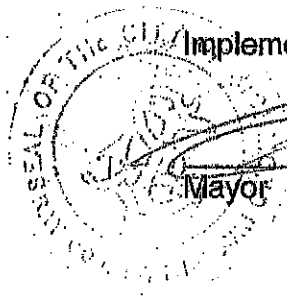
The City desires to establish guidelines for preparing the annual budget to ensure that it is and will continue to be capable of funding and providing outstanding local government services and that the public's trust is upheld.

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
2021 BUDGET**

	2017 ACTUAL	2018 ACTUAL	2019 ACTUAL	2020 BUDGET	2020 YR TO DATE	2021 BUDGET
REVENUES						
General Fund	\$ 3,147,982	\$ 3,268,360	\$ 3,242,839	\$ 3,390,240	\$ 3,173,391	\$ 3,253,205
Parks Fund	879,628	397,042	389,570	391,900	426,672	393,415
Training & Education Fund	4,586	4,316	4,302	4,075	3,799	3,375
Transportation Tax Fund	587,762	882,826	599,866	538,500	597,984	551,600
Debt Service Fund	250,938	261,882	255,259	292,150	290,223	267,915
Municipal Complex Fund	255,842	279,255	272,890	265,675	298,338	275,225
Solid Waste Fund	283,585	287,016	286,792	305,900	303,925	327,325
Water Fund	1,369,107	1,350,018	1,331,263	1,349,600	2,030,839	1,399,160
Waste Water Fund	1,810,144	1,785,307	1,845,315	1,835,000	2,665,434	1,819,500
Cemetery Perpetual Fund	1,027	1,398	2,035	3,170	1,872	1,455
Total Revenues	8,590,602	8,517,420	8,230,132	8,376,210	9,792,475	8,292,175
EXPENSES						
General Fund	3,283,349	3,044,158	3,241,944	3,715,225	3,226,147	3,646,715
Parks Fund	1,026,773	323,022	307,399	493,125	460,167	340,570
Training & Education Fund	7,752	7,366	6,812	5,975	1,718	4,010
Transportation Tax Fund	531,584	1,133,126	425,941	773,735	694,581	562,215
Debt Service Fund	250,028	259,576	257,567	269,000	268,814	277,705
Municipal Complex Fund	254,968	252,959	288,199	263,780	258,175	318,390
Solid Waste Fund	297,328	298,425	272,807	300,100	256,952	316,020
Water Fund	1,290,045	1,192,335	1,108,357	1,799,925	2,020,074	2,094,430
Waste Water Fund	1,576,547	1,525,002	1,569,373	2,744,270	2,768,632	2,274,225
Cemetery Perpetual Fund	260	264	264	2,100	46	400
Total Expenses	8,518,635	8,036,232	7,478,664	10,367,235	9,955,306	9,834,680
TOTAL NET CHANGE						
General Fund	(135,367)	224,203	895	(324,985)	(52,756)	(393,510)
Parks Fund	(147,145)	74,020	82,171	(101,225)	(33,495)	52,845
Training & Education Fund	(3,166)	(3,050)	(2,509)	(1,900)	2,080	(635)
Transportation Tax Fund	56,178	(250,300)	173,926	(235,235)	(96,597)	(10,615)
Debt Service Fund	911	2,305	(2,309)	23,150	21,409	(9,790)
Municipal Complex Fund	874	26,296	(15,309)	1,895	40,163	(43,165)
Solid Waste Fund	(13,743)	(11,408)	13,985	5,800	46,973	11,305
Water Fund	79,062	157,683	222,906	(450,325)	10,765	(695,270)
Waste Water Fund	233,596	260,305	275,942	(909,270)	(103,198)	(454,725)
Cemetery Perpetual Fund	768	1,135	1,772	1,070	1,826	1,055
Total Net Change	\$ 71,968	\$ 481,188	\$ 751,468	\$ (1,991,025)	\$ (162,830)	\$ (1,542,505)

**CITY OF RICHMOND
SUMMARY GENERAL FUND
2021 BUDGET**

	2017 ACTUAL	2018 ACTUAL	2019 ACTUAL	2020 BUDGET	2020 YR TO DATE	2021 BUDGET
REVENUES						
Administration Revenue	\$ 2,519,956	\$ 2,670,723	\$ 2,589,529	\$ 2,680,675	\$ 2,720,551	\$ 2,644,185
Municipal Court Department	13,064	11,208	10,578	9,000	8,772	9,250
Police Department	68,056	78,969	83,421	67,600	61,513	58,550
Animal Control	4,967	2,920	4,731	3,300	5,825	3,000
Fire Department	90,143	88,395	85,348	191,000	116,878	124,000
Streets Department	239,611	236,701	249,006	249,700	253,397	232,450
Economic Development	9,500	-	-	500	995	500
Community Development	42,753	22,851	28,337	26,550	(89,337)	24,550
Recreation Department	128,413	124,786	130,089	129,415	66,041	127,870
Cemetery Department	31,520	31,807	61,800	32,500	28,757	28,850
Total General Fund Revenues	<u>3,147,982</u>	<u>3,268,360</u>	<u>3,242,839</u>	<u>3,390,240</u>	<u>3,173,391</u>	<u>3,253,205</u>
EXPENSES						
Administration	514,959	548,282	597,063	690,990	633,409	644,595
Municipal Court Department	79,757	61,513	63,500	79,595	43,016	49,805
Police Department	817,156	839,790	925,776	928,780	887,335	905,770
Animal Control	55,403	48,104	50,434	61,205	57,598	58,885
Dispatch	152,000	152,309	152,309	-	-	-
Fire Department	679,557	673,728	653,613	854,215	740,150	844,445
Streets Department	334,477	273,710	296,131	393,860	362,731	303,885
Economic Development	14,558	1,649	19,568	111,420	74,202	119,335
Community Development	122,063	130,911	135,048	172,265	123,819	144,120
Recreation Department	432,962	238,065	269,984	341,295	227,342	493,830
Cemetery Department	80,457	76,097	78,519	81,600	76,545	82,045
Total General Fund Expenses	<u>3,283,349</u>	<u>3,044,158</u>	<u>3,241,944</u>	<u>3,715,225</u>	<u>3,226,147</u>	<u>3,646,715</u>
General Fund Net Change	<u>\$ (135,367)</u>	<u>\$ 224,203</u>	<u>\$ 895</u>	<u>\$ (324,985)</u>	<u>\$ (52,756)</u>	<u>\$ (393,510)</u>

**CITY OF RICHMOND
CASH BALANCES**

	<u>Actual</u> <u>9/30/2017</u>	<u>Actual</u> <u>9/30/2018</u>	<u>Actual</u> <u>9/30/2019</u>	<u>Preliminary</u> <u>9/30/2020</u>	<u>Projected</u> <u>9/30/2021</u>
General Fund - Operating Cash	\$ 560,664	\$ 769,679	\$ 899,635	\$ 951,630	\$ 553,770
General Fund - Gym Improvement	\$ 6,055	\$ 10,944	\$ 16,185	\$ 18,371	\$ 22,721
Parks Fund	159,360	194,834	277,944	239,718	292,563
Training & Education Fund					
Police Training	8,397	4,500	1,223	1,054	1,054
Judicial Education	2,209	2,515	2,510	3,102	1,867
DWI/Drug Enforcement	503	1,443	2,447	2,853	3,353
POST Training	827	270	19	1,202	1,302
Transportation Tax Fund	631,338	483,588	547,136	445,559	434,944
Debt Service Fund	261,874	264,179	260,613	282,037	272,247
Municipal Complex Fund	2,754	22,765	6,538	46,703	3,538
Solid Waste Fund	132,577	114,128	120,921	156,541	167,846
Water Fund					
Operating Reserves	964,823	735,565	779,943	631,752	355,684
Water Equipment Replacement	188,074	213,631	239,188	95,977	-
Waste Water Fund					
Operating Reserves	1,468,044	1,908,347	2,248,013	1,826,916	1,642,336
WW Equipment Replacement	27,111	36,148	45,185	54,222	63,259
Debt Service Accounts	364,681	372,224	374,404	381,584	388,127
Cemetery Perpetual Fund					
Bessie Higdon Interest	13	15	17	19	21
Bessie Higdon Endowment	1,000	1,000	1,000	1,000	1,000
Perpetual Care Endowment	102,322	103,455	105,221	106,841	107,894

**CITY OF RICHMOND
DEBT & LEASE PAYMENTS**

	<u>Total Due in FY21</u>	<u>Total Due in FY22</u>	<u>Final Payment Due Date</u>
General Fund			
Administration			
Copier Lease	\$ 1,988.28	\$ 1,822.59	Aug. 2022
Police Department			
Copier Lease	1,582.20	1,450.35	Aug. 2022
Taser Lease	5,038.00	5,038.00	Oct. 2022
Fire Department			
Copier Lease	1,320.00	1,210.00	Aug. 2022
Community Development Department			
Copier Lease	864.00	144.00	Nov. 2021
Recreation Department			
Copier Lease	864.00	144.00	Nov. 2021
General Fund Total	<u>\$ 11,656.48</u>	<u>\$ 9,808.94</u>	
Debt Service Fund			
2011 G.O. Bond	260,353.76	257,516.26	Mar. 2024
Municipal Fund			
2013 COP Bond	255,724.00	252,699.00	Jul. 2043
Water Fund			
Land for Water Well Lease	1,200.00	1,200.00	Jun. 2093
2001A Revenue Bond	65,961.94	-	Jan. 2021
AMI Project Lease/Purchase	150,594.96	150,594.96	Dec. 2024
Water Fund Total	<u>217,756.90</u>	<u>151,794.96</u>	
Waste Water Fund			
2013 Revenue Bond	324,145.76	325,942.63	Feb. 2042
2014 Revenue Bond	199,195.76	196,720.76	Aug. 2042
USDA Loan	43,425.00	43,425.00	Feb. 2050
AMI Project Lease/Purchase	150,594.96	150,594.96	Dec. 2024
Waste Water Fund Total	<u>717,361.48</u>	<u>716,683.35</u>	
All Funds Total	<u>\$ 1,462,852.62</u>	<u>\$ 1,388,502.51</u>	

APPROVED EXPENDITURES FOR THE YEAR - 2021 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

\$500 annual flat pay increase (April)	12,300	Personnel expenses
Health/Dental/Vision Benefit Increase (\$5,000 ind./\$6,000 fam.) (January)	6,195	Personnel expenses
	18,495	

Administration

Council goal setting session	8,000	10-01-00-5023
Replace Server in City Hall (\$7,500 total) - 1/5	1,500	10-01-00-7090
Payroll Time & Attendance (SimpleCity add-on) (\$3,400 total)	2,285	10-01-00-7090
A/P ACH (SimpleCity add-on) (\$1,600 total)	960	10-01-00-7090
Computers (2) (replacements for ones that break)	1,600	10-01-00-7090
Dual monitors (3)	525	10-01-00-7090
Adobe Pro software	180	10-01-00-7090
Payroll Time & Attendance (Annual fee) (\$2,400 total)	1,615	10-01-00-7097
A/P ACH (Annual fee) (\$600 total)	360	10-01-00-7097
Masonry preservation, repair and maintenance on Municipal Complex (\$50,000 total)	6,000	10-01-00-9017
Development of downtown lot (partially funded with \$5,000 from Rotary)	10,000	10-01-00-9020
Total Administration	33,025	

Court

None	-	
Total Court	-	

Police

Officer mobile phones (12)	6,500	10-11-00-6201
Radar	3,000	10-11-00-7006
Confidential informant buy money	500	10-11-00-7083
Computers (2) (replacements for ones that break)	1,600	10-11-00-7090
Lease payment (Tasers) year 3 of 5	5,040	10-11-00-8707
Total Police	16,640	

Animal Control

Change landline to cell phone - \$600 cost savings		
Replace roof and gutters	5,000	10-11-14-7405
Total Animal Control	5,000	

Fire

Legal fees	10,000	10-12-00-5020
Replace t-shirts with polos	1,000	10-12-00-6105
Fire prevention supplies (if donations received)	3,000	10-12-00-6145
SCBA bottles (12)	13,000	10-12-00-7006
Bunker gear (3)	6,350	10-12-00-7006
Security Cameras	5,000	10-12-00-7006
RIT pack	4,550	10-12-00-7006
Pagers (replacements for ones that break) (2)	910	10-12-00-7006
Computer (replace Chief's)	800	10-12-00-7090
Repair leaking roof above bays	2,500	10-12-00-7405
Repair exterior concrete board walls	5,000	10-12-00-7405
Rescue apparatus	105,250	10-12-00-9010
Total Fire	157,360	

APPROVED EXPENDITURES FOR THE YEAR - 2021 BUDGET

Streets

Tires (2) (Sterling) (\$1,200 total) - 1/2	600	10-14-00-6502
Tires (P.W. Director's truck) (\$600 total) - 1/3	200	10-14-00-6502
Cones (\$1,500 total) - 1/3	500	10-14-00-7081
Barricades (\$1,200 total) - 1/3	400	10-14-00-7081
Safety signs (detour ahead, men working, etc.) (\$1,050 total) - 1/3	350	10-14-00-7081
Computer (North Barn) - 1/2	400	10-14-00-7090

Total Streets

2,450

Economic Development

Update comprehensive plan	50,000	10-16-00-5023
Resident guides (magazine style)	1,000	10-16-00-6005
GIS layer for incentives	450	10-16-00-7097

Total Economic Development

51,450

Community Development

Purchase of polos	420	10-17-00-6105
Rental of jeans	260	10-17-00-6105
Side mount tool box for Ranger	500	10-17-00-7006
Nuisance abatement/demolition of dangerous buildings	10,000	10-17-00-7135
Beautification	5,000	10-17-00-7410

Total Community Development

16,180

Recreation

Park & Recreation program guides (magazine style)	300	10-21-00-6005
Certified Park and Recreation Professional - Certification	330	General & Pool 6040
Shelving unit	200	10-21-00-7006
Utility sink in office	200	10-21-00-7006
Dual monitor for Recreation Director	350	10-21-00-7090
Video editing software - Moavi	100	10-21-00-7090
Hot water heater for pool concessions	500	10-21-01-7006
Deep freezer for pool concessions	500	10-21-01-7006
Recaulk seams and cracks	8,000	10-21-01-7405
Inspection of chemical room/pump/filters	1,000	10-21-01-7405
Replace and repair roof on pool facility	45,000	10-21-01-9017
Replace faucets in gym restrooms	600	10-21-07-7405
Repair gym floor hump	158,000	10-21-07-9017
Refrigerator for gym concessions	350	10-21-09-7006
Hot water heater for gym concessions	120	10-21-09-7006
Volleyball equipment cart	250	Volleyball programs

Total Recreation

215,800

Cemetery

Weed eater (if breaks/needs replaced)	400	10-58-00-7006
Reflection pond	5,000	10-58-00-7405

Total Cemetery

5,400

TOTAL GENERAL FUND

521,800

APPROVED EXPENDITURES FOR THE YEAR - 2021 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

\$500 annual flat pay increase (April)	590	Personnel expenses
Health/Dental/Vision Benefit Increase (\$5,000 ind./\$6,000 fam.) (January)	495	Personnel expenses
Field dragger	300	20-00-00-7006
Replace Server in City Hall (\$7,500 total) - 1/5	1,500	20-00-00-7090
Payroll Time & Attendance (SimpleCity add-on) (\$3,400 total)	170	20-00-00-7090
A/P ACH (SimpleCity add-on) (\$1,600 total)	80	20-00-00-7090
Payroll Time & Attendance (Annual fee) (\$2,400 total)	120	20-00-00-7097
A/P ACH (Annual fee) (\$600 total)	30	20-00-00-7097
Resurface tennis courts (Maurice)	55,000	20-00-00-9017
Resurface walking trail (Southview)	27,000	20-00-00-9017
Crack seal parking lot (Southview)	25,000	20-00-00-9017
TOTAL PARKS FUND	<u>110,285</u>	

APPROVED EXPENDITURES FOR THE YEAR - 2021 BUDGET

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TRANSPORTATION FUND

Thornton sidewalk (labor)	20,000	Personnel expenses
Thornton sidewalk (sidewalk and curb materials)	20,000	27-00-00-7052
Thornton sidewalk (drainage materials)	12,000	27-00-00-7055
Annual street maintenance (overlay, pressure pave, crack seal, etc.)	350,000	27-00-00-5023
Repair downtown decorative lights' electrical	5,000	27-00-00-5023
Deer Ridge/Pea Ridge drainage study	35,540	27-00-00-6055
Sidewalk partnership program	10,000	27-00-00-7051
Drainage tube partnership program	10,000	27-00-00-7054
Storm water GIS layer	1,000	27-00-00-7097
Building for cold patch & street equipment storage	15,500	27-00-00-9017
TOTAL TRANSPORTATION FUND	<u>479,040</u>	

APPROVED EXPENDITURES FOR THE YEAR - 2021 BUDGET

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MUNICIPAL COMPLEX FUND

Repair façade on north side of City Gym	5,000	35-00-00-7405
Repair leaking roof above hallway	2,500	35-00-00-7405
Repair leaking roof above City Gym	3,000	35-00-00-7405
Wrap rooftop ductwork	8,000	35-00-00-9020
Masonry preservation, repair and maintenance on Municipal Complex (\$50,000 total)	<u>44,000</u>	35-00-00-9020
TOTAL MUNICIPAL COMPLEX FUND	<u><u>62,500</u></u>	

APPROVED EXPENDITURES FOR THE YEAR - 2021 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

Blades for wood chipper	650	51-00-00-6025
Replace Server in City Hall (\$7,500 total) - 1/5	1,500	51-00-00-7090
A/P ACH (SimpleCity add-on) (\$1,600 total)	80	51-00-00-7090
A/P ACH (Annual fee) (\$1,600 total)	30	51-00-00-7097
TOTAL SOLID WASTE FUND	<u>2,260</u>	

APPROVED EXPENDITURES FOR THE YEAR - 2021 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

\$500 annual flat pay increase (April)	2,775	Personnel expenses
Health/Dental/Vision Benefit Increase (\$5,000 ind./\$6,000 fam.) (January)	1,870	Personnel expenses
	4,645	

Water Plant

Upfront renovation - wells (year 2 of 5)	28,486	52-52-00-6015
Inspect/Repack HSP #1	3,000	52-52-00-6025
Sludge removal from lagoon	158,000	52-52-00-6030
Replace Server in City Hall (\$7,500 total) - 1/10	750	52-52-00-7090
Payroll Time & Attendance (SimpleCity add-on) (\$3,400 total)	170	52-52-00-7090
A/P ACH (SimpleCity add-on) (\$1,600 total)	120	52-52-00-7090
Lime silo level indicators (2)	9,000	52-52-00-7096
Payroll Time & Attendance (Annual fee) (\$2,400 total)	120	52-52-00-7097
A/P ACH (Annual fee) (\$600 total)	45	52-52-00-7097
Replace metal doors in chemical building (2)	1,000	52-52-00-7405
Replace breaker box in chemical basement	1,500	52-52-00-7405
Air operated valves (20) for filters	20,000	52-52-00-9015
Clean/paint lime silos	30,000	52-52-00-9017
Fencing around well #5	10,000	52-52-00-9020
Total Water Plant	254,191	

Water Distribution

Upfront renovation - Hill St Standpipe (year 2 of 4)	70,859	52-53-00-6015
Upfront renovation - Valley Drive Tower (year 1 of 3)	81,852	52-53-00-6015
License two employees	1,500	52-53-00-6035
Tires (2) (Sterling) (\$1,200 total) - 1/2	600	52-53-00-6502
Rear tires (4) (Jetvac truck) (\$900 total) - 1/2	450	52-53-00-6502
Tires (P.W. Director's truck) (\$600 total) - 1/3	200	52-53-00-6502
Hydrants (3)	5,000	52-53-00-7006
3" pump and hose replacements (3) (if breaks/needs replaced)	1,200	52-53-00-7006
Supplies for AMI project (pits, setters, shutoffs, etc.) (\$10,000 total) - 1/2	5,000	52-53-00-7007
Cones (\$1,500 total) - 1/3	500	52-53-00-7081
Barricades (\$1,200 total) - 1/3	400	52-53-00-7081
Safety signs (detour ahead, men working, etc.) (\$1,050 total) - 1/3	350	52-53-00-7081
Replace Server in City Hall (\$7,500 total) - 1/10	750	52-53-00-7090
Payroll Time & Attendance (SimpleCity add-on) (\$3,400 total)	275	52-53-00-7090
A/P ACH (SimpleCity add-on) (\$1,600 total)	120	52-53-00-7090
Computer (North Barn) (\$800 total) - 1/2	400	52-53-00-7090
Mass meter change out (SimpleCity) (\$1,700 total) - 1/2	850	52-53-00-7090
Payroll Time & Attendance (Annual fee) (\$2,400 total)	195	52-53-00-7097
A/P ACH (Annual fee) (\$600 total)	45	52-53-00-7097
AMI lease payments (\$301,190 total) year 2 of 5 - 1/2	150,595	8703 & 8704
AMI (funded with escrow) (\$571,450 total) - 1/2	285,725	52-53-00-9015
AMI - move 50 inside meters outside (\$83,000 total) - 1/2	41,500	52-53-00-9015
Total Water Distribution	648,366	

TOTAL WATER FUND

907,202

APPROVED EXPENDITURES FOR THE YEAR - 2021 BUDGET

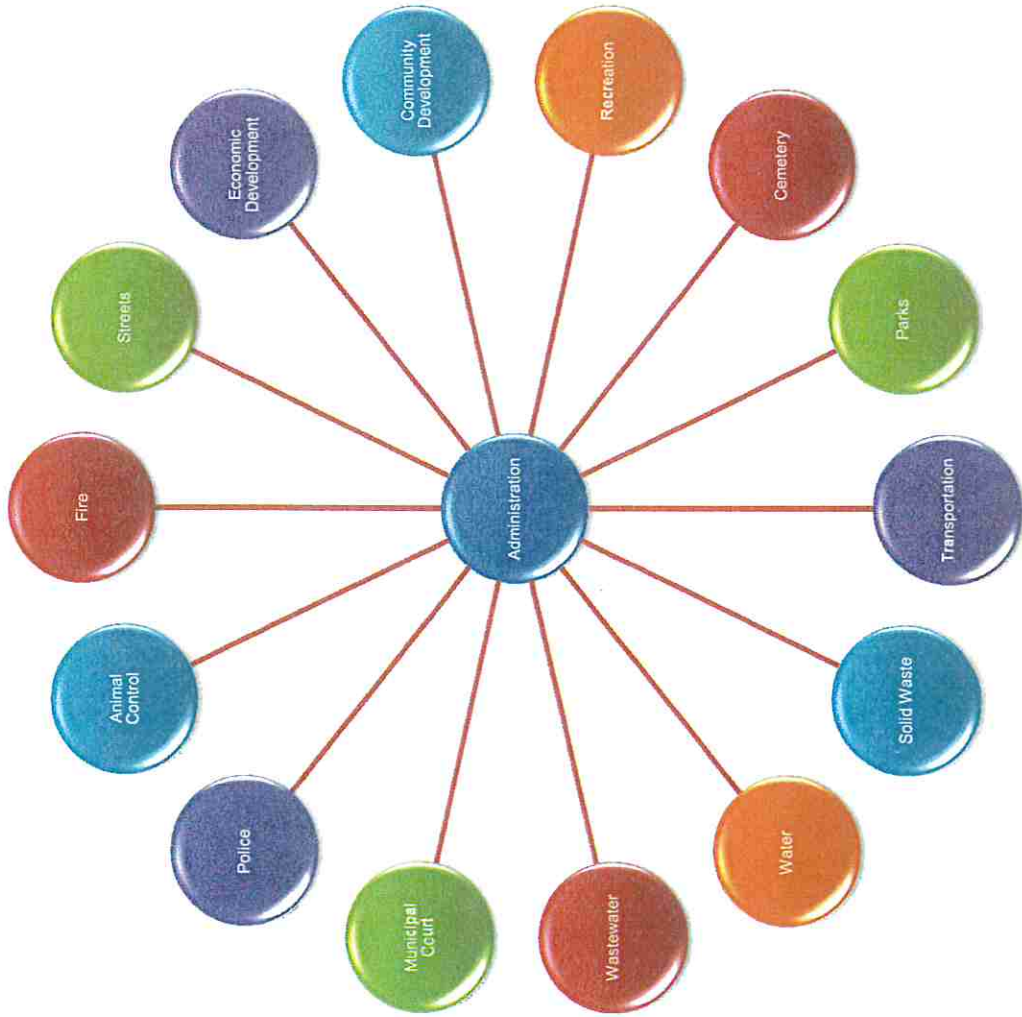
These are highlights and estimated costs of items and projects proposed in the adopted budget by fund/department. Funding sources may be derived from a combination of current operating income, one-time revenue sources, cash reserves, leases and grants. Details are provided in each respective area of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

WASTE WATER FUND

\$500 annual flat pay increase (April)	2,370	Personnel expenses
Health/Dental/Vision Benefit Increase (\$5,000 ind./\$6,000 fam.) (January)	1,800	Personnel expenses
I&I Reduction (Smoke testing, CIPP, Manhole rehab, etc.)	148,000	55-00-00-6030
Pea Ridge sewer pipe repair (contracted out) - part of the \$148,000 I&I reduction budget		55-00-00-6030
Hill St L.S. area manhole risers	2,000	55-00-00-6030
Engineer Hill St Lift Station	137,875	55-00-00-6055
UV system ballasts (2) (if breaks/needs replaced)	1,900	55-00-00-6110
Replace Monty Evert L.S. pump, guiderails and piping	10,000	55-00-00-6115
Replace Southview L.S. check valves and piping	3,000	55-00-00-6115
UV lamps (all)	50,000	55-00-00-6120
Rehab blowers (2 per year)	4,000	55-00-00-6120
Rehab wasting pumps	4,000	55-00-00-6120
Rear tires (4) (Jetvac truck) (\$900 total) - 1/2	450	55-00-00-6502
Tires (P.W. Director's truck) (\$600 total) - 1/3	200	55-00-00-6502
Fluke multimeter	400	55-00-00-7006
Supplies for AMI project (pits, setters, shutoffs, etc.) (\$10,000 total) - 1/2	5,000	55-00-00-7007
Rock for Hill St. L.S. access road	6,000	55-00-00-7060
Rock for 210 L.S. access road	1,500	55-00-00-7060
Cones (\$1,500 total) - 1/3	500	55-00-00-7081
Barricades (\$1,200 total) - 1/3	400	55-00-00-7081
Safety signs (detour ahead, men working, etc.) (\$1,050 total) - 1/3	350	55-00-00-7081
Replace Server in City Hall (\$7,500 total) - 1/5	1,500	55-00-00-7090
Mass meter change out (SimpleCity) (\$1,700 total) - 1/2	850	55-00-00-7090
Payroll Time & Attendance (SimpleCity add-on) (\$3,400 total)	500	55-00-00-7090
A/P ACH (SimpleCity add-on) (\$1,600 total)	240	55-00-00-7090
Upgrade SCADA computer	12,500	55-00-00-7096
Payroll Time & Attendance (Annual fee) (\$2,400 total)	355	55-00-00-7097
A/P ACH (Annual fee) (\$600 total)	90	55-00-00-7097
AMI lease payments (\$301,190 total) year 2 of 5 - 1/2	150,595	8703 & 8704
AMI (funded with escrow) (\$571,450 total) - 1/2	285,725	55-00-00-9015
AMI - move 50 inside meters outside (\$83,000 total) - 1/2	41,500	55-00-00-9015
Spare wasting pump	7,000	55-00-00-9015
TOTAL WASTE WATER FUND	880,600	

COST ALLOCATION PLAN 2021

Allocation of Administrative Expenses to Operating Departments



COST ALLOCATION PLAN 2021

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COST ALLOCATION PLAN 2021

INTRODUCTION

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

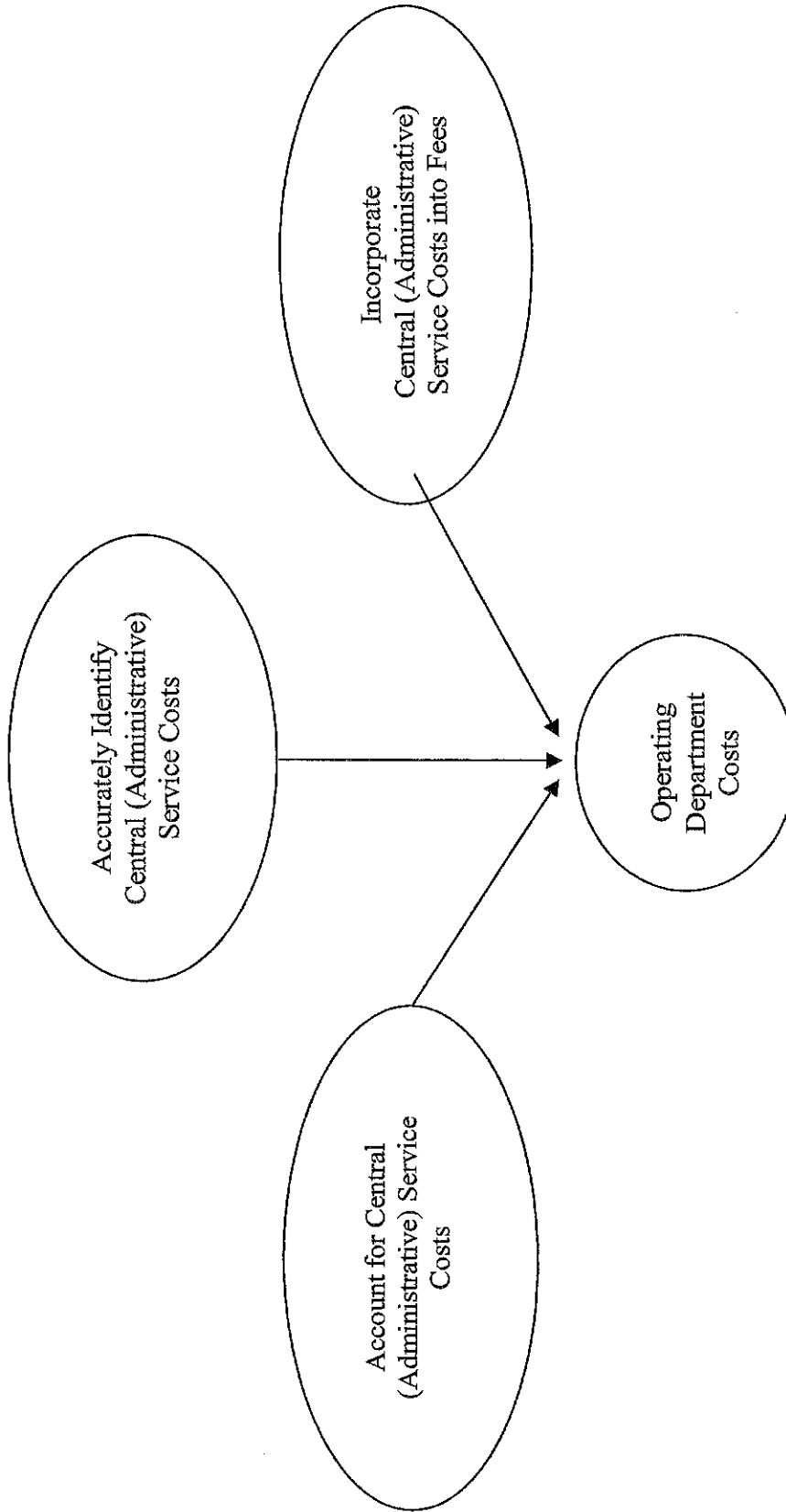
In general, cities have administrative and general management Central Service Departments, such as the City Administrator, City Clerk, Finance, Human Resources, Collections, etc., that provide services directly to Operating Departments such as Municipal Court, Police, Animal Control, Fire, Streets, Community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

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

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

COST ALLOCATION PLAN 2021

THE PROCESS



COST ALLOCATION PLAN 2021

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 - 2021

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	\$ 18,520						\$ 18,520		\$ 18,520
City Administrator	111,600						111,600		111,600
City Clerk/Executive Assistant	56,500						56,500		56,500
Collector	61,295						61,295		61,295
Collector Assistant	39,725						39,725		39,725
Finance Director	71,405						71,405		71,405
HR/PR/AP	54,595						54,595		54,595
Other Allocable Administrative Expenses		111,575	\$ 18,675	\$ 22,105		6,000	158,355		158,355
Unallocable Administrative Expenses		59,100	3,500			10,000		\$ 72,600	72,600
TOTAL ADMINISTRATION	\$ 413,640	\$ 170,675	\$ 22,175	\$ 22,105	\$ -	\$ 16,000	\$ 571,995	\$ 72,600	\$ 644,595

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 - 2021

Operating Departments	Total Budgeted Expenses	Charge for Allocable Costs	Total Expenses +Allocable
General Fund Departments:			
Municipal Court	\$ 49,805	\$ 14,349	\$ 64,154
Police	905,770	41,957	947,727
Animal Control	58,885	12,993	71,878
Fire	844,445	41,156	885,601
Streets	303,885	29,951	333,836
Economic Development	119,335	14,852	134,187
Community Development	144,120	40,640	184,760
Recreation: Admin & Other	352,895	21,625	374,520
Recreation: Southview Pool	140,935	8,893	149,828
Cemetery	82,045	13,533	95,578
Special Revenue Funds:			
Park	311,600	28,970	340,570
Training	4,010	10,049	14,059
Transportation	534,685	27,527	562,212
Debt Service	277,705	15,326	293,031
Municipal Complex	318,390	11,998	330,388
Cemetery Perpetual	400	9,562	9,962
Enterprise Funds:			
Solid Waste	271,490	44,526	316,016
Water: Plant	759,200	32,935	792,135
Water: Distribution	1,240,175	62,117	1,302,292
Waste Water	2,185,190	89,033	2,274,223
TOTAL OPERATING DEPTS.	\$ 8,904,965	\$ 571,995	\$ 9,476,960

TABLE 2

Cost Allocation Plan - 2021

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.
 - 10.00% of the allocable cost is distributed to the funds receiving real estate and property taxes based on the tax levy for each fund (lower percentage in 2020 due to County collecting current taxes).
 - 60.00% of the allocable cost is distributed to the enterprise funds due to the billing of utilities based on 1 part solid waste, 3 parts water distribution, and 3 parts waste water (meter issues take consume more time than solid waste's flat fee) (higher percentage in 2020 due to AMI meter replacement project).

- 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 - 2021

Table 3 - Mayor & Council Expense

Agenda	Freq	Dept %	\$	55,800	# of	Dept %	\$	22,320	Emp	Dept %	\$	16,740	Budgeted	Dept %	\$	16,740	TOTAL	\$111,600		
Agenda	Freq	Dept %	\$	Allocation	Exposures	Dept %	\$	Allocation	Allocation	Dept %	\$	Allocation	Exposures	Dept %	\$	Allocation	Allocation	%		
General Fund Departments:																				
Municipal Court	0	0.00%	\$	-	0	0.00%	\$	0	0	0.00%	\$	0	0	0.00%	\$	0	0	0.00%		
Police	4.66	5.94%	\$	1,101	313	7.80%	\$	1,741.75	14.44	24.30%	\$	4,068	\$	905,770	10.17%	\$	1,703	\$	10,830	
Animal Control	0	0.00%	\$	-	96	2.39%	\$	534.21	1.17	1.97%	\$	330	\$	58,885	0.69%	\$	111	\$	975	
Fire	6.67	8.61%	\$	1,976	293	7.30%	\$	1,630.46	12.03	20.25%	\$	3,389	\$	844,445	9.48%	\$	1,587	\$	11,355	
Streets	5.15	6.67%	\$	1,976	438	10.92%	\$	2,437.34	3.18	5.65%	\$	866	\$	303,885	3.41%	\$	571	\$	7,570	
Economic Development	2	2.55%	\$	473	56	1.49%	\$	311.62	1	1.68%	\$	282	\$	119,335	1.34%	\$	224	\$	2,241	
Community Development	17	21.89%	\$	4,016	181	4.51%	\$	1,007.21	1.91	3.21%	\$	538	\$	144,120	1.62%	\$	271	\$	13,917	
Recreation: Administration	2.25	2.87%	\$	532	295	7.36%	\$	1,641.59	2.15	3.62%	\$	608	\$	352,895	3.99%	\$	663	\$	4,512	
Recreation: Southview Pool	1	1.28%	\$	236	128	3.19%	\$	712.28	1.98	2.66%	\$	445	\$	140,535	1.58%	\$	285	\$	2,134	
Cemetery	0	0.00%	\$	-	126	3.14%	\$	701.15	1.15	1.94%	\$	324	\$	82,045	0.92%	\$	154	\$	1,179	
Special Revenue Funds:																				
Park	4.32	5.61%	\$	1,021	287	7.16%	\$	1,597.07	2.14	3.60%	\$	603	\$	311,600	3.50%	\$	586	\$	5,861	
Training	0	0.00%	\$	-	12	0.30%	\$	66.78	0	0.00%	\$	0	\$	4,010	0.05%	\$	8	\$	74	
Transportation	8.25	10.62%	\$	1,949	58	1.45%	\$	322.75	1.28	2.15%	\$	361	\$	594,685	6.00%	\$	1,005	\$	7,561	
Debt Service	1.66	2.12%	\$	392	6	0.16%	\$	33.89	0	0.00%	\$	0	\$	277,705	3.12%	\$	522	\$	1,737	
Municipal Complex	0	0.00%	\$	-	470	6	1.52%	\$	27.82	0	0.00%	\$	0	\$	318,380	3.59%	\$	599	\$	1,096
Cemetery Perpetual	0	0.00%	\$	-	0	0.00%	\$	0	0	0.00%	\$	0	\$	400	0.00%	\$	1	\$	1	
Enterprise Funds:																				
Solid Waste	6	7.65%	\$	1,418	59	1.47%	\$	328.32	0.25	0.42%	\$	70	\$	271,450	3.05%	\$	510	\$	5,180	
Water: Plant	3.08	3.93%	\$	728	296	7.38%	\$	1,647.15	3.94	6.63%	\$	1,110	\$	759,200	8.59%	\$	1,427	\$	6,377	
Water: Distribution	4.8	6.12%	\$	1,134	628	15.61%	\$	3,483.50	6.5	10.94%	\$	1,831	\$	\$1,240,175	13.93%	\$	2,331	\$	11,063	
Waste Water	10.89	13.89%	\$	2,573	615	15.93%	\$	\$3,422.23	6.06	10.20%	\$	1,707	\$	\$2,185,190	24.54%	\$	4,108	\$	16,989	
TOTAL	78.39	100.00%	\$	18,520	401.1	100.00%	\$	22,320	59.42	100.00%	\$	16,740	\$	\$8,904,965	100.00%	\$	16,740	\$	111,600	

Table 4 - City Administrator Expense

Agenda	Freq	Dept %	\$	55,800	# of	Dept %	\$	22,320	Emp	Dept %	\$	16,740	Budgeted	Dept %	\$	16,740	TOTAL	\$111,600		
Agenda	Freq	Dept %	\$	Allocation	Exposures	Dept %	\$	Allocation	Allocation	Dept %	\$	Allocation	Exposures	Dept %	\$	Allocation	Allocation	%		
General Fund Departments:																				
Municipal Court	0	0.00%	\$	-	0	0.00%	\$	0	0	0.00%	\$	0	0	0.00%	\$	0	0	0.00%		
Police	4.66	5.94%	\$	1,101	313	7.80%	\$	1,741.75	14.44	24.30%	\$	4,068	\$	905,770	10.17%	\$	1,703	\$	10,830	
Animal Control	0	0.00%	\$	-	96	2.39%	\$	534.21	1.17	1.97%	\$	330	\$	58,885	0.69%	\$	111	\$	975	
Fire	6.67	8.61%	\$	1,976	293	7.30%	\$	1,630.46	12.03	20.25%	\$	3,389	\$	844,445	9.48%	\$	1,587	\$	11,355	
Streets	5.15	6.67%	\$	1,976	438	10.92%	\$	2,437.34	3.18	5.65%	\$	866	\$	303,885	3.41%	\$	571	\$	7,570	
Economic Development	2	2.55%	\$	473	56	1.49%	\$	311.62	1	1.68%	\$	282	\$	119,335	1.34%	\$	224	\$	2,241	
Community Development	17	21.89%	\$	4,016	181	4.51%	\$	1,007.21	1.91	3.21%	\$	538	\$	144,120	1.62%	\$	271	\$	13,917	
Recreation: Administration	2.25	2.87%	\$	532	295	7.36%	\$	1,641.59	2.15	3.62%	\$	608	\$	352,895	3.99%	\$	663	\$	4,512	
Recreation: Southview Pool	1	1.28%	\$	236	128	3.19%	\$	712.28	1.98	2.66%	\$	445	\$	140,535	1.58%	\$	285	\$	2,134	
Cemetery	0	0.00%	\$	-	126	3.14%	\$	701.15	1.15	1.94%	\$	324	\$	82,045	0.92%	\$	154	\$	1,179	
Special Revenue Funds:																				
Park	4.32	5.61%	\$	1,021	287	7.16%	\$	1,597.07	2.14	3.60%	\$	603	\$	311,600	3.50%	\$	586	\$	5,861	
Training	0	0.00%	\$	-	12	0.30%	\$	66.78	0	0.00%	\$	0	\$	4,010	0.05%	\$	8	\$	74	
Transportation	8.25	10.62%	\$	1,949	58	1.45%	\$	322.75	1.28	2.15%	\$	361	\$	594,685	6.00%	\$	1,005	\$	7,561	
Debt Service	1.66	2.12%	\$	392	6	0.16%	\$	33.89	0	0.00%	\$	0	\$	277,705	3.12%	\$	522	\$	1,737	
Municipal Complex	0	0.00%	\$	-	470	6	1.52%	\$	27.82	0	0.00%	\$	0	\$	318,380	3.59%	\$	599	\$	1,096
Cemetery Perpetual	0	0.00%	\$	-	0	0.00%	\$	0	0	0.00%	\$	0	\$	400	0.00%	\$	1	\$	1	
Enterprise Funds:																				
Solid Waste	6	7.65%	\$	1,418	59	1.47%	\$	328.32	0.25	0.42%	\$	70	\$	271,450	3.05%	\$	510	\$	5,180	
Water: Plant	3.08	3.93%	\$	728	296	7.38%	\$	1,647.15	3.94	6.63%	\$	1,110	\$	759,200	8.59%	\$	1,427	\$	6,377	
Water: Distribution	4.8	6.12%	\$	1,134	628	15.61%	\$	3,483.50	6.5	10.94%	\$	1,831	\$	\$1,240,175	13.93%	\$	2,331	\$	11,063	
Waste Water	10.89	13.89%	\$	2,573	615	15.93%	\$	\$3,422.23	6.06	10.20%	\$	1,707	\$	\$2,185,190	24.54%	\$	4,108	\$	16,989	
TOTAL	78.39	100.00%	\$	18,520	401.1	100.00%	\$	22,320	59.42	100.00%	\$	16,740	\$	\$8,904,965	100.00%	\$	16,740	\$	111,600	

Table 5 - Assistant to the Administrator/City Clerk Expense

Agenda	Freq	Dept %	\$	28,250	# of	Dept %	\$	14,125	Budgeted	Dept %	\$	14,125	TOTAL	\$56,500	
Agenda	Freq	Dept %	\$	Allocation	Exposures	Dept %	\$	Allocation	Exposures	Dept %	\$	Allocation	Allocation	%	
General Fund Departments:															
Municipal Court	0	0.00%	\$	-	0.64	1.05%	\$	152	49,805	0.56%	\$	75	\$	231	
Police	4.66	5.94%	\$	1,679	14.44	24.30%	\$	3,435	905,770	10.17%	\$	1,437	\$	6,549	
Animal Control	0	0.00%	\$	-	1.17	1.97%	\$	278	58,885	0.66%	\$	93	\$	372	
Fire	6.67	8.61%	\$	2,404	12.03	20.25%	\$	2,860	844,445	9.48%	\$	1,339	\$	6,603	
Streets	5.15	6.67%	\$	1,866	3.18	5.35%	\$	756	303,885	3.41%	\$	482	\$	3,094	
Economic Development	2	2.55%	\$	472	1	1.66%	\$	238	119,335	1.34%	\$	188	\$	1,148	
Community Development	17	21.89%	\$	4,126	1.91	3.21%	\$	454	144,120	1.62%	\$	229	\$	6,809	
Recreation: Administration	2.25	2.87%	\$	811	2.15	3.62%	\$	511	352,895	3.96%	\$	560	\$	1,862	
Recreation: Southview Pool	1	1.28%	\$	360	1.58	2.66%	\$	376	140,935	1.58%	\$	224	\$	960	
Cemetery	0	0.00%	\$	-	1.15	1.94%	\$	273	82,045	0.52%	\$	130	\$	404	
Special Revenue Funds:															
Park	4.32	5.61%	\$	1,567	2.14	3.60%	\$	508	311,600	3.50%	\$	494	\$	2,560	
Training	0	0.00%	\$	-	0	0.00%	\$	0	4,010	0.05%	\$	6	\$	6	
Transportation	8.25	10.62%	\$	2,973	1.28	2.15%	\$	304	594,685	6.00%	\$	648	\$	4,126	
Debt Service	1.66	2.12%	\$	588	0	0.00%	\$	0	277,705	3.12%	\$	440	\$	1,059	
Municipal Complex	0	0.00%	\$	-	238	0	0.00%	\$	0	318,380	3.59%	\$	505	\$	743
Cemetery Perpetual	0	0.00%	\$	-	0	0.00%	\$	0	400	0.00%	\$	1	\$	1	
Enterprise Funds:															
Solid Waste	6	7.66%	\$	2,162	0.25	0.42%	\$	69	271,450	3.05%	\$	431	\$	2,652	
Water: Plant	3.08	3.93%	\$	1,110	3.94	6.63%	\$	997	759,200	8.59%	\$	1,204	\$	3,251	
Water: Distribution	4.8	6.12%	\$	1,134	6.5	10.94%	\$	1,945	1,240,175	13.93%	\$	1,			

Cost Allocation Plan - 2021

Table 7 - Finance Director Expense

General Fund Departments:	# of JE's	\$ 24,992		# of Expenses	\$ 24,992		Agenda Freq	\$ 10,711		# of Employees	\$ 5,355		Budgeted Expenses	\$ 5,355		TOTAL	\$ 71,405 %	
		Dept %	Allocation		Dept %	Allocation		Dept %	Allocation		Dept %	Allocation						
Municipal Court	44	1.53%	\$ 382	121	3.02%	\$ 754	0	0.00%	\$ -	0.64	1.08%	\$ 58	\$ 49,805	0.56%	\$ 30	\$ 1,223	1.71%	
Police	66	2.29%	\$ 573	313	7.80%	\$ 1,950	4.66	5.94%	\$ 637	14.44	24.30%	\$ 1,301	\$ 905,770	10.17%	\$ 545	\$ 5,008	7.01%	
Animal Control	25	0.87%	\$ 217	96	2.39%	\$ 588	0	0.00%	\$ -	1.17	1.97%	\$ 105	\$ 96,885	0.66%	\$ 35	\$ 956	1.34%	
Fire	68	2.36%	\$ 590	293	7.30%	\$ 1,828	6.67	8.61%	\$ 911	12.03	20.25%	\$ 1,084	\$ 844,445	9.48%	\$ 508	\$ 4,388	6.89%	
Streets	56	1.94%	\$ 486	438	10.92%	\$ 2,728	5.15	6.57%	\$ 704	3.18	5.35%	\$ 287	\$ 303,885	3.41%	\$ 158	\$ 4,388	6.15%	
Economic Development	22	0.76%	\$ 191	56	1.40%	\$ 349	2	2.55%	\$ 273	1.91	3.21%	\$ 172	\$ 144,120	1.62%	\$ 87	\$ 4,169	5.84%	
Community Development	53	1.84%	\$ 460	181	4.61%	\$ 1,128	17	21.69%	\$ 2,323	2.15	3.62%	\$ 194	\$ 352,885	3.96%	\$ 212	\$ 3,183	4.47%	
Recreation: Administration	74	2.57%	\$ 642	295	7.35%	\$ 1,838	2.25	2.87%	\$ 307	1.38	2.66%	\$ 142	\$ 140,985	1.58%	\$ 85	\$ 1,438	2.02%	
Recreation: Southview Pool	32	1.11%	\$ 278	128	3.19%	\$ 788	1	1.28%	\$ 137	1.15	1.94%	\$ 104	\$ 82,045	0.92%	\$ 49	\$ 1,233	1.73%	
Cemetery	34	1.18%	\$ 295	126	3.14%	\$ 795	0	0.00%	\$ -	0	0.00%	\$ -	\$ -	0.00%	\$ 0	\$ 764	1.07%	
Special Revenue Funds:																		
Park	422	14.65%	\$ 3,661	267	7.16%	\$ 1,788	4.32	5.51%	\$ 590	2.14	3.60%	\$ 193	\$ 311,600	3.50%	\$ 187	\$ 6,419	8.99%	
Training	116	4.03%	\$ 1,006	12	0.30%	\$ 75	0	0.00%	\$ -	0	0.00%	\$ -	\$ 4,010	0.05%	\$ 2	\$ 1,083	1.52%	
Transportation	252	8.75%	\$ 2,186	58	1.45%	\$ 361	8.25	10.62%	\$ 1,127	1.28	2.15%	\$ 115	\$ 534,685	6.00%	\$ 322	\$ 4,112	5.76%	
Debt Service	64	2.22%	\$ 555	6	0.15%	\$ 37	1.68	2.12%	\$ 227	0	0.00%	\$ -	\$ 277,705	3.12%	\$ 167	\$ 986	1.38%	
Municipal Complex	99	3.44%	\$ 869	5	0.12%	\$ 31	0.68	0.84%	\$ 90	0	0.00%	\$ -	\$ 318,380	3.68%	\$ 191	\$ 1,172	1.64%	
Cemetery Perpetual	88	3.05%	\$ 763	0	0.00%	\$ -	0	0.00%	\$ -	0	0.00%	\$ -	\$ 400	0.00%	\$ 0	\$ 764	1.07%	
Enterprise Funds:																		
Solid Waste	231	8.02%	\$ 2,004	59	1.47%	\$ 368	6	7.65%	\$ 820	0.25	0.42%	\$ 23	\$ 271,490	3.05%	\$ 163	\$ 3,377	4.73%	
Water: Plant	288.5	10.36%	\$ 2,569	286	7.38%	\$ 1,844	3.08	3.93%	\$ 421	3.94	6.63%	\$ 355	\$ 759,200	8.53%	\$ 457	\$ 5,666	7.94%	
Water: Distribution	310.5	10.78%	\$ 2,593	626	16.61%	\$ 3,900	4.8	6.12%	\$ 666	6.05	10.94%	\$ 586	\$ 1,240,175	13.83%	\$ 746	\$ 8,581	12.02%	
Waste Water	526	18.26%	\$ 4,563	615	15.33%	\$ 3,832	10.69	13.89%	\$ 1,488	6.15	10.20%	\$ 546	\$ 2,165,190	24.54%	\$ 1,314	\$ 11,743	16.45%	
TOTAL	2881	100.00%	\$ 24,992	4011	100.00%	\$ 24,992	78.39	100.00%	\$ 10,711	59.42	100.00%	\$ 5,355	\$ 8,904,965	100.00%	\$ 5,355	\$ 71,405	100.00%	

Table 8 - Collector Asst Expense

General Fund Departments:	# of Receipts	\$ 39,725	
		Dept %	Allocation
Municipal Court	852	2.85%	\$ 1,132
Police	288	0.92%	\$ 366
Animal Control	176	0.56%	\$ 223
Fire	5	0.02%	\$ 6
Streets	36	0.12%	\$ 46
Economic Development	1	0.00%	\$ 1
Community Development	240	0.77%	\$ 305
Recreation: Administration	878	2.81%	\$ 1,115
Recreation: Southview Pool	126	0.40%	\$ 160
Cemetery	85	0.27%	\$ 108
Special Revenue Funds:			
Park	286	0.91%	\$ 363
Training	3	0.01%	\$ 4
Transportation	0	0.00%	\$ -
Debt Service	233	0.74%	\$ 296
Municipal Complex	0	0.00%	\$ -
Cemetery Perpetual	0	0.00%	\$ -
Enterprise Funds:			
Solid Waste	9332.7	29.82%	\$ 11,847
Water: Plant	4679.35	14.95%	\$ 5,940
Water: Distribution	4679.35	14.95%	\$ 5,940
Waste Water	9332.6	29.88%	\$ 11,873
TOTAL	31293	100.00%	\$ 39,725

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

Human Resource/Payroll/Accounts Payable Clerk	# of Employees	\$ 27,298		\$ 27,298		\$ 54,595	
		Dept %	Allocation	Dept %	Allocation	Dept %	Allocation
Municipal Court	823	3.02%	\$ 820	3.02%	\$ 820	1.118	2.05%
Police	2,130	7.80%	\$ 2,130	7.80%	\$ 2,130	8,764	16.05%
Animal Control	653	2.39%	\$ 653	2.39%	\$ 653	1,191	2.18%
Fire	1,994	7.30%	\$ 1,994	7.30%	\$ 1,994	7,521	13.78%
Streets	2,981	10.92%	\$ 2,981	10.92%	\$ 2,981	4,442	8.14%
Economic Development	56	1.40%	\$ 56	1.40%	\$ 56	841	1.54%
Community Development	181	4.51%	\$ 181	4.51%	\$ 181	2,109	3.86%
Recreation: Administration	2,008	7.35%	\$ 2,008	7.35%	\$ 2,008	2,965	5.49%
Recreation: Southview Pool	871	3.19%	\$ 871	3.19%	\$ 871	1,597	2.93%
Cemetery	858	3.14%	\$ 858	3.14%	\$ 858	1,386	2.54%
Special Revenue Funds:							
Park	1,953	7.16%	\$ 1,953	7.16%	\$ 1,953	2,936	5.38%
Training	82	0.30%	\$ 82	0.30%	\$ 82	82	0.15%
Transportation	395	1.45%	\$ 395	1.45%	\$ 395	983	1.80%
Debt Service	41	0.15%	\$ 41	0.15%	\$ 41	41	0.07%
Municipal Complex	34	0.12%	\$ 34	0.12%	\$ 34	34	0.06%
Cemetery Perpetual	-	0.00%	\$ -	0.00%	\$ -	-	0.00%
Enterprise Funds:							
Solid Waste	402	1.47%	\$ 402	1.47%	\$ 402	516	0.95%
Water: Plant	2,014	7.38%	\$ 2,014	7.38%	\$ 2,014	3,825	7.01%
Water: Distribution	4,260	15.61%	\$ 4,260	15.61%	\$ 4,260	7,246	13.27%
Waste Water	4,185	15.33%	\$ 4,185	15.33%	\$ 4,185	6,969	12.77%
TOTAL	27,298	100.00%	\$ 27,298	100.00%	\$ 27,298	54,595	100.00%

Table 10 - Operating Expenses

Operating Expenses	Spread Evently	Dept %	Allocation	\$ 156,355
Municipal Court	1	5.56%	\$ 8,798	8,798
Police	1	5.56%	\$ 8,798	8,798
Animal Control	1	5.56%	\$ 8,798	8,798
Fire	1	5.56%	\$ 8,798	8,798
Streets	1	5.56%	\$ 8,798	8,798
Economic Development	1	5.56%	\$ 8,798	8,798
Community Development	1	5.56%	\$ 8,798	8,798
Recreation: Administration	0.75	4.17%	\$ 6,588	6,588
Recreation: Southview Pool	0.25	1.39%	\$ 2,189	2,189
Cemetery	1	5.56%	\$ 8,798	8,798
Special Revenue Funds:				
Park	1	5.56%	\$ 8,798	8,798
Training	1	5.56%	\$ 8,798	8,798
Transportation	1	5.56%	\$ 8,798	8,798
Debt Service	1	5.56%	\$ 8,798	8,798
Municipal Complex	1	5.56%	\$ 8,798	8,798
Cemetery Perpetual	1	5.56%	\$ 8,798	8,798
Enterprise Funds:				
Solid Waste	1	5.56%	\$ 8,798	8,798
Water: Plant	0.5	2.78%	\$ 4,359	4,359
Water: Distribution	0.5	2.78%	\$ 4,359	4,359
Waste Water	1	5.56%	\$ 8,798	8,798
TOTAL	18	100.00%	\$ 156,355	156,355

Table 11 - Summary Total Allocation

	Total Allocation	
	\$	%
General Fund Departments:		
Municipal Court	\$ 14,349	2.51%
Police	\$ 41,957	7.34%
Animal Control	\$ 12,993	2.27%
Fire	\$ 41,156	7.20%
Streets	\$ 29,951	5.24%
Economic Development	\$ 14,852	2.60%
Community Development	\$ 40,640	7.11%
Recreation: Administration	\$ 21,625	3.78%
Recreation: Southview Pool	\$ 8,893	1.55%
Cemetery	\$ 13,533	2.37%
Special Revenue Funds:		
Parks	\$ 28,970	5.06%
Training	\$ 10,049	1.76%
Transportation	\$ 27,527	4.81%
Debt Service	\$ 15,326	2.68%
Municipal Complex	\$ 11,998	2.10%
Cemetery Perpetual	\$ 9,562	1.67%
Enterprise Funds:		
Solid Waste	\$ 44,526	7.78%
Water: Plant	\$ 32,935	5.76%
Water: Distribution	\$ 62,117	10.86%
Waste Water	\$ 89,033	15.57%
TOTAL	\$ 571,995	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 COMPENSATON**
 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.
- 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 premium 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, bond counsel, special counsel, etc.).
- 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, economic development, street overlays, solid waste collection, human resources, 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/PROMOTIONAL**
Advertising and promotional expenses (i.e. advertise for job openings, legal publications in newspaper, etc.).
- 6015 **MAINTENANCE PLAN**
Annual cost for the maintenance plan related to water wells and water reservoirs (contracted with Suez).
- 6016 **MAINTENANCE PLAN-AMI**
Annual cost for the maintenance plan related to the AMI meter system (contracted with Suez).
- 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.).
- 6028 **GENERATOR INSPECTION/MAINTENANCE**
Inspection and preventative maintenance expenses for the generators.
- 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 & TRAVEL**
Continuing education and training programs (i.e. meetings, training, conferences, seminars, etc.) and the related travel expenses (mileage, fuel, meals, lodging, etc.).

- 6040 **DUES/FEES**
 Organizational membership dues or fees (i.e. 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 (County deducts this fee before remitting monthly amounts to the City).
- 6051 **COUNTY COLLECTION FEE**
 Payments made to the Ray County offices (Collector, Commission, and Clerk) for 4.25% of Real Estate and Personal Property tax collected (County deducts this fee before remitting monthly amounts to the City).
- 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 fire district vehicles/equipment (i.e. maintenance, repairs, and insurance premiums).
- 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, 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 \$5,000, 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.).
- 7054 **DRAINAGE PARTNERSHIP PROGRAM**
 Drainage partnership program in which the City splits the cost of drain tube replacements with residents.
- 7055 **DRAINAGE PRODUCTS**
 Drainage products (i.e. tile, pipe, culvert tube, grate, coupler, etc.).
- 7060 **GRAVEL**
 Gravel 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.
- 7076 **SAND**
 Sand for the winter maintenance of the streets.
- 7080 **LIME & ALUM**
 Lime and alum utilized in water treatment and waste water sludge land application.
- 7081 **COVID-19 RESPONSE (ADMINISTRATION ONLY)**
 Covid-19 response equipment and supplies (telework equipment, personal protective equipment, social distancing supplies, cleaning supplies, etc.).
- 7081 **EMERGENCY RESPONSE SUPPLIES (PUBLIC SAFETY ONLY)**
 Supplies to assist in emergency response (latex gloves, class A foam, etc.).
- 7081 **SAFETY EQUIPMENT (PUBLIC WORKS ONLY)**
 Personal protective equipment and safety equipment (i.e. hard hats, safety glasses, barricades, cones, safety signs, 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, I-Drive backup annual fee, city website domain fee, 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 **SOFTWARE ANNUAL LICENSE**
 Annual license fee for SimpleCity, Leads Online (police), Omnigo (police), and Firehouse (fire).
- 7096 **PLC/SCADA EXPENSE**
 Fee for PLC or SCADA software.
- 7097 **GIS**
 Mapping layers 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 **BUILDINGS & GROUNDS-MAINTENANCE/REPAIRS**
 Buildings and grounds maintenance and repairs 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 and inland
 marine equipment.
- 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, Yard of the Month prizes, sponsorship fees, MML
 Dinner hosting, etc.).
- 8026 **GIVING-BACK EVENTS**
 Expenses for police giving-back events (i.e. Shop with a Cop, 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. 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.
- 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.
- 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 \$5,000 or more and with a useful life of one year or more.

- 9015 **CAPITAL ASSET-EQUIPMENT**
Repairable equipment with a cost of \$5,000 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 \$5,000 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 \$5,000 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 grants (i.e. Safe Routes to School (SRTS) Grant, Surface Transportation Program (STP), Transportation Alternatives Program (TAP) Grant, etc.).
- 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	279,734.72	286,068.63	289,155.87	7,000.00	2,617.21	550.00
10-00-00-4102 PERSONAL PROPERTY TAX	106,865.53	140,706.33	148,529.39	25,000.00	22,931.49	8,000.00
10-00-00-4103 UTILITY TAX	16,113.77	14,942.28	15,198.37	15,500.00	15,767.26	15,750.00
10-00-00-4106 OLD PERSONAL PROPERTY TAX	44.56	18.44	.00	.00	131.18	.00
10-00-00-4108 SUR TAX	28,318.26	29,490.13	30,200.42	31,000.00	32,860.60	33,000.00
10-00-00-4120 SURPLUS REAL ESTATE TAX	.00	2,309.35	.00	.00	.00	.00
10-00-00-4121 REAL ESTATE TAX-FROM COUNTY	.00	.00	.00	303,000.00	296,941.04	318,000.00
10-00-00-4122 PERSONAL PROPERTY TAX-FROM CO	.00	.00	.00	140,000.00	144,648.71	120,000.00
10-00-00-4131 SALES TAX	1,012,149.43	1,102,265.79	1,059,549.47	1,050,000.00	1,142,433.75	1,080,000.00
10-00-00-4132 USE TAX	60,222.05	70,147.79	80,874.36	75,000.00	102,087.88	85,000.00
10-00-00-4143 CIGARETTE TAX	27,346.18	25,099.67	23,291.87	22,000.00	26,881.66	27,000.00
10-00-00-4149 MUNI MOTOR VEHICLE LIC-FROM C	.00	.00	.00	25,000.00	26,597.00	27,000.00
10-00-00-4150 MUNI MOTOR VEHICLE LICENSE TA	24,709.98	27,842.22	24,687.00	10,000.00	11,706.85	2,000.00
10-00-00-4153 ADVERTISING FEES	5,081.06	2,753.53	3,841.97	500.00	2,672.50	700.00
10-00-00-4160 GAS FRANCHISE TAX	74,353.75	92,009.62	81,239.63	80,000.00	69,320.40	80,000.00
10-00-00-4161 ELECTRIC FRANCHISE TAX	318,562.90	348,362.93	313,529.56	320,000.00	322,373.99	318,000.00
10-00-00-4162 TELEPHONE FRANCHISE TAX	146,011.89	118,312.71	94,006.01	98,000.00	86,382.73	85,000.00
10-00-00-4164 CABLE TV FRANCHISE TAX	27,891.90	25,665.36	25,528.72	26,000.00	24,605.53	24,000.00
10-00-00-4165 FINANCIAL INSTITUTION TAX	1,881.62	465.27	1,312.13	1,000.00	2.11	1,000.00
10-00-00-4201 LIQUOR LICENSES	7,837.50	7,922.50	7,327.50	7,800.00	8,231.25	7,500.00
10-00-00-4203 OCCUPATIONAL LICENSES	21,828.35	21,867.55	20,769.85	21,000.00	20,159.45	20,000.00
10-00-00-4205 GARAGE SALE PERMIT FEE	143.00	138.00	1,006.00	1,000.00	910.00	1,000.00
10-00-00-4325 FINES-ANIMAL CONTROL	50.00	24.50	812.00	750.00	655.50	500.00
10-00-00-4326 FINES-POLICE TRAFFIC VIOLATIO	62,117.00	66,430.00	65,149.50	60,000.00	47,599.37	60,000.00
10-17-00-4327 FINES-COMMUNITY DEVELOPMENT	2,243.50	4,552.50	2,374.50	2,500.00	2,872.50	2,250.00
10-00-00-4327 FINES-POLICE NONTRAFFIC VIOLA	34,551.50	26,814.00	20,829.12	18,000.00	23,541.00	22,000.00
10-00-00-4329 PENALTIES ON MUNI MOTOR VEHIC	2,553.82	4,654.69	3,109.44	4,000.00	9,840.43	1,500.00
10-00-00-4334 CRIME VICTIMS COMPENSATION	284.53	313.39	310.43	275.00	254.19	275.00
10-00-00-4516 RETURN CHECK FEE	.00	5.00	30.00	25.00	50.00	25.00
10-00-00-4532 GRANT REVENUE	.00	.00	.00	14,000.00	.00	.00
10-00-00-4605 FEMA/SEMA REVENUE	.00	.00	.00	.00	.00	.00
10-00-00-4606 CARES ACT REIMBURSEMENT	.00	.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	604.24	2,849.98	4,825.00	4,515.04	4,515.00
10-00-00-4811 CAPITAL LEASE REVENUE	.00	.00	.00	.00	.00	.00
10-00-00-4821 DONATIONS	.00	.00	.00	.00	14,000.00	5,000.00
10-00-00-4901 INTEREST INCOME	1,726.53	2,149.85	2,607.10	12,500.00	2,316.76	2,500.00
10-00-00-4902 PENALTIES ON TAXES	11,334.56	16,629.90	10,532.78	14,000.00	33,000.70	4,000.00
10-00-00-4903 INTEREST ON TAXES-FROM COUNTY	.00	.00	.00	10,000.00	2,796.31	3,000.00
10-00-00-4915 COLLECTION FEES	15.00	.00	.00	.00	.00	.00
10-00-00-4940 COBRA REIMBURSEMENTS	.84	965.42	.00	.00	.00	.00
10-00-00-4960 SALE OF VEHICLES/EQUIPMENT	.00	100.00	.00	.00	55.00	.00
10-00-00-4999 MISCELLANEOUS REVENUE	5,289.80	2,118.48	1,598.58	1,500.00	645.41	.00
10-77-00-4900 SOLID WASTE REIMBURSEMENT	34,178.07	33,664.26	40,080.24	39,000.00	30,540.41	44,530.00
10-78-00-4900 WATER REIMBURSEMENT	82,315.50	75,287.33	88,176.53	89,500.00	69,659.55	95,055.00
10-79-00-4900 WASTE WATER REIMBURSEMENT	70,392.92	68,959.83	67,611.22	82,500.00	64,561.34	89,035.00
10-80-00-4900 PARKS REIMBURSEMENT	24,000.00	29,561.27	35,270.61	42,500.00	33,285.59	28,970.00
10-81-00-4900 TRANSP. TAX REIMBURSEMENT	29,806.46	23,431.51	28,139.09	26,000.00	20,098.82	27,530.00
TOTAL REVENUE	2,519,956.48	2,670,723.43	2,589,529.24	2,680,675.00	2,720,550.51	2,644,185.00

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	297,955.88	297,484.54	336,439.50	332,050.00	328,595.89	329,930.00
10-01-00-5003 SALARIES-PART TIME	.00	.00	.00	.00	.00	.00
10-01-00-5004 SALARIES-OVERTIME	38.55	74.43	141.57	100.00	175.89	200.00
10-01-00-5005 PAYROLL TAX EXPENSE	21,452.44	21,045.26	24,146.68	26,700.00	24,548.89	26,540.00
10-01-00-5007 LAGERS	14,936.36	14,903.18	17,886.10	18,950.00	18,729.67	19,480.00
10-01-00-5009 LIFE INSURANCE EXPENSE	387.13	348.96	520.10	440.00	408.06	440.00
10-01-00-5011 WORKER'S COMPENSATION	980.52	1,112.86	1,154.60	1,500.00	1,287.84	1,300.00
10-01-00-5015 UNEMPLOYMENT INSURANCE	.00	.00	.00	.00	.00	.00
10-01-00-5016 HEALTH/DENTAL/VISION PREM EXP	18,193.99	21,796.82	19,754.73	18,250.00	16,591.88	18,950.00
10-01-00-5019 HSA/FSA ADMIN FEES	.00	.00	137.15	200.00	266.70	275.00
10-01-00-5020 CONTRACTED SERVICES (LEGAL)	12,574.40	10,280.50	7,267.40	15,000.00	.00	13,500.00
10-01-00-5022 CONTRACTED SERVICES (MOWING)	2,175.00	1,225.00	1,500.00	2,250.00	1,800.00	2,250.00
10-01-00-5023 CONTRACTED SERVICES (OTHER)	470.00	445.00	11,222.50	6,000.00	1,145.00	10,550.00
10-01-00-5024 CONTRACTED SERVICES (CLEANING)	11,700.00	10,785.00	14,305.00	13,500.00	11,615.00	13,500.00
10-01-00-5026 CONTRACTED SERVICES (PROSECUT	.00	17,820.00	17,260.00	18,000.00	14,190.00	18,000.00
10-01-00-5030 ELECTION FEES	1,235.94	2,464.04	3,372.20	4,000.00	2,882.53	3,500.00
10-01-00-5035 RECORDING FEES	.00	.00	5.00	50.00	270.00	150.00
10-01-00-5040 SALES TAX REIMBURSEMENT AGMT	947.85	6,413.12	9,475.79	11,000.00	9,658.89	10,000.00
10-01-00-6001 POSTAGE	6,442.55	5,268.66	3,308.98	6,000.00	6,560.43	6,000.00
10-01-00-6005 PRINTING	1,912.34	1,431.40	1,560.92	550.00	1,237.15	550.00
10-01-00-6010 ADVERTISING/PROMOTIONAL	6,006.15	2,260.00	4,151.95	2,200.00	2,898.59	1,450.00
10-01-00-6020 EQUIPMENT REPAIR	210.33	495.00	.00	250.00	440.00	250.00
10-01-00-6025 EQUIPMENT MAINTENANCE	.00	.00	497.50	200.00	857.74	200.00
10-01-00-6026 COPIER EXPENSE	4,329.98	3,995.73	4,842.36	4,500.00	5,351.07	4,500.00
10-01-00-6035 TRAINING & TRAVEL	2,975.00	297.05	4,260.00	8,600.00	940.66	5,300.00
10-01-00-6040 DUES/FEES	7,096.91	4,240.69	4,387.85	4,500.00	3,698.01	5,250.00
10-01-00-6041 CHAMBER OF COMMERCE DUES	800.00	800.00	800.00	800.00	.00	900.00
10-01-00-6045 ACCOUNTING & AUDITING	17,867.00	18,560.00	19,005.00	19,300.00	19,335.00	19,800.00
10-01-00-6050 ASSESSOR'S OFFICE	5,283.56	5,870.07	6,023.81	6,650.00	6,623.86	6,700.00
10-01-00-6051 COUNTY COLLECTION FEE	.00	.00	.00	18,825.00	17,825.24	18,500.00
10-01-00-6100 FELLOWSHIP CENTER CONTRACT	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00
10-01-00-6135 ORDINANCE CODIFICATION	3,751.32	2,294.90	995.00	6,200.00	6,517.67	2,500.00
10-01-00-6200 INTERNET	.00	.00	13.32	.00	149.50	.00
10-01-00-6201 TELEPHONE	2,334.56	4,303.02	3,549.52	3,600.00	4,479.72	3,600.00
10-01-00-6202 UTILITIES - ELECTRIC	4,142.89	4,484.74	4,260.33	4,500.00	4,029.25	4,500.00
10-01-00-6203 UTILITIES - WATER & SEWER	153.17	171.10	172.06	250.00	174.15	200.00
10-01-00-6204 UTILITIES - GAS	1,118.25	1,541.21	1,316.19	1,600.00	1,048.02	1,550.00
10-01-00-6206 UTILITIES - FLOWERBEDS WATER	1,070.19	1,155.25	995.15	1,200.00	926.20	1,200.00
10-01-00-6302 COMPUTER MAINT & REPAIR	660.00	495.00	330.00	750.00	440.00	500.00
10-01-00-6502 VEHICLE MAINT & REPAIRS	397.78	8.95	.00	250.00	23.69	250.00
10-01-00-7001 OFFICE SUPPLIES	3,839.23	3,875.67	4,017.86	4,000.00	3,213.70	3,500.00
10-01-00-7005 MISCELLANEOUS SUPPLIES	.00	326.91	.00	25.00	87.16	25.00
10-01-00-7006 EXPENDABLE EQUIPMENT EXP	790.91	7,845.34	189.89	1,000.00	619.41	750.00
10-01-00-7081 COVID-19 RESPONSE	.00	.00	.00	.00	6,251.95	.00
10-01-00-7085 CUSTODIAL SUPPLIES	942.37	686.44	970.12	900.00	709.00	700.00
10-01-00-7090 COMPUTER SOFTWARE & HARDWARE	2,466.59	2,585.51	2,033.86	4,250.00	1,333.25	8,650.00
10-01-00-7091 WEBSITE DEVELOPMENT/HOSTING	1,500.00	1,665.00	2,100.00	2,100.00	2,130.00	2,100.00
10-01-00-7095 SIMPLICITY ANNUAL LICENSE	4,085.41	4,126.25	4,291.32	4,350.00	4,529.31	6,900.00
10-01-00-7097 GIS	642.85	300.00	300.00	300.00	300.00	300.00
10-01-00-7105 FUEL	70.58	39.27	.00	75.00	34.41	50.00

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
10-01-00-7405	BLDG & GRND-MAINT/REPAIRS	2,918.26	4,084.67	4,625.11	5,000.00	3,972.32	5,000.00
10-01-00-8001	PROPERTY INSURANCE	2,005.15	2,099.61	2,216.50	2,400.00	2,366.70	2,785.00
10-01-00-8005	LIABILITY INSURANCE	15,151.96	16,210.60	16,583.70	17,825.00	16,565.60	19,140.00
10-01-00-8010	AUTO INSURANCE	139.31	141.69	.00	175.00	162.16	180.00
10-01-00-8025	DISCRETIONARY FUND	6,294.64	6,357.79	5,672.26	7,000.00	3,351.51	3,500.00
10-01-00-8050	MISCELLANEOUS EXPENSE	22.00-	1.45-	391.29	25.00	337.72	150.00
10-01-00-8051	DRUG TESTING	268.00	138.00	276.00	300.00	.00	300.00
10-01-00-8055	CASH SHORT/LONG	74.99-	35.16	68.15-	.00	11.04-	.00
10-01-00-8090	BANK FEES	.00	408.73	488.10	750.00	420.89	500.00
10-01-00-9010	CAPITAL ASSET-VEHICLES	.00	.00	4,000.00	.00	.00	.00
10-01-00-9015	CAPITAL ASSET-EQUIPMENT	.00	.00	2,116.66	.00	.00	.00
10-01-00-9017	CAPITAL ASSET-BLDG & GRNDS	2,541.00	11,685.73	.00	.00	.00	6,000.00
10-01-00-9020	CAPITAL IMPROVEMENT	.00	.00	.00	60,000.00	49,512.84	10,000.00
10-01-00-9490	TRANSFER TO MUNI COMPL FUND	.00	.00	.00	.00	.00	.00
	TOTAL EXPENSES	514,959.31	548,282.40	597,062.78	690,990.00	633,409.08	644,595.00
	GENERAL TOTAL	2,004,997.17	2,122,441.03	1,992,466.46	1,989,685.00	2,087,141.43	1,999,590.00

ADMINISTRATION

REVENUE

- 10-00-00-4101 **REAL ESTATE TAX**
The annual real estate tax attributed to the General Fund – collected by the City (2018 and years prior).
- 10-00-00-4102 **PERSONAL PROPERTY TAX**
The annual personal property tax attributed to the General Fund – collected by the City (2018 and years prior).
- 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.
- 10-00-00-4120 **SURPLUS REAL ESTATE TAX**
Money paid in excess of the taxes due at the real estate tax sale.
- 10-00-00-4121 **REAL ESTATE TAX - FROM COUNTY**
The annual real estate tax attributed to the General Fund – collected by the County (2019 and years forward).
- 10-00-00-4122 **PERSONAL PROPERTY TAX - FROM COUNTY**
The annual personal property tax attributed to the General Fund – collected by the County (2019 and years forward).
- 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).
- 10-00-00-4149 **MUNICIPAL MOTOR VEHICLE LICENSE TAX – FROM COUNTY**
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) – collected by the County (2019 and years forward).
- 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) – collected by the City (2018 and years prior).
- 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.
- 10-00-00-4326 **FINES – POLICE 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 **FINES – POLICE 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.
- 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.
- 10-00-00-4606 **CARES ACT REIMBURSEMENT**
 Cares Act revenue received (i.e. from Ray County for reimbursements of City expenditures incurred due to Covid-19, from state of Missouri for unemployment reimbursement, etc.).
- 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.
- 10-00-00-4821 **DONATIONS**
 Donations toward the administration expenses.
- 10-00-00-4901 **INTEREST INCOME**
 Bank interest earned on the cash in the general fund.

- 10-00-00-4902 **PENALTIES ON TAXES**
Interest 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 sections 145.150 and 145.595) – collected by the City (2018 and years prior).
- 10-00-00-4903 **INTEREST ON TAXES-FROM COUNTY**
Interest penalty on late payment of Property Taxes (A/C 10-00-00-4121 and 10-00-00-4122) (2%/month – 18%/year maximum) (city code sections 145.150 and 145.595) – collected by the County (2019 and years forward).
- 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.
- 10-00-00-4960 **SALE OF VEHICLES/EQUIPMENT**
Proceeds from the sale of surplus items.
- 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	415.00	871.00	475.00	.00	14.50	.00
10-00-00-4332 COURT COST FEES-NON-TRAFFIC V	2,288.00	2,431.00	1,671.00	1,500.00	2,058.00	1,750.00
10-00-00-4333 COURT COST FEES-TRAFFIC VIOLA	6,181.00	6,886.00	7,636.50	6,500.00	5,489.00	6,500.00
10-00-00-4337 BOND FORFEITURE	4,180.00	1,020.00	795.00	1,000.00	1,210.00	1,000.00
10-08-00-4999 MISC COURT REVENUE	.00	.00	.00	.00	.00	.00
TOTAL REVENUE	13,064.00	11,208.00	10,577.50	9,000.00	8,771.50	9,250.00
10-08-00-5002 SALARIES-FULL TIME	33,546.39	34,026.29	29,959.65	36,500.00	8,422.84	.00
10-08-00-5003 SALARIES-PART TIME	.00	.00	.00	.00	9,425.66	20,840.00
10-08-00-5004 SALARIES-OVERTIME	.00	.00	264.60	500.00	308.88	1,000.00
10-08-00-5005 PAYROLL TAX EXPENSE	2,535.37	2,559.05	2,117.82	2,900.00	1,319.56	1,670.00
10-08-00-5007 LAGERS	1,779.29	1,836.11	758.29	2,100.00	458.90	60.00
10-08-00-5009 LIFE INSURANCE EXPENSE	66.96	61.56	73.31	75.00	4.36	5.00
10-08-00-5011 WORKER'S COMPENSATION	55.44	89.09	60.90	125.00	124.78	125.00
10-08-00-5016 HEALTH/DENTAL/VISION PREM EXP	824.16	800.96	5,033.87	5,720.00	739.29	50.00
10-08-00-5019 HSA/FSA ADMIN FEES	.00	.00	.00	50.00	.00	.00
10-08-00-5020 CONTRACTED SERVICES (LEGAL)	1,023.70	72.50	.00	1,000.00	.00	.00
10-08-00-5023 CONTRACTED SERVICES (OTHER)	25,970.00	10,350.00	11,851.59	12,700.00	10,651.92	13,050.00
10-08-00-6001 POSTAGE	212.62	256.69	277.01	300.00	31.75	300.00
10-08-00-6005 PRINTING	402.10	.00	205.23	2,175.00	1,275.10	50.00
10-08-00-6010 ADVERTISING/PROMOTIONAL	.00	.00	46.00	75.00	63.50	50.00
10-08-00-6025 EQUIPMENT MAINTENANCE	.00	.00	80.00	100.00	.00	50.00
10-08-00-6035 TRAINING & TRAVEL	.00	24.61	1,336.30	100.00	1,810.90	100.00
10-08-00-6040 DUES/FEES	250.00	175.00	216.06	175.00	88.00	175.00
10-08-00-6095 PRISONER BOARDING	9,760.00	6,570.00	7,560.00	10,000.00	3,600.00	8,000.00
10-08-00-6200 INTERNET	.00	.00	.00	.00	.00	.00
10-08-00-6201 TELEPHONE	233.49	427.28	354.64	375.00	445.36	375.00
10-08-00-6202 UTILITIES - ELECTRIC	622.17	673.52	639.81	700.00	672.13	700.00
10-08-00-6203 UTILITIES - WATER & SEWER	22.94	25.62	25.78	50.00	29.01	30.00
10-08-00-6204 UTILITIES - GAS	167.94	231.45	197.65	250.00	176.90	250.00
10-08-00-6302 COMPUTER MAINT & REPAIR	.00	.00	.00	200.00	.00	200.00
10-08-00-7001 OFFICE SUPPLIES	665.78	917.89	646.89	500.00	42.84	500.00
10-08-00-7005 MISCELLANEOUS SUPPLIES	10.50	.00	.00	25.00	.00	25.00
10-08-00-7006 EXPENDABLE EQUIPMENT EXP	.00	6.36	.00	50.00	99.99	50.00
10-08-00-7085 CUSTODIAL SUPPLIES	.00	.00	.00	.00	.00	.00
10-08-00-7090 COMPUTER SOFTWARE & HARDWARE	95.88	126.25	98.54	1,200.00	1,391.27	200.00
10-08-00-7095 SIMPLICITY ANNUAL LICENSE	1,225.62	1,237.88	1,287.40	1,250.00	1,323.69	1,500.00
10-08-00-7405 BLDG & GRNDS-MAINT/REPAIRS	.00	698.88	.00	.00	.00	.00
10-08-00-8001 PROPERTY INSURANCE	286.15	300.11	316.65	350.00	338.10	400.00
10-08-00-8050 MISCELLANEOUS EXPENSE	.00	.00	.00	.00	125.00	.00
10-08-00-8051 DRUG TESTING	.00	46.00	92.00	50.00	46.00	50.00
10-08-00-9015 CAPITAL ASSET-EQUIPMENT	.00	.00	.00	.00	.00	.00
TOTAL EXPENSES	79,756.50	61,513.10	63,499.99	79,595.00	43,015.73	49,805.00
GENERAL TOTAL	66,692.50-	50,305.10-	52,922.49-	70,595.00-	34,244.23-	40,555.00-

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.

10-08-00-4999

MISCELLANEOUS COURT REVENUE

Revenues not listed in another category.

PCT OF FISCAL YTD 100.0%

	3 YRS AGO ACTUAL	2 YRS AGO ACTUAL	LAST YEAR ACTUAL	CURRENT BUDGET	CURRENT YR TO DATE	NEW BUDGET	
POLICE DEPARTMENT							
10-00-00-4328	POLICE REPORTS	1,701.00	1,357.25	1,631.59	1,700.00	1,415.00	1,500.00
10-11-00-4525	ATV/UTV SPECIAL USE PERMIT FE	404.00	471.00	535.00	500.00	475.00	500.00
10-11-00-4530	FEES FOR DVDS	108.00	40.00	50.00	50.00	60.00	50.00
10-11-00-4531	FEES FOR FINGERPRINTS	410.00	340.00	310.00	350.00	420.00	250.00
10-11-00-4532	POLICE GRANT REVENUE	8,262.18	.00	.00	.00	.00	.00
10-00-00-4550	BUILDING USAGE FEES	50.00	.00	.00	.00	.00	.00
10-11-00-4602	MO DOT GRANT REVENUE	6,952.24	4,078.32	3,107.28	4,000.00	3,274.46	3,000.00
10-11-00-4810	LOAN PROCEEDS	.00	.00	.00	.00	.00	.00
10-11-00-4811	CAPITAL LEASE REVENUE	.00	.00	21,324.70	.00	.00	.00
10-11-00-4821	POLICE DEPT DONATIONS	2,000.00	2,001.00	2,100.00	2,000.00	100.00	.00
10-11-00-4822	GIVING-BACK EVENT DONATIONS	.00	.00	.00	.00	3,250.00	3,000.00
10-11-00-4930	INSURANCE PROCEEDS	549.51	23,848.45	.00	.00	.00	.00
10-00-58-4935	SCHOOL RESOURCE OFFICER REVEN	44,911.60	46,432.94	53,317.57	53,000.00	47,118.30	50,250.00
10-11-00-4960	SALE OF VEHICLES/EQUIPMENT	.00	.00	1,045.00	6,000.00	5,400.00	.00
10-11-00-4990	TRANSFER FROM POLICE TRNG FUN	1,800.00	.00	.00	.00	.00	.00
10-11-00-4999	MISC POLICE REVENUE	907.00	400.00	.00	.00	.00	.00
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	TOTAL REVENUE	68,055.53	78,968.96	83,421.14	67,600.00	61,512.76	58,550.00
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10-11-00-5002	SALARIES-FULL TIME	475,707.37	512,944.85	537,591.62	539,450.00	532,879.53	535,070.00
10-11-00-5003	SALARIES-PART TIME	.00	.00	.00	.00	.00	25,000.00
10-11-00-5004	SALARIES-OVERTIME	9,996.71	5,311.94	6,276.83	10,000.00	7,885.66	10,000.00
10-11-00-5005	PAYROLL TAX EXPENSE	34,920.51	37,100.89	38,566.85	42,050.00	38,651.27	43,610.00
10-11-00-5007	LAGERS	60,070.05	57,169.73	67,828.61	71,850.00	68,829.38	70,300.00
10-11-00-5009	LIFE INSURANCE EXPENSE	926.45	897.02	854.35	950.00	810.44	895.00
10-11-00-5011	WORKER'S COMPENSATION	10,488.73	16,718.36	18,966.40	20,000.00	20,956.28	20,000.00
10-11-00-5012	EMPLOYEE RECRUITMENT	374.00	.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	49,738.23	43,856.42	48,854.18	46,450.00	42,245.66	46,345.00
10-11-00-5019	HSA/FSA ADMIN FEES	.00	.00	197.99	250.00	218.70	250.00
10-11-00-5020	CONTRACTED SERVICES (LEGAL)	1,867.80	1,969.10	126.15	1,000.00	.00	.00
10-11-00-5023	CONTRACTED SERVICES (OTHER)	280.00	240.00	280.00	240.00	1,806.92	4,800.00
10-11-00-5024	CONTRACTED SERVICES (CLEANING)	.00	.00	.00	.00	.00	.00
10-11-00-6001	POSTAGE	160.44	232.69	140.77	150.00	35.49	150.00
10-11-00-6005	PRINTNG	1,015.38	1,972.90	520.00	2,000.00	1,764.89	1,000.00
10-11-00-6010	ADVERTISING/PROMOTIONAL	1,754.31	.00	675.80	1,500.00	365.00	1,500.00
10-11-00-6020	EQUIPMENT REPAIR	551.96	338.94	175.77	1,000.00	7.84	1,000.00
10-11-00-6025	EQUIPMENT MAINTENANCE	700.00	350.00	1,050.00	200.00	185.54	300.00
10-11-00-6026	COPIER EXPENSE	2,716.65	2,826.56	2,901.45	3,250.00	3,236.11	3,550.00
10-11-00-6028	GENERATOR INSPECTION/MAINT	.00	.00	.00	1,400.00	1,006.00	1,010.00
10-11-00-6035	TRAINING & TRAVEL	.00	.00	.00	4,300.00	1,150.00	4,000.00
10-11-00-6040	DUES/FEES	460.71	670.21	597.98	500.00	378.37	500.00
10-11-00-6095	PRISONER BOARDING EXP	5,994.53	5,220.00	8,100.00	10,000.00	4,140.00	8,000.00
10-11-00-6105	UNIFORMS	11,172.43	17,594.85	22,661.79	30,734.00	14,380.75	12,000.00
10-11-00-6120	VEHICLE MAINTENANCE	1,440.82	1,492.27	1,375.42	1,500.00	1,329.09	2,000.00
10-11-00-6200	INTERNET & INTERNET AIR CARDS	3,409.32	3,361.11	2,836.03	1,850.00	1,635.23	1,500.00
10-11-00-6201	TELEPHONE	1,855.99	3,240.46	3,193.97	3,300.00	4,107.91	9,700.00
10-11-00-6202	UTILITIES - ELECTRIC	6,673.54	7,224.25	7,022.16	8,000.00	6,517.53	7,500.00
10-11-00-6203	UTILITIES - WATER & SEWER	312.71	349.21	351.27	500.00	348.21	500.00
10-11-00-6204	UTILITIES - GAS	1,801.33	2,482.69	2,120.20	2,500.00	1,632.97	2,500.00

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
10-11-00-6302 COMPUTER MAINT & REPAIR	495.00	1,345.56	.00	2,000.00	.00	2,000.00
10-11-00-6502 VEHICLE REPAIRS	9,288.87	10,500.45	10,598.00	6,000.00	9,336.33	10,000.00
10-11-00-7001 OFFICE SUPPLIES	581.96	540.28	888.85	1,000.00	809.54	1,000.00
10-11-00-7005 MISCELLANEOUS SUPPLIES	31.31	141.32	55.57	200.00	51.16	200.00
10-11-00-7006 EXPENDABLE EQUIPMENT EXP	26,376.67	10,423.06	20,707.90	11,500.00	14,494.06	5,500.00
10-11-00-7082 AMMUNITION/TASER SUPPLIES	1,327.84	1,562.65	.00	2,000.00	745.93	2,000.00
10-11-00-7083 EVIDENCE SUPPLIES	3,007.27	1,498.22	1,520.57	2,500.00	1,933.14	2,500.00
10-11-00-7084 K-9 EXPENSES	293.99	.00	.00	.00	.00	.00
10-11-00-7085 CUSTODIAL SUPPLIES	310.18	468.35	402.57	400.00	412.17	400.00
10-11-00-7090 COMPUTER SOFTWARE & HARDWARE	17,298.80	16,777.89	18,805.15	26,500.00	26,478.14	3,700.00
10-11-00-7095 POLICE SOFTWARE ANNUAL LICENS	.00	.00	.00	.00	.00	16,000.00
10-11-00-7097 GIS	642.85	300.00	300.00	300.00	300.00	300.00
10-11-00-7105 FUEL	14,539.55	19,001.17	17,306.60	15,000.00	11,334.73	12,000.00
10-11-00-7302 HANDTOOLS/HARDWARE	252.62	8.39	.00	200.00	.00	200.00
10-11-00-7405 BLDG & GRND-MAINT/REPAIRS	462.77	1,326.13	1,733.45	2,000.00	1,494.11	2,000.00
10-11-00-8001 PROPERTY INSURANCE	2,607.30	2,786.56	2,937.60	3,200.00	3,119.44	3,685.00
10-11-00-8005 LIABILITY INSURANCE	11,014.90	13,192.75	14,359.80	15,525.00	14,438.60	15,390.00
10-11-00-8010 AUTO INSURANCE	4,241.00	4,715.00	5,942.98	5,425.00	5,052.61	6,075.00
10-11-00-8026 GIVING-BACK EVENTS	.00	.00	.00	.00	.00	4,000.00
10-11-00-8050 MISCELLANEOUS EXPENSE	374.83	103.07	60.09	300.00	863.50	300.00
10-11-00-8051 DRUG TESTING	390.00	414.00	368.00	500.00	138.00	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	7,622.46	652.56	3,783.84	5,040.00	5,038.00	5,040.00
10-11-00-8708 CAPITAL LEASE-INTEREST	241.14	2.74	154.16	.00	.00	.00
10-11-00-9010 CAPITAL ASSET-VEHICLES	21,316.50	30,465.18	31,261.00	37,000.00	34,790.48	.00
10-11-00-9015 CAPITAL ASSET-EQUIPMENT	10,048.30	.00	21,324.70	.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	817,156.08	839,789.78	925,776.42	941,514.00	887,334.71	905,770.00
GENERAL TOTAL	749,100.55-	760,820.82-	842,355.28-	873,914.00-	825,821.95-	847,220.00-

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.
- 10-11-00-4822 **GIVING-BACK EVENT DONATIONS**
Donations toward the police department giving-back event expenses (i.e. Shop with a Cop, etc.).

- 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.
- 10-11-00-4960 **SALE OF VEHICLES/EQUIPMENT**
Proceeds from the sale of surplus items.
- 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 (i.e. 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. reimbursements, 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	1,305.00	1,466.00	1,505.00	1,300.00	897.00	1,000.00
10-00-00-4530 ANIMAL SHELTER & KENNEL FEES	3,592.00	1,454.00	3,211.00	2,000.00	2,445.00	2,000.00
10-00-00-4540 DONATION-ANIMAL SHELTER	70.00	.00	15.00	.00	65.00	.00
10-11-14-4930 INSURANCE PROCEEDS	.00	.00	.00	.00	1,418.16	.00
10-11-14-4999 MISC ANIMAL CONTROL REVENUE	.00	.00	.00	.00	1,000.00	.00
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TOTAL REVENUE	4,967.00	2,920.00	4,731.00	3,300.00	5,825.16	3,000.00
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10-11-14-5002 SALARIES-FULL TIME	34,785.82	24,561.61	26,578.21	28,450.00	29,013.35	28,310.00
10-11-14-5003 SALARIES-PART TIME	3,401.43	3,151.60	3,244.18	3,655.00	1,863.03	2,500.00
10-11-14-5004 SALARIES-OVERTIME	17.45	114.57	236.16	100.00	.00	100.00
10-11-14-5005 PAYROLL TAX EXPENSE	2,634.32	1,876.17	1,917.59	2,500.00	1,930.73	2,365.00
10-11-14-5007 LAGERS	1,586.45	928.55	1,425.82	1,625.00	1,653.77	1,680.00
10-11-14-5009 LIFE INSURANCE EXPENSE	33.00	55.07	62.40	65.00	57.48	65.00
10-11-14-5011 WORKER'S COMPENSATION	406.88	607.26	442.06	700.00	454.92	600.00
10-11-14-5016 HEALTH/DENTAL/VISION PREM EXP	3,975.78	4,516.16	4,602.67	4,725.00	4,658.82	5,010.00
10-11-14-5019 HSA/FSA ADMIN FEES	.00	.00	.00	50.00	.00	.00
10-11-14-5020 CONTRACTED SERVICES (LEGAL)	.00	.00	.00	100.00	.00	.00
10-11-14-5023 CONTRACTED SERVICES (OTHER)	.00	.00	.00	.00	116.92	355.00
10-11-14-6005 PRINTING	102.50	169.95	196.62	300.00	191.65	100.00
10-11-14-6010 ADVERTISING/PROMOTIONAL	135.00	.00	180.00	100.00	.00	300.00
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	100.00
10-11-14-6035 TRAINING & TRAVEL	.00	.00	.00	450.00	.00	50.00
10-11-14-6040 DUES/FEES	.00	.00	.00	150.00	.00	450.00
10-11-14-6105 UNIFORMS	.00	381.06	279.98	500.00	153.00	150.00
10-11-14-6200 INTERNET	.00	.00	.00	.00	.00	500.00
10-11-14-6201 TELEPHONE	1,001.11	1,503.19	1,138.47	1,200.00	1,324.30	500.00
10-11-14-6202 UTILITIES - ELECTRIC	3,648.12	4,207.70	3,884.13	4,300.00	3,948.21	4,200.00
10-11-14-6203 UTILITIES - WATER & SEWER	1,062.28	914.94	1,022.48	1,300.00	749.27	1,050.00
10-11-14-6302 COMPUTER MAINT & REPAIR	.00	.00	.00	250.00	.00	250.00
10-11-14-6502 VEHICLE MAINT & REPAIR	.00	1,094.94	464.04	1,000.00	3,619.71	1,000.00
10-11-14-7001 OFFICE SUPPLIES	.00	18.97	14.88	50.00	.00	50.00
10-11-14-7005 MISCELLANEOUS SUPPLIES	.00	.00	.00	50.00	.00	50.00
10-11-14-7006 EXPENDABLE EQUIPMENT EXP	.00	.00	27.30	2,000.00	401.73	1,500.00
10-11-14-7085 CUSTODIAL SUPPLIES	35.01	142.52	77.72	200.00	60.38	200.00
10-11-14-7090 COMPUTER SOFTWARE & HARDWARE	256.25	.00	.00	300.00	.00	300.00
10-11-14-7105 FUEL	517.37	966.14	810.06	600.00	700.40	700.00
10-11-14-7140 ANIMAL CONTROL	487.28	357.46	175.90	500.00	100.00	500.00
10-11-14-7302 HANDTOOLS/HARDWARE	.00	.00	.00	25.00	.00	25.00
10-11-14-7405 BLDG & GRND-MAINT/REPAIRS	746.91	1,813.86	3,037.17	5,000.00	5,600.56	5,000.00
10-11-14-8001 PROPERTY INSURANCE	77.00	87.00	88.00	100.00	97.20	115.00
10-11-14-8010 AUTO INSURANCE	493.00	497.00	482.40	560.00	515.14	560.00
10-11-14-8050 MISCELLANEOUS EXPENSE	.00	.00	.00	50.00	.00	50.00
10-11-14-8051 DRUG TESTING	.00	138.00	46.00	100.00	387.00	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

BUDGET REPORT

PCT OF FISCAL YTD 100.0%

	3 YRS AGO ACTUAL	2 YRS AGO ACTUAL	LAST YEAR ACTUAL	CURRENT BUDGET	CURRENT YR TO DATE	NEW BUDGET
TOTAL EXPENSES	55,402.96	48,103.72	50,434.24	61,205.00	57,597.57	58,885.00
GENERAL TOTAL	50,435.96-	45,183.72-	45,703.24-	57,905.00-	51,772.41-	55,885.00-

ANIMAL SHELTER

REVENUE

10-00-00-4222

ANIMAL LICENSE

Revenues from the sale of annual animal licenses (\$20.00/unn neutered 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.

10-11-14-4930

INSURANCE PROCEEDS

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

10-11-14-4999

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
FIRE DEPARTMENT						
10-12-00-4532 FIRE DEPT GRANT REVENUE	.00	.00	.00	.00	.00	.00
10-12-00-4605 FEMA/SEMA REVENUE	.00	.00	.00	.00	.00	.00
10-12-00-4810 LOAN PROCEEDS	.00	.00	.00	.00	.00	.00
10-12-00-4811 CAPITAL LEASE REVENUE	.00	.00	.00	.00	.00	.00
10-12-00-4821 FIRE DEPT DONATIONS	.00	.00	.00	3,000.00	.00	3,000.00
10-12-00-4905 RURAL FIRE REIMBURS OF EXPENS	22,131.20	15,638.93	10,792.02	93,000.00	18,954.10	18,000.00
10-12-50-4906 RURAL FIRE REVENUE	68,012.00	69,959.00	74,167.86	70,000.00	78,321.52	78,000.00
10-12-00-4930 INSURANCE PROCEEDS	.00	297.50	.00	19,190.00	19,192.25	.00
10-12-00-4936 CPR EDUCATION	.00	.00	.00	.00	.00	.00
10-12-00-4960 SALE OF VEHICLES/EQUIPMENT	.00	.00	.00	25,000.00	410.00	25,000.00
10-12-00-4999 MISC FIRE REVENUE	.00	2,500.00	388.33	.00	.00	.00
TOTAL REVENUE	90,143.20	88,395.43	85,348.21	210,190.00	116,877.87	124,000.00
10-12-00-5002 SALARIES-FULL TIME	373,050.72	385,879.30	358,854.19	376,100.00	356,725.05	391,820.00
10-12-00-5003 SALARIES-PART TIME	.00	.00	.00	.00	.00	.00
10-12-00-5004 SALARIES-OVERTIME	55,343.55	43,565.62	42,507.61	25,000.00	27,894.48	25,000.00
10-12-00-5005 PAYROLL TAX EXPENSE	30,503.74	31,724.85	29,954.74	32,200.00	29,345.43	33,380.00
10-12-00-5006 SALARIES ON-CALL	16,274.50	17,309.50	18,437.00	19,500.00	19,659.50	19,500.00
10-12-00-5007 LAGERS	18,247.79	15,843.08	14,156.54	13,500.00	11,763.21	10,930.00
10-12-00-5009 LIFE INSURANCE EXPENSE	631.13	641.42	485.32	665.00	526.10	645.00
10-12-00-5011 WORKER'S COMPENSATION	17,183.45	24,662.39	24,930.80	27,000.00	25,513.44	29,000.00
10-12-00-5013 VOLUNTEERS	8,025.00	7,575.00	7,725.00	8,100.00	7,500.00	8,100.00
10-12-00-5015 UNEMPLOYMENT INSURANCE	.00	.00	.00	.00	.00	.00
10-12-00-5016 HEALTH/DENTAL/VISION PREM EXP	34,337.85	20,651.76	15,058.81	36,600.00	27,349.36	41,115.00
10-12-00-5018 ACCIDENT INSUR-VOL FIREFIGHTE	1,557.00	1,557.00	1,557.00	1,600.00	1,556.00	1,600.00
10-12-00-5019 HSA/FSA ADMIN FEES	.00	.00	.00	100.00	.00	.00
10-12-00-5020 CONTRACTED SERVICES (LEGAL)	226.20	1,889.15	.00	1,500.00	400.00	10,000.00
10-12-00-5023 CONTRACTED SERVICES (OTHER)	.00	.00	.00	21,650.00	27,002.93	5,000.00
10-12-00-6001 POSTAGE	23.86	114.69	20.82	350.00	68.26	350.00
10-12-00-6005 PRINTING	.00	.00	.00	100.00	.00	100.00
10-12-00-6010 ADVERTISING/PROMOTIONAL	200.50	145.90	238.93	150.00	64.00	150.00
10-12-00-6015 CERTIFICATION OF EQUIPMENT	.00	.00	.00	4,500.00	4,409.16	4,500.00
10-12-00-6020 EQUIPMENT REPAIR	1,891.12	2,037.82	3,665.72	6,000.00	4,093.27	6,000.00
10-12-00-6025 EQUIPMENT MAINTENANCE	8,154.01	5,944.17	3,164.42	2,000.00	1,401.81	2,000.00
10-12-00-6026 COPIER EXPENSE	854.82	2,470.90	1,968.37	1,800.00	1,757.85	2,000.00
10-12-00-6028 GENERATOR INSPECTION/MAINT	.00	.00	.00	1,600.00	1,116.05	1,200.00
10-12-00-6035 TRAINING & TRAVEL	.00	2,740.00	1,867.85	6,000.00	1,593.39	6,000.00
10-12-00-6040 DUES/FEES	588.06	418.71	892.59	1,200.00	509.50	550.00
10-12-00-6105 UNIFORMS	2,636.02	3,126.80	2,070.63	3,000.00	2,858.10	4,000.00
10-12-00-6120 VEHICLE MAINTENANCE	.00	.00	.00	3,000.00	2,239.97	3,000.00
10-12-00-6145 FIRE PREVENTION/CPR EDUCATION	98.15	849.99	138.39	3,000.00	243.83	3,000.00
10-12-00-6150 RURAL FIRE EXPENSES	15,093.83	15,638.72	10,792.02	18,000.00	18,584.57	18,000.00
10-12-00-6200 INTERNET	.00	.00	.00	.00	.00	.00
10-12-00-6201 TELEPHONE	2,049.47	3,079.35	1,988.21	2,200.00	2,536.39	2,300.00
10-12-00-6202 UTILITIES - ELECTRIC	11,666.81	12,038.98	14,296.66	13,500.00	12,424.18	14,500.00
10-12-00-6203 UTILITIES - WATER & SEWER	2,070.46	1,980.00	2,413.18	2,500.00	2,074.48	2,500.00
10-12-00-6204 UTILITIES - GAS	5,441.50	6,921.02	5,810.78	7,000.00	4,815.07	7,000.00
10-12-00-6302 COMPUTER MAINT & REPAIR	274.54	520.00	440.00	750.00	110.00	750.00
10-12-00-6502 VEHICLE REPAIRS	5,080.57	7,592.73	10,724.70	5,000.00	5,034.78	6,000.00

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
10-12-00-7001 OFFICE SUPPLIES	381.11	108.19	300.22	500.00	103.61	400.00
10-12-00-7005 MISCELLANEOUS SUPPLIES	.00	.00	.00	50.00	16.82	50.00
10-12-00-7006 EXPENDABLE EQUIPMENT EXP	5,252.90	4,055.75	12,126.45	11,200.00	10,371.92	31,310.00
10-12-00-7081 EMERGENCY RESPONSE SUPPLIES	1,973.50	2,687.40	1,933.23	3,000.00	1,776.97	3,000.00
10-12-00-7085 CUSTODIAL SUPPLIES	1,129.39	982.17	885.40	1,000.00	1,235.35	1,000.00
10-12-00-7090 COMPUTER SOFTWARE & HARDWARE	1,606.25	382.84	1,647.73	5,875.00	6,044.18	2,000.00
10-12-00-7095 FIREHOUSE ANNUAL LICENSE	.00	.00	.00	.00	.00	3,040.00
10-12-00-7097 GIS	642.86	300.00	300.00	300.00	300.00	300.00
10-12-00-7105 FUEL	3,909.94	5,147.37	4,374.23	5,000.00	3,418.55	5,000.00
10-12-00-7302 HANDTOOLS/HARDWARE	.00	.00	121.43	200.00	9.86	200.00
10-12-00-7405 BLDG & GRND-MAINT/REPAIRS	3,666.37	10,959.94	5,463.31	8,600.00	7,541.08	12,500.00
10-12-00-7505 STORM WARNING SIREN EXPENSE	4,578.00	4,578.00	5,048.40	10,300.00	9,988.39	5,100.00
10-12-00-8001 PROPERTY INSURANCE	5,959.00	6,183.00	6,533.00	7,100.00	7,127.16	8,255.00
10-12-00-8005 LIABILITY INSURANCE	842.55	842.65	840.55	925.00	841.15	830.00
10-12-00-8010 AUTO INSURANCE	5,427.00	5,399.50	4,372.30	6,000.00	5,615.98	5,770.00
10-12-00-8050 MISCELLANEOUS EXPENSE	.00	.00	.00	50.00	.00	50.00
10-12-00-8051 DRUG TESTING	84.00	382.00	230.00	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	204,900.00	84,405.00	105,250.00
10-12-00-9015 CAPITAL ASSET-EQUIPMENT	32,599.74	.00	35,276.70	.00	.00	.00
10-12-00-9017 CAPITAL ASSET-BLDG & GRNDS	.00	.00	.00	.00	.00	.00
10-12-00-9020 CAPITAL IMPROVEMENT	.00	14,800.00	.00	.00	.00	.00
TOTAL EXPENSES	679,557.26	673,727.66	653,613.23	910,565.00	740,150.18	844,445.00
GENERAL TOTAL	589,414.06-	585,332.23-	568,265.02-	700,375.00-	623,272.31-	720,445.00-

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.
- 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.
- 10-12-00-4960 **SALE OF VEHICLES/EQUIPMENT**
Proceeds from the sale of surplus items.
- 10-12-00-4999 **MISCELLANEOUS FIRE REVENUE**
Revenues not listed in another category.

PCT OF FISCAL YTD 100.0%

	3 YRS AGO ACTUAL	2 YRS AGO ACTUAL	LAST YEAR ACTUAL	CURRENT BUDGET	CURRENT YR TO DATE	NEW BUDGET	
STREET DEPARTMENT							
10-00-00-4141	MOTOR FUEL TAX	157,285.90	154,126.24	157,468.32	155,000.00	149,091.29	155,000.00
10-00-00-4151	MOTOR VEHICLE STATE SALES TAX	51,418.52	52,633.50	51,167.16	50,000.00	53,069.71	51,000.00
10-00-00-4152	MOTOR VEHICLE LICENSE/REG FEE	25,211.45	26,316.99	25,851.21	26,000.00	25,893.75	25,000.00
10-14-00-4337	FINANCIAL SECURITY FORFEITURE	.00	.00	.00	.00	1,000.00	500.00
10-14-00-4532	STREETS GRANT REVENUE	.00	.00	.00	.00	.00	.00
10-14-00-4602	FEMA/SEMA REVENUE	2,689.55	.00	.00	.00	.00	.00
10-14-00-4603	CARES ACT REIMBURSEMENT	.00	.00	.00	.00	25.41	.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	950.00	700.00	800.00	750.00	700.00	750.00
10-14-00-4930	INSURANCE PROCEEDS	.00	.00	.00	.00	.00	.00
10-14-00-4960	SALE OF VEHICLES/EQUIPMENT	.00	.00	13,495.34	17,700.00	23,450.00	.00
10-14-00-4999	MISC STREETS REVENUE	2,055.30	2,923.77	224.00	250.00	166.57	200.00
	TOTAL REVENUE	239,610.72	236,700.50	249,006.03	249,700.00	253,396.73	232,450.00
10-14-00-5002	SALARIES-FULL TIME	88,106.76	80,431.84	92,685.29	104,000.00	104,369.40	102,905.00
10-14-00-5003	SALARIES-PART TIME	.00	.00	.00	6,000.00	.00	.00
10-14-00-5004	SALARIES-OVERTIME	3,054.51	4,551.17	4,557.25	5,000.00	8,150.56	5,000.00
10-14-00-5005	PAYROLL TAX EXPENSE	5,931.02	5,982.36	7,067.37	8,800.00	8,389.27	8,255.00
10-14-00-5007	LAGERS	3,850.59	4,254.17	3,273.49	6,250.00	5,375.87	6,370.00
10-14-00-5009	LIFE INSURANCE EXPENSE	163.35	134.69	155.47	200.00	176.57	200.00
10-14-00-5011	WORKER'S COMPENSATION	2,740.43	4,600.32	5,623.29	5,500.00	7,007.48	5,750.00
10-14-00-5015	UNEMPLOYMENT INSURANCE	795.32	1,325.00	3,963.00	1,500.00	1,769.82	2,000.00
10-14-00-5016	HEALTH/DENTAL/VISION PREM EXP	11,666.92	8,598.08	7,181.50	15,000.00	9,430.07	12,615.00
10-14-00-5019	HSA/FSA ADMIN FEES	.00	.00	.00	100.00	.00	.00
10-14-00-5020	CONTRACTED SERVICES (LEGAL)	218.95	163.85	198.65	250.00	.00	.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	505.24	1,750.00
10-14-00-5035	RECORDING FEES	.00	.00	.00	.00	.00	.00
10-14-00-6005	PRINTING	31.20	153.35	36.67	35.00	.00	35.00
10-14-00-6010	ADVERTISING/PROMOTIONAL	140.08	10.17	92.18	150.00	.00	100.00
10-14-00-6020	EQUIPMENT REPAIR	12,638.17	5,463.31	8,231.03	10,000.00	9,196.65	7,500.00
10-14-00-6025	EQUIPMENT MAINTENANCE	722.15	3,509.19	1,994.73	4,700.00	3,160.67	3,500.00
10-14-00-6035	TRAINING & TRAVEL	.00	.00	.00	675.00	.00	500.00
10-14-00-6040	DUES/FEES	85.71	75.00	80.50	200.00	201.33	175.00
10-14-00-6105	UNIFORMS	1,763.34	1,502.96	1,301.11	2,000.00	1,419.98	1,500.00
10-14-00-6200	INTERNET	.00	.00	.00	750.00	315.46	600.00
10-14-00-6201	TELEPHONE	36.02	342.52	412.90	350.00	419.65	400.00
10-14-00-6202	UTILITIES - ELECTRIC	1,820.66	2,633.54	2,637.43	2,700.00	3,213.76	3,000.00
10-14-00-6203	UTILITIES - WATER & SEWER	682.27	888.99	590.48	1,000.00	388.62	750.00
10-14-00-6204	UTILITIES - GAS	910.05	1,631.37	920.61	1,650.00	943.67	1,600.00
10-14-00-6205	UTILITIES - STREET LIGHTS	108,423.23	101,522.34	91,467.07	92,000.00	90,564.04	92,000.00
10-14-00-6207	LOCATES	.00	15.32	.00	.00	.00	.00
10-14-00-6302	COMPUTER MAINT & REPAIR	.00	.00	.00	.00	.00	.00
10-14-00-6502	VEHICLE MAINT & REPAIRS	5,853.86	2,407.71	4,955.59	7,000.00	6,272.63	6,300.00
10-14-00-7001	OFFICE SUPPLIES	90.89	9.17	25.29	50.00	.00	25.00
10-14-00-7005	MISCELLANEOUS SUPPLIES	127.96	132.57	289.56	250.00	231.04	100.00
10-14-00-7006	EXPENDABLE EQUIPMENT EXP	3,928.43	2,415.59	4,614.58	6,400.00	5,929.51	1,250.00
10-14-00-7050	ROAD REPAIR MATERIAL	1,764.65	1,556.43	3,572.02	4,000.00	4,202.13	3,500.00

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
10-14-00-7055 DRAINAGE PRODUCTS	.00	.00	.00	.00	.00	.00
10-14-00-7060 GRAVEL	5,544.85	1,216.30	4,481.12	500.00	.00	500.00
10-14-00-7070 STREET SIGNS	3,413.62	1,457.40	1,795.05	2,500.00	1,334.24	2,500.00
10-14-00-7075 SALT	7,923.99	4,744.86	7,084.72	8,000.00	7,080.03	7,500.00
10-14-00-7076 SAND	.00	.00	.00	3,500.00	3,778.07	3,000.00
10-14-00-7081 SAFETY EQUIPMENT	.00	.00	776.17	1,000.00	570.26	1,750.00
10-14-00-7085 CUSTODIAL SUPPLIES	206.95	317.83	371.56	350.00	301.96	350.00
10-14-00-7090 COMPUTER SOFTWARE & HARDWARE	47.88	7.98	27.73	650.00	87.89	500.00
10-14-00-7097 GIS	642.86	300.00	300.00	300.00	300.00	300.00
10-14-00-7105 FUEL	7,966.25	4,557.53	11,527.28	12,000.00	9,071.75	12,000.00
10-14-00-7110 OIL/GREASE	547.17	607.23	642.24	800.00	604.80	800.00
10-14-00-7302 HANDTOOLS/HARDWARE	683.90	222.28	392.27	800.00	544.18	500.00
10-14-00-7405 BLDG & GRND-MAINT/REPAIRS	853.79	1,302.24	253.26	7,000.00	1,309.57	1,000.00
10-14-00-8001 PROPERTY INSURANCE	487.85	524.10	560.34	605.00	589.07	605.00
10-14-00-8010 AUTO INSURANCE	3,752.50	3,783.00	4,325.74	4,500.00	4,175.16	4,450.00
10-14-00-8050 MISCELLANEOUS EXPENSE	.00	127.58	.00	50.00	120.00	200.00
10-14-00-8051 DRUG TESTING	246.00	322.00	245.33	350.00	46.00	250.00
10-14-00-8703 LTL-PRINCIPAL	.00	.00	.00	.00	.00	.00
10-14-00-8704 LTL-INTEREST	.00	.00	.00	.00	.00	.00
10-14-00-8711 LEASE PAYMENT	4,235.19	.00	.00	.00	.00	.00
10-14-00-9010 CAPITAL ASSET-VEHICLES	.00	9,170.32	14,552.33	36,180.00	37,499.99	.00
10-14-00-9015 CAPITAL ASSET-EQUIPMENT	18,848.01	10,738.65	2,868.66	28,015.00	23,684.50	.00
10-14-00-9017 CAPITAL ASSET-BLDG & GRNDS	8,125.00	.00	.00	.00	.00	.00
10-14-00-9020 CAPITAL IMPROVEMENTS	15,476.56	.00	.00	.00	.00	.00
TOTAL EXPENSES	334,476.85	273,710.31	296,130.86	393,860.00	362,730.89	303,885.00
GENERAL TOTAL	94,866.13-	37,009.81-	47,124.83-	144,160.00-	109,334.16-	71,435.00-

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.

10-14-00-4337

FINANCIAL SECURITY FORFEITURE

Forfeiture of excavation financial security due to the failure to restore the surface (city code section 510.080).

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.

10-14-00-4603

CARES ACT REIMBURSEMENT

Cares Act revenue received (i.e. from state of Missouri for unemployment reimbursement, etc.).

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.
- 10-14-00-4960 **SALE OF VEHICLES/EQUIPMENT**
Proceeds from the sale of surplus items.
- 10-14-00-4999 **MISCELLANEOUS 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	2,500.00	.00	.00	500.00	750.00	500.00
10-16-00-4532	GRANT REVENUE	7,000.00	.00	.00	.00	.00	.00
10-16-00-4999	MISCELLANEOUS REVENUE	.00	.00	.00	.00	244.81	.00
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	TOTAL REVENUE	9,500.00	.00	.00	500.00	994.81	500.00
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10-16-00-5002	SALARIES-FULL TIME	.00	.00	11,725.43	46,025.00	45,056.90	46,030.00
10-16-00-5005	PAYROLL TAX EXPENSE	.00	.00	883.08	3,600.00	3,370.77	3,570.00
10-16-00-5007	LAGERS	.00	.00	635.43	2,625.00	2,602.54	2,715.00
10-16-00-5009	LIFE INSURANCE EXPENSE	.00	.00	18.60	75.00	68.20	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	1,488.18	5,720.00	5,748.05	5,930.00
10-16-00-5019	HSA/FSA ADMIN FEES	.00	.00	9.39	50.00	122.80	130.00
10-16-00-5020	CONTRACTED SERVICES (LEGAL)	4,789.95	895.90	1,611.25	5,000.00	.00	500.00
10-16-00-5023	CONTRACTED SERVICES (OTHER)	.00	.00	.00	35,000.00	12,866.92	50,355.00
10-16-00-5035	RECORDING FEES	240.00	.00	.00	250.00	.00	100.00
10-16-00-6001	POSTAGE	28.25	.00	132.78	200.00	.00	150.00
10-16-00-6005	PRINTING	.00	.00	18.75	50.00	.00	1,000.00
10-16-00-6010	ADVERTISING/PROMOTIONAL	919.25	.00	251.00	2,500.00	1,573.65	1,500.00
10-16-00-6020	EQUIPMENT REPAIR	.00	.00	.00	.00	.00	.00
10-16-00-6025	EQUIPMENT MAINTENANCE	.00	.00	200.00	.00	.00	.00
10-16-00-6035	TRAINING & TRAVEL	.00	.00	489.72	3,500.00	250.00	1,200.00
10-16-00-6040	DUES/FEES	643.01	21.25	296.25	1,100.00	700.00	1,100.00
10-16-00-6055	ENGINEERING	7,000.00	.00	.00	.00	.00	.00
10-16-00-6200	INTERNET	.00	.00	.00	.00	.00	.00
10-16-00-6201	TELEPHONE	.00	.00	.00	375.00	149.99	375.00
10-16-00-6202	UTILITIES - ELECTRIC	.00	.00	.00	700.00	246.11	750.00
10-16-00-6203	UTILITIES-WATER & SEWER	.00	.00	.00	50.00	29.01	30.00
10-16-00-6204	UTILITIES-GAS	.00	.00	.00	250.00	6.42	250.00
10-16-00-6302	COMPUTER MAINT & REPAIR	.00	.00	.00	500.00	.00	250.00
10-16-00-7001	OFFICE SUPPLIES	139.41	.00	117.87	500.00	34.75	150.00
10-16-00-7005	MISCELLANEOUS SUPPLIES	50.00	.00	.00	25.00	.00	25.00
10-16-00-7006	EXPENDABLE EQUIPMENT	16.38	.00	117.87	250.00	.00	100.00
10-16-00-7090	COMPUTER SOFTWARE & HARDWARE	.00	.00	749.30	600.00	507.65	600.00
10-16-00-7091	WEBSITE DEVELOPMENT/HOSTING	.00	.00	.00	1,000.00	.00	.00
10-16-00-7097	GIS	.00	.00	.00	.00	.00	750.00
10-16-00-7105	FUEL	.00	.00	.00	200.00	.00	.00
10-16-00-7405	BLDG & GRND-MAINT/REPAIRS	.00	.00	.00	.00	.00	275.00
10-16-00-8001	PROPERTY INSURANCE	.00	.00	.00	275.00	.00	400.00
10-16-00-8005	LIABILITY INSURANCE	732.00	732.00	777.00	800.00	822.00	875.00
10-16-00-8050	MISCELLANEOUS EXPENSE	.00	.00	.00	50.00	.00	50.00
10-16-00-8051	DRUG TESTING	.00	.00	46.00	50.00	46.00	.00
10-16-00-9010	CAPITAL ASSET-VEHICLE	.00	.00	.00	.00	.00	.00
10-16-00-9015	CAPITAL ASSET-EQUIPMENT	.00	.00	.00	.00	.00	.00
10-16-00-9017	CAPITAL ASSET-BLDG & GRNDS	.00	.00	.00	.00	.00	.00
10-16-00-9020	CAPITAL IMPROVEMENT	.00	.00	.00	.00	.00	.00
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	TOTAL EXPENSES	14,558.25	1,649.15	19,567.90	111,420.00	74,201.76	119,335.00
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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	5,058.25-	1,649.15-	19,567.90-	110,920.00-	73,206.95-	118,835.00-

ECONOMIC DEVELOPMENT

REVENUES

10-16-00-4210

ABATEMENT APPLICATION FEES

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

10-16-00-4532

GRANT REVENUE

Revenue received from grants.

10-16-00-4999

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	
COMMUNITY DEVELOPMENT							
10-00-00-4542	PLANNING & ZONING FEES	1,652.76	1,570.00	1,306.75	1,500.00	2,665.00	1,500.00
10-00-00-4221	BUILDING PERMIT FEE	33,023.09	20,275.86	22,735.95	20,000.00	16,817.49	18,000.00
10-17-00-4540	LIENS-DEMO'S/MOWING/DANG BLDG	8,408.06	621.16	4,210.09	5,000.00	106,610.95-	5,000.00
10-17-00-4811	CAPITAL LEASE REVENUE	.00	.00	.00	.00	.00	.00
10-17-00-4960	SALE OF VEHICLES/EQUIPMENT	.00	.00	5.00	.00	.00	.00
10-17-00-4999	MISC COMM DEVELOPMENT REVENUE	331.28-	384.00	79.10	50.00	2,208.26-	50.00
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	TOTAL REVENUE	42,752.63	22,851.02	28,336.89	26,550.00	89,336.72-	24,550.00
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10-17-00-5002	SALARIES-FULL TIME	69,692.94	81,640.62	78,983.90	80,550.00	81,318.10	80,130.00
10-17-00-5003	SALARIES-PART TIME	2,368.25	.00	.00	.00	.00	.00
10-17-00-5004	SALARIES-OVERTIME	139.50	96.39	67.07	200.00	147.63	200.00
10-17-00-5005	PAYROLL TAX EXPENSE	4,942.90	5,227.36	5,234.91	6,175.00	5,535.71	6,145.00
10-17-00-5007	LAGERS	3,134.64	4,410.28	4,059.29	4,600.00	4,573.64	4,740.00
10-17-00-5009	LIFE INSURANCE EXPENSE	123.30	154.65	139.50	150.00	118.54	130.00
10-17-00-5011	WORKER'S COMPENSATION	1,481.87	3,280.17	3,564.07	4,000.00	5,301.56	5,000.00
10-17-00-5015	UNEMPLOYMENT INSURANCE	.00	6.40	.00	.00	.00	.00
10-17-00-5016	HEALTH/DENTAL/VISION PREM EXP	9,053.17	10,770.27	8,784.78	9,300.00	8,940.97	9,705.00
10-17-00-5019	HSA/FSA ADMIN FEES	.00	.00	63.22	100.00	95.80	100.00
10-17-00-5020	CONTRACTED SERVICES (LEGAL)	6,455.40	3,880.20	3,939.17	5,000.00	.00	2,000.00
10-17-00-5022	CONTRACTED SERVICES (MOWING)	.00	.00	.00	.00	.00	.00
10-17-00-5023	CONTRACTED SERVICES (OTHER)	580.00	.00	865.00	3,000.00	1,233.12	2,700.00
10-17-00-5035	RECORDING FEES	177.00	.00	288.00	400.00	747.00	750.00
10-17-00-6001	POSTAGE	1,065.05	727.01	1,045.33	1,500.00	125.85	1,500.00
10-17-00-6005	PRINTING	840.87	554.87	339.85	500.00	327.70	250.00
10-17-00-6010	ADVERTISING/PROMOTIONAL	268.59	287.90	2,589.97	500.00	174.94	500.00
10-17-00-6020	EQUIPMENT REPAIR	210.33	23.99	356.83	2,000.00	356.13	500.00
10-17-00-6025	EQUIPMENT MAINTENANCE	.00	.00	46.51	200.00	93.78	200.00
10-17-00-6026	COPIER EXPENSE	1,284.37	2,002.21	1,608.51	2,000.00	1,140.80	1,750.00
10-17-00-6035	TRAINING & TRAVEL	16.00-	.00	128.00	2,300.00	48.64	2,300.00
10-17-00-6040	DUES/FEES	422.33	550.73	349.21	500.00	375.00	500.00
10-17-00-6105	UNIFORMS	.00	.00	.00	.00	.00	700.00
10-17-00-6200	INTERNET	.00	.00	14.26	100.00	80.39	100.00
10-17-00-6201	TELEPHONE	377.97	944.20	710.07	750.00	990.80	750.00
10-17-00-6202	UTILITIES - ELECTRIC	1,380.14	1,494.00	1,419.25	1,600.00	1,119.19	1,500.00
10-17-00-6203	UTILITIES - WATER & SEWER	51.06	57.01	57.34	75.00	48.41	75.00
10-17-00-6204	UTILITIES - GAS	372.53	513.42	438.48	550.00	294.43	525.00
10-17-00-6302	COMPUTER MAINT & REPAIR	220.00	.00	55.00	300.00	.00	300.00
10-17-00-6502	VEHICLE MAINT & REPAIRS	560.08	34.70	417.98	500.00	167.46	500.00
10-17-00-7001	OFFICE SUPPLIES	504.21	606.12	43.75	600.00	669.38	600.00
10-17-00-7006	EXPENDABLE EQUIPMENT EXP	.00	46.21	287.02	1,250.00	887.64	700.00
10-17-00-7085	CUSTODIAL SUPPLIES	.00	.00	.00	25.00	.00	.00
10-17-00-7090	COMPUTER SOFTWARE & HARDWARE	917.07	222.13	3,308.41	1,150.00	786.95	675.00
10-17-00-7091	WEBSITE DEVELOPMENT	.00	.00	.00	150.00	.00	.00
10-17-00-7095	SIMPLECITY ANNUAL LICENSE	.00	.00	.00	1,250.00	.00	.00
10-17-00-7097	GIS	642.86	425.00	300.00	1,300.00	759.71	300.00
10-17-00-7105	FUEL - TRUCK	582.21	605.99	522.46	1,000.00	536.50	750.00
10-17-00-7135	NUISANCE CONTROL	7,264.60	10,786.69	13,117.11	15,000.00	4,726.42	10,000.00
10-17-00-7145	FUEL - NUISANCE CONTROL	142.14	151.13	284.03	1,000.00	44.77	500.00
10-17-00-7405	BLDG & GRND-MAINT/REPAIRS	.00	.00	.00	250.00	.00	250.00

BUDGET REPORT

PCT OF FISCAL YTD 100.0%

	3 YRS AGO ACTUAL	2 YRS AGO ACTUAL	LAST YEAR ACTUAL	CURRENT BUDGET	CURRENT YR TO DATE	NEW BUDGET
10-17-00-7410 COMMUNITY BEAUTIFICATION	.00	.00	.00	20,850.00	538.00	5,000.00
10-17-00-8001 PROPERTY INSURANCE	597.55	624.85	659.15	715.00	700.25	810.00
10-17-00-8010 AUTO INSURANCE	777.66	786.34	868.14	875.00	813.81	885.00
10-17-00-8050 MISCELLANEOUS EXPENSE	.00	.00	.00	.00	.00	.00
10-17-00-8051 DRUG TESTING	42.00	.00	92.00	.00	.00	100.00
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	5,406.67	.00	.00	.00	.00	.00
TOTAL EXPENSES	122,063.26	130,910.84	135,047.57	172,265.00	123,819.02	144,120.00
GENERAL TOTAL	79,310.63-	108,059.82-	106,710.68-	145,715.00-	213,155.74-	119,570.00-

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.
- 10-17-00-4960 **SALE OF VEHICLES/EQUIPMENT**
Proceeds from the sale of surplus items.
- 10-17-00-4999 **MISCELLANEOUS COMMUNITY DEVEL. REVENUE**
Revenues not listed in another category (i.e. purchase of building plans, copies, and scanning, etc.).

PCT OF FISCAL YTD 100.0%

	3 YRS AGO ACTUAL	2 YRS AGO ACTUAL	LAST YEAR ACTUAL	CURRENT BUDGET	CURRENT YR TO DATE	NEW BUDGET
RECREATION INCOME STATEMENT						
*						
GENERAL RECREATION						
10-21-00-4811	CAPITAL LEASE REVENUE	.00	.00	.00	.00	.00
10-21-00-4999	MISC RECREATION REVENUE	505.72	.00	500.00	.00	.00
	TOTAL GEN RECREATION REVENUE	505.72	.00	500.00	.00	.00
*						
10-21-00-5002	SALARIES-FULL TIME	78,094.16	63,713.48	70,355.04	75,700.00	75,019.32
10-21-00-5003	SALARIES-PART TIME	.00	92.24	1,113.10	.00	200.69
10-21-00-5004	SALARIES-OVERTIME	229.54	28.85	81.85	300.00	260.59
10-21-00-5005	PAYROLL TAX EXPENSE	5,498.52	4,029.90	4,685.46	5,825.00	5,562.45
10-21-00-5007	LAGERS	3,477.63	3,186.68	3,420.55	4,350.00	4,342.31
10-21-00-5009	LIFE INSURANCE EXPENSE	165.84	111.83	146.88	155.00	137.79
10-21-00-5011	WORKER'S COMPENSATION	1,744.62	2,954.30	2,453.38	3,300.00	2,878.86
10-21-00-5015	UNEMPLOYMENT INSURANCE	.00	.00	.00	.00	.00
10-21-00-5016	HEALTH/DENTAL PREM EXP	8,748.31	8,632.04	16,128.39	7,375.00	12,103.99
10-21-00-5019	HSA/FSA ADMIN FEES	.00	.00	.00	50.00	.00
10-21-00-5020	CONTRACTED SERVICES (LEGAL)	416.15	308.85	145.00	350.00	.00
10-21-00-5023	CONTRACTED SERVICES (OTHER)	.00	.00	.00	.00	233.12
10-21-00-6001	POSTAGE	173.90	52.70	92.32	100.00	.00
10-21-00-6005	PRINTING	419.40	43.25	.00	525.00	.00
10-21-00-6010	ADVERTISING/PROMOTIONAL	829.54	220.25	25.60	160.00	46.50
10-21-00-6026	COPIER EXPENSE	1,021.22	1,202.94	1,403.75	1,600.00	1,194.41
10-21-00-6035	TRAINING & TRAVEL	.00	380.00	975.00	1,150.00	22.00
10-21-00-6040	DUES/FEES	1,043.17	1,450.79	1,477.16	1,250.00	1,025.00
10-21-00-6200	INTERNET	.00	.00	.00	.00	.00
10-21-00-6201	TELEPHONE	693.03	1,234.92	1,151.89	1,200.00	1,111.40
10-21-00-6202	UTILITIES - ELECTRIC	866.60	938.11	891.17	1,000.00	876.82
10-21-00-6203	UTILITIES - WATER & SEWER	51.06	57.01	57.34	75.00	58.04
10-21-00-6204	UTILITIES - GAS	233.93	322.37	275.31	350.00	222.65
10-21-00-6302	COMPUTER MAINT & REPAIR	.00	.00	133.88	100.00	.00
10-21-00-7001	OFFICE SUPPLIES	474.42	174.05	363.57	400.00	253.51
10-21-00-7005	MISCELLANEOUS SUPPLIES	2.57	.00	.00	50.00	.00
10-21-00-7006	EXPENDABLE EQUIPMENT EXP	614.51	14.97	64.89	700.00	348.80
10-21-00-7085	CUSTODIAL SUPPLIES	91.13	32.30	74.43	200.00	14.44
10-21-00-7090	COMPUTER SOFTWARE & HARDWARE	558.00	227.54	196.74	450.00	175.78
10-21-00-7105	FUEL	17.89	.00	.00	25.00	.00
10-21-00-7302	HANDTOOLS/HARDWARE	.00	.00	.00	.00	.00
10-21-00-7405	BLDG & GRND-MAINT/REPAIRS	24.56	5.25	31.27	150.00	69.10
10-21-00-8001	PROPERTY INSURANCE	672.66	696.55	741.01	800.00	823.50
10-21-00-8050	MISCELLANEOUS EXPENSES	.00	17.00	14.44	25.00	.00
10-21-00-8051	DRUG TESTING	88.00	46.00	.00	100.00	46.00
10-21-00-9015	CAPITAL ASSET-EQUIPMENT	.00	.00	.00	.00	.00
10-21-00-9017	CAPITAL ASSET-BLDG & GRNDS	.00	.00	.00	.00	.00
	TOTAL GEN RECREATION EXPENSES	106,250.36	90,174.17	106,499.42	107,815.00	107,027.07
*						
	GEN RECREATION PROFIT (LOSS)	105,744.64-	90,174.17-	105,999.42-	107,815.00-	107,027.07-

SOUTHVIEW POOL						
10-21-01-4410	POOL ADMISSION REVENUE	19,701.55	19,914.16	23,650.22	22,000.00	16,459.57
10-21-01-4411	POOL PASS REVENUES	7,933.00	7,615.50	7,775.50	7,800.00	200.00
						7,750.00

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
10-21-01-4415 POOL RENTAL REVENUE	3,030.00	3,260.00	3,525.00	3,500.00	2,310.00	4,000.00
10-21-01-4420 CONCESSION REVENUES	8,818.61	10,484.01	14,372.79	13,000.00	6,841.76	14,000.00
10-21-01-4421 SWIM LESSONS	4,303.11	4,495.00	4,765.00	4,500.00	1,715.00	4,500.00
10-21-01-4821 POOL DONATIONS	.00	.00	.00	.00	1,000.00	.00
10-21-02-4430 WATER FITNESS REVENUE	350.00	.00	.00	250.00	135.00	250.00
TOTAL POOL REVENUE	44,136.27	45,768.67	54,088.51	51,050.00	28,661.33	50,500.00
*						
10-21-01-5002 SALARIES-FULL TIME (POOL)	2,424.45	2,349.88	2,747.38	2,500.00	528.88	2,750.00
10-21-01-5003 SALARIES-PART TIME (POOL)	30,525.90	30,974.67	31,035.85	35,000.00	24,443.11	37,500.00
10-21-01-5004 SALARIES-OVERTIME (POOL)	.00	104.57	.00	100.00	.00	100.00
10-21-01-5005 PAYROLL TAX EXPENSE (POOL)	2,485.31	2,503.74	2,549.47	3,000.00	1,905.78	3,100.00
10-21-01-5007 LAGERS (POOL)	121.33	132.55	135.94	150.00	30.16	170.00
10-21-01-5009 LIFE INSURANCE EXPENSE (POOL)	5.86	4.86	5.78	10.00	1.03	10.00
10-21-01-5011 WORKER'S COMPENSATION (POOL)	699.48	1,322.99	1,498.84	1,700.00	1,979.66	1,900.00
10-21-01-5016 HEALTH/DENTAL/VISION EXP(POOL)	428.35	367.73	226.05	550.00	76.82	400.00
10-21-01-5020 CONTRACTED SERVICES (LEGAL)	72.50	36.25	.00	50.00	.00	50.00
10-21-01-6001 POSTAGE	.00	.00	.00	25.00	.00	25.00
10-21-01-6005 PRINTING	29.91	19.94	.00	120.00	.00	120.00
10-21-01-6010 ADVERTISING/PROMOTIONAL	7.42	21.34	40.00	50.00	100.00	50.00
10-21-01-6020 EQUIPMENT REPAIR	299.96	1,164.40	359.90	3,000.00	403.07	1,000.00
10-21-01-6025 EQUIPMENT MAINTENANCE	1,500.00	492.69	317.96	14,800.00	.00	900.00
10-21-01-6035 TRAINING & TRAVEL	.00	.00	285.00	250.00	.00	100.00
10-21-01-6040 DUES/FEES	200.00	200.00	200.00	200.00	200.00	365.00
10-21-01-6055 ENGINEERING	.00	.00	.00	.00	.00	.00
10-21-01-6200 INTERNET	.00	.00	270.79	550.00	601.30	550.00
10-21-01-6201 TELEPHONE	832.30	1,182.08	961.50	1,200.00	1,341.75	1,400.00
10-21-01-6202 UTILITIES - ELECTRIC	3,512.32	4,127.69	4,530.50	4,500.00	3,532.06	4,500.00
10-21-01-6203 UTILITIES - WATER & SEWER	12,348.26	16,538.43	10,142.47	15,000.00	5,108.11	12,000.00
10-21-01-7001 OFFICE SUPPLIES	28.14	64.22	58.08	150.00	112.63	150.00
10-21-01-7005 MISCELLANEOUS SUPPLIES	.00	.00	.00	75.00	17.19	75.00
10-21-01-7006 EXPENDABLE EQUIPMENT EXP	1,196.27	321.59	5,733.73	9,800.00	16,679.64	1,000.00
10-21-01-7060 GRAVEL	.00	3,416.65	.00	.00	.00	.00
10-21-01-7081 FIRST AID SUPPLIES	92.51	27.72	260.04	260.00	57.01	260.00
10-21-01-7085 CUSTODIAL SUPPLIES	281.90	467.84	318.15	750.00	330.80	725.00
10-21-01-7100 CONCESSION INVENTORY/SUPPLIES	6,764.15	7,446.36	7,321.65	7,000.00	3,095.41	7,500.00
10-21-01-7105 FUEL	17.05	47.96	48.63	90.00	11.63	90.00
10-21-01-7120 CHEMICALS	3,439.02	3,304.49	5,585.73	4,000.00	4,443.69	4,000.00
10-21-01-7302 HANDTOOLS/HARDWARE	51.36	192.33	72.32	140.00	109.78	240.00
10-21-01-7405 BLDG & GRND-MAINT/REPAIRS	1,798.95	5,442.62	2,593.09	11,800.00	2,174.91	11,950.00
10-21-01-8001 PROPERTY INSURANCE	1,147.00	1,195.00	1,267.00	1,375.00	1,407.41	1,655.00
10-21-01-8050 MISCELLANEOUS EXPENSE	.00	.00	.00	50.00	125.00	50.00
10-21-01-8051 DRUG TESTING	1,104.00	978.00	1,058.00	1,250.00	828.00	1,250.00
10-21-01-9015 CAPITAL ASSET-EQUIPMENT	6,445.65	.00	.00	.00	.00	.00
10-21-01-9017 CAPITAL ASSET-BLDG & GRNDS	.00	.00	.00	.00	.00	45,000.00
10-21-01-9020 CAPITAL IMPROVEMENT	2,384.00	.00	.00	.00	.00	.00
TOTAL POOL EXPENSES	80,243.35	84,448.59	79,623.85	119,495.00	69,644.83	140,935.00
*						
SOUTHVIEW POOL PROFIT (LOSS)	36,107.08-	38,679.92-	25,535.34-	68,445.00-	40,983.50-	90,435.00-

10-21-02-4425 SWIM TEAM REVENUE	4,601.00	3,416.00	5,077.00	4,675.00	.00	4,950.00
10-21-02-5003 SALARIES-PART TIME (SWIM TEAM)	550.86	684.76	919.94	1,000.00	.00	1,100.00

BUDGET REPORT

PCT OF FISCAL YTD 100.0%

		3 YRS AGO ACTUAL	2 YRS AGO ACTUAL	LAST YEAR ACTUAL	CURRENT BUDGET	CURRENT YR TO DATE	NEW BUDGET
10-21-02-5005	PAYROLL TAX EXPENSE(SWIM TEAM	42.16	52.37	72.22	100.00	.00	100.00
10-21-02-7010	SWIM TEAM EXPENSE	2,338.24	2,643.05	3,527.22	3,425.00	.00	3,175.00
	SWIM TEAM PROFIT (LOSS)	1,669.74	35.82	557.62	150.00	.00	575.00

10-21-01-4425	LIFEGUARD CERTIFICATION REVEN	2,754.54	2,222.00	2,532.00	2,100.00	1,593.00	2,100.00
10-21-01-6036	RED CROSS CERTIFICATION CARDS	840.00	756.00	908.00	1,050.00	684.00	975.00
10-21-01-6037	LIFEGUARD TRAINING EXPENSES	270.40	295.31	281.48	350.00	.00	300.00
	LIFEGAURD CERT PROFIT (LOSS)	1,644.14	1,170.69	1,342.52	700.00	909.00	825.00

10-21-01-4435	LIFEGAURD IN TRAINING REVENUE	.00	.00	.00	.00	.00	.00
10-21-01-6038	LIFEGAURD IN TRAINING EXPENSE	.00	.00	.00	.00	.00	.00
	LIFEGAURD IN TRAIN PROFIT (LO	.00	.00	.00	.00	.00	.00

	GYM						
10-21-07-4493	GYM RENTAL REVENUE	1,280.00	2,220.00	2,710.00	2,300.00	1,430.00	2,350.00
10-21-07-4990	GYM IMPROVEMENT DONATIONS	4,147.00	2,040.00	2,000.00	2,000.00	.00	2,000.00
10-21-07-4810	LOAN PROCEEDS	.00	.00	.00	.00	.00	.00
	TOTAL GYM REVENUE	5,427.00	4,260.00	4,710.00	4,300.00	1,430.00	4,350.00
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10-21-07-5024	CONTRACTED SERVICES (CLEANING	1,755.00	2,145.00	2,135.00	2,340.00	1,045.00	2,340.00
10-21-07-6020	EQUIPMENT REPAIR	.00	.00	230.58	750.00	415.36	500.00
10-21-07-6025	EQUIPMENT MAINTENANCE	12.98	353.17	.00	300.00	352.09	550.00
10-21-07-6040	DUES/FEES/TRAVEL	79.39	.00	.00	.00	.00	.00
10-21-07-6202	UTILITIES - ELECTRIC	8,540.05	9,244.78	8,782.18	9,500.00	8,640.88	9,500.00
10-21-07-6203	UTILITIES - WATER & SEWER	199.42	222.70	224.03	250.00	232.13	250.00
10-21-07-6204	UTILITIES - GAS	2,305.12	3,177.05	2,713.17	3,200.00	2,194.37	3,200.00
10-21-07-7005	MISCELLANEOUS SUPPLIES	172.67	.00	32.20	75.00	.00	75.00
10-21-07-7006	EXPENDABLE EQUIPMENT EXPENSE	122.52	1,445.35	2,932.01	1,900.00	449.45	250.00
10-21-07-7085	CUSTODIAL SUPPLIES	810.80	1,168.70	761.85	2,450.00	816.71	2,500.00
10-21-07-7405	MAINT EXP-BLDG & GRND	9,851.48	288.45	133.59	20,665.00	7,136.45	1,700.00
10-21-07-8001	PROPERTY INSURANCE	2,968.11	3,082.90	3,281.56	3,550.00	3,654.40	4,295.00
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	5,757.48	.00	6,112.50	.00	.00	.00
10-21-07-9017	CAPITAL ASSET-BLDG & GRNDS	.00	.00	12,587.00	10,300.00	.00	158,000.00
10-21-07-9020	CAPITAL IMPROVEMENT	170,166.57	2,000.00	.00	.00	.00	.00
	TOTAL GYM EXPENSES	202,741.59	23,128.10	39,925.67	55,280.00	24,936.84	183,160.00
	*						
	GYM PROFIT (LOSS)	197,314.59-	18,868.10-	35,215.67-	50,980.00-	23,506.84-	178,810.00-

10-21-09-4476	OTHER CONCESSION REVENUE	6,622.03	7,575.50	6,201.00	7,300.00	3,082.07	7,500.00
10-21-09-5003	SALARIES-PART TIME (OTH CONC)	2,219.43	2,545.08	2,123.15	2,500.00	1,254.07	2,750.00
10-21-09-5005	PAYROLL TAX EXPENSE (OTH CONC	169.77	194.69	162.45	200.00	95.94	250.00
10-21-09-5011	WORKER'S COMPENSATION	52.64	99.56	112.82	125.00	149.01	150.00
10-21-09-6010	ADVERTISING/PUBLICATIONS	7.42	21.33	.00	25.00	.00	25.00
10-21-09-7001	OFFICE SUPPLIES	.00	.00	42.07	35.00	.00	35.00
10-21-09-7006	EXPENDABLE EQUIPMENT	90.08	80.79	71.10	770.00	762.48	470.00
10-21-09-7085	CUSTODIAL SUPPLIES	.00	37.88	.00	70.00	14.62	70.00
10-21-09-7100	CONCESSION INVENTORY/SUPPLIES	4,370.51	3,128.88	3,238.05	3,200.00	1,465.64	3,300.00
10-21-09-7105	FUEL	53.23	22.91	40.30	65.00	33.63	50.00
10-21-09-7405	MAINT EXP-BLDG & GRND	19.50	.00	71.48	50.00	57.20	.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
10-21-09-8051 DRUG TESTING	230.00	.00	.00	250.00	.00	.00
10-21-09-9015 CAPITAL ASSET-EQUIPMENT	.00	.00	.00	.00	.00	.00
OTHER CONCESSION PROFIT (LOSS)	590.55-	1,444.38	339.58	10.00	750.52-	400.00

10-21-03-4430 BASE/SOFTBALL REC SPONSOR REV	3,190.00	2,640.00	2,640.00	2,800.00	1,430.00	2,860.00
10-21-03-4431 BASE/SOFTBALL REC PARTICIPANT	18,175.00	16,885.00	15,944.00	16,000.00	10,668.00	16,485.00
10-21-03-4432 BASE/SOFTBALL REC REIMBURSEME	260.85	.00	.00	.00	.00	.00
10-21-03-7019 BASE/SOFTBALL REC EXPENSE	10,623.39	9,161.57	10,106.27	14,100.00	6,905.75	14,600.00
BASE/SOFTBALL REC PROFIT(LOSS)	11,002.46	10,363.43	8,477.73	4,700.00	5,192.25	4,745.00

10-21-03-4433 BASE/SOFTBALL LEAGUE SPONSOR	1,155.00	825.00	660.00	800.00	.00	660.00
10-21-03-4434 BASE/SOFTBALL LEAGUE PARTICIP	6,207.00	5,110.00	3,614.00	4,750.00	.00	3,900.00
10-21-03-4439 BASE/SOFTBALL LEAGUE REIMBURS	.00	.00	.00	.00	.00	.00
10-21-03-7020 BASE/SOFTBALL LEAGUE EXPENSE	5,260.71	3,869.66	3,682.85	5,300.00	.00	4,100.00
BASE/SOFTBALL LEAGUE PROFIT(L	2,101.29	2,065.34	591.15	250.00	.00	460.00

10-21-03-4438 ADULT SOFTBALL REVENUE	2,030.00	2,330.00	2,900.00	2,500.00	1,450.00	2,320.00
10-21-03-7018 ADULT SOFTBALL EXPENSE	1,443.20	1,607.58	910.00	1,350.00	1,272.90	1,350.00
ADULT SOFTBALL PROFIT(LOSS)	586.80	722.42	1,990.00	1,150.00	177.10	970.00

10-21-04-4440 YOUTH VOLLEYBALL REVENUE	1,270.00	2,430.00	1,952.00	2,000.00	1,870.00	1,980.00
10-21-04-7020 YOUTH VOLLEYBALL EXPENSE	847.27	782.98	695.80	1,430.00	895.20	1,350.00
YOUTH VOLLEYBALL PROFIT (LOSS)	422.73	1,647.02	1,256.20	570.00	974.80	630.00

10-21-04-4445 ADULT VOLLEYBALL REVENUE	2,400.00	2,200.00	2,400.00	2,200.00	.00	2,400.00
10-21-04-7745 ADULT VOLLEYBALL EXPENSE	521.76	461.69	503.48	1,240.00	74.00	1,225.00
ADULT VOLLEYBALL PROFIT (LOSS)	1,878.24	1,738.31	1,896.52	960.00	74.00-	1,175.00

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

10-21-05-4450 YOUTH BASKETBALL REVENUE	9,298.00	9,797.00	10,260.17	9,500.00	8,532.50	8,200.00
10-21-05-4451 CHEERLEADING REVENUE	1,590.00	2,205.00	1,710.00	1,840.00	1,045.00	1,730.00
10-21-05-7025 YOUTH BASKETBALL EXPENSE	4,899.95	5,153.25	7,662.19	8,425.00	6,339.09	7,100.00
10-21-05-7026 CHEERLEADING EXPENSE	605.00	471.90	497.75	700.00	282.80	635.00
YOUTH BBALL/CHEER PROFIT(LOSS)	5,383.05	6,376.85	3,810.23	2,215.00	2,955.61	2,195.00

10-21-05-4454 INSTRUCTIONAL BASKETBALL REV	.00	.00	.00	350.00	.00	350.00
10-21-05-7055 INSTRUCTIONAL BASKETBALL EXP	.00	.00	.00	185.00	.00	185.00
INSTRUCT BBALL PROFIT (LOSS)	.00	.00	.00	165.00	.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	12,530.00	11,900.00	9,765.00	10,000.00	14.08	10,200.00
10-21-06-7030 SOCCER EXPENSE	5,429.75	5,451.10	4,869.61	8,550.00	2,827.60	8,600.00
SOCCER PROFIT (LOSS)	7,100.25	6,448.90	4,895.39	1,450.00	2,813.52-	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
10-21-08-4480	FLAG FOOTBALL REVENUE	4,650.00	3,685.00	3,367.00	4,000.00	4,425.00	4,165.00
10-21-08-7050	FLAG FOOTBALL EXPENSE	2,389.38	2,075.76	2,298.03	2,400.00	1,996.50	2,500.00
	FLAG FOOTBALL PROFIT (LOSS)	2,260.62	1,609.24	1,068.97	1,600.00	2,428.50	1,665.00

10-21-08-4485	IDDY BIDDY FLAG FOOTBALL REVE	.00	.00	.00	.00	.00	.00
10-21-08-7055	IDDY BIDDY FLAG FOOTBALL EXPE	.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	1,060.00	1,000.00	960.00	2,300.00	1,000.00	2,360.00
10-21-07-7795	GYM IMPVMNT SPORTS EXPENSES	145.14	370.46	477.77	1,050.00	175.95	1,000.00
	GYM IMPRV SPORTS PROFIT (LOSS)	914.86	629.54	482.23	1,250.00	824.05	1,360.00

10-21-07-4470	EASTER EGG HUNT DONATIONS	375.80	537.00	640.00	500.00	675.00	500.00
10-21-07-7035	EASTER EGG HUNT EXPENSE	321.32	345.31	548.11	500.00	282.31	500.00
	EASTER EGG HUNT PROFIT (LOSS)	54.48	191.69	91.89	.00	392.69	.00

10-21-07-4491	STRETCH & FLEX REVENUE	.00	.00	55.00	450.00	.00	360.00
10-21-07-7791	STRETCH & FLEX EXPENSE	.00	.00	.00	260.00	.00	100.00
	STRETCH & FLEX PROFIT (LOSS)	.00	.00	55.00	190.00	.00	260.00
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	TOTAL RECREATION PROFIT (LOSS)	304,628.39-	113,278.56-	139,895.40-	211,880.00-	161,301.45-	365,960.00-

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.

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.
- 10-21-00-5019 **HSA/FSA ADMIN FEES**
The administrative fees for the HSA and FSA plans.

- 10-21-00-5020 **CONTRACTED SERVICES (LEGAL)**
Contracted labor legal services (i.e. city attorney fees).
- 10-21-00-5023 **CONTRACTED SERVICES (OTHER)**
Contracted labor for services other than legal, mowing, cleaning, engineering, and prosecutor (i.e. human resources, etc.).
- 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/PROMOTIONAL**
Advertising and promotional expenses (i.e. advertise for job openings, legal publications in newspaper, 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 & TRAVEL**
Continuing education and training programs (i.e. meetings, training, conferences, seminars, etc.) and the related travel expenses (mileage, fuel, meals, lodging, etc.).
- 10-21-00-6040 **DUES/FEES**
Organizational membership dues or fees (i.e. professional organization dues and licenses, 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 \$5,000, 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.
- 10-21-00-7302 **HANDTOOLS/HARDWARE**
Handtools and hardware (i.e. screwdrivers, hammer, pliers, etc.).
- 10-21-00-7405 **BUILDINGS & GROUNDS-MAINTENANCE/REPAIRS**
Buildings and grounds maintenance and repairs 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 \$5,000 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 \$5,000 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.

10-21-01-4821 **POOL DONATIONS**
Donations toward the pool expenses.

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/PROMOTIONAL**
Advertising and promotional expenses (i.e. advertise for job openings, legal publications in newspaper, 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 & TRAVEL**
Continuing education and training programs (i.e. meetings, training, conferences, seminars, etc.) and the related travel expenses (mileage, fuel, meals, lodging, etc.).

- 10-21-01-6040 **DUES/FEES**
Organizational membership dues or fees (i.e. professional organization dues and licenses, Sam's Club membership, etc.).
- 10-21-01-6055 **ENGINEERING**
Design engineering for pool projects.
- 10-21-01-6200 **INTERNET**
Internet, internet air cards for laptops, and/or data plans for cellular phones and/or tablets.
- 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 \$5,000, 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, bandages, 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 **BUILDINGS & GROUNDS-MAINTENANCE/REPAIRS**
Buildings and grounds maintenance and repairs 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 \$5,000 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 \$5,000 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 \$5,000 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

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.

LIFEGUARD IN TRAINING

REVENUE

10-21-01-4435 **LIFEGAURD IN TRAINING REVENUE**
Fees paid by individuals to participate in the lifeguard in training program (i.e. training sponsored by the recreation director).

EXPENDITURES

10-21-01-6038 **LIFEGAURD IN TRAINING EXPENSES**
Expenses related to lifeguard in training program.

GYM

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.).
- 10-21-07-6040 **DUES/FEES**
Organizational membership dues or fees (i.e. professional organization dues and licenses, 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 \$5,000, 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 **BUILDINGS & GROUNDS-MAINTENANCE/REPAIRS**
Buildings and grounds maintenance and repairs 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 \$5,000 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 \$5,000 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 \$5,000 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/PROMOTIONAL**
Advertising and promotional expenses (i.e. advertise for job openings, legal publications in newspaper, 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 \$5,000, 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 and repairs 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 \$5,000 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**

10-21-03-4433 **LITTLE LEAGUE SPONSOR REVENUE**
Sponsorships from organizations sponsoring a little league youth softball and baseball team.

10-21-03-4434 **LITTLE LEAGUE REC PARTICIPANT REVENUE**
Fees paid by individuals participating in the little league youth softball and baseball league.

10-21-03-4439 **LITTLE LEAGUE REIMBURSEMENT**
Reimbursements of expenses from other leagues participating in the little league youth softball and baseball league.

EXPENDITURE

10-21-03-7020 **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.).

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 bidy flag football.

10-21-08-7055

IDDY BIDDY FLAG FOOTBALL EXPENSE

Iddy bidy 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.).

STRETCH & FLEX

10-21-07-4491

STRETCH & FLEX REVENUE

Fees paid by individuals participating in the stretch and flex program.

10-21-07-7791

STRETCH & FLEX EXPENSE

Stretch and flex program expenses (i.e. weights, 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
CEMETERY DEPARTMENT						
10-58-00-4605	FEMA/SEMA REVENUE	.00	.00	.00	.00	.00
10-58-00-4810	LOAN PROCEEDS	.00	.00	.00	.00	.00
10-58-00-4821	MAINTENANCE DONATIONS	.00	.00	50.00	75.00	50.00
10-58-00-4881	BURIAL SPACE REVENUE	4,335.00	6,417.50	10,008.75	6,500.00	9,180.00
10-58-00-4884	GRAVE OPENINGS/CLOSINGS	22,475.00	21,075.00	17,975.00	20,000.00	16,102.00
10-58-00-4885	MARKER PLACEMENT FEES	4,450.00	4,100.00	3,550.00	4,000.00	3,400.00
10-58-00-4890	PERPETUAL INT FOR MAINT USE	259.71	214.36	216.57	2,000.00	.00
10-58-00-4930	INSURANCE PROCEEDS	.00	.00	.00	.00	.00
10-58-00-4960	SALE OF VEHICLES/EQUIPMENT	.00	.00	.00	.00	.00
10-58-00-4999	MISC CEMETERY REVENUE	.00	.00	.00	.00	.00

	TOTAL REVENUE	31,519.71	31,806.86	31,800.32	32,500.00	28,757.00
10-58-00-5002	SALARIES-FULL TIME	46,742.73	48,549.52	44,123.14	46,150.00	47,450.03
10-58-00-5003	SALARIES-PART TIME	.00	.00	.00	.00	.00
10-58-00-5004	SALARIES-OVERTIME	1,403.10	2,705.59	3,088.44	1,500.00	1,741.46
10-58-00-5005	PAYROLL TAX EXPENSE	3,457.27	3,619.21	3,320.55	3,650.00	3,487.36
10-58-00-5007	LAGERS	2,551.14	2,765.27	2,506.95	2,725.00	2,798.31
10-58-00-5009	LIFE INSURANCE EXPENSE	87.24	85.97	78.81	85.00	79.56
10-58-00-5011	WORKER'S COMPENSATION	1,531.30	2,285.25	2,320.54	2,600.00	2,216.80
10-58-00-5016	HEALTH/DENTAL/VISION PREM EXP	6,121.04	6,021.44	5,800.00	6,200.00	6,356.80
10-58-00-5019	HSA/FSA ADMIN FEES	.00	.00	.00	50.00	.00
10-58-00-5020	CONTRACTED SERVICES (LEGAL)	.00	.00	27.55	100.00	.00
10-58-00-5023	CONTRACTED SERVICES (OTHER)	.00	.00	.00	.00	116.92
10-58-00-5035	RECORDING FEES	.00	.00	27.00	.00	.00
10-58-00-6001	POSTAGE	5.98	.00	.00	25.00	.00
10-58-00-6005	PRINTING	.00	.00	.00	25.00	.00
10-58-00-6010	ADVERTISING/PROMOTIONAL	.00	.00	.00	50.00	.00
10-58-00-6020	EQUIPMENT REPAIR	809.69	1,197.25	1,161.90	1,200.00	2,363.83
10-58-00-6025	EQUIPMENT MAINTENANCE	131.85	121.51	641.25	250.00	8.58
10-58-00-6035	TRAINING & TRAVEL	.00	24.61	.00	150.00	.00
10-58-00-6105	UNIFORMS	361.94	257.91	244.77	375.00	257.64
10-58-00-6200	INTERNET	.00	.00	.00	.00	.00
10-58-00-6201	TELEPHONE	415.09	416.77	528.61	350.00	362.90
10-58-00-6202	UTILITIES - ELECTRIC	2,568.05	2,516.24	1,611.50	2,600.00	1,952.44
10-58-00-6203	UTILITIES - WATER	103.62	103.94	103.97	125.00	92.62
10-58-00-6204	UTILITIES - GAS	18.67	25.73	21.96	30.00	.00
10-58-00-6302	COMP MAINT & REPAIR	.00	.00	.00	.00	.00
10-58-00-6502	VEHICLE MAINT & REPAIRS	112.91	219.88	170.95	200.00	529.01
10-58-00-7001	OFFICE SUPPLIES	.00	.00	2.21	25.00	.00
10-58-00-7005	MISCELLANEOUS SUPPLIES	.00	.00	.00	25.00	.00
10-58-00-7006	EXPENDIBLE EQUIPMENT EXPENSE	1,531.54	248.76	267.35	2,000.00	1,558.72
10-58-00-7010	MARKERS/PLATES/VASES REPLACEM	527.88	.00	.00	800.00	499.99
10-58-00-7085	CUSTODIAL SUPPLIES	12.95	15.52	39.95	50.00	.00
10-58-00-7090	COMPUTER SOFTWARE & HARDWARE	.00	.00	.00	.00	.00
10-58-00-7095	SIMPLECITY ANNUAL LICENSE	1,225.62	1,237.88	1,478.30	1,250.00	1,323.69
10-58-00-7097	GIS	6,800.00	300.00	331.25	300.00	300.00
10-58-00-7105	FUEL	1,113.73	1,369.57	1,393.36	1,500.00	674.65
10-58-00-7110	OIL/GREASE	.00	.00	.00	.00	.00
10-58-00-7302	HANDTOOLS/HARDWARE	83.11	133.96	107.23	100.00	195.06

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
10-58-00-7405 BLDG & GRND-MAINT/REPAIRS	1,851.31	497.31	697.21	700.00	925.73	5,700.00
10-58-00-8001 PROPERTY INSURANCE	212.75	222.30	235.15	260.00	218.77	245.00
10-58-00-8010 AUTO INSURANCE	527.00	954.98	969.80	1,075.00	988.31	1,075.00
10-58-00-8035 LAND AMORITIZATION	103.04	154.56	235.52	.00	.00	.00
10-58-00-8050 MISCELLANEOUS EXPENSE	.00	.00	33.00	25.00	.00	25.00
10-58-00-8051 DRUG TESTING	46.00	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	6,904.29	.00	.00	.00
10-58-00-9017 CAPITAL ASSET-BLDG & GRNDS	.00	.00	.00	5,000.00	.00	.00
10-58-00-9020 CAPITAL IMPROVEMENTS	.00	.00	.00	.00	.00	.00
TOTAL EXPENSES	80,456.55	76,096.93	78,518.51	81,600.00	76,545.18	82,045.00
GENERAL TOTAL	48,936.84-	44,290.07-	46,718.19-	49,100.00-	47,788.18-	53,195.00-

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.
- 10-58-00-4960 **SALE OF VEHICLES/EQUIPMENT**
Proceeds from the sale of surplus items.
- 10-58-00-4999 **MISCELLANEOUS CEMETERY 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
PARK FUND						
20-00-00-4101 REAL ESTATE TAX	69,815.23	71,397.67	72,160.07	1,700.00	655.06	125.00
20-00-00-4102 PERSONAL PROPERTY TAX	26,680.64	35,120.82	37,059.22	5,000.00	5,706.02	2,000.00
20-00-00-4103 UTILITY TAX	4,020.16	3,729.25	3,791.78	4,000.00	3,936.73	3,900.00
20-00-00-4106 OLD PERSONAL PROPERTY TAX	3.34	1.38	.00	.00	9.84	.00
20-00-00-4121 REAL ESTATE TAXES-FROM COUNTY	.00	.00	.00	75,500.00	74,109.26	79,500.00
20-00-00-4122 PERSONAL PROPERTY TAX-FROM CO	.00	.00	.00	35,000.00	36,100.59	29,900.00
20-00-00-4131 SALES TAX	240,705.58	261,527.83	252,438.32	246,750.00	272,734.33	253,800.00
20-00-00-4132 USE TAX	15,055.75	17,536.58	20,218.55	18,750.00	25,521.91	21,250.00
20-00-00-4715 PILOTS-TAX ABATEMENTS	.00	61.13	362.41	700.00	692.11	690.00
20-00-00-4810 LOAN PROCEEDS	500,000.00	.00	.00	.00	.00	.00
20-00-00-4901 INTEREST INCOME	801.27	395.28	430.05	1,500.00	476.59	400.00
20-00-00-4902 INTEREST INCOME - SALES TAX	363.80	85.01	227.91	500.00	318.33	250.00
20-00-00-4903 INTEREST ON TAXES-FROM COUNTY	.00	.00	.00	.00	575.72	600.00
20-00-00-4911 SHELTER RENTAL	2,644.00	2,372.00	2,232.00	2,000.00	1,222.00	1,000.00
20-00-00-4923 DONATIONS FOR THE PARK	12,637.52	4,815.00	650.00	.00	.00	.00
20-00-00-4930 INSURANCE PROCEEDS	6,900.99	.00	.00	.00	4,419.04	.00
20-00-00-4960 SALE OF VEHICLES/EQUIPMENT	.00	.00	.00	500.00	.00	.00
20-00-00-4999 MISC PARKS REVENUE	.00	.00	.00	.00	194.88	.00
TOTAL REVENUE	879,628.28	397,041.95	389,570.31	391,900.00	426,672.41	393,415.00
20-00-00-5002 SALARIES-FULL TIME	58,552.24	62,448.00	63,253.47	73,800.00	67,786.07	73,555.00
20-00-00-5003 SALARIES-PART TIME	11,108.26	9,215.75	3,317.60	5,750.00	3,857.75	5,775.00
20-00-00-5004 SALARIES-OVERTIME	1,607.75	1,285.00	918.21	2,000.00	1,093.21	1,500.00
20-00-00-5005 PAYROLL TAX EXPENSE	5,034.43	4,614.11	4,119.56	6,250.00	5,039.93	6,185.00
20-00-00-5007 LAGERS	3,157.60	3,461.12	3,375.28	4,325.00	3,926.13	4,430.00
20-00-00-5009 LIFE INSURANCE EXPENSE	121.64	130.88	129.88	150.00	136.24	150.00
20-00-00-5011 WORKER'S COMPENSATION	1,547.11	2,619.84	2,705.85	3,000.00	2,552.94	3,000.00
20-00-00-5016 HEALTH/DENTAL/VISION PREM EXP	9,280.91	9,822.89	9,747.12	11,000.00	9,492.04	11,470.00
20-00-00-5019 HSA/FSA ADMIN FEES	.00	.00	.00	50.00	12.50	.00
20-00-00-5020 CONTRACTED SERVICES (LEGAL)	7,151.05	36.25	91.35	500.00	.00	500.00
20-00-00-5022 CONTRACTED SERVICES (MOWING)	28,466.38	18,329.97	19,286.60	29,000.00	22,160.19	31,000.00
20-00-00-5023 CONTRACTED SERVICES (OTHER)	.00	.00	.00	.00	350.00	1,050.00
20-00-00-5035 RECORDING FEES	132.00	.00	.00	.00	.00	.00
20-00-00-6001 POSTAGE	339.74	419.77	672.91	50.00	43.55	50.00
20-00-00-6005 PRINTING	458.46	241.16	205.17	100.00	.00	100.00
20-00-00-6010 ADVERTISING/PROMOTIONAL	252.00	304.40	.00	100.00	.00	100.00
20-00-00-6020 EQUIPMENT REPAIR	223.55	1,214.35	949.26	1,000.00	962.46	1,000.00
20-00-00-6025 EQUIPMENT MAINTENANCE	249.64	208.87	202.40	1,000.00	695.11	250.00
20-00-00-6035 TRAINING & TRAVEL	.00	41.02	.00	600.00	.00	50.00
20-00-00-6040 DUES/FEES	.00	501.00	.00	50.00	9.00	50.00
20-00-00-6050 ASSESSOR'S OFFICE	1,318.44	1,464.82	1,504.31	1,700.00	1,653.15	1,700.00
20-00-00-6051 COUNTY COLLECTION FEE	.00	.00	.00	4,700.00	4,683.92	4,700.00
20-00-00-6055 ENGINEERING	41,904.04	2,940.00	.00	.00	.00	.00
20-00-00-6105 UNIFORMS	703.77	482.88	743.66	700.00	878.57	950.00
20-00-00-6200 INTERNET	.00	396.75	2,206.45	3,600.00	3,456.70	4,075.00
20-00-00-6201 TELEPHONE	233.46	427.14	354.43	375.00	445.13	375.00
20-00-00-6202 UTILITIES - ELECTRIC	10,015.89	13,977.96	11,750.21	14,000.00	13,173.90	14,000.00
20-00-00-6203 UTILITIES - WATER & SEWER	2,375.89	4,820.47	3,754.36	5,000.00	8,902.41	5,500.00
20-00-00-6204 UTILITIES - GAS	141.27	194.71	166.29	250.00	74.20	200.00

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	385.00	500.00	.00	250.00
20-00-00-6502 VEHICLE MAINT & REPAIRS	3,385.20	1,719.47	478.33	1,500.00	1,249.71	1,500.00
20-00-00-7001 OFFICE SUPPLIES	47.94	13.41	127.96	50.00	1.09	50.00
20-00-00-7006 EXPENDABLE EQUIPMENT EXP	583.98	6,989.09	767.55	1,000.00	2,604.36	1,050.00
20-00-00-7085 CUSTODIAL SUPPLIES	1,247.80	1,372.37	1,461.56	1,500.00	1,415.45	1,500.00
20-00-00-7090 COMPUTER SOFTWARE & HARDWARE	352.96	222.13	681.72	700.00	638.28	2,150.00
20-00-00-7095 SIMPLICITY ANNUAL LICENSE	2,042.71	2,063.14	2,145.66	2,250.00	2,323.15	2,650.00
20-00-00-7105 FUEL	1,761.15	2,059.71	1,703.27	2,000.00	1,266.59	1,750.00
20-00-00-7125 FISH RESTOCKING	.00	.00	.00	.00	.00	.00
20-00-00-7126 TREE TRIMMING	7,000.00	1,500.00	9,400.00	1,800.00	.00	5,000.00
20-00-00-7127 WEED/LILY PAD CONTROL	.00	.00	.00	.00	.00	300.00
20-00-00-7302 HANDTOOLS & HARDWARE	542.60	524.73	394.84	400.00	327.38	400.00
20-00-00-7405 BLDG & GRND-MAINT/REPAIRS	8,022.78	4,963.40	6,996.16	11,000.00	5,995.67	7,500.00
20-00-00-8001 PROPERTY INSURANCE	1,242.14	1,924.24	1,881.40	2,175.00	2,078.73	2,430.00
20-00-00-8005 LIABILITY INSURANCE	3,512.00	3,776.15	3,868.94	4,200.00	3,800.65	4,510.00
20-00-00-8010 AUTO INSURANCE	873.00	886.00	1,021.80	1,000.00	915.61	995.00
20-00-00-8050 MISCELLANEOUS EXPENSE	.00	.00	.00	.00	.00	.00
20-00-00-8051 DRUG TESTING	84.00	138.00	46.00	150.00	.00	150.00
20-00-00-8090 BANK FEES	10.00	89.94	123.01	150.00	144.94	200.00
20-00-00-8700 LOAN PRINCIPAL	71,606.09	97,067.74	99,324.02	235,000.00	232,416.37	.00
20-00-00-8701 LOAN INTEREST	7,820.26	8,834.06	6,577.78	.00	4,335.94	.00
20-00-00-9000 ADMINISTRATIVE OVERHEAD	24,000.00	29,561.27	35,270.61	42,500.00	33,285.59	28,970.00
20-00-00-9010 CAPITAL ASSET-VEHICLES	.00	.00	.00	.00	.00	.00
20-00-00-9015 CAPITAL ASSET-EQUIPMENT	3,995.00	3,927.00	5,289.50	.00	.00	.00
20-00-00-9017 CAPITAL ASSET-BLDG & GRNDS	704,267.91	15,790.96	.00	16,200.00	15,982.70	107,500.00
TOTAL EXPENSES	1,026,773.04	323,021.92	307,399.48	493,125.00	460,167.31	340,570.00
PARK TOTAL	147,144.76-	74,020.03	82,170.83	101,225.00-	33,494.90-	52,845.00

PARK FUND

REVENUES

- 20-00-00-4101 **REAL ESTATE TAX**
The annual real estate tax attributed to the Park Fund – collected by the City (2018 and years prior).
- 20-00-00-4102 **PERSONAL PROPERTY TAX**
The annual personal property tax attributed to the Park Fund – collected by the City (2018 and years prior).
- 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.
- 20-00-00-4121 **REAL ESTATE TAX - FROM COUNTY**
The annual real estate tax attributed to the Park Fund – collected by the County (2019 and years forward).
- 20-00-00-4122 **PERSONAL PROPERTY TAX - FROM COUNTY**
The annual personal property tax attributed to the Park Fund – collected by the County (2019 and years forward).
- 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.
- 20-00-00-4903 **INTEREST ON TAXES-FROM COUNTY**
Interest penalty on late payment of Property Taxes (A/C 20-00-00-4121 and 20-00-00-4122) (2%/month – 18%/year maximum) (city code sections 145.150 and 145.595) – collected by the County (2019 and years forward).
- 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.
- 20-00-00-4960 **SALE OF VEHICLES/EQUIPMENT**
Proceeds from the sale of surplus items.
- 20-00-00-4999 **MISCELLANEOUS PARKS REVENUE**
Revenues not listed in another category (i.e. reimbursements, etc.).

BUDGET REPORT

PCT OF FISCAL YTD 100.0%

	3 YRS AGO ACTUAL	2 YRS AGO ACTUAL	LAST YEAR ACTUAL	CURRENT BUDGET	CURRENT YR TO DATE	NEW BUDGET
POLICE TRAINING FUND						
25-00-00-4313 R-DWI/DRUG ENFORCEMENT	1,063.50	936.50	1,000.00	1,000.00	400.00	500.00
25-00-00-4320 R-POST TRAINING	816.85	807.30	751.50	750.00	1,322.10	600.00
25-00-00-4321 R-POLICE TRAINING	1,898.75	1,694.00	1,686.00	1,500.00	1,374.00	1,500.00
25-00-00-4322 R-JUDICIAL EDUCATION FEE	769.00	847.00	843.00	800.00	687.00	750.00
25-00-00-4901 INTEREST INCOME	38.25	30.91	21.80	25.00	15.47	25.00
TOTAL REVENUE	4,586.35	4,315.71	4,302.30	4,075.00	3,798.57	3,375.00
25-00-00-6435 R-DWI/DRUG ENFORCEMENT EXPENS	350.00	.00	.00	.00	.00	.00
25-00-00-6436 R-POST TRAINING EXPENSES	2,314.75	1,453.71	913.08	750.00	140.21	500.00
25-00-00-6437 R-POLICE TRAINING EXPENSES	2,327.75	5,360.39	5,040.36	3,500.00	1,475.30	1,500.00
25-00-00-6438 R-JUDICIAL EDUCATION EXPENSE	959.95	545.98	854.28	1,715.00	100.00	2,000.00
25-00-00-8090 BANK FEES	.00	5.72	4.06	10.00	2.77	10.00
25-00-00-9490 TRANSFER TO GENERAL FUND	1,800.00	.00	.00	.00	.00	.00
TOTAL EXPENSES	7,752.45	7,365.80	6,811.78	5,975.00	1,718.28	4,010.00
POLICE TRAINING TOTAL	3,166.10-	3,050.09-	2,509.48-	1,900.00-	2,080.29	635.00-

POLICE TRAINING FUND

REVENUES

25-00-00-4313

DWI/DRUG ENFORCEMENT

The portion of revenue from Municipal Court costs 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 costs 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 costs 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 costs 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	324,895.48	523,074.58	504,871.48	493,500.00	545,468.75	507,600.00
27-00-00-4132 USE TAX	27,560.36	35,073.45	40,437.17	37,500.00	51,043.96	42,500.00
27-00-00-4532 GRANT REVENUE	11,432.54	293,611.47	53,019.13	.00	.00	.00
27-00-00-4901 INTEREST INCOME	908.56	1,705.29	1,538.57	7,500.00	1,471.34	1,500.00
27-00-00-4999 MISCELLANEOUS REVENUE	.00	29,361.18	.00	.00	.00	.00
NON TOTAL	364,796.94	882,825.97	599,866.35	538,500.00	597,984.05	551,600.00
1/2C SALES TAX FOR TRANSPORTAT						
27-00-11-4132 USE TAX	851.14	.00	.00	.00	.00	.00
27-00-11-4135 SALES TAX-(1/3) (STORM)	52,176.19	.00	.00	.00	.00	.00
27-00-11-4901 INTEREST (STORM)	668.07	.00	.00	.00	.00	.00
27-00-11-4998 MISC STORM WATER REVENUE	874.02	.00	.00	.00	.00	.00
SALES TAX 1/3 STORMWATER TOT	54,569.42	.00	.00	.00	.00	.00
27-00-13-4132 USE TAX						
27-00-13-4132 USE TAX	1,702.56	.00	.00	.00	.00	.00
27-00-13-4136 SALES TAX-(2/3) (STREET)	104,368.04	.00	.00	.00	.00	.00
27-00-13-4532 GRANT REVENUE	62,186.03	.00	.00	.00	.00	.00
27-00-13-4901 INTEREST (STREET)	139.36	.00	.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	168,395.99	.00	.00	.00	.00	.00
TOTAL REVENUE	587,762.35	882,825.97	599,866.35	538,500.00	597,984.05	551,600.00
27-00-00-5002 SALARIES-FULL TIME	1,330.59	7,911.89	23,105.88	46,500.00	42,626.38	46,500.00
27-00-00-5003 SALARIES-PART TIME	.00	.00	.00	.00	.00	.00
27-00-00-5004 SALARIES-OVERTIME	.00	.00	5,320.87	5,000.00	899.46	2,000.00
27-00-00-5005 PAYROLL TAX EXPENSE	91.49	580.04	2,073.40	3,100.00	3,263.29	2,830.00
27-00-00-5007 LAGERS	65.65	420.49	919.27	3,150.00	1,911.85	3,000.00
27-00-00-5009 LIFE INSURANCE EXPENSE	2.21	13.58	49.64	100.00	82.35	90.00
27-00-00-5016 HEALTH/DENTAL/VISION PREM EXP	96.51	544.23	2,361.17	6,000.00	4,899.05	6,000.00
27-00-00-5020 CONTRACTED SERVICES (LEGAL)	126.15	833.75	.00	2,000.00	.00	.00
27-00-00-5023 CONTRACTED SERVICES (OTHER)	61,777.35	579,805.44	314,346.00	570,000.00	553,228.60	355,000.00
27-00-00-5030 ELECTION FEES	.00	.00	.00	.00	.00	.00
27-00-00-5035 RECORDING FEES	.00	30.00	163.00	250.00	.00	.00
27-00-00-6001 POSTAGE	.00	14.50	22.50	100.00	.00	100.00
27-00-00-6010 ADVERTISING/PUBLICATIONS	116.70	129.20	20.00	500.00	90.00	150.00
27-00-00-6055 ENGINEERING	6,896.30	76,673.58	30,351.60	11,360.00	18,358.78	35,540.00
27-00-00-6105 UNIFORMS	.00	.00	.00	.00	2.90-	50.00
27-00-00-7001 OFFICE SUPPLIES	.00	.00	.00	.00	.00	.00
27-00-00-7005 MISCELLANEOUS SUPPLIES	.00	.00	.00	.00	1.80	25.00
27-00-00-7006 EXPENDABLE EQUIPMENT	.00	.00	1,080.00	1,500.00	1,564.67	100.00
27-00-00-7050 ROAD REPAIR MATERIALS	11.85	13.24	.00	1,000.00	3,680.96	5,000.00
27-00-00-7051 SIDEWALK PARTNERSHIP PROGRAM	2,724.00	1,425.00	2,625.00	10,000.00	.00	10,000.00

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	
27-00-00-7052	SIDEWALK/CURB MATERIALS	.00	.00	.00	19,000.00	20,436.47	20,000.00
27-00-00-7054	DRAINAGE PARTNERSHIP	.00	.00	.00	.00	.00	10,000.00
27-00-00-7055	DRAINAGE MATERIALS	.00	3,231.59	11,490.89	17,500.00	8,792.74	15,000.00
27-00-00-7060	GRAVEL	813.96	.00	2,813.06	2,000.00	.00	2,000.00
27-00-00-7097	GIS	.00	187.50	125.00	300.00	.00	1,300.00
27-00-00-7105	FUEL	.00	46.79	424.33	2,000.00	356.73	2,000.00
27-00-00-7141	YARD REPAIR MATERIALS	.00	.00	.00	500.00	250.00	500.00
27-00-00-7302	HANDTOOLS/HARDWARE	.00	.00	21.97	500.00	1,056.82	1,000.00
27-00-00-8050	MISCELLANEOUS EXPENSE	.00	.00	.00	500.00	466.19	500.00
27-00-00-8090	BANK FEES	.00	316.79	287.47	500.00	267.74	500.00
27-00-00-9000	ADMINISTRATIVE OVERHEAD	8,075.60	23,431.51	28,139.09	26,000.00	20,098.82	27,530.00
27-00-00-9015	CAPITAL ASSET-EQUIPMENT	.00	4,228.35	.00	26,375.00	12,251.50	.00
27-00-00-9017	CAPITAL ASSET-BLDG & GRNDS	.00	.00	.00	18,000.00	.00	15,500.00
27-00-00-9401	TAP/STP GRANT EXPENSE	25,582.25	433,288.37	200.58	.00	.00	.00
NON TOTAL		107,710.61	1,133,125.84	425,940.72	773,735.00	694,581.30	562,215.00
27-00-11-5002	SALARIES-FULL TIME (STORM)	4,266.66	.00	.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)	55.68	.00	.00	.00	.00	.00
27-00-11-5005	PAYROLL TAX EXPENSE (STORM)	281.53	.00	.00	.00	.00	.00
27-00-11-5007	LAGERS (STORM)	179.36	.00	.00	.00	.00	.00
27-00-11-5009	LIFE INSURANCE EXP (STORM)	9.23	.00	.00	.00	.00	.00
27-00-11-5016	HEALTH/DENTAL PREM EXP (STORM)	579.80	.00	.00	.00	.00	.00
27-00-11-5020	CONTRACT SERVICES-LEGAL (STOR)	137.75	.00	.00	.00	.00	.00
27-00-11-5023	CONTRACTED SERVICES (STORM)	2,400.00	.00	.00	.00	.00	.00
27-00-11-5030	ELECTION FEES (STORM)	3,976.42	.00	.00	.00	.00	.00
27-00-11-5035	RECORDING FEES (STORM)	.00	.00	.00	.00	.00	.00
27-00-11-6001	POSTAGE (STORM)	122.03	.00	.00	.00	.00	.00
27-00-11-6010	ADVERTISING/PUBLICAT (STORM)	146.54	.00	.00	.00	.00	.00
27-00-11-6055	ENGINEERING	.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)	1,396.66	.00	.00	.00	.00	.00
27-00-11-7052	SIDEWALK REPAIR/REPLACEMENT	.00	.00	.00	.00	.00	.00
27-00-11-7055	DRAINAGE PRODUCTS (STORM)	3,239.63	.00	.00	.00	.00	.00
27-00-11-7060	SAND, GRAVEL, & DIRT (STORM)	.00	.00	.00	.00	.00	.00
27-00-11-7105	FUEL (STORM)	60.55	.00	.00	.00	.00	.00
27-00-11-7141	YARD REPAIRS	114.20	.00	.00	.00	.00	.00
27-00-11-7302	HANDTOOLS/HARDWARE (STORM)	.00	.00	.00	.00	.00	.00
27-00-11-8050	MISCELLANEOUS EXPENSE (STORM)	.00	.00	.00	.00	.00	.00
27-00-11-8090	BANK FEES	.00	.00	.00	.00	.00	.00
27-00-11-9000	ADMINISTRATIVE OVERHEAD	7,243.61	.00	.00	.00	.00	.00
SALES TAX 1/3 STORMWATER TOT		24,209.65	.00	.00	.00	.00	.00
27-00-13-5002	SALARIES-FULL TIME (STREET)	2,886.47	.00	.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)	218.09	.00	.00	.00	.00	.00
27-00-13-5007	LAGERS (STREET)	153.07	.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
27-00-13-5009 LIFE INSURANCE EXP (STREET)	4.24	.00	.00	.00	.00	.00
27-00-13-5016 HEALTH/DENTAL PREM EXP (STREE	75.96	.00	.00	.00	.00	.00
27-00-13-5020 CONTRACT SERVICES-LEGAL (STRE	311.75	.00	.00	.00	.00	.00
27-00-13-5023 CONTRACTED SERVICES (STREET)	297,128.74	.00	.00	.00	.00	.00
27-00-13-5030 ELECTION FEES (STREET)	7,952.83	.00	.00	.00	.00	.00
27-00-13-5035 RECORDING FEES (STREETS)	.00	.00	.00	.00	.00	.00
27-00-13-6001 POSTAGE (STREET)	244.05	.00	.00	.00	.00	.00
27-00-13-6010 ADVERTISING/PUBLICAT (STREETS	350.99	.00	.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	10,502.21	.00	.00	.00	.00	.00
27-00-13-7052 SIDEWALK REPAIR/REPLACEMENT	.00	.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)	896.29	.00	.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	14,487.25	.00	.00	.00	.00	.00
27-00-13-9401 TAP GRANT EXPENSE	64,451.72	.00	.00	.00	.00	.00
SALES TAX 2/3 STREETS TOTAL	399,663.66	.00	.00	.00	.00	.00
TOTAL EXPENSES	531,583.92	1,133,125.84	425,940.72	773,735.00	694,581.30	562,215.00
1/2c SALES TAX FOR TRANSP TOT	56,178.43	250,299.87-	173,925.63	235,235.00-	96,597.25-	10,615.00-

TRANSPORTATION 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 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 improvements.

27-00-00-4532

GRANT REVENUE

Revenue received from grants.

27-00-00-4901

INTEREST INCOME

Bank interest earned on the cash in Transportation Tax fund.

27-00-00-4999

MISCELLANEOUS REVENUE

Revenues not listed in another category.

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	173,671.38	168,655.52	161,205.52	4,000.00	1,578.27	325.00
30-00-00-4102 PERSONAL PROPERTY TAX	66,467.40	83,417.93	83,015.84	11,000.00	13,691.38	4,800.00
30-00-00-4103 UTILITY TAX	10,002.17	8,805.81	9,433.96	9,500.00	9,349.37	8,900.00
30-00-00-4106 OLD PERSONAL PROPERTY TAX	7.78	3.23	.00	.00	22.95	.00
30-00-00-4121 REAL ESTATE TAX-FROM COUNTY	.00	.00	.00	179,500.00	176,083.92	179,100.00
30-00-00-4122 PERSONAL PROPERTY TAX-FROM CO	.00	.00	.00	83,000.00	85,774.69	71,100.00
30-00-00-4715 PILOTS-TAX ABATEMENTS	.00	144.35	809.25	1,650.00	1,644.45	1,640.00
30-00-00-4901 INTEREST INCOME	789.61	854.74	793.95	3,500.00	710.13	750.00
30-00-00-4903 INTEREST ON TAXES-FROM COUNTY	.00	.00	.00	.00	1,367.92	1,300.00
30-00-00-4999 MISC REVENUE	.00	.00	.00	.00	.00	.00
TOTAL REVENUE	250,938.34	261,881.58	255,258.52	292,150.00	290,223.08	267,915.00
30-00-00-6001 POSTAGE	790.86	940.13	1,422.21	.00	46.48	100.00
30-00-00-6005 PRINTING	574.44	569.59	457.83	.00	.00	.00
30-00-00-6050 ASSESSOR'S OFFICE	3,281.20	3,459.65	3,356.96	4,000.00	3,927.89	5,000.00
30-00-00-6051 COUNTY COLLECTION FEE	.00	.00	.00	11,200.00	11,129.00	12,000.00
30-00-00-8090 BANK FEES	.00	150.60	148.92	200.00	128.99	250.00
30-00-00-8505 2011 BOND PRINCIPAL	190,000.00	205,000.00	210,000.00	220,000.00	220,000.00	235,000.00
30-00-00-8506 2011 BOND INTEREST	54,381.26	48,456.26	41,181.26	32,600.00	32,581.26	24,305.00
30-00-00-8507 2011 BOND ADMINISTRATIVE FEE	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	1,050.00
TOTAL EXPENSES	250,027.76	259,576.23	257,567.18	269,000.00	268,813.62	277,705.00
DEBT SERVICE TOTAL	910.58	2,305.35	2,308.66-	23,150.00	21,409.46	9,790.00-

DEBT SERVICE FUND

REVENUES

- 30-00-00-4101 **REAL ESTATE TAX**
The annual real estate tax attributed to the Debt Service Fund – collected by the City (2018 and years prior).
- 30-00-00-4102 **PERSONAL PROPERTY TAX**
The annual personal property tax attributed to the Debt Service Fund – collected by the City (2018 and years prior).
- 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.
- 30-00-00-4121 **REAL ESTATE TAX - FROM COUNTY**
The annual real estate tax attributed to the Debt Service Fund – collected by the County (2019 and years forward).
- 30-00-00-4122 **PERSONAL PROPERTY TAX - FROM COUNTY**
The annual personal property tax attributed to the Debt Service Fund – collected by the County (2019 and years forward).
- 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.
- 30-00-00-4903 **INTEREST ON TAXES-FROM COUNTY**
Interest penalty on late payment of Property Taxes (A/C 20-00-00-4121 and 20-00-00-4122) (2%/month – 18%/year maximum) (city code sections 145.150 and 145.595) – collected by the County (2019 and years forward).
- 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	240,705.25	261,538.97	252,435.20	246,750.00	272,734.46	253,800.00
35-00-00-4132 USE TAX	15,054.61	17,537.11	20,218.57	18,750.00	25,521.98	21,250.00
35-00-00-4901 INTEREST INCOME	81.80	178.42	235.73	175.00	81.20	175.00
35-00-00-4990 TRANSFER FROM GENERAL FUND	.00	.00	.00	.00	.00	.00
TOTAL REVENUE	255,841.66	279,254.50	272,889.50	265,675.00	298,337.64	275,225.00
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	10,000.00	4,840.00	10,500.00
35-00-00-8090 BANK FEES	.00	14.74	17.37	50.00	14.82	50.00
35-00-00-8100 MUNI COMPLEX LOAN INTEREST	152,953.76	150,930.12	148,828.76	146,600.00	146,306.23	143,710.00
35-00-00-8102 MUNI COMPLEX LOAN PRINCIPAL	100,000.00	100,000.00	105,000.00	105,000.00	105,000.00	110,000.00
35-00-00-8103 2013 BOND ADMINISTRATIVE FEE	2,014.00	2,014.00	2,130.00	2,130.00	2,014.00	2,130.00
35-00-00-9015 CAPITAL ASSET-EQUIPMENT	.00	.00	10,810.00	.00	.00	.00
35-00-00-9020 CAPITAL IMPROVEMENT	.00	.00	21,412.50	.00	.00	52,000.00
TOTAL EXPENSES	254,967.76	252,958.86	288,198.63	263,780.00	258,175.05	318,390.00
MUNICIPAL COMPLEX TOTAL	873.90	26,295.64	15,309.13-	1,895.00	40,162.59	43,165.00-

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	277,135.16	280,944.55	280,577.62	298,500.00	298,174.78	321,500.00
51-00-00-4503	CUSTOMER CHARGES - COMPOST	62.00	.00	.00	.00	100.00	.00
51-00-00-4511	PENALTIES-SOLID WASTE	6,012.10	5,732.64	5,901.15	5,900.00	5,341.10	5,500.00
51-00-00-4605	FEMA/SEMA REVENUE	.00	.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	375.60	339.17	313.08	1,500.00	308.82	325.00
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
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	TOTAL REVENUE	283,584.86	287,016.36	286,791.85	305,900.00	303,924.70	327,325.00
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51-00-00-5002	SALARIES-FULL TIME	17,721.33	15,783.04	16,397.40	9,100.00	7,609.97	8,050.00
51-00-00-5003	SALARIES-PART TIME	3,492.67	2,766.96	1,736.80	.00	.00	.00
51-00-00-5004	SALARIES-OVERTIME	482.60	225.12	220.28	500.00	57.30	500.00
51-00-00-5005	PAYROLL TAX EXPENSE	1,581.04	1,367.09	1,373.55	735.00	577.28	655.00
51-00-00-5006	PENSION EXPENSE	1,589.41	639.85	1,107.38	.00	.00	.00
51-00-00-5007	LAGERS	.00	.00	1.99	550.00	368.13	505.00
51-00-00-5009	LIFE INSURANCE EXPENSE	26.51	29.61	28.49	25.00	14.43	30.00
51-00-00-5011	WORKER'S COMPENSATION	1,077.59	1,307.21	1,001.95	1,000.00	112.18	1,000.00
51-00-00-5016	HEALTH/DENTAL/VISION PREM EXP	1,297.71	1,375.75	888.32	865.00	453.34	1,000.00
51-00-00-5020	CONTRACTED SERVICES (LEGAL)	17.40	36.25	76.85	100.00	.00	.00
51-00-00-5023	CONTRACT SERVICES (OTHER)	211,196.00	221,745.00	196,403.00	210,600.00	200,444.00	225,500.00
51-00-00-6001	POSTAGE	3,070.87	3,064.18	3,061.03	5,000.00	2,724.36	3,100.00
51-00-00-6005	PRINTING	409.28	409.11	429.53	1,125.00	398.33	500.00
51-00-00-6010	ADVERTISING/PROMOTIONAL	18.40	248.00	404.00	400.00	97.00	200.00
51-00-00-6020	EQUIPMENT REPAIR	339.65	1,942.87	913.77	1,000.00	.00	1,000.00
51-00-00-6025	EQUIPMENT MAINTENANCE	149.58	50.84	1,440.86	1,150.00	.00	800.00
51-00-00-6035	TRAINING & TRAVEL	.00	41.02	.00	50.00	.00	50.00
51-00-00-6040	DUES/FEES	.00	75.00	75.00	175.00	167.50	175.00
51-00-00-6105	UNIFORMS	11.40	41.01	.00	50.00	.00	50.00
51-00-00-6202	UTILITIES - ELECTRIC	.00	.00	.00	.00	62.33	125.00
51-00-00-7001	OFFICE SUPPLIES	1.11	71.24	.01	75.00	.00	.00
51-00-00-7006	EXPENDABLE EQUIPMENT EXP	4,990.17	844.72	.00	600.00	70.64	100.00
51-00-00-7081	SAFETY EQUIPMENT	.00	.00	.00	250.00	.00	250.00
51-00-00-7090	COMPUTER SOFTWARE & HARDWARE	417.45	.00	489.96	2,000.00	1,941.66	1,600.00
51-00-00-7095	SIMPLECITY ANNUAL LICENSE	2,042.71	2,063.14	2,145.66	2,550.00	2,689.67	3,000.00
51-00-00-7105	FUEL	246.59	144.16	28.42	300.00	.00	300.00
51-00-00-7302	HANDTOOLS/HARDWARE	.00	.00	.00	50.00	.00	50.00
51-00-00-7405	BLDG & GRND-MAINT/REPAIRS	15.00	.00	2.50	25.00	431.42	25.00
51-00-00-7500	HAZARDOUS WASTE COLLECTION	6,007.92	5,939.25	.00	6,200.00	6,028.38	6,200.00
51-00-00-7510	COMPOST PILE DISPOSAL	.00	.00	.00	15,000.00	750.00	15,000.00
51-00-00-8001	PROPERTY INSURANCE	70.25	81.00	86.75	100.00	90.25	95.00
51-00-00-8005	LIABILITY INSURANCE	1,170.65	1,258.70	1,289.61	1,400.00	1,266.85	1,505.00
51-00-00-8030	DEPRECIATION EXPENSE	1,494.42	3,068.87	3,068.87	.00	.00	.00
51-00-00-8050	MISCELLANEOUS EXPENSE	.00	78.51	.00	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	62.90	58.78	100.00	56.40	100.00
51-00-00-8703	LTL-PRINCIPAL	.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
51-00-00-8704 LTL-INTEREST	.00	.00	.00	.00	.00	.00
51-00-00-8711 LEASE PAYMENT	4,235.18	.00	.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	34,178.07	33,664.26	40,080.24	39,000.00	30,540.41	44,530.00
TOTAL EXPENSES	297,328.16	298,424.66	272,807.02	300,100.00	256,951.83	316,020.00
SOLID WASTE TOTAL	13,743.30-	11,408.30-	13,984.83	5,800.00	46,972.87	11,305.00

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.
- 51-00-00-4960 **SALE OF VEHICLES/EQUIPMENT**
Proceeds from the sale of surplus items.
- 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	1,262,685.91	1,257,425.62	1,239,923.87	1,260,000.00	1,236,662.21	1,335,000.00
52-00-00-4502	WATER CHG - INTERNAL CITY USA	22,767.62	28,697.71	20,636.50	23,000.00	19,944.62	21,000.00
52-00-00-4503	WATER SALES, BULK & TANK	3,275.50	4,630.05	3,579.40	3,500.00	3,567.76	3,500.00
52-00-00-4511	PENALTIES-WATER	20,456.36	18,841.45	18,599.20	19,000.00	18,158.14	18,500.00
52-00-00-4515	RECONNECT FEES	9,825.00	8,765.00	9,550.00	9,000.00	6,800.00	9,000.00
52-00-00-4516	RETURN CHECK FEE	675.00	475.00	875.00	500.00	575.00	500.00
52-00-00-4520	WATER CONNECTION CHARGE	6,000.00	1,200.00	1,800.00	1,800.00	2,550.00	1,800.00
52-00-00-4525	WATER METERS	16,343.81	1,314.84	2,721.70	1,500.00	6,249.02	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	1,447,405.00	714,912.00	.00
52-00-00-4901	INTEREST INCOME	3,682.26	3,497.93	3,294.58	12,500.00	2,913.39	3,000.00
52-00-00-4916	2001A BOND INTEREST INCOME	19,740.73	16,525.79	13,137.55	10,000.00	8,842.75	1,560.00
52-00-00-4930	INSURANCE PROCEEDS	.00	.00	.00	.00	2,475.00	.00
52-00-00-4960	SALE OF VEHICLES/EQUIPMENT	.00	.00	12,945.33	5,200.00	2,675.00	.00
52-00-00-4999	MISC WATER REVENUE	3,655.08	8,644.75	4,200.27	3,600.00	4,514.09	3,800.00
DEPARTMENT TOTAL		1,369,107.27	1,350,018.14	1,331,263.40	2,797,005.00	2,030,838.98	1,399,160.00
TOTAL REVENUE		1,369,107.27	1,350,018.14	1,331,263.40	2,797,005.00	2,030,838.98	1,399,160.00
WATER PLANT EXPENSES							
52-52-00-5002	SALARIES FULL TIME	135,250.05	121,454.96	109,591.38	129,650.00	133,771.20	126,880.00
52-52-00-5003	SALARIES-PART TIME	.00	.00	.00	3,000.00	.00	.00
52-52-00-5004	SALARIES-OVERTIME	2,801.38	4,863.82	4,942.55	5,000.00	4,815.32	6,500.00
52-52-00-5005	PAYROLL TAX EXPENSE	9,641.74	8,722.18	7,905.46	10,550.00	9,827.93	10,205.00
52-52-00-5006	PENSION EXPENSE	15,368.62	5,294.42	10,490.04	.00	.00	.00
52-52-00-5007	LAGERS	.00	.00	84.75	7,675.00	7,877.46	7,870.00
52-52-00-5009	LIFE INSURANCE	294.20	273.63	227.89	250.00	224.75	245.00
52-52-00-5011	WORKER'S COMPENSATION	4,710.58	8,694.53	6,359.05	9,000.00	5,939.26	7,000.00
52-52-00-5016	HEALTH/DENTAL/VISION PREM EXP	16,105.69	14,792.76	12,317.13	17,000.00	18,005.40	18,185.00
52-52-00-5017	COMPENSATED ABSENCES	4,153.62	10.58	2,540.80	.00	.00	.00
52-52-00-5019	HSA/FSA ADMIN FEES	.00	.00	.00	100.00	.00	.00
52-52-00-5020	CONTRACTED SERVICES (LEGAL)	342.20	.00	72.50	750.00	.00	1,750.00
52-52-00-5023	CONTRACTED SERVICES (OTHER)	.00	.00	.00	.00	350.00	1,050.00
52-52-00-5035	RECORDING FEES	41.50	.00	.00	50.00	.00	50.00
52-52-00-6001	POSTAGE	121.96	168.04	137.69	200.00	50.26	200.00
52-52-00-6005	PRINTING	31.20	.00	.00	50.00	.00	50.00
52-52-00-6010	ADVERTISING/PROMOTIONAL	725.40	501.40	498.00	800.00	468.00	750.00
52-52-00-6015	MAINT PLAN-WELLS (SUEZ)	.00	.00	.00	.00	.00	65,415.00
52-52-00-6020	EQUIPMENT REPAIR	14,543.76	12,466.94	13,083.22	26,000.00	21,043.58	12,000.00
52-52-00-6025	EQUIPMENT MAINTENANCE	1,049.81	1,819.24	1,299.79	500.00	485.60	3,500.00
52-52-00-6027	WELL/RAW WATERLINE TEST/REHAB	21,639.42	62,029.00	245.00	67,000.00	66,662.83	300.00
52-52-00-6028	GENERATOR INSPECTION/MAINT	.00	.00	.00	3,400.00	2,283.00	2,300.00
52-52-00-6030	SLUDGE REMOVAL/LAGOON MAINT	66,443.48	.00	.00	.00	.00	150,000.00
52-52-00-6035	TRAINING & TRAVEL	945.00	606.42	500.00	2,750.00	.00	1,500.00
52-52-00-6040	DUES/FEE	549.96	867.35	705.91	1,275.00	961.25	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

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
52-52-00-6105 UNIFORMS	2,160.56	1,004.53	745.94	1,500.00	818.60	1,000.00
52-52-00-6200 INTERNET	.00	.00	.00	275.00	42.86	250.00
52-52-00-6201 TELEPHONE	1,725.40	2,722.35	1,988.28	2,100.00	2,557.77	2,200.00
52-52-00-6202 UTILITIES - ELECTRIC	66,542.35	88,276.80	84,206.14	90,000.00	84,484.34	90,000.00
52-52-00-6203 UTILITIES - WATER & SEWER	4.25	4.74	4.79	5.00	4.88	5.00
52-52-00-6204 UTILITIES - GAS	.00	.00	.00	.00	118.30	125.00
52-52-00-6302 COMPUTER MAINT & REPAIR	1,390.00	.00	.00	300.00	.00	300.00
52-52-00-6502 VEHICLE MAINT & REPAIRS	102.00	831.82	701.78	1,000.00	8.06	1,000.00
52-52-00-6703 TESTING	6,087.09	5,714.63	6,085.21	7,500.00	7,591.76	8,000.00
52-52-00-7001 OFFICE SUPPLIES	356.64	244.65	324.04	500.00	237.93	500.00
52-52-00-7005 MISC SUPPLIES	.00	.00	.00	25.00	.00	25.00
52-52-00-7006 EXPENDABLE EQUIP EXPENSE	3,017.29	1,158.53	2,761.48	6,625.00	3,878.36	2,800.00
52-52-00-7008 CALABRATION OF METERS	.00	.00	.00	2,000.00	660.00	1,500.00
52-52-00-7080 LIME & ALUM	33,782.43	34,771.67	42,107.30	45,000.00	47,851.54	50,000.00
52-52-00-7081 SAFETY EQUIPMENT	.00	.00	17.95	500.00	67.70	500.00
52-52-00-7085 CUSTODIAL SUPPLIES	433.59	423.91	347.28	600.00	427.69	600.00
52-52-00-7090 COMPUTER SOFTWARE & HARDWARE	489.44	312.12	485.55	750.00	1,718.95	1,800.00
52-52-00-7095 SIMPLICITY ANNUAL LICENSE	817.09	825.26	858.26	835.00	882.46	1,200.00
52-52-00-7096 PLC/SCADA EXPENSE	.00	.00	.00	4,500.00	550.00	9,000.00
52-52-00-7105 FUEL-TRUCK & MOWER	1,049.36	1,659.17	819.08	1,500.00	444.05	900.00
52-52-00-7106 FUEL-GENERATOR	.00	788.74	.00	900.00	26.97	900.00
52-52-00-7110 OIL/GREASE	875.56	839.90	661.24	1,000.00	590.14	1,000.00
52-52-00-7115 LABORATORY EQUIPMENT	.00	199.89	272.94	4,500.00	4,624.44	500.00
52-52-00-7116 CALIBRATION OF LAB EQUIPMENT	.00	.00	.00	500.00	.00	750.00
52-52-00-7120 CHEMICALS (BLEACH)	39,492.00	30,346.00	31,727.06	38,000.00	34,718.16	38,000.00
52-52-00-7150 CO2	9,562.79	7,886.37	10,613.58	11,500.00	12,900.08	14,600.00
52-52-00-7302 HANDTOOLS/HARDWARE	275.41	47.80	177.33	300.00	27.98	300.00
52-52-00-7405 BLDG & GRND-MAINT/REPAIRS	4,047.05	1,667.05	1,061.96	6,500.00	1,468.76	4,500.00
52-52-00-8001 PROPERTY INSURANCE	3,835.00	3,999.00	4,260.00	4,600.00	4,741.19	5,560.00
52-52-00-8005 LIABILITY INSURANCE	7,023.99	7,552.30	7,737.85	8,400.00	7,601.30	9,020.00
52-52-00-8010 AUTO INSURANCE	548.32	870.84	781.70	1,000.00	910.45	990.00
52-52-00-8030 DEPRECIATION EXPENSE	59,401.28	62,905.95	32,828.63	.00	.00	.00
52-52-00-8050 MISC EXPENSE	.00	.00	.00	50.00	.00	50.00
52-52-00-8051 DRUG TESTING	46.00	.00	46.00	150.00	46.00	150.00
52-52-00-8080 BAD DEBT EXPENSE	.00	.00	.00	.00	.00	.00
52-52-00-8090 BANK FEES	.00	323.70	309.15	450.00	264.28	350.00
52-52-00-8501 2001A BOND PRINCIPAL	.00	.00	.00	118,750.00	118,750.02	30,000.00
52-52-00-8503 2001A BOND INTEREST	23,805.93	18,678.44	13,156.20	7,440.00	4,393.57	1,500.00
52-52-00-8504 BOND ADMINISTRATIVE FEE	2,248.10	1,873.66	1,480.97	1,100.00	838.73	1,100.00
52-52-00-9000 ADMINISTRATIVE OVERHEAD	37,804.52	28,671.47	32,230.04	33,500.00	25,981.39	32,935.00
52-52-00-9010 CAPITAL ASSETS-VEHICLES	.00	.00	.00	.00	.00	.00
52-52-00-9015 CAPITAL ASSET-EQUIPMENT	.00	4,296.92	.00	8,500.00	2,389.50	20,000.00
52-52-00-9017 CAPITAL ASSET-BLDG & GRNDS	.00	.00	.00	42,000.00	25,331.00	30,000.00
52-52-00-9020 CAPITAL IMPROVEMENT	.00	1,407.75	.00	.00	.00	10,000.00
WATER PLANT EXPENSE TOTAL	602,883.01	554,071.23	445,917.29	740,855.00	671,915.05	792,135.00
WATER DISTRIBUTION EXPENSES						
52-53-00-5002 SALARIES FULL TIME	153,584.25	156,708.08	158,807.52	173,200.00	192,687.83	195,715.00
52-53-00-5003 SALARIES - PART TIME	.00	.00	.00	3,000.00	.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
52-53-00-5004 SALARIES - OVERTIME	19,068.53	24,750.18	24,511.36	27,000.00	16,831.09	27,000.00
52-53-00-5005 PAYROLL TAX EXPENSE	11,806.99	12,647.62	13,355.56	15,600.00	15,529.88	17,040.00
52-53-00-5006 PENSION EXPENSE	14,771.12	6,219.84	11,260.85	.00	.00	.00
52-53-00-5007 LAGERS	92.30	92.30	173.71	11,450.00	9,573.58	13,140.00
52-53-00-5009 LIFE INSURANCE	378.00	379.25	315.57	400.00	388.34	440.00
52-53-00-5011 WORKER'S COMPENSATION	4,059.12	7,604.48	8,879.62	8,000.00	5,228.97	9,000.00
52-53-00-5015 UNEMPLOYMENT INSURANCE	795.32	.00	5,260.00	1,000.00	.00	1,000.00
52-53-00-5016 HEALTH/DENTAL/VISION PREM EXP	28,299.02	24,341.33	15,340.46	15,000.00	22,023.98	26,960.00
52-53-00-5017 COMPENSATED ABSENCES	2,997.55	1,097.40	1,343.36	.00	.00	.00
52-53-00-5019 HSA/FSA ADMIN FEES	.00	.00	.00	100.00	.00	.00
52-53-00-5020 CONTRACTED SERVICES (LEGAL)	555.35	56.55	72.50	1,000.00	2,500.00	1,750.00
52-53-00-5023 CONTRACTED SERVICES (OTHER)	110.00	16,317.40	2,500.00	.00	1,163.52	1,700.00
52-53-00-5035 RECORDING FEES	.00	.00	.00	50.00	.00	50.00
52-53-00-6001 POSTAGE	3,085.50	3,064.20	3,110.10	5,000.00	2,792.15	3,200.00
52-53-00-6005 PRINTING	409.28	409.10	818.72	1,125.00	398.33	500.00
52-53-00-6010 ADVERTISING/PROMOTIONAL	259.31	90.38	132.91	200.00	.00	100.00
52-53-00-6015 MAINT PLAN-RESIVOIRS (SUEZ)	.00	.00	.00	.00	.00	222,645.00
52-53-00-6016 MAINT PLAN-AMI (SUEZ)	.00	.00	.00	.00	.00	19,640.00
52-53-00-6020 EQUIPMENT REPAIR	9,915.56	5,788.44	5,527.49	7,500.00	4,299.59	5,000.00
52-53-00-6025 EQUIPMENT MAINTENANCE	2,367.50	1,858.11	3,577.46	2,300.00	2,378.58	700.00
52-53-00-6027 WATER TOWER/TANK TEST & REHAB	3,255.00	1,971.25	5,004.50	104,000.00	103,377.50	400.00
52-53-00-6035 TRAINING & TRAVEL	340.00	36.93	95.00	1,500.00	125.00	1,500.00
52-53-00-6040 DUES/FEES	169.89	160.84	450.69	475.00	483.34	500.00
52-53-00-6055 ENGINEERING	5,041.00	.00	.00	.00	.00	.00
52-53-00-6105 UNIFORMS	3,238.36	2,363.68	1,764.35	2,500.00	2,049.81	2,500.00
52-53-00-6200 INTERNET	.00	.00	27.57	825.00	388.91	700.00
52-53-00-6201 TELEPHONE	874.51	1,141.84	1,089.96	1,200.00	1,101.50	1,200.00
52-53-00-6202 UTILITIES - ELECTRIC	5,336.75	6,605.04	5,396.21	6,600.00	5,686.66	6,600.00
52-53-00-6203 UTILITIES - WATER & SEWER	690.72	898.47	600.01	900.00	403.11	900.00
52-53-00-6204 UTILITIES - GAS	973.38	1,718.67	995.12	1,700.00	976.54	1,700.00
52-53-00-6207 LOCATES	1,118.10	969.42	1,514.91	1,200.00	848.00	1,200.00
52-53-00-6302 COMPUTER MAINT & REPAIR	.00	.00	.00	250.00	.00	.00
52-53-00-6502 VEHICLE MAINT & REPAIRS	8,020.61	2,344.03	6,574.67	9,000.00	9,653.55	7,750.00
52-53-00-6703 TESTING	926.00	964.00	348.00	600.00	66.00	500.00
52-53-00-7001 OFFICE SUPPLIES	93.97	9.16	119.27	100.00	83.61	50.00
52-53-00-7005 MISC SUPPLIES	78.35	127.69	149.62	150.00	219.20	100.00
52-53-00-7006 EXPENDABLE EQUIPMENT EXPENSE	49,030.27	4,759.82	8,751.64	21,475.00	19,161.90	9,200.00
52-53-00-7007 METERS & SUPPLIES	.00	.00	1,290.15	181,050.00	10,153.47	5,000.00
52-53-00-7010 EMERGENCY UTILITY REPAIR	.00	.00	.00	.00	2,314.04	.00
52-53-00-7050 ROAD REPAIR MATERIALS	35,553.06	35,529.67	25,123.17	40,000.00	33,399.62	30,000.00
52-53-00-7060 GRAVEL	8,037.90	1,187.40	2,366.59	4,000.00	1,255.30	3,000.00
52-53-00-7081 SAFETY EQUIPMENT	.00	.00	788.48	1,000.00	544.33	1,750.00
52-53-00-7085 CUSTODIAL SUPPLIES	207.01	317.87	371.60	350.00	301.99	350.00
52-53-00-7090 COMPUTER SOFTWARE & HARDWARE	384.85	8.00	828.15	2,750.00	2,109.99	2,900.00
52-53-00-7095 SIMPLICITY ANNUAL LICENSE	1,838.44	1,856.83	1,931.10	2,325.00	2,469.07	3,000.00
52-53-00-7097 GIS	642.86	300.00	393.75	300.00	300.00	300.00
52-53-00-7105 FUEL	9,150.25	14,173.84	11,980.44	14,000.00	8,558.00	12,000.00
52-53-00-7110 OIL/GREASE	540.57	607.24	642.24	800.00	604.80	800.00
52-53-00-7130 WATERLINE REPAIR	64,570.12	50,149.10	82,715.45	65,000.00	69,802.56	65,000.00
52-53-00-7135 WATERLINE REPLACEMENT	151.99	17.92	4,565.71	50,000.00	.00	.00
52-53-00-7141 YARD REPAIR	499.45	687.00	564.95	1,000.00	724.96	1,000.00

BUDGET REPORT

PCT OF FISCAL YTD 100.0%

	3 YRS AGO ACTUAL	2 YRS AGO ACTUAL	LAST YEAR ACTUAL	CURRENT BUDGET	CURRENT YR TO DATE	NEW BUDGET
52-53-00-7302 HANDTOOLS/HARDWARE	1,548.57	581.70	797.76	1,000.00	677.30	800.00
52-53-00-7405 BLDG & GRND-MAINT/REPAIRS	855.21	1,817.30	375.81	2,000.00	1,024.34	1,000.00
52-53-00-8001 PROPERTY INSURANCE	3,809.95	3,995.10	4,317.15	4,700.00	5,492.52	7,425.00
52-53-00-8005 LIABILITY INSURANCE	7,023.99	7,552.30	7,737.85	8,400.00	7,601.30	9,020.00
52-53-00-8010 AUTO INSURANCE	3,929.91	4,175.59	4,649.51	4,950.00	4,588.89	5,125.00
52-53-00-8030 DEPRECIATION EXPENSE	141,940.11	146,030.51	154,025.70	.00	.00	.00
52-53-00-8050 MISC EXPENSE	142.80	526.64	100.21	200.00	210.56	250.00
52-53-00-8051 DRUG TESTING	112.00	138.00	422.33	350.00	184.00	300.00
52-53-00-8080 BAD DEBT EXPENSE	.00	.00	.00	.00	.00	.00
52-53-00-8090 BANK FEES	.00	323.64	309.10	450.00	264.23	350.00
52-53-00-8501 2001A BOND PRINCIPAL	.00	.00	.00	118,750.00	118,749.99	30,000.00
52-53-00-8503 2001A BOND INTEREST	23,805.94	18,678.41	13,156.31	7,440.00	4,393.55	1,500.00
52-53-00-8504 BOND ADMINISTRATIVE FEE	2,248.08	1,873.63	1,480.97	1,100.00	838.72	1,100.00
52-53-00-8703 LTL-PRINCIPAL	.00	.00	.00	.00	102,603.38	139,295.00
52-53-00-8704 LTL-INTEREST	.00	.00	.00	.00	10,342.89	11,305.00
52-53-00-8711 LEASE PAYMENT	4,235.19	.00	.00	.00	.00	.00
52-53-00-9000 ADMINISTRATIVE OVERHEAD	44,510.98	46,615.86	55,946.49	56,000.00	43,678.16	62,120.00
52-53-00-9010 CAPITAL ASSET-VEHICLES	.00	.00	373.16	51,280.00	50,811.38	.00
52-53-00-9015 CAPITAL ASSET-EQUIPMENT	.00	15,809.41	3.67	444,070.00	443,703.50	327,225.00
52-53-00-9017 CAPITAL ASSET-BLDG & GRNDS	.00	.00	.00	.00	.00	.00
52-53-00-9020 CAPITAL IMPROVEMENT	.00	.00	.00	732,490.00	35.95	.00
52-53-00-9830 (GAIN)/LOSS ON DISPOSAL	318.46	.00	.00	.00	.00	.00
WATER DIST EXPENSE TOTAL	687,162.38	638,263.86	662,439.79	2,220,155.00	1,348,159.26	1,302,295.00
TOTAL EXPENSES	1,290,045.39	1,192,335.09	1,108,357.08	2,961,010.00	2,020,074.31	2,094,430.00
WATER TOTAL	79,061.88	157,683.05	222,906.32	164,005.00	10,764.67	695,270.00

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.
- 52-00-00-4960 **SALE OF VEHICLES/EQUIPMENT**
Proceeds from the of surplus items.
- 52-00-00-4999 **MISCELLANEOUS WATER REVENUE**
Revenues not listed in another category (i.e. sale of salvage
material, early pay discount for the sales tax remitted to the State
of Missouri, etc.).

BUDGET REPORT

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	1,744,238.88	1,712,998.41	1,775,733.39	1,740,000.00	1,768,263.50	1,750,000.00
55-00-00-4503	SEWER CHG - INTERNAL CITY USA	6,129.98	7,144.47	6,467.81	7,000.00	7,960.47	6,500.00
55-00-00-4504	PORTA-POTTY REVENUE	.00	.00	.00	.00	.00	.00
55-00-00-4511	PENALTIES-SEWER	33,342.92	29,283.07	32,261.09	30,000.00	29,816.71	30,000.00
55-00-00-4520	SEWER CONNECTION CHARGE	7,050.00	.00	2,250.00	1,500.00	2,100.00	1,500.00
55-00-00-4525	WATER METERS	.00	.00	.00	1,500.00	1,877.39	1,500.00
55-00-00-4602	FEMA/SEMA REVENUE	.00	.00	.00	.00	.00	.00
55-00-00-4603	CARES ACT REIMBURSEMENT	.00	.00	.00	.00	939.67	.00
55-00-00-4810	LOAN PROCEEDS	.00	.00	.00	.00	.00	.00
55-00-00-4811	CAPITAL LEASE REVENUE	.00	.00	.00	714,915.00	714,912.00	.00
55-00-00-4812	GROUND LEASE REVENUE	12,000.00	12,000.00	12,000.00	12,000.00	12,000.00	12,000.00
55-00-00-4901	INTEREST INCOME	4,405.61	5,363.63	6,418.45	30,000.00	6,276.96	6,500.00
55-00-00-4930	INSURANCE PROCEEDS	.00	.00	.00	.00	104,092.32	.00
55-00-00-4960	SALE OF VEHICLES/EQUIPMENT	.00	.00	3,695.33	4,500.00	1,775.00	.00
55-00-00-4999	MISC WASTE WATER REVENUE	2,976.14	18,517.21	6,489.14	8,500.00	15,419.54	11,500.00
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	TOTAL REVENUE	1,810,143.53	1,785,306.79	1,845,315.21	2,549,915.00	2,665,433.56	1,819,500.00
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55-00-00-5002	SALARIES-FULL TIME	184,375.13	168,652.85	186,570.00	269,250.00	200,593.32	269,860.00
55-00-00-5003	SALARIES-PART TIME	.00	.00	812.03	6,000.00	.00	.00
55-00-00-5004	SALARIES-OVERTIME	5,953.40	6,866.95	15,737.23	7,000.00	6,857.30	7,500.00
55-00-00-5005	PAYROLL TAX EXPENSE	13,714.03	12,209.03	14,208.76	21,650.00	14,990.09	21,220.00
55-00-00-5006	PENSION EXPENSE	19,511.76	6,549.89	14,909.52	.00	.00	.00
55-00-00-5007	LAGERS	.00	.00	24.03	15,750.00	11,309.12	16,370.00
55-00-00-5009	LIFE INSURANCE EXPENSE	367.90	328.22	354.94	575.00	348.22	555.00
55-00-00-5011	WORKER'S COMPENSATION	3,299.24	5,673.86	5,228.85	7,000.00	6,547.91	7,000.00
55-00-00-5015	UNEMPLOYMENT INSURANCE	.00	.00	.00	500.00	1,879.33	500.00
55-00-00-5016	HEALTH/DENTAL/VISION PREM EXP	22,381.46	20,590.27	23,730.34	39,550.00	24,758.57	41,505.00
55-00-00-5017	COMPENSATED ABSENCES EXPENSE	10,435.83	3,111.62	2,011.84	.00	.00	.00
55-00-00-5019	HSA/FSA ADMIN FEES	.00	.00	12.50	100.00	12.50	.00
55-00-00-5020	CONTRACTED SERVICES (LEGAL)	15,944.05	5,567.09	647.65	1,500.00	2,500.00	1,750.00
55-00-00-5023	CONTRACTED SERVICES (OTHER)	4,818.66	17,169.49	1,750.00	500.00	1,630.40	3,100.00
55-00-00-5035	RECORDING FEES	41.50	.00	48.00	150.00	.00	100.00
55-00-00-6001	POSTAGE	3,198.36	3,199.21	3,251.73	5,100.00	2,837.05	3,300.00
55-00-00-6005	PRINTING	479.35	479.11	429.53	1,125.00	398.34	500.00
55-00-00-6010	ADVERTISING/PROMOTIONAL	364.39	201.75	213.91	500.00	64.00	250.00
55-00-00-6016	MAINT PLANT-AMI (SUEZ)	.00	.00	.00	.00	.00	19,640.00
55-00-00-6020	PORTABLE EQUIPMENT REPAIR	8,290.33	9,376.27	5,044.73	7,500.00	7,622.21	5,000.00
55-00-00-6025	PORTABLE EQUIPMENT MAINTENANC	2,660.81	2,147.19	3,071.88	2,250.00	1,996.52	350.00
55-00-00-6028	GENERATOR INSPECTION/MAINT	.00	.00	.00	5,850.00	3,948.00	5,550.00
55-00-00-6030	I&I REDUCTION	129,819.11	.00	112,794.93	150,000.00	3,588.18	150,000.00
55-00-00-6035	TRAINING & TRAVEL	400.66	433.34	559.00	2,000.00	537.80	1,000.00
55-00-00-6040	DUES/FEES	185.82	155.10	782.86	1,100.00	1,039.58	1,000.00
55-00-00-6045	ACCOUNTING & AUDITING	.00	.00	.00	.00	.00	.00
55-00-00-6055	ENGINEERING	2,618.09	54,353.07	2,126.47	125,025.00	94,520.47	137,875.00
55-00-00-6105	UNIFORMS	2,607.06	2,082.72	2,310.75	3,000.00	2,044.99	2,500.00
55-00-00-6110	PLANT EQUIPMENT REPAIR	5,739.72	12,923.77	31,023.71	30,000.00	14,571.70	22,000.00
55-00-00-6115	LIFT STATION REPAIR	7,037.50	4,458.70	10,860.03	20,000.00	110,328.32	23,000.00
55-00-00-6120	PLANT EQU & LIFT STATION MAIN	4,304.17	43,515.94	872.40	5,000.00	386.75	59,000.00
55-00-00-6200	INTERNET	924.52	927.70	1,034.77	2,850.00	1,625.90	2,500.00

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
55-00-00-6201 TELEPHONE	1,166.11	1,967.62	1,551.37	1,800.00	1,741.86	1,500.00
55-00-00-6202 UTILITIES - ELECTRIC	167,475.99	168,636.93	182,986.89	180,000.00	182,586.96	180,000.00
55-00-00-6203 UTILITIES - WATER	7,699.30	7,654.30	6,589.60	8,000.00	8,336.43	8,000.00
55-00-00-6204 UTILITIES - GAS	441.78	608.98	520.07	700.00	269.58	600.00
55-00-00-6207 LOCATES	961.09	840.64	1,235.56	1,000.00	848.00	1,250.00
55-00-00-6302 COMPUTER MAINT & REPAIR	.00	.00	450.04	250.00	.00	250.00
55-00-00-6502 VEHICLE MAINT & REPAIRS	6,250.82	2,876.09	3,657.66	8,800.00	3,454.36	8,000.00
55-00-00-6703 TESTING/LABORATORY SUPPLIES	7,481.23	11,314.41	11,602.30	15,000.00	9,611.20	15,000.00
55-00-00-7001 OFFICE SUPPLIES	405.04	169.33	360.04	500.00	163.65	400.00
55-00-00-7005 MISCELLANEOUS SUPPLIES	113.86	89.17	49.42	250.00	18.11	250.00
55-00-00-7006 EXPENDABLE EQUIPMENT EXP	34,700.48	3,758.74	2,047.96	8,250.00	8,016.76	2,800.00
55-00-00-7007 METERS & SUPPLIES	.00	.00	623.81	181,050.00	10,153.46	5,000.00
55-00-00-7008 CALABRATION OF METERS/TRANSDU	.00	.00	.00	3,000.00	831.20	1,000.00
55-00-00-7050 ROAD REPAIR MATERIAL	.00	2,292.33	.00	500.00	.00	500.00
55-00-00-7060 GRAVEL	.00	.00	.00	6,500.00	5,736.16	7,500.00
55-00-00-7080 LIME-LAND APPLICATION	9.99	.00	103.53	2,000.00	.00	2,000.00
55-00-00-7081 SAFETY EQUIPMENT	.00	.00	559.99	1,000.00	70.39	1,750.00
55-00-00-7085 CUSTODIAL SUPPLIES	160.39	277.54	225.93	300.00	90.18	250.00
55-00-00-7090 COMPUTER SOFTWARE & HARDWARE	692.57	318.01	1,250.53	5,000.00	3,321.68	3,900.00
55-00-00-7095 SIMPLICITY ANNUAL LICENSE	2,655.52	2,682.08	2,789.36	3,160.00	3,351.53	4,200.00
55-00-00-7096 SCADA EXPENSE	3,297.60	4,207.94	4,231.72	1,800.00	.00	15,200.00
55-00-00-7097 GIS	642.86	300.00	550.00	300.00	300.00	300.00
55-00-00-7105 FUEL-TRUCKS & EQUIPMENT	9,940.07	8,623.06	7,806.92	12,000.00	8,007.24	10,000.00
55-00-00-7106 FUEL-GENERATORS	1,466.38	1,690.71	.00	2,000.00	699.70	2,000.00
55-00-00-7110 OIL/GREASE	490.51	569.51	678.19	1,000.00	587.35	1,000.00
55-00-00-7115 LABORATORY EQUIPMENT	.00	595.12	1,938.00	1,500.00	.00	1,500.00
55-00-00-7116 CALABRATION OF LAB EQUIPMENT	.00	.00	.00	1,000.00	812.99	1,100.00
55-00-00-7120 CHEMICALS	10,057.50	10,327.50	8,586.00	11,500.00	5,724.00	11,500.00
55-00-00-7130 SEWER LINE REPAIR/REPLACEMENT	1,865.78	92.88	326.00	2,000.00	268.83	2,000.00
55-00-00-7141 YARD REPAIRS	355.97	115.32	.00	400.00	.00	400.00
55-00-00-7302 HANDTOOLS/HARDWARE	869.66	1,029.53	849.74	1,800.00	874.15	1,000.00
55-00-00-7405 BLDG & GRND-MAINT/REPAIRS	1,463.77	2,613.23	5,098.50	12,900.00	7,989.50	2,500.00
55-00-00-8001 PROPERTY INSURANCE	8,020.11	8,475.64	9,092.75	9,820.00	10,960.31	13,270.00
55-00-00-8005 LIABILITY INSURANCE	14,047.96	15,104.59	15,475.70	16,715.00	15,202.59	18,035.00
55-00-00-8010 AUTO INSURANCE	4,520.33	5,023.56	4,363.12	4,600.00	4,266.07	5,015.00
55-00-00-8030 DEPRECIATION EXPENSE	411,842.20	420,264.98	418,210.02	.00	.00	.00
55-00-00-8050 MISCELLANEOUS EXPENSE	323.01	200.00	320.00	500.00	120.00	400.00
55-00-00-8051 DRUG TESTING	208.00	276.00	268.34	350.00	230.00	350.00
55-00-00-8080 BAD DEBT EXPENSE	.00	.00	.00	.00	.00	.00
55-00-00-8090 BANK FEES	.00	1,003.90	1,203.50	1,200.00	1,139.06	1,250.00
55-00-00-8503 1992A BOND INTEREST	.00	192.11	.00	.00	.00	.00
55-00-00-8504 BOND ADMINISTRATIVE FEE	336.00	1,986.00	636.00	650.00	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	232,981.26	231,114.59	228,731.26	226,545.00	226,543.76	223,670.00
55-00-00-8515 2014 BOND PRINCIPAL	.00	.00	.00	85,000.00	85,000.00	90,000.00
55-00-00-8516 2014 BOND INTEREST	115,152.07	113,535.42	111,835.42	110,420.00	110,418.75	108,720.00
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	25,541.07	25,042.94	24,530.92	.00	.00	.00
55-00-00-8703 LTL-PRINCIPAL	.00	.00	.00	.00	102,603.33	139,295.00
55-00-00-8704 LTL-INTEREST	.00	.00	.00	.00	10,342.84	11,305.00
55-00-00-8711 LEASE PAYMENT	4,235.19	.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
55-00-00-9010 CAPITAL ASSET-VEHICLES	.00	.00	.00	51,280.00	50,811.39	.00
55-00-00-9015 CAPITAL ASSET-EQUIPMENT	.00	2,378.36	3.67	446,570.00	446,093.00	334,225.00
55-00-00-9017 CAPITAL ASSET-BLDG & GRNDS	.00	.00	.00	.00	.00	.00
55-00-00-9020 CAPITAL IMPROVEMENT	.00	16,820.00	.00	787,200.00	715,473.50	.00
55-00-00-9830 (GAIN)/LOSS ON ASSET DISPOSAL	318.46-	.00	.00	.00	.00	.00
55-79-00-9000 ADMINISTRATIVE OVERHEAD	70,392.92	68,959.83	67,611.22	82,500.00	64,561.34	89,035.00
TOTAL EXPENSES	1,576,547.12	1,525,002.03	1,569,373.44	3,172,865.00	2,768,631.78	2,274,225.00
WASTE WATER TOTAL	233,596.41	260,304.76	275,941.77	622,950.00-	103,198.22-	454,725.00-

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).
- 55-00-00-4525 **WATER METERS**
Revenue received from charges assessed to customers for installation of water meters (city code section 700.030).
- 55-00-00-4602 **FEMA/SEMA REVENUE**
Revenue received from FEMA and SEMA for reimbursements of City expenditures incurred due to disasters or emergencies.
- 55-00-00-4603 **CARES ACT REIMBURSEMENT**
Cares Act revenue received (i.e. from state of Missouri for unemployment reimbursement, etc.).
- 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.

- 55-00-00-4930 **INSURANCE PROCEEDS**
Reimbursements received from the general, liability, auto, or inland marine insurance due to claims filed.
- 55-00-00-4960 **SALE OF VEHICLES/EQUIPMENT**
Proceeds from the sale of surplus items.
- 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	765.00	1,132.50	1,766.25	1,150.00	1,620.00	1,150.00
72-00-00-4901 INTEREST INCOME	259.71	263.23	266.63	2,000.00	249.47	300.00
72-00-00-4902 R-INTEREST INCOME-B. HIGDON	2.57	2.58	2.60	20.00	2.42	5.00
TOTAL REVENUE	1,027.28	1,398.31	2,035.48	3,170.00	1,871.89	1,455.00
72-00-00-7401 MAINTENANCE EXPENSE	259.71	214.36	216.57	2,000.00	.00	300.00
72-00-00-7402 R-MAINTENANCE EXP-B. HIGDON	.00	.00	.00	.00	.00	.00
72-00-00-8090 BANK FEES	.00	49.34	50.54	100.00	45.88	100.00
TOTAL EXPENSES	259.71	263.70	267.11	2,100.00	45.88	400.00
CEMETERY TRUST TOTAL	767.57	1,134.61	1,768.37	1,070.00	1,826.01	1,055.00

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.