

Annual Budget



Fiscal Year 2022

City of Richmond

CITY OF RICHMOND, MISSOURI

ADOPTED BUDGET
FISCAL YEAR 2021 –2022
(OCTOBER 2021 – SEPTEMBER 2022)



VISION STATEMENT

Richmond is a vibrant, peaceful, and safe community
that fosters opportunities for all to thrive.

MAYOR AND COUNCILMEMBERS

MAYOR – Mike Wright

CITY COUNCIL

Ward I	Tom Williams	Bob Bond
Ward II	Deanna Guy	Sarah Green
Ward III	Adam Booth	Barb Hardwick
Ward IV	Rob Kinnard	Ron Peterson

CITY OF RICHMOND, MISSOURI

CITY STAFF

CITY ADMINISTRATOR – Tonya Willim



DEPARTMENT DIRECTORS

City Clerk	Janelle Neece
Finance Director	Rebecca Hoeflicker
Collector	Marilyn O'Dell
Human Resources Director	Kristi Shewell
Municipal Court Clerk	Lorelei Whittington
Police Chief	Chad Burnine
Fire Chief	Mark Sowder
Economic Development Director	James Gorham
Community Development Director	Lisa Hastings
Recreation Director	Haley Williams
Parks Superintendent	Terry Dickey
Public Works Director	Dale Shipp
Chief Water Plant Operator	Mike Early

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

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October 1, 2021

Mayor and Council Members:

I am pleased to submit the budget for the City of Richmond, Missouri for the 2021-2022 fiscal year. The budgeted revenues total \$9,677,020, representing a 16.70% increase from the 2020-2021 budgeted revenues. The significant increase in budgeted revenues relates to an increase in sales tax, two public safety equipment lease-purchases, an increase in water rates and the sale of some replaced vehicles and equipment. The revenues, along with the proposed use of \$2,602,350 of cash reserves for one-time purchases, will cover the budgeted expenditures that total \$12,168,730. There is a 23.72% increase in the 2021-2022 budgeted expenditures from the 2020-2021 fiscal year. The significant increase in expenditures relates to the leased public safety equipment, replacement vehicles and equipment and a wastewater lift station replacement project.

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 2021-2022 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 2021-2022 budget began June 2021. Departments presented their recommendations to the City Administrator and Finance Director in July 2021. The draft budget was finalized and presented to the Finance Committee in August 2021 with no recommended changes and presented at a Council Work Session in September 2021. The Council adopted the budget on September 28, 2021 with a 7-0 vote. I look forward to a successful year implementing and executing the priorities set out in the fiscal year 2021-2022 budget.

Sincerely,

Tonya A. Willim
City Administrator

AN ORDINANCE ADOPTING THE ANNUAL OPERATING BUDGET OF THE CITY OF RICHMOND, MISSOURI, FOR FISCAL YEAR BEGINNING OCTOBER 1, 2021 AND ENDING SEPTEMBER 30, 2022, 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 2021 – 2022 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 2021 – 2022 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.

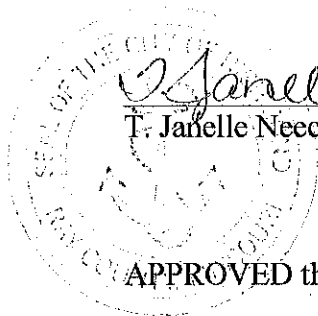

SECTION IV

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 28th day of September, 2021.


Mike Wright, Mayor



ATTEST:



T. Janelle Neece, City Clerk

APPROVED this 28th day of September, 2021.


Mike Wright, Mayor

ATTEST:



T. Janelle Neece, City Clerk

CITY COUNCIL GOALS AND OBJECTIVES (FY22) 2021-2022

1. Infrastructure

- Continuous improvement of the building blocks of community development.
 - Goal 1: Prioritize projects in the water master plan and identify funding sources
 - Goal 2: Add more sidewalks and improve existing sidewalks for more connectivity and walkability

2. Development

- Development involves responsible growth and redevelopment reflects the community's needs.
 - Goal 1: Increase housing options
 - Goal 2: Consider annexation opportunities

3. Civic Involvement & Partnerships

- Be a catalyst for citizens and community groups to promote civic pride, togetherness, and diversified activities.
 - Goal 1: Develop and implement a comprehensive community communication plan

4. Civic Involvement & Partnerships

- Beautification is the collective effort to improve the physical environment of our surroundings to promote community morale.
 - Goal 1: Strengthen property maintenance codes
 - Goal 2: Increase house demolition budget

BUDGET POLICY

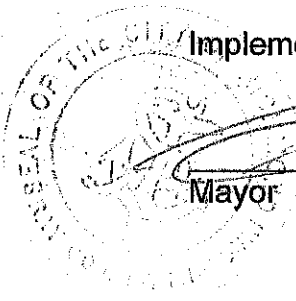
The City desires to establish guidelines for preparing the annual budget to ensure that it is and will continue to be capable of funding and providing outstanding local government services and that the public's trust is upheld.

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

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

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

Approved & Adopted by Council action: July 13, 2010



Implemented:

[Signature]
Mayor

July 13, 2010
Date

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
2022 BUDGET

	2018 ACTUAL	2019 ACTUAL	2020 ACTUAL	2021 BUDGET	2021 YR TO DATE	2022 BUDGET
REVENUES						
General Fund	\$ 3,268,360	\$ 3,212,839	\$ 3,346,975	\$ 3,253,205	\$ 4,064,035	\$ 4,280,970
Parks Fund	397,042	389,570	433,710	393,415	444,222	434,550
Training & Education Fund	4,316	4,302	3,800	3,375	3,446	3,630
Transportation Tax Fund	882,826	599,866	606,493	551,600	638,412	610,500
Debt Service Fund	261,882	255,259	291,475	267,915	275,675	269,500
Municipal Complex Fund	279,255	272,890	302,544	275,225	318,786	304,750
Solid Waste Fund	287,016	286,792	307,648	327,325	331,070	345,700
Water Fund	1,350,018	1,331,263	1,320,137	1,399,160	1,367,301	1,578,850
Waste Water Fund	1,785,307	1,845,315	1,825,389	1,819,500	1,835,115	1,846,500
Cemetery Perpetual Fund	1,398	2,035	1,894	1,455	1,472	2,070
Total Revenues	<u>8,517,420</u>	<u>8,200,132</u>	<u>8,440,064</u>	<u>8,292,175</u>	<u>9,279,536</u>	<u>9,677,020</u>
EXPENSES						
General Fund	3,044,158	3,241,944	3,305,604	3,646,715	3,107,666	4,952,450
Parks Fund	323,022	307,399	471,906	340,570	290,142	514,895
Training & Education Fund	7,366	6,812	1,719	5,110	4,832	5,760
Transportation Tax Fund	1,133,126	425,941	697,620	562,215	439,074	569,505
Debt Service Fund	259,576	257,567	268,857	277,705	275,072	274,870
Municipal Complex Fund	252,959	288,199	258,467	318,390	267,086	239,435
Solid Waste Fund	298,425	272,807	285,274	316,020	296,577	335,540
Water Fund	1,192,335	1,108,357	1,400,484	2,094,430	1,661,055	1,970,150
Waste Water Fund	1,525,002	1,569,373	1,559,707	2,274,225	1,666,423	3,305,725
Cemetery Perpetual Fund	264	267	272	400	42	400
Total Expenses	<u>8,036,232</u>	<u>7,478,667</u>	<u>8,249,910</u>	<u>9,835,780</u>	<u>8,007,969</u>	<u>12,168,730</u>
TOTAL NET CHANGE						
General Fund	224,203	(29,105)	41,371	(393,510)	956,369	(671,480)
Parks Fund	74,020	82,171	(38,196)	52,845	154,080	(80,345)
Training & Education Fund	(3,050)	(2,509)	2,081	(1,735)	(1,386)	(2,130)
Transportation Tax Fund	(250,300)	173,926	(91,128)	(10,615)	199,338	40,995
Debt Service Fund	2,305	(2,309)	22,618	(9,790)	604	(5,370)
Municipal Complex Fund	26,296	(15,309)	44,077	(43,165)	51,700	65,315
Solid Waste Fund	(11,408)	13,985	22,374	11,305	34,493	10,160
Water Fund	157,683	222,906	(80,347)	(695,270)	(293,754)	(391,300)
Waste Water Fund	260,305	275,942	265,681	(454,725)	168,692	(1,459,225)
Cemetery Perpetual Fund	1,135	1,768	1,622	1,055	1,431	1,670
Total Net Change	<u>\$ 481,188</u>	<u>\$ 721,465</u>	<u>\$ 190,154</u>	<u>\$ (1,543,605)</u>	<u>\$ 1,271,567</u>	<u>\$ (2,491,710)</u>

CITY OF RICHMOND
SUMMARY GENERAL FUND
2022 BUDGET

	2018 ACTUAL	2019 ACTUAL	2020 ACTUAL	2021 BUDGET	2021 YR TO DATE	2022 BUDGET
REVENUES						
Administration Revenue	\$ 2,670,723	\$ 2,589,529	\$ 2,766,354	\$ 2,644,185	\$ 3,476,161	\$ 2,828,000
Municipal Court Department	11,208	10,578	8,772	9,250	7,928	7,500
Police Department	78,969	83,421	62,871	58,550	53,498	275,590
Animal Control	2,920	4,731	5,825	3,000	5,711	4,850
Fire Department	88,395	85,348	116,496	124,000	23,341	697,000
Streets Department	236,701	249,006	262,013	232,450	256,035	259,650
Economic Development	-	-	995	500	-	750
Community Development	22,851	28,337	28,630	24,550	86,353	44,050
Recreation Department	124,786	130,089	66,041	127,870	116,868	125,230
Cemetery Department	31,807	31,800	28,978	28,850	38,140	38,350
Total General Fund Revenues	<u>3,268,360</u>	<u>3,212,839</u>	<u>3,346,975</u>	<u>3,253,205</u>	<u>4,064,035</u>	<u>4,280,970</u>
EXPENSES						
Administration	548,282	597,063	662,225	638,595	626,670	761,880
Municipal Court Department	61,513	63,500	42,937	49,805	35,610	51,930
Police Department	839,790	925,776	890,627	905,770	789,477	1,303,485
Animal Control	48,104	50,434	57,724	58,885	49,037	59,040
Dispatch	152,309	152,309	-	-	-	-
Fire Department	673,728	653,613	763,870	844,445	782,937	1,426,720
Streets Department	273,710	296,131	364,393	303,885	254,885	400,905
Economic Development	1,649	19,568	75,776	119,335	71,540	107,865
Community Development	130,911	135,048	130,292	140,385	132,818	227,445
Recreation Department	238,065	269,984	235,054	493,830	266,344	478,445
Cemetery Department	76,097	78,519	82,707	91,780	98,349	134,735
Total General Fund Expenses	<u>3,044,158</u>	<u>3,241,944</u>	<u>3,305,604</u>	<u>3,646,715</u>	<u>3,107,666</u>	<u>4,952,450</u>
General Fund Net Change	<u>\$ 224,203</u>	<u>\$ (29,105)</u>	<u>\$ 41,371</u>	<u>\$ (393,510)</u>	<u>\$ 956,369</u>	<u>\$ (671,480)</u>

CITY OF RICHMOND
CASH BALANCES

	Actual 9/30/2018	Actual 9/30/2019	Actual 9/30/2020	Preliminary 9/30/2021	Projected 9/30/2022
General Fund - Operating Cash	\$ 769,679	\$ 899,635	\$ 951,630	\$ 1,352,327	\$ 716,497
General Fund - Gym Improvement	10,944	16,185	18,371	20,145	24,495
General Fund - Comm. Devl. Donations	-	-	-	40,000	-
General Fund - ARPA Funds	-	-	-	570,354	570,354
 Parks Fund	 194,834	 277,944	 239,718	 384,275	 303,930
 Training & Education Fund					
Police Training	4,500	1,223	1,054	131	401
Judicial Education	2,515	2,510	3,102	2,835	1,485
DWI/Drug Enforcement	1,443	2,447	2,853	3,377	2,377
POST Training	270	19	1,202	905	855
 Transportation Tax Fund	 483,588	 547,136	 445,559	 445,559	 486,554
 Debt Service Fund	 264,179	 260,613	 282,037	 643,156	 637,786
 Municipal Complex Fund	 22,765	 6,538	 46,703	 98,423	 163,738
 Solid Waste Fund	 114,128	 120,921	 156,541	 166,262	 176,422
 Water Fund					
Operating Reserves	735,565	779,943	631,752	635,950	352,047
Water Equipment Replacement	213,631	239,188	95,977	247	-
 Waste Water Fund					
Operating Reserves	1,908,347	2,248,013	1,826,916	2,028,997	655,108
WW Equipment Replacement	36,148	45,185	54,222	63,259	72,296
Debt Service Accounts	372,224	374,404	381,584	388,127	400,904
 Cemetery Perpetual Fund					
Bessie Higdon Interest	15	17	19	21	23
Bessie Higdon Endowment	1,000	1,000	1,000	1,000	1,000
Perpetual Care Endowment	103,455	105,221	106,871	108,101	109,769

CITY OF RICHMOND
DEBT & LEASE PAYMENTS

	<u>Total Due in FY22</u>	<u>Total Due in FY23</u>	<u>Final Payment Due Date</u>
General Fund			
Administration			
Copier Lease	\$ 1,822.59	\$ -	Aug. 2022
Police Department			
Copier Lease	1,450.35	-	Aug. 2022
Taser Lease	5,038.00	5,038.00	Oct. 2022
Fire Department			
Copier Lease	1,210.00	-	Aug. 2022
Community Development Department			
Copier Lease	144.00	-	Nov. 2021
Recreation Department			
Copier Lease	144.00	-	Nov. 2021
General Fund Total	<u>\$ 9,808.94</u>	<u>\$ 5,038.00</u>	
Debt Service Fund			
2011 G.O. Bond	257,516.26	263,934.38	Mar. 2024
Municipal Fund			
2021 COP Bond	238,946.22	241,139.00	Jul. 2043
Water Fund			
Land for Water Well Lease	1,200.00	1,200.00	Jun. 2093
AMI Project Lease/Purchase	150,594.96	150,594.96	Dec. 2024
Water Fund Total	<u>151,794.96</u>	<u>151,794.96</u>	
Waste Water Fund			
2013 Revenue Bond	325,942.63	327,102.00	Feb. 2042
2014 Revenue Bond	196,720.76	199,245.76	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>716,683.35</u>	<u>720,367.72</u>	
All Funds Total	<u>\$ 1,374,749.73</u>	<u>\$ 1,382,274.06</u>	

APPROVED EXPENDITURES FOR THE YEAR - 2022 BUDGET

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

GENERAL FUND

Split Across Multiple Departments

\$1,000 annual flat pay increase	47,385	Personnel expenses
1% Merit increase	8,395	Personnel expenses
Health/Dental/Vision Benefit Increase (\$5,500 ind./\$6,500 fam.)	14,755	Personnel expenses
	70,535	

Administration

Council goal setting session	6,000	10-01-00-5023
Compensation & Classification Study (\$30,000 total)	3,470	10-01-00-5023
Copier	5,305	10-01-00-6026
Aid for Chamber of Commerce	3,000	10-01-00-6041
Single Audit (due to ARPA)	2,750	10-01-00-6045
Ordinance Codification	16,000	10-00-00-6135
Computers (2) (replacements for ones that break)	1,600	10-01-00-7090
Host quarterly MML meeting (\$3,000 from 8025; \$1,500 from 4999)	3,000	10-01-00-8025
Development of downtown lot (partially funded with \$7,000 from Rotary)	50,000	10-01-00-9020
Total Administration	91,125	

Court

Compensation & Classification Study (\$30,000 total)	270	10-08-00-5023
Scanner	500	10-08-00-7006
Laptop	500	10-08-00-7090
Total Court	1,270	

Police

Compensation & Classification Study (\$30,000 total)	6,930	10-11-00-5023
Copier	4,665	10-11-00-6026
Jetpac data plan for mobile ticket writing (\$5,100 total less replacing \$1,040 toughbook internet)	4,060	10-11-00-6200
Mobile ticket writing	20,000	10-11-00-7006
Upfit police vehicle	12,000	10-11-00-7006
Radar	3,000	10-11-00-7006
Computers (2) (replacements for ones that break)	1,600	10-11-00-7090
Lease payment (Tasers) year 4 of 5	5,040	10-11-00-8707
Lease payment (Body cameras) year 1 of 5	24,000	10-11-00-8707
Lease payment (In-car cameras) year 1 of 5	20,000	10-11-00-8707
Police vehicle	40,000	10-11-00-9010
Body cameras (12) - 5 year lease	114,480	10-11-00-9015
In-car cameras (9) - 5 year lease	91,260	10-11-00-9015
Total Police	347,035	

Animal Control

Compensation & Classification Study (\$30,000 total)	530	10-11-14-5023
ACO training/conference	600	10-11-14-6035
Animal shelter repairs/maintenance	2,000	10-11-14-7405
Total Animal Control	3,130	

Fire

11 total volunteers (9 volunteers in FY21 budget)	1,800	10-12-00-5013
Compensation & Classification Study (\$30,000 total)	4,790	10-12-00-5023
Copier	3,475	10-12-00-6026
Fire prevention supplies (if donations received)	3,000	10-12-00-6145
Bunker gear for volunteers (5)	11,300	10-12-00-7006
Beds (8)	2,600	10-12-00-7006
Hose	2,600	10-12-00-7006
Pagers (replacements for ones that break) (4)	1,600	10-12-00-7006

APPROVED EXPENDITURES FOR THE YEAR - 2022 BUDGET

Nozzles	1,240	10-12-00-7006
Helmets	1,200	10-12-00-7006
Life jackets (4)	800	10-12-00-7006
Rolling tool box	400	10-12-00-7006
Flashlights	400	10-12-00-7006
Scene lights	325	10-12-00-7006
Vehicle mounted tablet	4,400	10-12-00-7090
Laptop for training room	500	10-12-00-7090
Repair exterior concrete board walls	4,800	10-12-00-7405
Change locks	600	10-12-00-7405
Painting	300	10-12-00-7405
Repair exterior block wall	250	10-12-00-7405
Lease payment (Pumper) year 1 of 7	87,300	10-12-00-8707
Pumper - 7 year lease	550,000	10-12-00-9010
1/2 Ton 4x4 crew cab pickup (replacement for 2004 Ford F150)	38,000	10-12-00-9010
Total Fire	721,680	
Streets		
Compensation & Classification Study (\$30,000 total)	1,600	10-14-00-5023
Tracks (305 mini excavator) (\$3,500 total) - 1/2	1,750	10-14-00-6025
Tires (wheel loader) (\$5,600 total) - 1/4	1,400	10-14-00-6025
Broom (street sweeper)	700	10-14-00-6025
Plow mount kit, spreader control and harness for 3/4 ton 4x4 pickup (4)	16,000	10-14-00-7006
Salt barn repair	5,000	10-14-00-7405
Downtown lights	500	10-14-00-7405
3/4 Ton 4x4 pickup (replacement for 2003 Chevy 2500) (\$34,000 total) - 1/2	17,000	10-14-00-9010
3/4 Ton 4x4 pickup (replacement for 2019 Ford F250) (\$34,000 total) - 1/2	17,000	10-14-00-9010
Electric salt spreaders for pickups (4)	32,000	10-14-00-9015
Total Streets	92,950	
Economic Development		
Compensation & Classification Study (\$30,000 total)	530	10-16-00-5023
Complete comprehensive plan	31,620	10-16-00-5023
Resident guides (magazine style)	1,000	10-16-00-6005
Additional promotional items	3,000	10-16-00-6010
Laptop	500	10-16-00-7090
Website redevelopment	1,500	10-16-00-7091
Total Economic Development	38,150	
Community Development		
Compensation & Classification Study (\$30,000 total)	1,070	10-17-00-5023
Copier	3,675	10-17-00-6026
Rental of jeans	300	10-17-00-6105
Computer for Code Enforcement Officer/GIS Specialist	800	10-17-00-7090
Hardware/firmware update for GIS (if needed) - 1/3	300	10-17-00-7097
Nuisance abatement/demolition of dangerous buildings	17,000	10-17-00-7135
Welcome to Richmond signs (if donations received)	50,000	10-17-00-7410
Beautification	10,000	10-17-00-7410
Restore Richmond program	15,000	10-17-00-7411
Total Community Development	98,145	
Recreation		
Legal fees for gym floor suit	10,000	10-21-00-5020
Compensation & Classification Study (\$30,000 total)	1,070	10-21-00-5023
Park & Recreation program guides (magazine style)	300	10-21-00-6005
Copier	3,590	10-21-00-6026
Splash Pad Certificate Program	450	General & Pool 6035
Replace basic cell phone with smartphone	155	10-21-00-6201
Hammer drill	160	10-21-00-7006
Laptop for Recreation Director	500	10-21-00-7090

APPROVED EXPENDITURES FOR THE YEAR - 2022 BUDGET

Vmix (streaming software for Gym)	70	10-21-00-7090
Canva	120	10-21-00-7090
Cameras (Southview) (\$7,000 total) - 1/2	3,500	10-21-01-7006
NVR for cameras (\$5,100 total) - 1/2	2,550	10-21-01-7006
Picnic table	900	10-21-01-7006
Patio chairs	1,000	10-21-01-7006
Shelves for concession stand	300	10-21-01-7006
Water rescue manikin (child)	700	10-21-01-7006
Cash register	100	10-21-01-7006
Replace run out for slide	31,000	10-21-01-7405
Repair/replace issues in restrooms	4,500	10-21-01-7405
Recaulk pipe in pump room/surge tank	800	10-21-01-7405
AC for concession stand	500	10-21-01-7405
New partitions for girls restroom	800	10-21-01-7405
Sandblast, repair concrete and paint pool	120,000	10-21-01-9017
Dome security cameras	1,300	10-21-07-7006
Camera to livestream	500	10-21-07-7006
Gym rental accessories	300	10-21-07-7006
New backboard padding	180	10-21-07-7006
New card access	5,000	10-21-07-7405
Black trim in restrooms/entrance into gym	1,000	10-21-07-7405
Repaint restrooms	300	10-21-07-7405
Total Recreation	191,645	
Cemetery		
Contracted mowing	31,500	10-58-00-5022
Compensation & Classification Study (\$30,000 total)	530	10-58-00-5023
Marker lift	600	10-58-00-7006
Water pump	200	10-58-00-7006
Liner and rock for reflection pond	12,000	10-58-00-7405
Weed & feed treatments	11,100	10-58-00-7405
Drainage	1,500	10-58-00-7405
Total Cemetery	57,430	
TOTAL GENERAL FUND	1,713,095	

APPROVED EXPENDITURES FOR THE YEAR - 2022 BUDGET

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

PARKS FUND

\$1,000 annual flat pay increase	2,380	Personnel expenses
1% Merit increase	455	Personnel expenses
Health/Dental/Vision Benefit Increase (\$5,500 ind./\$6,500 fam.)	1,000	Personnel expenses
Compensation & Classification Study (\$30,000 total)	1,330	20-00-00-5023
Cameras (Southview) (\$7,000 total) - 1/2	3,500	20-00-00-7006
NVR for cameras (\$5,100 total) - 1/2	2,550	20-00-00-7006
Power washer	300	20-00-00-7006
Tree trimming and stump removal (Maurice Roberts)	7,500	20-00-00-7126
Lily pad removal (Southview)	5,000	20-00-00-7127
Picnic tables (20) (Maurice Roberts)	20,000	20-00-00-9015
LED lighting and poles for B and C Fields (Southview)	125,000	20-00-00-9017
Clearing brush on N side of lake/installing rip rap (Southview)	35,000	20-00-00-9017
Double pickle ball court (Maurice)	30,000	20-00-00-9017
Clearing brush (Hamann)	20,000	20-00-00-9017
Pave trail (Hamann)	10,000	20-00-00-9017
TOTAL PARKS FUND	264,015	

APPROVED EXPENDITURES FOR THE YEAR - 2022 BUDGET

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

TRANSPORTATION FUND

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, slurry seal, etc.)	350,000	27-00-00-5023
Repair Slumber Lane with concrete	30,000	27-00-00-5023
Sidewalk partnership program	10,000	27-00-00-7051
Drainage tube partnership program	10,000	27-00-00-7054
Aerial photography and LiDAR (orthophotography and contour mapping)	36,500	27-00-00-7097
TOTAL TRANSPORTATION FUND	488,500	

APPROVED EXPENDITURES FOR THE YEAR - 2022 BUDGET

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

MUNICIPAL COMPLEX FUND

NONE

TOTAL MUNICIPAL COMPLEX FUND

_____-
_____-
=====

APPROVED EXPENDITURES FOR THE YEAR - 2022 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

Tires (wheel loader) (\$5,600 total) - 1/4	1,400	51-00-00-6025
Blades for wood chipper	<u>650</u>	<u>51-00-00-6025</u>
TOTAL SOLID WASTE FUND	<u><u>2,050</u></u>	

APPROVED EXPENDITURES FOR THE YEAR - 2022 BUDGET

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

WATER FUND

\$1,000 annual flat pay increase	11,705	Personnel expenses
1% Merit increase	1,625	Personnel expenses
Health/Dental/Vision Benefit Increase (\$5,500 ind./\$6,500 fam.)	4,285	Personnel expenses
	17,615	

Water Plant

Emergency Response Plan (Midcon)	3,300	52-52-00-5023
Compensation & Classification Study (\$30,000 total)	1,680	52-52-00-5023
GO Bond election (\$5,000 total) - 1/2	2,500	52-52-00-5030
GO Bond election informational mailings (\$1,500 total) - 1/2	750	52-52-00-6001
GO Bond election informational mailings (\$1,500 total) - 1/2	750	52-52-00-6005
Upfront renovation - wells (year 3 of 5)	28,486	52-52-00-6015
Maintenance contract to inspect/repack HSP (1/year)	3,000	52-52-00-6025
Sludge removal from lagoon	123,000	52-52-00-6030
Completion of limited water master plan (\$86,000 total) - 1/2	43,000	52-52-00-6055
Stainless steel tables for lime scales (2)	1,500	52-52-00-7006
Office chairs (3)	600	52-52-00-7006
Total Water Plant	208,566	

Water Distribution

Compensation & Classification Study (\$30,000 total)	2,390	52-53-00-5023
GO Bond election (\$5,000 total) - 1/2	2,500	52-53-00-5030
GO Bond election informational mailings (\$1,500 total) - 1/2	750	52-53-00-6001
GO Bond election informational mailings (\$1,500 total) - 1/2	750	52-53-00-6005
Upfront renovation - Hill St Standpipe (year 3 of 4)	70,859	52-53-00-6015
Upfront renovation - Valley Drive Tower (year 2 of 3)	81,852	52-53-00-6015
Tracks (305 mini excavator) (\$3,500 total) - 1/2	1,750	52-53-00-6025
Tires (wheel loader) (\$5,600 total) - 1/4	1,400	52-53-00-6025
License two employees	1,000	52-53-00-6035
Completion of limited water master plan (\$86,000 total) - 1/2	43,000	52-53-00-6055
Update Owner Supervised Waterline Replacement Plan	6,000	52-53-00-6055
Hydrants (2)	4,400	52-53-00-7006
Mass meter change out (SimpleCity) (\$1,700 total) - 1/2	850	52-53-00-7090
Hardware/firmware update for GIS (if needed) - 1/3	300	52-53-00-7097
AMI lease payments (\$301,190 total) year 3 of 5 - 1/2	150,595	8703 & 8704
3/4 Ton 4x4 Pickup (replacement for 2003 Chevy 2500) (\$34,000 total) - 1/2	17,000	52-53-00-9010
3/4 Ton 4x4 pickup (replacement for 2019 Ford F250) (\$34,000 total) - 1/2	17,000	52-53-00-9010
3/4 Ton 4x4 pickup (replacement for 2020 Ford F150) (\$34,000 total) - 1/2	17,000	52-53-00-9010
AMI (funded with escrow) (\$214,300 total) - 1/2	107,150	52-53-00-9015
AMI - hire contractor to fix 'return to utility exceptions' (\$35,000 total) - 1/2	17,500	52-53-00-9015
AMI - move 17 inside meters outside and install 33 RDDs (\$47,700 total) - 1/2	23,850	52-53-00-9015
Total Water Distribution	567,896	

TOTAL WATER FUND

794,077

APPROVED EXPENDITURES FOR THE YEAR - 2022 BUDGET

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

WASTE WATER FUND

\$1,000 annual flat pay increase	8,610	Personnel expenses
1% Merit increase	1,575	Personnel expenses
Health/Dental/Vision Benefit Increase (\$5,500 ind./\$6,500 fam.)	3,335	Personnel expenses
Woodrail litigation	10,000	55-00-00-5020
Compensation & Classification Study (\$30,000 total)	3,810	55-00-00-5023
Jet/Vac maintenance plan	3,500	55-00-00-6025
Wheel loader tires (\$5,600 total) - 1/4	1,400	55-00-00-6025
Blades for offset mower	100	55-00-00-6025
CIPP and manhole rehab project (committed in FY21; to be completed in FY22)	122,400	55-00-00-6030
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
Complete engineering for Hill St Lift Station	72,740	55-00-00-6055
Dissolved oxygen sensors for SBRs	4,300	55-00-00-6110
Rehab North Pump Station pumps (3)	70,000	55-00-00-6115
Rehab South Pump Station pumps (3)	60,000	55-00-00-6115
Air diffusers in SBRs	5,500	55-00-00-6120
Rehab sludge tank blower motors (4)	5,000	55-00-00-6120
UV bulb sleeve wiper	4,500	55-00-00-6120
Replace blower belts (28)	4,000	55-00-00-6120
Rehab wasting pump	2,000	55-00-00-6120
Transducer for SBR	1,000	55-00-00-6120
Confined space meter	2,000	55-00-00-7081
Harness	300	55-00-00-7081
Mass meter change out (SimpleCity) (\$1,700 total) - 1/2	850	55-00-00-7090
Upgrade SCADA computer	12,750	55-00-00-7096
Mission (SCADA) service packs on same schedule/annual renewal	4,000	55-00-00-7096
Hardware/firmware update for GIS (if needed) - 1/3	300	55-00-00-7097
Probe	1,100	55-00-00-7115
Certified thermometer	200	55-00-00-7115
Paint blower lines at SBRs	500	55-00-00-7405
AMI lease payments (\$301,190 total) year 2 of 5 - 1/2	150,595	8703 & 8704
3/4 Ton 4x4 Pickup (\$34,000 total)	34,000	55-00-00-9010
3/4 Ton 4x4 pickup (replacement for 2020 Ford F150) (\$34,000 total) - 1/2	17,000	55-00-00-9010
Jet/Vac truck	410,000	55-00-00-9015
Wasting pump	8,000	55-00-00-9015
AMI (funded with escrow) (\$214,300 total) - 1/2	107,150	55-00-00-9015
AMI - hire contractor to fix 'return to utility exceptions' (\$35,000 total) - 1/2	17,500	55-00-00-9015
AMI - move 17 inside meters outside and install 33 RDDs (\$47,700 total) - 1/2	23,850	55-00-00-9015
Construct new Hill Street Lift Station	620,000	55-00-00-9020
TOTAL WASTE WATER FUND	<u>1,943,865</u>	

COST ALLOCATION PLAN 2022

Allocation of Administrative Expenses to Operating Departments



COST ALLOCATION PLAN 2022

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COST ALLOCATION PLAN 2022

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, Economic Development, 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 2022

THE PROCESS

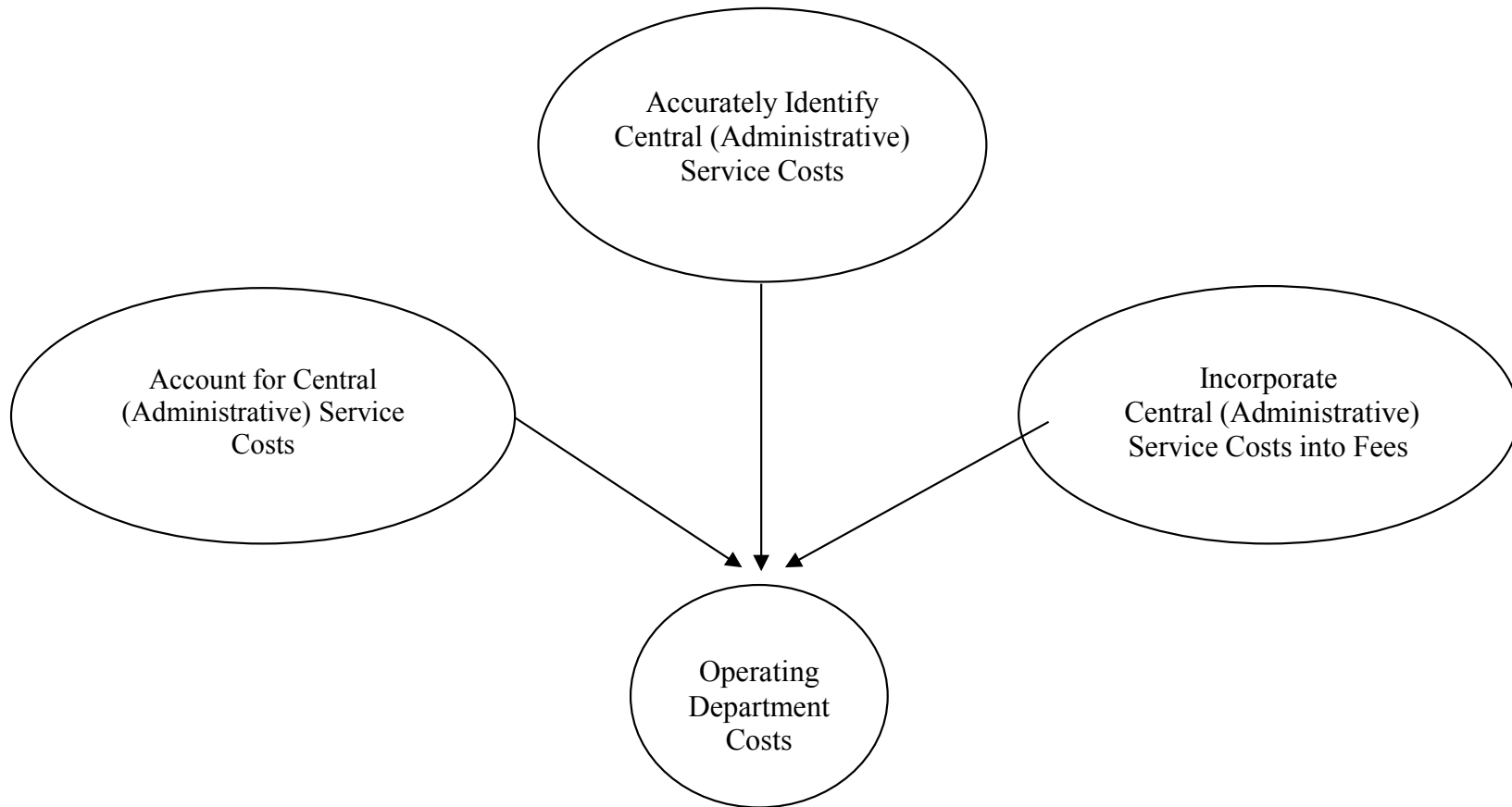


ILLUSTRATION 1

COST ALLOCATION PLAN 2022

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, City Clerk, Finance Director, Collections, Human Resources, Payroll, Accounts Payable, etc. The Operating Departments include Municipal Court, Police, 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 - 2022

Table 1: Administration Budgeted Expenses & Allocable Cost

	Personnel	Contractual Services	Commodities	Insurance	Debt	Capital Outlay	Allocable Cost	Unallocable Costs	Total Administrative Costs
Administrative Staff:									
Accounts Payable Clerk	\$ 25,015						\$ 25,015		\$ 25,015
City Administrator	114,775						114,775		114,775
City Clerk	56,885						56,885		56,885
Collector	63,680						63,680		63,680
Collector Assistant	43,810						43,810		43,810
Finance Director	73,600						73,600		73,600
Human Resources Director	50,450						50,450		50,450
Mayor & Council	18,520						18,520		18,520
Other Allocable Administrative Expenses		\$ 155,795	\$ 13,725	\$ 22,325			191,845		191,845
Unallocable Administrative Expenses		65,300	8,000			\$ 50,000		\$ 123,300	123,300
TOTAL ADMINISTRATION	\$ 446,735	\$ 221,095	\$ 21,725	\$ 22,325	\$ -	\$ 50,000	\$ 638,580	\$ 123,300	\$ 761,880

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 - 2022

Table 2: Operating Departments Budgeted Expenses Plus Allocable Cost

Operating Departments	Total Budgeted Expenses	Charge for Allocable Costs	Total Expenses +Allocable
General Fund Departments:			
Municipal Court	\$ 51,930	\$ 17,277	\$ 69,207
Police	1,303,485	49,150	1,352,635
Animal Control	59,040	15,369	74,409
Fire	1,426,720	46,511	1,473,231
Streets	400,905	27,350	428,255
Economic Development	107,865	19,792	127,657
Community Development	227,445	48,319	275,764
Recreation	478,445	30,702	509,147
Cemetery	134,735	17,422	152,157
Special Revenue Funds:			
Park	473,195	41,041	514,236
Training	5,760	12,070	17,830
Transportation	544,655	24,008	568,663
Debt Service	274,870	14,831	289,701
Municipal Complex	239,435	16,282	255,717
Cemetery Perpetual	400	11,516	11,916
Enterprise Funds:			
Solid Waste	288,840	46,627	335,467
Water: Plant	692,780	36,420	729,200
Water: Distribution	1,173,720	66,445	1,240,165
Waste Water	3,206,525	97,446	3,303,971
TOTAL OPERATING DEPTS	\$ 11,090,750	\$ 638,580	\$ 11,729,330

TABLE 2

Cost Allocation Plan - 2022

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 -	<p>35.00% of the allocable cost is distributed to operating departments based on number of manual journal entry line items processed for each department.</p> <p>35.00% of the allocable cost is distributed to operating departments based on the number of expenses processed for each department.</p> <p>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).</p> <p>7.50% of the allocable cost is distributed to operating departments based on the number of Full Time Equivalent (FTE) employees in each department.</p> <p>7.50% of the allocable cost is distributed to operating departments based on the total budgeted expenses.</p>
HR Director -	100.00% of the allocable cost is distributed to operating departments based on the number of Full Time Equivalent (FTE) employees in each department.
A/P Clerk -	100.00% 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 - 2022

Table 3 - Mayor & Council Expense

Mayor & Council			
Agenda		\$ 18,520	
Freq	Dept %	Allocation	
General Fund Departments:			
Municipal Court	0	0.00%	\$ -
Police	3.2	3.98%	\$ 738
Animal Control	0	0.00%	\$ -
Fire	5.53	6.88%	\$ 1,275
Streets	1.6	1.99%	\$ 369
Economic Development	3	3.74%	\$ 692
Community Development	20	24.90%	\$ 4,612
Recreation	2.33	2.90%	\$ 537
Cemetery	1	1.25%	\$ 231
Special Revenue Funds:			
Park	10.33	12.86%	\$ 2,382
Training	0	0.00%	\$ -
Transportation	6	7.47%	\$ 1,383
Debt Service	0.33	0.41%	\$ 76
Municipal Complex	2.5	3.11%	\$ 576
Cemetery Perpetual	0	0.00%	\$ -
Enterprise Funds:			
Solid Waste	5	6.23%	\$ 1,153
Water: Plant	3.2	3.98%	\$ 738
Water: Distribution	6.6	8.22%	\$ 1,522
Waste Water	9.7	12.08%	\$ 2,237
TOTAL	80.32	100.00%	\$ 18,520

Table 4 - City Administrator Expense

City Administrator														
Agenda		\$ 57,388		# of	\$ 22,955		# of	\$ 17,216		Budgeted	\$ 17,216		\$ 114,775	
Freq	Dept %	Allocation	Expenses	Dept %	Allocation	Empl	Dept %	Allocation	Expenses	Dept %	Allocation	TOTAL	%	
General Fund Departments:														
Municipal Court	0	0.00%	\$ -	175	4.10%	\$ 940.12	0.5	0.99%	\$ 170	\$ 51,930	0.47%	\$ 81	\$ 1,191	1.04%
Police	3.2	3.98%	\$ 2,286	315	7.37%	\$ 1,692.21	13	25.74%	\$ 4,431	\$ 1,303,485	11.75%	\$ 2,023	\$ 10,433	9.09%
Animal Control	0	0.00%	\$ -	95	2.22%	\$ 510.35	1	1.98%	\$ 341	\$ 59,040	0.53%	\$ 92	\$ 943	0.82%
Fire	5.53	6.88%	\$ 3,951	383	8.96%	\$ 2,057.52	9	17.82%	\$ 3,068	\$ 1,426,720	12.86%	\$ 2,215	\$ 11,291	9.84%
Streets	1.6	1.99%	\$ 1,143	408	9.55%	\$ 2,191.82	2.93	5.80%	\$ 999	\$ 400,905	3.61%	\$ 622	\$ 4,956	4.32%
Economic Development	3	3.74%	\$ 2,143	115	2.69%	\$ 617.79	1	1.98%	\$ 341	\$ 107,865	0.97%	\$ 167	\$ 3,270	2.85%
Community Development	20	24.90%	\$ 14,290	200	4.68%	\$ 1,074.42	2	3.96%	\$ 682	\$ 227,445	2.05%	\$ 353	\$ 16,399	14.29%
Recreation	2.33	2.90%	\$ 1,665	450	10.53%	\$ 2,417.45	2	3.96%	\$ 682	\$ 478,445	4.31%	\$ 743	\$ 5,507	4.80%
Cemetery	1	1.25%	\$ 714	120	2.81%	\$ 644.65	1.05	2.08%	\$ 358	\$ 134,735	1.21%	\$ 209	\$ 1,926	1.68%
Special Revenue Funds:														
Park	10.33	12.86%	\$ 7,381	318	7.44%	\$ 1,708.33	2.24	4.43%	\$ 764	\$ 473,195	4.27%	\$ 735	\$ 10,587	9.22%
Training	0	0.00%	\$ -	10	0.23%	\$ 53.72	0	0.00%	\$ -	\$ 5,760	0.05%	\$ 9	\$ 63	0.05%
Transportation	6	7.47%	\$ 4,287	23	0.54%	\$ 123.56	0.2	0.40%	\$ 68	\$ 544,655	4.91%	\$ 845	\$ 5,324	4.64%
Debt Service	0.33	0.41%	\$ 236	3	0.07%	\$ 16.12	0	0.00%	\$ -	\$ 274,870	2.48%	\$ 427	\$ 679	0.59%
Municipal Complex	2.5	3.11%	\$ 1,786	7	0.16%	\$ 37.60	0	0.00%	\$ -	\$ 239,435	2.16%	\$ 372	\$ 2,195	1.91%
Cemetery Perpetual	0	0.00%	\$ -	0	0.00%	\$ -	0	0.00%	\$ -	\$ 400	0.00%	\$ 1	\$ 1	0.00%
Enterprise Funds:														
Solid Waste	5	6.23%	\$ 3,572	77	1.80%	\$ 413.65	0.22	0.44%	\$ 75	\$ 288,840	2.60%	\$ 448	\$ 4,509	3.93%
Water: Plant	3.2	3.98%	\$ 2,286	382.5	8.95%	\$ 2,054.83	3.13	6.20%	\$ 1,067	\$ 692,780	6.25%	\$ 1,075	\$ 6,483	5.65%
Water: Distribution	6.6	8.22%	\$ 4,716	588.5	13.77%	\$ 3,161.48	5.16	10.22%	\$ 1,759	\$ 1,173,720	10.58%	\$ 1,822	\$ 11,458	9.98%
Waste Water	9.7	12.08%	\$ 6,931	603	14.11%	\$ 3,239.38	7.08	14.02%	\$ 2,413	\$ 3,206,525	28.91%	\$ 4,978	\$ 17,561	15.30%
TOTAL	80.32	100.00%	\$ 57,388	4273	100.00%	\$ 22,955	50.51	100.00%	\$ 17,216	\$ 11,090,750	100.00%	\$ 17,216	\$ 114,775	100.00%

Table 5 - Assistant to the Administrator/City Clerk Expense

Assistant to the Administrator/City Clerk											
Agenda		\$ 28,443		# of	\$ 14,221		Budgeted	\$ 14,221		\$ 56,885	
Freq	Dept %	Allocation	Empl	Dept %	Allocation	Expenses	Dept %	Allocation	TOTAL	%	
General Fund Departments:											
Municipal Court	0	0.00%	\$ -	0.5	0.99%	\$ 141	51,930	0.47%	\$ 67	\$ 207	0.36%
Police	3.2	3.98%	\$ 1,133	13	25.74%	\$ 3,660	1,303,485	11.75%	\$ 1,671	\$ 6,465	11.36%
Animal Control	0	0.00%	\$ -	1	1.98%	\$ 282	59,040	0.53%	\$ 76	\$ 357	0.63%
Fire	5.53	6.88%	\$ 1,958	9	17.82%	\$ 2,534	1,426,720	12.86%	\$ 1,829	\$ 6,322	11.11%
Streets	1.6	1.99%	\$ 567	2.93	5.80%	\$ 825	400,905	3.61%	\$ 514	\$ 1,906	3.35%
Economic Development	3	3.74%	\$ 1,062	1	1.98%	\$ 282	107,865	0.97%	\$ 138	\$ 1,482	2.61%
Community Development	20	24.90%	\$ 7,082	2	3.96%	\$ 563	227,445	2.05%	\$ 292	\$ 7,937	13.95%
Recreation	2.33	2.90%	\$ 825	2	3.96%	\$ 563	478,445	4.31%	\$ 613	\$ 2,002	3.52%
Cemetery	1	1.25%	\$ 354	1.05	2.08%	\$ 296	134,735	1.21%	\$ 173	\$ 823	1.45%
Special Revenue Funds:											
Park	10.33	12.86%	\$ 3,658	2.24	4.43%	\$ 631	473,195	4.27%	\$ 607	\$ 4,895	8.61%
Training	0	0.00%	\$ -	0	0.00%	\$ -	5,760	0.05%	\$ 7	\$ 7	0.01%
Transportation	6	7.47%	\$ 2,125	0.2	0.40%	\$ 56	544,655	4.91%	\$ 698	\$ 2,879	5.06%
Debt Service	0.33	0.41%	\$ 117	0	0.00%	\$ -	274,870	2.48%	\$ 352	\$ 469	0.83%
Municipal Complex	2.5	3.11%	\$ 885	0	0.00%	\$ -	239,435	2.16%	\$ 307	\$ 1,192	2.10%
Cemetery Perpetual	0	0.00%	\$ -	0	0.00%	\$ -	400	0.00%	\$ 1	\$ 1	0.00%
Enterprise Funds:											
Solid Waste	5	6.23%	\$ 1,771	0.22	0.44%	\$ 62	288,840	2.60%	\$ 370	\$ 2,203	3.87%
Water: Plant	3.2	3.98%	\$ 1,133	3.13	6.20%	\$ 881	692,780	6.25%	\$ 888	\$ 2,903	5.10%
Water: Distribution	6.6	8.22%	\$ 2,337	5.16	10.22%	\$ 1,453	1,173,720	10.58%	\$ 1,505	\$ 5,295	9.31%
Waste Water	9.7	12.08%	\$ 3,435	7.08	14.02%	\$ 1,993	3,206,525	28.91%	\$ 4,112	\$ 9,540	16.77%
TOTAL	80.32	100.00%	\$ 28,443	50.51	100.00%	\$ 14,221	\$ 11,090,750	100.00%	\$ 14,221	\$ 56,885	100.00%

Table 6 - Collector Expense

Collector											
# of		\$ 19,104		Tax	\$ 6,368		Utility	\$ 38,208		\$ 63,680	
Receipts	Dept %	Allocation	Levy	Dept %	Allocation	Billing	Dept %	Allocation	TOTAL	%	
872	2.80%	\$ 535	0.0739	6.25%	\$ 398	0.00%	\$ -	\$ 933	1.47%		
317	1.02%	\$ 195	0.0739	6.25%	\$ 398	0.00%	\$ -	\$ 593	0.93%		
223	0.72%	\$ 137	0.0739	6.25%	\$ 398	0.00%	\$ -	\$ 535	0.84%		
1	0.00%	\$ 1	0.0739	6.25%	\$ 398	0.00%	\$ -	\$ 399	0.63%		
55	0.18%	\$ 34	0.0739	6.25%	\$ 398	0.00%	\$ -	\$ 432	0.68%		
0	0.00%	\$ -	0.0739	6.25%	\$ 398	0.00%	\$ -	\$ 398	0.63%		
242	0.78%	\$ 149	0.0739	6.25%	\$ 398	0.00%	\$ -	\$ 547	0.86%		
1325	4.26%	\$ 814	0.0739	6.25%	\$ 398	0.00%	\$ -	\$ 1,212	1.90%		
100	0.32%	\$ 61	0.0739	6.25%	\$ 398	0.00%	\$ -	\$ 459	0.72%		
186.3	0.60%	\$ 114	0.1660	14.04%	\$ 894	0.00%	\$ -	\$ 1,008	1.58%		
1	0.00%	\$ 1	0.00%	\$ -	0.00%	\$ -	0.00%	\$ 1	0.00%		
1	0.00%	\$ 1	0.00%	\$ -	0.00%	\$ -	0.00%	\$ 1	0.00%		
104.3	0.34%	\$ 64	0.3513	29.71%	\$ 1,892	0.00%	\$ -	\$ 1,956	3.07%		
0	0.00%	\$ -	0.00%	\$ -	0.00%	\$ -	0.00%	\$ -	0.00%		
0	0.00%	\$ -	0.00%	\$ -	0.00%	\$ -	0.00%	\$ -	0.00%		
9197.7	29.56%	\$ 5,648	0.00%	\$ -	1	14.29%	\$ 5,458	\$ 11,106	17.44%		
4638.6	14.91%	\$ 2,848	0.00%	\$ -	0.00%	\$ -	0.00%	\$ 2,848	4.47%		
4638.6	14.91%	\$ 2,848	0.00%	\$ -	3	42.86%	\$ 16,375	\$ 19,223	30.19%		
9210.2	29.60%	\$ 5,655	0.00%	\$ -	3	42.86%	\$ 16,375	\$ 22,030	34.60%		
31112.7	100.00%	\$ 19,104	1.1824	100.00%	\$ 6,368	7	100.00%	\$ 38,208	\$ 63,680	100.00%	

Cost Allocation Plan - 2022

Table 12 - Summary Total Allocation

	Total Allocation	
	\$ 638,580	%
General Fund Departments:		
Municipal Court	\$ 17,277	2.71%
Police	\$ 49,150	7.70%
Animal Control	\$ 15,369	2.41%
Fire	\$ 46,511	7.28%
Streets	\$ 27,350	4.28%
Economic Development	\$ 19,792	3.10%
Community Development	\$ 48,319	7.57%
Recreation	\$ 30,702	4.81%
Cemetery	\$ 17,422	2.73%
Special Revenue Funds:		
Parks	\$ 41,041	6.43%
Training	\$ 12,070	1.89%
Transportation	\$ 24,008	3.76%
Debt Service	\$ 14,831	2.32%
Municipal Complex	\$ 16,282	2.55%
Cemetery Perpetual	\$ 11,516	1.80%
Enterprise Funds:		
Solid Waste	\$ 46,627	7.30%
Water: Plant	\$ 36,420	5.70%
Water: Distribution	\$ 66,445	10.41%
Waste Water	\$ 97,446	15.26%
TOTAL	\$ 638,580	100.00%

TABLE 12

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.

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	286,068.63	289,155.87	2,483.35	550.00	484.98	.00
10-00-00-4102 PERSONAL PROPERTY TAX	140,706.33	148,529.39	24,911.26	8,000.00	7,400.67	3,000.00
10-00-00-4103 UTILITY TAX	14,942.28	15,198.37	15,767.26	15,750.00	17,325.03	17,000.00
10-00-00-4106 OLD PERSONAL PROPERTY TAX	18.44	.00	131.18	.00	31.10	.00
10-00-00-4108 SUR TAX	29,490.13	30,200.42	32,860.60	33,000.00	34,401.44	36,000.00
10-00-00-4120 SURPLUS REAL ESTATE TAX	2,309.35	.00	.00	.00	.00	.00
10-00-00-4121 REAL ESTATE TAX-FROM COUNTY	.00	.00	296,941.04	318,000.00	323,885.76	348,000.00
10-00-00-4122 PERSONAL PROPERTY TAX-FROM CO	.00	.00	144,648.71	120,000.00	132,392.56	145,500.00
10-00-00-4131 SALES TAX	1,102,265.79	1,059,549.47	1,154,246.14	1,080,000.00	1,285,925.69	1,200,000.00
10-00-00-4132 USE TAX	70,147.79	80,874.36	107,974.35	85,000.00	96,213.63	95,000.00
10-00-00-4143 CIGARETTE TAX	25,099.67	23,291.87	26,881.66	27,000.00	25,003.03	25,000.00
10-00-00-4149 MUNI MOTOR VEHICLE LIC-FROM C	.00	.00	26,597.00	27,000.00	29,238.00	29,000.00
10-00-00-4150 MUNI MOTOR VEHICLE LICENSE TA	27,842.22	24,687.00	11,706.85	2,000.00	4,324.73	1,000.00
10-00-00-4153 ADVERTISING FEES	2,753.53	3,841.97	2,672.50	700.00	485.26	.00
10-00-00-4160 GAS FRANCHISE TAX	92,009.62	81,239.63	69,442.07	80,000.00	73,976.34	75,000.00
10-00-00-4161 ELECTRIC FRANCHISE TAX	348,362.93	313,529.56	319,913.54	318,000.00	281,005.25	315,000.00
10-00-00-4162 TELEPHONE FRANCHISE TAX	118,312.71	94,006.01	86,520.06	85,000.00	76,607.63	75,000.00
10-00-00-4164 CABLE TV FRANCHISE TAX	25,665.36	25,528.72	24,622.53	24,000.00	24,525.07	24,000.00
10-00-00-4165 FINANCIAL INSTITUTION TAX	465.27	1,312.13	2.11	1,000.00	345.67	1,000.00
10-00-00-4201 LIQUOR LICENSES	7,922.50	7,327.50	8,231.25	7,500.00	9,060.00	7,500.00
10-00-00-4203 OCCUPATIONAL LICENSES	21,867.55	20,769.85	20,159.45	20,000.00	22,231.10	21,000.00
10-00-00-4205 GARAGE SALE PERMIT FEE	138.00	1,006.00	910.00	1,000.00	970.00	1,000.00
10-00-00-4325 FINES-ANIMAL CONTROL	24.50	812.00	655.50	500.00	707.00	800.00
10-00-00-4326 FINES-POLICE TRAFFIC VIOLATIO	66,430.00	65,149.50	47,599.37	60,000.00	37,325.00	37,000.00
10-17-00-4327 FINES-COMMUNITY DEVELOPMENT	4,552.50	2,374.50	2,872.50	2,250.00	1,855.00	2,000.00
10-00-00-4327 FINES-POLICE NONTRAFFIC VIOLA	26,814.00	20,829.12	23,541.00	22,000.00	26,258.00	26,000.00
10-00-00-4329 PENALTIES ON MUNI MOTOR VEHIC	4,654.69	3,109.44	9,840.43	1,500.00	3,489.15	750.00
10-00-00-4334 CRIME VICTIMS COMPENSATION	313.39	310.43	254.19	275.00	227.92	250.00
10-00-00-4516 RETURN CHECK FEE	5.00	30.00	50.00	25.00	75.00	50.00
10-00-00-4532 GRANT REVENUE	.00	.00	.00	.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	6,211.95	.00	93,257.99	.00
10-00-00-4607 ARPA REVENUE	.00	.00	.00	.00	570,346.92	.00
10-00-00-4710 PILOT FEE-HOUSING AUTHORITY	.00	.00	.00	.00	.00	.00
10-00-00-4715 PILOTS-TAX ABATEMENTS	604.24	2,849.98	4,515.04	4,515.00	4,629.86	4,800.00
10-00-00-4811 CAPITAL LEASE REVENUE	.00	.00	.00	.00	.00	.00
10-00-00-4821 DONATIONS	.00	.00	14,000.00	5,000.00	7,360.00	7,000.00
10-00-00-4901 INTEREST INCOME	2,149.85	2,607.10	2,505.43	2,500.00	2,248.40	2,750.00
10-00-00-4902 PENALTIES ON TAXES	16,629.90	10,532.78	33,000.70	4,000.00	12,951.88	4,000.00
10-00-00-4903 INTEREST ON TAXES-FROM COUNTY	.00	.00	2,796.31	3,000.00	7,230.02	6,000.00
10-00-00-4915 COLLECTION FEES	.00	.00	.00	.00	.00	.00
10-00-00-4940 COBRA REIMBURSEMENTS	965.42	.00	.00	.00	2,706.96	.00
10-00-00-4960 SALE OF SURPLUS	100.00	.00	55.00	.00	1,330.24	.00
10-00-00-4999 MISCELLANEOUS REVENUE	2,118.48	1,598.58	524.61	.00	1,814.98	1,500.00
10-77-00-4900 SOLID WASTE REIMBURSEMENT	33,664.26	40,080.24	34,642.06	44,530.00	40,041.69	46,700.00
10-78-00-4900 WATER REIMBURSEMENT	75,287.33	88,176.53	78,518.35	95,055.00	85,538.96	103,650.00
10-79-00-4900 WASTE WATER REIMBURSEMENT	68,959.83	67,611.22	68,519.15	89,035.00	80,134.85	99,200.00
10-80-00-4900 PARKS REIMBURSEMENT	29,561.27	35,270.61	36,554.47	28,970.00	26,042.54	41,700.00
10-81-00-4900 TRANSP. TAX REIMBURSMENT	23,431.51	28,139.09	22,074.75	27,530.00	24,755.87	24,850.00

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
TOTAL REVENUE	2,670,723.43	2,589,529.24	2,766,353.72	2,644,185.00	3,476,161.17	2,828,000.00
10-01-00-5001 SALARIES-OFFICIALS	16,800.00	16,800.00	16,800.00	16,800.00	16,800.00	16,800.00
10-01-00-5002 SALARIES-FULL TIME	297,484.54	336,439.50	329,967.11	329,930.00	346,613.67	352,465.00
10-01-00-5003 SALARIES-PART TIME	.00	.00	.00	.00	.00	.00
10-01-00-5004 SALARIES-OVERTIME	74.43	141.57	175.89	200.00	53.93	200.00
10-01-00-5005 PAYROLL TAX EXPENSE	21,045.26	24,146.68	24,718.22	26,540.00	25,830.57	28,265.00
10-01-00-5007 LAGERS	14,903.18	17,886.10	18,807.83	19,480.00	19,367.64	24,335.00
10-01-00-5009 LIFE INSURANCE EXPENSE	348.96	520.10	441.95	440.00	421.92	470.00
10-01-00-5011 WORKER'S COMPENSATION	1,112.86	1,154.60	1,287.84	1,300.00	1,304.93	1,400.00
10-01-00-5015 UNEMPLOYMENT INSURANCE	.00	.00	.00	.00	7.33-	.00
10-01-00-5016 HEALTH/DENTAL/VISION PREM EXP	21,796.82	19,754.73	20,577.46	18,950.00	19,027.19	22,800.00
10-01-00-5019 HSA/FSA ADMIN FEES	.00	137.15	266.70	275.00	186.96	200.00
10-01-00-5020 CONTRACTED SERVICES (LEGAL)	10,280.50	7,267.40	19,196.55	13,500.00	9,436.60	31,500.00
10-01-00-5022 CONTRACTED SERVICES (MOWING)	1,225.00	1,500.00	1,800.00	2,250.00	2,450.00	3,750.00
10-01-00-5023 CONTRACTED SERVICES (OTHER)	445.00	11,222.50	1,145.00	10,550.00	7,607.75	11,970.00
10-01-00-5024 CONTRACTED SERVICES (CLEANING)	10,785.00	14,305.00	12,590.00	13,500.00	12,355.00	13,500.00
10-01-00-5026 CONTRACTED SERVICES (PROSECUT	17,820.00	17,260.00	14,190.00	18,000.00	14,200.00	18,000.00
10-01-00-5030 ELECTION FEES	2,464.04	3,372.20	2,882.53	3,500.00	2,339.32	3,500.00
10-01-00-5035 RECORDING FEES	.00	5.00	270.00	150.00	108.00	250.00
10-01-00-5040 SALES TAX REIMBURSEMENT AGMT	6,413.12	9,475.79	13,064.62	10,000.00	6,028.40	13,000.00
10-01-00-6001 POSTAGE	5,268.66	3,308.98	4,778.61	6,000.00	5,701.61	6,000.00
10-01-00-6005 PRINTING	1,431.40	1,560.92	1,237.15	550.00	505.15	1,250.00
10-01-00-6010 ADVERTISING/PROMOTIONAL	2,260.00	4,151.95	2,898.59	1,450.00	5,362.64	1,500.00
10-01-00-6020 EQUIPMENT REPAIR	495.00	.00	440.00	250.00	332.50	500.00
10-01-00-6025 EQUIPMENT MAINTENANCE	.00	497.50	857.74	200.00	.00	300.00
10-01-00-6026 COPIER EXPENSE	3,995.73	4,842.36	5,545.79	4,500.00	4,772.64	10,600.00
10-01-00-6035 TRAINING & TRAVEL	297.05	4,260.00	960.66	5,300.00	956.22	5,000.00
10-01-00-6040 DUES/FEES	4,240.69	4,387.85	3,940.16	5,250.00	3,530.45	5,000.00
10-01-00-6041 CHAMBER OF COMMERCE DUES	800.00	800.00	.00	900.00	1,000.00	3,000.00
10-01-00-6045 ACCOUNTING & AUDITING	18,560.00	19,005.00	19,335.00	19,800.00	19,735.00	23,000.00
10-01-00-6050 ASSESSOR'S OFFICE	5,870.07	6,023.81	6,623.86	6,700.00	6,774.09	6,800.00
10-01-00-6051 COUNTY COLLECTION FEE	.00	.00	17,825.24	18,500.00	19,427.00	19,500.00
10-01-00-6100 FELLOWSHIP CENTER CONTRACT	5,000.00	5,000.00	5,000.00	5,000.00	.00	5,000.00
10-01-00-6135 ORDINANCE CODIFICATION	2,294.90	995.00	6,517.67	2,500.00	2,383.08	17,000.00
10-01-00-6200 INTERNET	.00	13.32	149.50	.00	.00	.00
10-01-00-6201 TELEPHONE	4,303.02	3,549.52	4,479.72	3,600.00	3,394.91	2,900.00
10-01-00-6202 UTILITIES - ELECTRIC	4,484.74	4,260.33	4,029.25	4,500.00	3,414.47	4,500.00
10-01-00-6203 UTILITIES - WATER & SEWER	171.10	172.06	196.60	200.00	52.89	200.00
10-01-00-6204 UTILITIES - GAS	1,541.21	1,316.19	1,048.02	1,550.00	1,013.33	1,500.00
10-01-00-6206 UTILITIES - FLOWERBEDS WATER	1,155.25	995.15	1,010.40	1,200.00	350.02	1,200.00
10-01-00-6302 COMPUTER MAINT & REPAIR	495.00	330.00	440.00	500.00	400.00	500.00
10-01-00-6502 VEHICLE MAINT & REPAIRS	8.95	.00	23.69	250.00	181.24	250.00
10-01-00-7001 OFFICE SUPPLIES	3,875.67	4,017.86	3,930.56	3,500.00	2,211.44	2,000.00
10-01-00-7005 MISCELLANEOUS SUPPLIES	326.91	.00	87.16	25.00	.00	25.00
10-01-00-7006 EXPENDABLE EQUIPMENT EXP	7,845.34	189.89	619.41	750.00	3,579.38	750.00
10-01-00-7081 COVID-19 RESPONSE	.00	.00	6,251.95	.00	1,614.20	.00
10-01-00-7085 CUSTODIAL SUPPLIES	686.44	970.12	709.00	700.00	499.30	700.00
10-01-00-7090 COMPUTER SOFTWARE & HARDWARE	2,585.51	2,033.86	1,389.18	8,650.00	6,734.97	3,200.00
10-01-00-7091 WEBSITE DEVELOPMENT/HOSTING	1,665.00	2,100.00	2,130.00	2,100.00	2,280.00	2,100.00

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
10-01-00-7095 SIMPLCITY ANNUAL LICENSE	4,126.25	4,291.32	4,529.31	6,900.00	6,114.27	6,025.00
10-01-00-7097 GIS	300.00	300.00	300.00	300.00	240.00	300.00
10-01-00-7105 FUEL	39.27	.00	34.41	50.00	30.47	50.00
10-01-00-7405 BLDG & GRND-MAINT/REPAIRS	4,084.67	4,625.11	3,972.32	5,000.00	3,822.17	7,000.00
10-01-00-8001 PROPERTY INSURANCE	2,099.61	2,216.50	2,366.70	2,785.00	2,426.40	2,700.00
10-01-00-8005 LIABILITY INSURANCE	16,210.60	16,583.70	16,565.60	19,140.00	18,499.61	19,450.00
10-01-00-8010 AUTO INSURANCE	141.69	.00	162.16	180.00	155.34	175.00
10-01-00-8025 DISCRETIONARY FUND	6,357.79	5,672.26	3,351.51	3,500.00	3,865.05	8,000.00
10-01-00-8050 MISCELLANEOUS EXPENSE	1.45-	391.29	344.69	150.00	77.77	500.00
10-01-00-8051 DRUG TESTING	138.00	276.00	.00	300.00	377.24	300.00
10-01-00-8055 CASH SHORT/LONG	35.16	68.15-	11.54-	.00	3.50-	.00
10-01-00-8090 BANK FEES	408.73	488.10	460.09	500.00	438.69	700.00
10-01-00-9010 CAPITAL ASSET-VEHICLES	.00	4,000.00	.00	.00	.00	.00
10-01-00-9015 CAPITAL ASSET-EQUIPMENT	.00	2,116.66	.00	.00	.00	.00
10-01-00-9017 CAPITAL ASSET-BLDG & GRNDS	11,685.73	.00	.00	.00	.00	.00
10-01-00-9020 CAPITAL IMPROVEMENT	.00	.00	49,512.84	10,000.00	10,295.10	50,000.00
10-01-00-9490 TRANSFER TO MUNI COMPL FUND	.00	.00	.00	.00	.00	.00
TOTAL EXPENSES	548,282.40	597,062.78	662,224.70	638,595.00	626,669.69	761,880.00
GENERAL TOTAL	2,122,441.03	1,992,466.46	2,104,129.02	2,005,590.00	2,849,491.48	2,066,120.00

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	871.00	475.00	14.50	.00	.00	.00
10-00-00-4332 COURT COST FEES-NON-TRAFFIC V	2,431.00	1,671.00	2,058.00	1,750.00	2,079.00	2,000.00
10-00-00-4333 COURT COST FEES-TRAFFIC VIOLA	6,886.00	7,636.50	5,489.00	6,500.00	4,724.00	4,500.00
10-00-00-4337 BOND FORFEITURE	1,020.00	795.00	1,210.00	1,000.00	1,125.00	1,000.00
10-08-00-4999 MISC COURT REVENUE	.00	.00	.00	.00	.00	.00
TOTAL REVENUE	11,208.00	10,577.50	8,771.50	9,250.00	7,928.00	7,500.00
10-08-00-5002 SALARIES-FULL TIME	34,026.29	29,959.65	7,897.53	.00	1,482.56	19,375.00
10-08-00-5003 SALARIES-PART TIME	.00	.00	9,425.66	20,840.00	17,400.60	.00
10-08-00-5004 SALARIES-OVERTIME	.00	264.60	308.88	1,000.00	255.96	400.00
10-08-00-5005 PAYROLL TAX EXPENSE	2,559.05	2,117.82	1,293.42	1,670.00	1,464.14	1,515.00
10-08-00-5007 LAGERS	1,836.11	758.29	364.99	60.00	17.00	1,365.00
10-08-00-5009 LIFE INSURANCE EXPENSE	61.56	73.31	4.36	5.00	.48	40.00
10-08-00-5011 WORKER'S COMPENSATION	89.09	60.90	124.78	125.00	117.20	125.00
10-08-00-5016 HEALTH/DENTAL/VISION PREM EXP	800.96	5,033.87	739.29	50.00	9.90	2,800.00
10-08-00-5019 HSA/FSA ADMIN FEES	.00	.00	.00	.00	.00	.00
10-08-00-5020 CONTRACTED SERVICES (LEGAL)	72.50	.00	163.85	.00	.00	.00
10-08-00-5023 CONTRACTED SERVICES (OTHER)	10,350.00	11,851.59	10,651.92	13,050.00	11,130.76	12,270.00
10-08-00-6001 POSTAGE	256.69	277.01	240.65	300.00	26.95	300.00
10-08-00-6005 PRINTING	.00	205.23	1,275.10	50.00	190.00	250.00
10-08-00-6010 ADVERTISING/PROMOTIONAL	.00	46.00	63.50	50.00	.00	50.00
10-08-00-6025 EQUIPMENT MAINTENANCE	.00	80.00	.00	50.00	.00	50.00
10-08-00-6035 TRAINING & TRAVEL	24.61	1,336.30	1,810.90	100.00	.00	100.00
10-08-00-6040 DUES/FEES	175.00	216.06	163.00	175.00	88.00	175.00
10-08-00-6095 PRISONER BOARDING	6,570.00	7,560.00	3,600.00	8,000.00	.00	8,000.00
10-08-00-6200 INTERNET	.00	.00	.00	.00	.00	.00
10-08-00-6201 TELEPHONE	427.28	354.64	445.36	375.00	333.17	300.00
10-08-00-6202 UTILITIES - ELECTRIC	673.52	639.81	672.13	700.00	569.82	700.00
10-08-00-6203 UTILITIES - WATER & SEWER	25.62	25.78	32.75	30.00	8.82	35.00
10-08-00-6204 UTILITIES - GAS	231.45	197.65	176.90	250.00	171.24	250.00
10-08-00-6302 COMPUTER MAINT & REPAIR	.00	.00	.00	200.00	29.00	200.00
10-08-00-7001 OFFICE SUPPLIES	917.89	646.89	141.66	500.00	127.87	200.00
10-08-00-7005 MISCELLANEOUS SUPPLIES	.00	.00	.00	25.00	.00	25.00
10-08-00-7006 EXPENDABLE EQUIPMENT EXP	6.36	.00	99.99	50.00	.00	550.00
10-08-00-7085 CUSTODIAL SUPPLIES	.00	.00	.00	.00	.00	.00
10-08-00-7090 COMPUTER SOFTWARE & HARDWARE	126.25	98.54	1,407.51	200.00	194.62	700.00
10-08-00-7095 SIMPLICITY ANNUAL LICENSE	1,237.88	1,287.40	1,323.69	1,500.00	1,488.92	1,650.00
10-08-00-7405 BLDG & GRNDS-MAINT/REPAIRS	698.88	.00	.00	.00	.00	.00
10-08-00-8001 PROPERTY INSURANCE	300.11	316.65	338.10	400.00	404.40	450.00
10-08-00-8050 MISCELLANEOUS EXPENSE	.00	.00	125.00	.00	3.00	.00
10-08-00-8051 DRUG TESTING	46.00	92.00	46.00	50.00	95.25	55.00
10-08-00-9015 CAPITAL ASSET-EQUIPMENT	.00	.00	.00	.00	.00	.00
TOTAL EXPENSES	61,513.10	63,499.99	42,936.92	49,805.00	35,609.66	51,930.00
GENERAL TOTAL	50,305.10-	52,922.49-	34,165.42-	40,555.00-	27,681.66-	44,430.00-

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.

BUDGET REPORT

PCT OF FISCAL YTD 100.0%

	3 YRS AGO ACTUAL	2 YRS AGO ACTUAL	LAST YEAR ACTUAL	CURRENT BUDGET	CURRENT YR TO DATE	NEW BUDGET
POLICE DEPARTMENT						
10-00-00-4328	POLICE REPORTS	1,357.25	1,631.59	1,415.00	1,500.00	1,500.00
10-11-00-4525	ATV/UTV SPECIAL USE PERMIT FE	471.00	535.00	475.00	500.00	600.00
10-11-00-4530	FEES FOR DVDS	40.00	50.00	60.00	50.00	50.00
10-11-00-4531	FEES FOR FINGERPRINTS	340.00	310.00	420.00	250.00	200.00
10-11-00-4532	POLICE GRANT REVENUE	.00	.00	.00	.00	.00
10-00-00-4550	BUILDING USAGE FEES	.00	.00	.00	.00	.00
10-11-00-4602	MO DOT GRANT REVENUE	4,078.32	3,107.28	4,633.11	3,000.00	2,157.79
10-11-00-4810	LOAN PROCEEDS	.00	.00	.00	.00	.00
10-11-00-4811	CAPITAL LEASE REVENUE	.00	21,324.70	.00	.00	205,740.00
10-11-00-4821	POLICE DEPT DONATIONS	2,001.00	2,100.00	100.00	.00	2,037.00
10-11-00-4822	GIVING-BACK EVENT DONATIONS	.00	.00	3,250.00	3,000.00	3,560.00
10-11-00-4930	INSURANCE PROCEEDS	23,848.45	.00	.00	.00	10,318.42
10-00-58-4935	SCHOOL RESOURCE OFFICER REVEN	46,432.94	53,317.57	47,118.30	50,250.00	33,114.30
10-11-00-4960	SALE OF VEHICLES/EQUIPMENT	.00	1,045.00	5,400.00	.00	.00
10-11-00-4990	TRANSFER FROM POLICE TRNG FUN	.00	.00	.00	.00	.00
10-11-00-4999	MISC POLICE REVENUE	400.00	.00	.00	.00	.00
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	TOTAL REVENUE	78,968.96	83,421.14	62,871.41	58,550.00	53,497.51
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10-11-00-5002	SALARIES-FULL TIME	512,944.85	537,591.62	533,318.26	535,070.00	487,056.32
10-11-00-5003	SALARIES-PART TIME	.00	.00	.00	25,000.00	4,070.00
10-11-00-5004	SALARIES-OVERTIME	5,311.94	6,276.83	7,885.66	10,000.00	10,166.01
10-11-00-5005	PAYROLL TAX EXPENSE	37,100.89	38,566.85	38,727.80	43,610.00	36,137.92
10-11-00-5007	LAGERS	57,169.73	67,828.61	68,530.18	70,300.00	60,116.06
10-11-00-5009	LIFE INSURANCE EXPENSE	897.02	854.35	813.54	895.00	762.46
10-11-00-5011	WORKER'S COMPENSATION	16,718.36	18,966.40	20,956.28	20,000.00	22,623.41
10-11-00-5012	EMPLOYEE RECRUITMENT	.00	.00	.00	.00	.00
10-11-00-5015	UNEMPLOYMENT INSURANCE	.00	.00	.00	.00	.00
10-11-00-5016	HEALTH/DENTAL/VISION PREM EXP	43,856.42	48,854.18	42,182.91	46,345.00	40,284.53
10-11-00-5019	HSA/FSA ADMIN FEES	.00	197.99	218.70	250.00	189.59
10-11-00-5020	CONTRACTED SERVICES (LEGAL)	1,969.10	126.15	655.40	.00	.00
10-11-00-5023	CONTRACTED SERVICES (OTHER)	240.00	280.00	1,806.92	4,800.00	4,844.76
10-11-00-5024	CONTRACTED SERVICES (CLEANING)	.00	.00	.00	.00	.00
10-11-00-6001	POSTAGE	232.69	140.77	174.79	150.00	25.50
10-11-00-6005	PRINTNG	1,972.90	520.00	1,764.89	1,000.00	590.03
10-11-00-6010	ADVERTISING/PROMOTIONAL	.00	675.80	365.00	1,500.00	999.99
10-11-00-6020	EQUIPMENT REPAIR	338.94	175.77	7.84	1,000.00	112.50
10-11-00-6025	EQUIPMENT MAINTENANCE	350.00	1,050.00	185.54	300.00	.00
10-11-00-6026	COPIER EXPENSE	2,826.56	2,901.45	3,483.69	3,550.00	3,084.21
10-11-00-6028	GENERATOR INSPECTION/MAINT	.00	.00	1,006.00	1,010.00	503.00
10-11-00-6035	TRAINING & TRAVEL	.00	.00	1,150.00	4,000.00	4,526.52
10-11-00-6040	DUES/FEES	670.21	597.98	378.37	500.00	522.25
10-11-00-6095	PRISONER BOARDING EXP	5,220.00	8,100.00	4,140.00	8,000.00	.00
10-11-00-6105	UNIFORMS	17,594.85	22,661.79	15,293.42	12,000.00	7,254.78
10-11-00-6120	VEHICLE MAINTENANCE	1,492.27	1,375.42	1,523.79	2,000.00	903.69
10-11-00-6200	INTERNET & INTERNET AIR CARDS	3,361.11	2,836.03	1,635.23	1,500.00	1,035.33
10-11-00-6201	TELEPHONE	3,240.46	3,193.97	4,107.91	9,700.00	5,684.23
10-11-00-6202	UTILITIES - ELECTRIC	7,224.25	7,022.16	6,517.53	7,500.00	5,899.57
10-11-00-6203	UTILITIES - WATER & SEWER	349.21	351.27	393.11	500.00	105.78
10-11-00-6204	UTILITIES - GAS	2,482.69	2,120.20	1,632.97	2,500.00	1,750.84

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	1,345.56	.00	.00	2,000.00	.00	1,000.00
10-11-00-6502 VEHICLE REPAIRS	10,500.45	10,598.00	9,351.33	10,000.00	18,666.78	10,000.00
10-11-00-7001 OFFICE SUPPLIES	540.28	888.85	865.38	1,000.00	742.57	1,000.00
10-11-00-7005 MISCELLANEOUS SUPPLIES	141.32	55.57	51.16	200.00	.00	200.00
10-11-00-7006 EXPENDABLE EQUIPMENT EXP	10,423.06	20,707.90	14,494.06	5,500.00	1,710.10	37,500.00
10-11-00-7082 AMMUNITION/TASER SUPPLIES	1,562.65	.00	745.93	2,000.00	1,334.67	4,000.00
10-11-00-7083 EVIDENCE SUPPLIES	1,498.22	1,520.57	1,933.14	2,500.00	747.41	2,500.00
10-11-00-7085 CUSTODIAL SUPPLIES	468.35	402.57	412.17	400.00	497.09	400.00
10-11-00-7090 COMPUTER SOFTWARE & HARDWARE	16,777.89	18,805.15	26,603.96	3,700.00	15,913.45	3,700.00
10-11-00-7095 POLICE SOFTWARE ANNUAL LICENS	.00	.00	.00	16,000.00	2,192.00	19,500.00
10-11-00-7097 GIS	300.00	300.00	300.00	300.00	240.00	300.00
10-11-00-7105 FUEL	19,001.17	17,306.60	12,079.61	12,000.00	14,466.00	17,000.00
10-11-00-7302 HANDTOOLS/HARDWARE	8.39	.00	.00	200.00	.00	200.00
10-11-00-7405 BLDG & GRND-MAINT/REPAIRS	1,326.13	1,733.45	1,494.11	2,000.00	592.22	2,000.00
10-11-00-8001 PROPERTY INSURANCE	2,786.56	2,937.60	3,119.44	3,685.00	3,720.16	4,100.00
10-11-00-8005 LIABILITY INSURANCE	13,192.75	14,359.80	14,438.60	15,390.00	15,626.05	17,200.00
10-11-00-8010 AUTO INSURANCE	4,715.00	5,942.98	5,052.61	6,075.00	5,734.00	6,350.00
10-11-00-8026 GIVING-BACK EVENTS	.00	.00	.00	4,000.00	2,611.87	4,000.00
10-11-00-8050 MISCELLANEOUS EXPENSE	103.07	60.09	863.50	300.00	42.83	250.00
10-11-00-8051 DRUG TESTING	414.00	368.00	138.00	500.00	352.53	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	652.56	3,783.84	5,038.00	5,040.00	5,038.00	49,040.00
10-11-00-8708 CAPITAL LEASE-INTEREST	2.74	154.16	.00	.00	.00	.00
10-11-00-9010 CAPITAL ASSET-VEHICLES	30,465.18	31,261.00	34,790.48	.00	.00	40,000.00
10-11-00-9015 CAPITAL ASSET-EQUIPMENT	.00	21,324.70	.00	.00	.00	205,740.00
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	839,789.78	925,776.42	890,627.21	905,770.00	789,477.01	1,303,485.00
GENERAL TOTAL	760,820.82-	842,355.28-	827,755.80-	847,220.00-	735,979.50-	1,027,895.00-

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	1,466.00	1,505.00	897.00	1,000.00	1,261.00	1,300.00
10-00-00-4530 ANIMAL SHELTER & KENNEL FEES	1,454.00	3,211.00	2,445.00	2,000.00	4,350.00	3,500.00
10-00-00-4540 DONATION-ANIMAL SHELTER	.00	15.00	65.00	.00	100.00	50.00
10-11-14-4930 INSURANCE PROCEEDS	.00	.00	1,418.16	.00	.00	.00
10-11-14-4999 MISC ANIMAL CONTROL REVENUE	.00	.00	1,000.00	.00	.00	.00
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TOTAL REVENUE	2,920.00	4,731.00	5,825.16	3,000.00	5,711.00	4,850.00
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10-11-14-5002 SALARIES-FULL TIME	24,561.61	26,578.21	29,054.61	28,310.00	27,933.84	29,250.00
10-11-14-5003 SALARIES-PART TIME	3,151.60	3,244.18	1,863.03	2,500.00	.00	2,500.00
10-11-14-5004 SALARIES-OVERTIME	114.57	236.16	.00	100.00	.00	100.00
10-11-14-5005 PAYROLL TAX EXPENSE	1,876.17	1,917.59	1,936.99	2,365.00	1,778.02	2,440.00
10-11-14-5007 LAGERS	928.55	1,425.82	1,662.99	1,680.00	1,648.07	2,025.00
10-11-14-5009 LIFE INSURANCE EXPENSE	55.07	62.40	57.48	65.00	62.69	65.00
10-11-14-5011 WORKER'S COMPENSATION	607.26	442.06	454.92	600.00	540.58	650.00
10-11-14-5016 HEALTH/DENTAL/VISION PREM EXP	4,516.16	4,602.67	4,658.82	5,010.00	4,997.30	5,500.00
10-11-14-5019 HSA/FSA ADMIN FEES	.00	.00	.00	.00	.00	.00
10-11-14-5020 CONTRACTED SERVICES (LEGAL)	.00	.00	.00	.00	.00	.00
10-11-14-5023 CONTRACTED SERVICES (OTHER)	.00	.00	116.92	355.00	350.76	885.00
10-11-14-6005 PRINTING	169.95	196.62	191.65	100.00	183.30	300.00
10-11-14-6010 ADVERTISING/PROMOTIONAL	.00	180.00	.00	300.00	204.00	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	100.00	.00	100.00
10-11-14-6035 TRAINING & TRAVEL	.00	.00	.00	50.00	.00	600.00
10-11-14-6040 DUES/FEES	.00	.00	.00	450.00	.00	100.00
10-11-14-6105 UNIFORMS	381.06	279.98	153.00	150.00	196.00	200.00
10-11-14-6200 INTERNET	.00	.00	.00	500.00	.00	.00
10-11-14-6201 TELEPHONE	1,503.19	1,138.47	1,324.30	500.00	1,045.04	600.00
10-11-14-6202 UTILITIES - ELECTRIC	4,207.70	3,884.13	3,948.21	4,200.00	2,775.77	4,200.00
10-11-14-6203 UTILITIES - WATER & SEWER	914.94	1,022.48	789.50	1,050.00	269.58	1,000.00
10-11-14-6302 COMPUTER MAINT & REPAIR	.00	.00	.00	250.00	.00	250.00
10-11-14-6502 VEHICLE MAINT & REPAIR	1,094.94	464.04	3,619.71	1,000.00	796.01	1,500.00
10-11-14-7001 OFFICE SUPPLIES	18.97	14.88	.00	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	27.30	401.73	1,500.00	30.75	1,500.00
10-11-14-7085 CUSTODIAL SUPPLIES	142.52	77.72	60.38	200.00	14.40	200.00
10-11-14-7090 COMPUTER SOFTWARE & HARDWARE	.00	.00	.00	300.00	.00	200.00
10-11-14-7105 FUEL	966.14	810.06	729.80	700.00	887.28	1,200.00
10-11-14-7140 ANIMAL CONTROL	357.46	175.90	100.00	500.00	32.00	300.00
10-11-14-7302 HANDTOOLS/HARDWARE	.00	.00	.00	25.00	.00	25.00
10-11-14-7405 BLDG & GRND-MAINT/REPAIRS	1,813.86	3,037.17	5,600.56	5,000.00	4,607.42	2,000.00
10-11-14-8001 PROPERTY INSURANCE	87.00	88.00	97.20	115.00	114.00	125.00
10-11-14-8010 AUTO INSURANCE	497.00	482.40	515.14	560.00	509.00	575.00
10-11-14-8050 MISCELLANEOUS EXPENSE	.00	.00	.00	50.00	.00	50.00
10-11-14-8051 DRUG TESTING	138.00	46.00	387.00	100.00	61.00	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	48,103.72	50,434.24	57,723.94	58,885.00	49,036.81	59,040.00
GENERAL TOTAL	45,183.72-	45,703.24-	51,898.78-	55,885.00-	43,325.81-	54,190.00-

ANIMAL SHELTER

REVENUE

- 10-00-00-4222 **ANIMAL LICENSE**
Revenues from the sale of annual animal licenses
(\$20.00/unneutered or unsprayed animal & \$5.00/neutered or
spayed animal) (city code section 210.250(K)).
- 10-00-00-4530 **ANIMAL SHELTER & KENNEL LICENSE FEES**
Revenue received from individuals to reclaim an impounded
animal, to adopt an animal, (city code section 210.230) or to obtain
a kennel license (kennel owners or breeders) (city code section
210.270).
- 10-00-00-4540 **DONATION –ANIMAL SHELTER**
Donations toward the animal shelter expenses.
- 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
10-12-00-4605	FEMA/SEMA REVENUE	.00	.00	.00	.00	.00
10-12-00-4810	LOAN PROCEEDS	.00	.00	.00	.00	.00
10-12-00-4811	CAPITAL LEASE REVENUE	.00	.00	.00	.00	550,000.00
10-12-00-4821	FIRE DEPT DONATIONS	.00	.00	.00	3,000.00	3,000.00
10-12-00-4905	RURAL FIRE REIMBURS OF EXPENS	15,638.93	10,792.02	18,572.06	18,000.00	17,459.45
10-12-50-4906	RURAL FIRE REVENUE	69,959.00	74,167.86	78,321.52	78,000.00	.00
10-12-00-4930	INSURANCE PROCEEDS	297.50	.00	19,192.25	.00	5,520.00
10-12-00-4936	CPR EDUCATION	.00	.00	.00	.00	.00
10-12-00-4960	SALE OF VEHICLES/EQUIPMENT	.00	.00	410.00	25,000.00	.00
10-12-00-4999	MISC FIRE REVENUE	2,500.00	388.33	.00	.00	362.00
	TOTAL REVENUE	88,395.43	85,348.21	116,495.83	124,000.00	23,341.45
10-12-00-5002	SALARIES-FULL TIME	385,879.30	358,854.19	360,001.68	391,820.00	345,986.08
10-12-00-5003	SALARIES-PART TIME	.00	.00	.00	.00	.00
10-12-00-5004	SALARIES-OVERTIME	43,565.62	42,507.61	27,894.48	25,000.00	56,660.03
10-12-00-5005	PAYROLL TAX EXPENSE	31,724.85	29,954.74	29,610.06	33,380.00	29,222.24
10-12-00-5006	SALARIES ON-CALL	17,309.50	18,437.00	19,659.50	19,500.00	19,492.94
10-12-00-5007	LAGERS	15,843.08	14,156.54	11,891.54	10,930.00	9,558.91
10-12-00-5009	LIFE INSURANCE EXPENSE	641.42	485.32	532.30	645.00	534.52
10-12-00-5011	WORKER'S COMPENSATION	24,662.39	24,930.80	25,513.44	29,000.00	25,304.22
10-12-00-5013	VOLUNTEERS	7,575.00	7,725.00	8,175.00	8,100.00	7,500.00
10-12-00-5015	UNEMPLOYMENT INSURANCE	.00	.00	.00	.00	.00
10-12-00-5016	HEALTH/DENTAL/VISION PREM EXP	20,651.76	15,058.81	27,415.63	41,115.00	40,190.70
10-12-00-5018	ACCIDENT INSUR-VOL FIREFIGHTE	1,557.00	1,557.00	1,556.00	1,600.00	1,556.00
10-12-00-5019	HSA/FSA ADMIN FEES	.00	.00	.00	.00	.00
10-12-00-5020	CONTRACTED SERVICES (LEGAL)	1,889.15	.00	20,115.51	10,000.00	15,827.29
10-12-00-5023	CONTRACTED SERVICES (OTHER)	.00	.00	22,700.00	5,000.00	3,150.00
10-12-00-6001	POSTAGE	114.69	20.82	68.26	350.00	12.49
10-12-00-6005	PRINTING	.00	.00	.00	100.00	.00
10-12-00-6010	ADVERTISING/PROMOTIONAL	145.90	238.93	180.00	150.00	.00
10-12-00-6015	CERTIFICATION OF EQUIPMENT	.00	.00	4,409.16	4,500.00	4,947.05
10-12-00-6020	EQUIPMENT REPAIR	2,037.82	3,665.72	4,097.47	6,000.00	1,357.78
10-12-00-6025	EQUIPMENT MAINTENANCE	5,944.17	3,164.42	1,401.81	2,000.00	168.00
10-12-00-6026	COPIER EXPENSE	2,470.90	1,968.37	1,900.85	2,000.00	1,781.28
10-12-00-6028	GENERATOR INSPECTION/MAINT	.00	.00	1,116.05	1,200.00	503.00
10-12-00-6035	TRAINING & TRAVEL	2,740.00	1,867.85	1,606.21	6,000.00	4,723.00
10-12-00-6040	DUES/FEES	418.71	892.59	724.50	550.00	641.50
10-12-00-6105	UNIFORMS	3,126.80	2,070.63	2,858.10	4,000.00	4,000.85
10-12-00-6120	VEHICLE MAINTENANCE	.00	.00	2,265.43	3,000.00	2,543.89
10-12-00-6145	FIRE PREVENTION/CPR EDUCATION	849.99	138.39	243.83	3,000.00	.00
10-12-00-6150	RURAL FIRE EXPENSES	15,638.72	10,792.02	18,584.57	18,000.00	13,515.47
10-12-00-6200	INTERNET	.00	.00	.00	.00	.00
10-12-00-6201	TELEPHONE	3,079.35	1,988.21	2,536.39	2,300.00	1,716.07
10-12-00-6202	UTILITIES - ELECTRIC	12,038.98	14,296.66	12,424.18	14,500.00	9,392.93
10-12-00-6203	UTILITIES - WATER & SEWER	1,980.00	2,413.18	2,305.87	2,500.00	541.91
10-12-00-6204	UTILITIES - GAS	6,921.02	5,810.78	4,815.07	7,000.00	5,621.02
10-12-00-6302	COMPUTER MAINT & REPAIR	520.00	440.00	110.00	750.00	110.00
10-12-00-6502	VEHICLE REPAIRS	7,592.73	10,724.70	5,034.78	6,000.00	3,096.12

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	108.19	300.22	103.63	400.00	38.74	250.00
10-12-00-7005 MISCELLANEOUS SUPPLIES	.00	.00	16.82	50.00	.00	50.00
10-12-00-7006 EXPENDABLE EQUIPMENT EXP	4,055.75	12,126.45	12,685.22	31,310.00	27,087.90	23,965.00
10-12-00-7081 EMERGENCY RESPONSE SUPPLIES	2,687.40	1,933.23	1,776.97	3,000.00	3,213.38	3,000.00
10-12-00-7085 CUSTODIAL SUPPLIES	982.17	885.40	1,235.35	1,000.00	709.99	800.00
10-12-00-7090 COMPUTER SOFTWARE & HARDWARE	382.84	1,647.73	6,116.35	2,000.00	1,947.81	6,985.00
10-12-00-7095 ESO ANNUAL LICENSE	.00	.00	.00	3,040.00	3,129.92	3,820.00
10-12-00-7097 GIS	300.00	300.00	300.00	300.00	240.00	300.00
10-12-00-7105 FUEL	5,147.37	4,374.23	4,097.24	5,000.00	4,288.67	5,000.00
10-12-00-7302 HANDTOOLS/HARDWARE	.00	121.43	9.86	200.00	14.99	750.00
10-12-00-7405 BLDG & GRND-MAINT/REPAIRS	10,959.94	5,463.31	7,618.86	12,500.00	5,992.29	10,950.00
10-12-00-7505 STORM WARNING SIREN EXPENSE	4,578.00	5,048.40	9,988.39	5,100.00	5,082.00	5,200.00
10-12-00-8001 PROPERTY INSURANCE	6,183.00	6,533.00	7,127.16	8,255.00	8,151.00	9,000.00
10-12-00-8005 LIABILITY INSURANCE	842.65	840.55	841.15	830.00	840.30	925.00
10-12-00-8010 AUTO INSURANCE	5,399.50	4,372.30	5,615.98	5,770.00	6,014.50	8,200.00
10-12-00-8050 MISCELLANEOUS EXPENSE	.00	.00	.00	50.00	.00	50.00
10-12-00-8051 DRUG TESTING	382.00	230.00	184.00	400.00	338.21	400.00
10-12-00-8703 LTL-PRINCIPAL	.00	.00	.00	.00	.00	87,300.00
10-12-00-8704 LTL-INTEREST	.00	.00	.00	.00	.00	.00
10-12-00-9010 CAPITAL ASSET-VEHICLES	.00	.00	84,405.00	105,250.00	106,192.00	588,000.00
10-12-00-9015 CAPITAL ASSET-EQUIPMENT	.00	35,276.70	.00	.00	.00	.00
10-12-00-9017 CAPITAL ASSET-BLDG & GRNDS	.00	.00	.00	.00	.00	.00
10-12-00-9020 CAPITAL IMPROVEMENT	14,800.00	.00	.00	.00	.00	.00
TOTAL EXPENSES	673,727.66	653,613.23	763,869.65	844,445.00	782,936.99	1,426,720.00
GENERAL TOTAL	585,332.23-	568,265.02-	647,373.82-	720,445.00-	759,595.54-	729,720.00-

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	154,126.24	157,468.32	149,091.29	155,000.00	153,850.38	155,000.00
10-00-00-4151	MOTOR VEHICLE STATE SALES TAX	52,633.50	51,167.16	53,069.71	51,000.00	63,266.58	55,000.00
10-00-00-4152	MOTOR VEHICLE LICENSE/REG FEE	26,316.99	25,851.21	25,893.75	25,000.00	28,896.10	27,000.00
10-14-00-4337	FINANCIAL SECURITY FORFEITURE	.00	.00	1,000.00	500.00	.00	.00
10-14-00-4532	STREETS GRANT REVENUE	.00	.00	.00	.00	.00	.00
10-14-00-4602	FEMA/SEMA REVENUE	.00	.00	.00	.00	.00	.00
10-14-00-4603	CARES ACT REIMBURSEMENT	.00	.00	25.41	.00	.00	.00
10-14-00-4810	LOAN PROCEEDS	.00	.00	.00	.00	.00	.00
10-14-00-4811	CAPITAL LEASE REVENUE	.00	.00	.00	.00	.00	.00
10-14-00-4900	STREET EXCAVATION PERMIT FEE	700.00	800.00	700.00	750.00	1,000.00	750.00
10-14-00-4930	INSURANCE PROCEEDS	.00	.00	.00	.00	.00	.00
10-14-00-4960	SALE OF VEHICLES/EQUIPMENT	.00	13,495.34	32,066.66	.00	8,616.66	21,750.00
10-14-00-4999	MISC STREETS REVENUE	2,923.77	224.00	166.57	200.00	405.00	150.00
	TOTAL REVENUE	236,700.50	249,006.03	262,013.39	232,450.00	256,034.72	259,650.00
10-14-00-5002	SALARIES-FULL TIME	80,431.84	92,685.29	104,470.17	102,905.00	83,317.54	103,835.00
10-14-00-5003	SALARIES-PART TIME	.00	.00	.00	.00	.00	.00
10-14-00-5004	SALARIES-OVERTIME	4,551.17	4,557.25	8,150.56	5,000.00	3,592.89	5,000.00
10-14-00-5005	PAYROLL TAX EXPENSE	5,982.36	7,067.37	8,406.25	8,255.00	6,522.57	8,325.00
10-14-00-5007	LAGERS	4,254.17	3,273.49	5,406.99	6,370.00	4,523.46	7,510.00
10-14-00-5009	LIFE INSURANCE EXPENSE	134.69	155.47	176.57	200.00	156.81	220.00
10-14-00-5011	WORKER'S COMPENSATION	4,600.32	5,623.29	7,007.48	5,750.00	8,549.04	8,600.00
10-14-00-5015	UNEMPLOYMENT INSURANCE	1,325.00	3,963.00	1,769.82	2,000.00	.00	500.00
10-14-00-5016	HEALTH/DENTAL/VISION PREM EXP	8,598.08	7,181.50	9,430.07	12,615.00	7,527.76	14,030.00
10-14-00-5019	HSA/FSA ADMIN FEES	.00	.00	.00	.00	.00	.00
10-14-00-5020	CONTRACTED SERVICES (LEGAL)	163.85	198.65	205.90	.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	505.24	1,750.00	1,515.72	3,150.00
10-14-00-5035	RECORDING FEES	.00	.00	.00	.00	.00	.00
10-14-00-6005	PRINTING	153.35	36.67	.00	35.00	60.00	35.00
10-14-00-6010	ADVERTISING/PROMOTIONAL	10.17	92.18	19.33	100.00	.00	100.00
10-14-00-6020	EQUIPMENT REPAIR	5,463.31	8,231.03	9,293.37	7,500.00	4,294.40	7,500.00
10-14-00-6025	EQUIPMENT MAINTENANCE	3,509.19	1,994.73	3,183.17	3,500.00	2,302.91	7,350.00
10-14-00-6035	TRAINING & TRAVEL	.00	.00	.00	500.00	.00	500.00
10-14-00-6040	DUES/FEES	75.00	80.50	201.33	175.00	155.00	175.00
10-14-00-6105	UNIFORMS	1,502.96	1,301.11	1,419.98	1,500.00	1,212.09	1,600.00
10-14-00-6200	INTERNET	.00	.00	315.46	600.00	535.28	675.00
10-14-00-6201	TELEPHONE	342.52	412.90	419.65	400.00	329.38	300.00
10-14-00-6202	UTILITIES - ELECTRIC	2,633.54	2,637.43	3,213.76	3,000.00	3,033.03	3,500.00
10-14-00-6203	UTILITIES - WATER & SEWER	888.99	590.48	523.81	750.00	114.30	750.00
10-14-00-6204	UTILITIES - GAS	1,631.37	920.61	943.67	1,600.00	1,065.25	1,500.00
10-14-00-6205	UTILITIES - STREET LIGHTS	101,522.34	91,467.07	90,564.04	92,000.00	89,909.60	91,000.00
10-14-00-6207	LOCATES	15.32	.00	.00	.00	.00	.00
10-14-00-6302	COMPUTER MAINT & REPAIR	.00	.00	.00	.00	2.50	100.00
10-14-00-6502	VEHICLE MAINT & REPAIRS	2,407.71	4,955.59	6,336.87	6,300.00	6,035.17	5,500.00
10-14-00-7001	OFFICE SUPPLIES	9.17	25.29	.00	25.00	.00	25.00
10-14-00-7005	MISCELLANEOUS SUPPLIES	132.57	289.56	251.98	100.00	136.04	100.00
10-14-00-7006	EXPENDABLE EQUIPMENT EXP	2,415.59	4,614.58	6,062.76	1,250.00	300.55	16,800.00
10-14-00-7050	ROAD REPAIR MATERIAL	1,556.43	3,572.02	4,377.15	3,500.00	1,301.65	3,500.00

BUDGET REPORT

PCT OF FISCAL YTD 100.0%

	3 YRS AGO ACTUAL	2 YRS AGO ACTUAL	LAST YEAR ACTUAL	CURRENT BUDGET	CURRENT YR TO DATE	NEW BUDGET
10-14-00-7055 DRAINAGE PRODUCTS	.00	.00	.00	.00	.00	.00
10-14-00-7060 GRAVEL	1,216.30	4,481.12	.00	500.00	.00	500.00
10-14-00-7070 STREET SIGNS	1,457.40	1,795.05	1,334.24	2,500.00	2,186.75	2,500.00
10-14-00-7075 SALT	4,744.86	7,084.72	7,080.03	7,500.00	8,402.25	8,500.00
10-14-00-7076 SAND	.00	.00	3,778.07	3,000.00	1,834.99	3,000.00
10-14-00-7081 SAFETY EQUIPMENT	.00	776.17	570.26	1,750.00	1,056.92	1,500.00
10-14-00-7085 CUSTODIAL SUPPLIES	317.83	371.56	301.96	350.00	137.32	350.00
10-14-00-7090 COMPUTER SOFTWARE & HARDWARE	7.98	27.73	95.88	500.00	248.39	500.00
10-14-00-7097 GIS	300.00	300.00	300.00	300.00	240.00	300.00
10-14-00-7105 FUEL	4,557.53	11,527.28	9,639.43	12,000.00	8,157.23	12,000.00
10-14-00-7110 OIL/GREASE	607.23	642.24	604.80	800.00	.00	800.00
10-14-00-7302 HANDTOOLS/HARDWARE	222.28	392.27	556.41	500.00	235.40	500.00
10-14-00-7405 BLDG & GRND-MAINT/REPAIRS	1,302.24	253.26	1,309.57	1,000.00	766.88	6,500.00
10-14-00-8001 PROPERTY INSURANCE	524.10	560.34	589.07	605.00	542.59	650.00
10-14-00-8010 AUTO INSURANCE	3,783.00	4,325.74	4,175.16	4,450.00	4,288.66	4,725.00
10-14-00-8050 MISCELLANEOUS EXPENSE	127.58	.00	133.60	200.00	40.00	150.00
10-14-00-8051 DRUG TESTING	322.00	245.33	84.33	250.00	254.67	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
10-14-00-9010 CAPITAL ASSET-VEHICLES	9,170.32	14,552.33	37,499.99	.00	.00	34,000.00
10-14-00-9015 CAPITAL ASSET-EQUIPMENT	10,738.65	2,868.66	23,684.50	.00	.00	32,000.00
10-14-00-9017 CAPITAL ASSET-BLDG & GRNDS	.00	.00	.00	.00	.00	.00
10-14-00-9020 CAPITAL IMPROVEMENTS	.00	.00	.00	.00	.00	.00
TOTAL EXPENSES	273,710.31	296,130.86	364,392.68	303,885.00	254,884.99	400,905.00
GENERAL TOTAL	37,009.81-	47,124.83-	102,379.29-	71,435.00-	1,149.73	141,255.00-

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	.00	.00	750.00	500.00	.00	750.00
10-16-00-4532 GRANT REVENUE	.00	.00	.00	.00	.00	.00
10-16-00-4999 MISCELLANEOUS REVENUE	.00	.00	244.81	.00	.00	.00

TOTAL REVENUE	.00	.00	994.81	500.00	.00	750.00
10-16-00-5002 SALARIES-FULL TIME	.00	11,725.43	45,326.05	46,030.00	31,422.57	53,355.00
10-16-00-5005 PAYROLL TAX EXPENSE	.00	883.08	3,383.76	3,570.00	2,290.67	4,085.00
10-16-00-5007 LAGERS	.00	635.43	2,617.89	2,715.00	597.66	3,685.00
10-16-00-5009 LIFE INSURANCE EXPENSE	.00	18.60	68.20	75.00	37.20	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	1,488.18	5,748.05	5,930.00	1,339.61	1,300.00
10-16-00-5019 HSA/FSA ADMIN FEES	.00	9.39	122.80	130.00	62.56	100.00
10-16-00-5020 CONTRACTED SERVICES (LEGAL)	895.90	1,611.25	1,129.35	500.00	809.28	50.00
10-16-00-5023 CONTRACTED SERVICES (OTHER)	.00	.00	12,866.92	50,355.00	28,530.33	32,150.00
10-16-00-5035 RECORDING FEES	.00	.00	.00	100.00	.00	100.00
10-16-00-6001 POSTAGE	.00	132.78	2.50	150.00	.00	150.00
10-16-00-6005 PRINTING	.00	18.75	.00	1,000.00	78.00	1,000.00
10-16-00-6010 ADVERTISING/PROMOTIONAL	.00	251.00	1,613.65	1,500.00	1,131.28	3,000.00
10-16-00-6020 EQUIPMENT REPAIR	.00	.00	.00	.00	.00	.00
10-16-00-6025 EQUIPMENT MAINTENANCE	.00	200.00	.00	.00	.00	.00
10-16-00-6035 TRAINING & TRAVEL	.00	489.72	250.00	1,200.00	719.21	1,500.00
10-16-00-6040 DUES/FEES	21.25	296.25	700.00	1,100.00	763.98	1,100.00
10-16-00-6055 ENGINEERING	.00	.00	.00	.00	.00	.00
10-16-00-6200 INTERNET	.00	.00	.00	.00	.00	.00
10-16-00-6201 TELEPHONE	.00	.00	149.99	375.00	333.17	300.00
10-16-00-6202 UTILITIES - ELECTRIC	.00	.00	246.11	750.00	569.82	700.00
10-16-00-6203 UTILITIES-WATER & SEWER	.00	.00	32.75	30.00	8.82	35.00
10-16-00-6204 UTILITIES-GAS	.00	.00	6.42	250.00	171.24	200.00
10-16-00-6302 COMPUTER MAINT & REPAIR	.00	.00	.00	250.00	17.50	250.00
10-16-00-7001 OFFICE SUPPLIES	.00	117.87	128.30	150.00	179.93	150.00
10-16-00-7005 MISCELLANEOUS SUPPLIES	.00	.00	.00	25.00	.00	25.00
10-16-00-7006 EXPENDABLE EQUIPMENT	.00	117.87	.00	100.00	.00	100.00
10-16-00-7090 COMPUTER SOFTWARE & HARDWARE	.00	749.30	515.64	600.00	540.39	1,000.00
10-16-00-7091 WEBSITE DEVELOPMENT/HOSTING	.00	.00	.00	.00	.00	1,500.00
10-16-00-7097 GIS	.00	.00	.00	750.00	590.00	300.00
10-16-00-7105 FUEL	.00	.00	.00	.00	.00	.00
10-16-00-7405 BLDG & GRND-MAINT/REPAIRS	.00	.00	.00	275.00	.00	100.00
10-16-00-8001 PROPERTY INSURANCE	.00	.00	.00	400.00	404.40	450.00
10-16-00-8005 LIABILITY INSURANCE	732.00	777.00	822.00	875.00	852.00	900.00
10-16-00-8050 MISCELLANEOUS EXPENSE	.00	.00	.00	50.00	29.70	50.00
10-16-00-8051 DRUG TESTING	.00	46.00	46.00	.00	61.00	55.00
10-16-00-9010 CAPITAL ASSET-VEHICLE	.00	.00	.00	.00	.00	.00
10-16-00-9015 CAPITAL ASSET-EQUIPMENT	.00	.00	.00	.00	.00	.00
10-16-00-9017 CAPITAL ASSET-BLDG & GRNDS	.00	.00	.00	.00	.00	.00
10-16-00-9020 CAPITAL IMPROVEMENT	.00	.00	.00	.00	.00	.00

TOTAL EXPENSES	1,649.15	19,567.90	75,776.38	119,335.00	71,540.32	107,865.00
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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	1,649.15-	19,567.90-	74,781.57-	118,835.00-	71,540.32-	107,115.00-

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	1,570.00	1,306.75	2,665.00	1,500.00	826.20	1,000.00
10-00-00-4221	BUILDING PERMIT FEE	20,275.86	22,735.95	16,817.49	18,000.00	20,486.70	18,000.00
10-17-00-4540	LIENS-DEMO'S/MOWING/DANG BLDG	621.16	4,210.09	11,355.48	5,000.00	24,952.41	5,000.00
10-17-00-4811	CAPITAL LEASE REVENUE	.00	.00	.00	.00	.00	.00
10-17-00-4821	DONATIONS	.00	.00	.00	.00	40,000.00	20,000.00
10-17-00-4960	SALE OF VEHICLES/EQUIPMENT	.00	5.00	.00	.00	.00	.00
10-17-00-4999	MISC COMM DEVELOPMENT REVENUE	384.00	79.10	2,208.26	50.00	88.00	50.00
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	TOTAL REVENUE	22,851.02	28,336.89	28,629.71	24,550.00	86,353.31	44,050.00
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10-17-00-5002	SALARIES-FULL TIME	81,640.62	78,983.90	82,700.64	80,130.00	77,967.31	78,635.00
10-17-00-5003	SALARIES-PART TIME	.00	.00	.00	.00	.00	.00
10-17-00-5004	SALARIES-OVERTIME	96.39	67.07	147.63	200.00	17.70	200.00
10-17-00-5005	PAYROLL TAX EXPENSE	5,227.36	5,234.91	5,637.78	6,145.00	5,537.66	6,030.00
10-17-00-5007	LAGERS	4,410.28	4,059.29	4,652.45	4,740.00	4,598.44	5,440.00
10-17-00-5009	LIFE INSURANCE EXPENSE	154.65	139.50	118.54	130.00	116.05	115.00
10-17-00-5011	WORKER'S COMPENSATION	3,280.17	3,564.07	5,301.56	5,000.00	5,320.31	5,500.00
10-17-00-5015	UNEMPLOYMENT INSURANCE	6.40	.00	.00	.00	.00	.00
10-17-00-5016	HEALTH/DENTAL/VISION PREM EXP	10,770.27	8,784.78	8,940.97	9,705.00	9,157.50	9,830.00
10-17-00-5019	HSA/FSA ADMIN FEES	.00	63.22	95.80	100.00	86.88	100.00
10-17-00-5020	CONTRACTED SERVICES (LEGAL)	3,880.20	3,939.17	1,538.45	2,000.00	3,886.00	3,000.00
10-17-00-5022	CONTRACTED SERVICES (MOWING)	.00	.00	.00	.00	.00	.00
10-17-00-5023	CONTRACTED SERVICES (OTHER)	.00	865.00	1,233.12	2,700.00	2,249.36	3,770.00
10-17-00-5035	RECORDING FEES	.00	288.00	774.00	750.00	1,629.00	1,500.00
10-17-00-6001	POSTAGE	727.01	1,045.33	846.05	1,500.00	37.45	1,500.00
10-17-00-6005	PRINTING	554.87	339.85	327.70	250.00	280.20	250.00
10-17-00-6010	ADVERTISING/PROMOTIONAL	287.90	2,589.97	210.94	500.00	176.40	500.00
10-17-00-6020	EQUIPMENT REPAIR	23.99	356.83	320.16	500.00	174.11	500.00
10-17-00-6025	EQUIPMENT MAINTENANCE	.00	46.51	93.78	200.00	37.05	100.00
10-17-00-6026	COPIER EXPENSE	2,002.21	1,608.51	1,240.11	1,750.00	1,484.51	4,725.00
10-17-00-6035	TRAINING & TRAVEL	.00	128.00	48.64	2,300.00	.00	2,000.00
10-17-00-6040	DUES/FEES	550.73	349.21	375.00	500.00	295.00	500.00
10-17-00-6105	UNIFORMS	.00	.00	.00	700.00	372.00	700.00
10-17-00-6200	INTERNET	.00	14.26	80.39	100.00	457.48	600.00
10-17-00-6201	TELEPHONE	944.20	710.07	990.80	750.00	666.31	600.00
10-17-00-6202	UTILITIES - ELECTRIC	1,494.00	1,419.25	1,119.19	1,500.00	949.71	1,500.00
10-17-00-6203	UTILITIES - WATER & SEWER	57.01	57.34	54.65	75.00	14.71	75.00
10-17-00-6204	UTILITIES - GAS	513.42	438.48	294.43	525.00	281.86	500.00
10-17-00-6302	COMPUTER MAINT & REPAIR	.00	55.00	.00	300.00	58.00	300.00
10-17-00-6502	VEHICLE MAINT & REPAIRS	34.70	417.98	167.46	500.00	80.54	500.00
10-17-00-7001	OFFICE SUPPLIES	606.12	43.75	669.38	600.00	392.62	600.00
10-17-00-7006	EXPENDABLE EQUIPMENT EXP	46.21	287.02	887.64	700.00	311.27	200.00
10-17-00-7085	CUSTODIAL SUPPLIES	.00	.00	.00	.00	.00	.00
10-17-00-7090	COMPUTER SOFTWARE & HARDWARE	222.13	3,308.41	802.93	675.00	523.99	1,600.00
10-17-00-7091	WEBSITE DEVELOPMENT	.00	.00	.00	.00	.00	.00
10-17-00-7095	SIMPLECITY ANNUAL LICENSE	.00	.00	.00	.00	.00	.00
10-17-00-7097	GIS	425.00	300.00	759.71	300.00	240.00	600.00
10-17-00-7105	FUEL - TRUCK	605.99	522.46	582.78	750.00	585.44	750.00
10-17-00-7135	NUISANCE CONTROL	10,786.69	13,117.11	7,119.58	10,000.00	11,470.00	17,000.00
10-17-00-7145	FUEL - NUISANCE CONTROL	151.13	284.03	107.33	500.00	167.64	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
10-17-00-7405 BLDG & GRND-MAINT/REPAIRS	.00	.00	.00	250.00	.00	250.00
10-17-00-7410 COMMUNITY BEAUTIFICATION	.00	.00	538.00	1,265.00	1,423.33	60,000.00
10-17-00-7411 RESTORE RICHMOND	.00	.00	.00	.00	.00	15,000.00
10-17-00-8001 PROPERTY INSURANCE	624.85	659.15	700.25	810.00	893.39	1,000.00
10-17-00-8010 AUTO INSURANCE	786.34	868.14	813.81	885.00	781.34	875.00
10-17-00-8050 MISCELLANEOUS EXPENSE	.00	.00	.00	.00	.00	.00
10-17-00-8051 DRUG TESTING	.00	92.00	.00	100.00	97.36	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	.00	.00	.00	.00	.00	.00
TOTAL EXPENSES	130,910.84	135,047.57	130,291.65	140,385.00	132,817.92	227,445.00
GENERAL TOTAL	108,059.82-	106,710.68-	101,661.94-	115,835.00-	46,464.61-	183,395.00-

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.).

BUDGET REPORT

PCT OF FISCAL YTD 100.0%

	3 YRS AGO ACTUAL	2 YRS AGO ACTUAL	LAST YEAR ACTUAL	CURRENT BUDGET	CURRENT YR TO DATE	NEW BUDGET	
RECREATION INCOME STATEMENT							
*							
GENERAL RECREATION							
10-21-00-4999	MISC RECREATION REVENUE	.00	500.00	.00	.00	25.36	.00
	TOTAL GEN RECREATION REVENUE	.00	500.00	.00	.00	25.36	.00
*							
10-21-00-5002	SALARIES-FULL TIME	63,713.48	70,355.04	75,419.26	66,805.00	52,210.90	78,280.00
10-21-00-5003	SALARIES-PART TIME	92.24	1,113.10	200.69	500.00	4,209.34	1,000.00
10-21-00-5004	SALARIES-OVERTIME	28.85	81.85	260.59	200.00	38.01	300.00
10-21-00-5005	PAYROLL TAX EXPENSE	4,029.90	4,685.46	5,630.81	5,805.00	4,280.24	6,100.00
10-21-00-5007	LAGERS	3,186.68	3,420.55	4,365.11	4,480.00	3,041.15	5,425.00
10-21-00-5009	LIFE INSURANCE EXPENSE	111.83	146.88	137.79	155.00	80.60	150.00
10-21-00-5011	WORKER'S COMPENSATION	2,954.30	2,453.38	2,878.86	3,250.00	3,493.74	4,000.00
10-21-00-5015	UNEMPLOYMENT INSURANCE	.00	.00	.00	.00	.00	.00
10-21-00-5016	HEALTH/DENTAL PREM EXP	8,632.04	16,128.39	12,103.99	11,985.00	6,471.37	13,000.00
10-21-00-5019	HSA/FSA ADMIN FEES	.00	.00	.00	.00	.00	.00
10-21-00-5020	CONTRACTED SERVICES (LEGAL)	308.85	145.00	145.00	.00	1,384.75	10,000.00
10-21-00-5023	CONTRACTED SERVICES (OTHER)	.00	.00	233.12	700.00	1,175.11	1,770.00
10-21-00-6001	POSTAGE	52.70	92.32	79.90	120.00	6.90	120.00
10-21-00-6005	PRINTING	43.25	.00	.00	365.00	.00	365.00
10-21-00-6010	ADVERTISING/PROMOTIONAL	220.25	25.60	46.50	160.00	.00	160.00
10-21-00-6026	COPIER EXPENSE	1,202.94	1,403.75	1,287.93	1,500.00	1,443.08	4,400.00
10-21-00-6035	TRAINING & TRAVEL	380.00	975.00	22.00	1,075.00	287.28	1,300.00
10-21-00-6040	DUES/FEES	1,450.79	1,477.16	1,025.00	1,555.00	1,052.00	1,400.00
10-21-00-6200	INTERNET	.00	.00	.00	.00	.00	.00
10-21-00-6201	TELEPHONE	1,234.92	1,151.89	1,111.40	1,200.00	988.62	1,100.00
10-21-00-6202	UTILITIES - ELECTRIC	938.11	891.17	876.82	1,000.00	793.68	1,000.00
10-21-00-6203	UTILITIES - WATER & SEWER	57.01	57.34	65.53	75.00	17.62	75.00
10-21-00-6204	UTILITIES - GAS	322.37	275.31	222.65	350.00	238.52	325.00
10-21-00-6302	COMPUTER MAINT & REPAIR	.00	133.88	.00	100.00	33.50	150.00
10-21-00-7001	OFFICE SUPPLIES	174.05	363.57	262.42	400.00	312.86	400.00
10-21-00-7005	MISCELLANEOUS SUPPLIES	.00	.00	.00	50.00	.00	50.00
10-21-00-7006	EXPENDABLE EQUIPMENT EXP	14.97	64.89	348.80	600.00	190.07	380.00
10-21-00-7085	CUSTODIAL SUPPLIES	32.30	74.43	33.10	200.00	35.88	200.00
10-21-00-7090	COMPUTER SOFTWARE & HARDWARE	227.54	196.74	191.76	650.00	1,282.24	900.00
10-21-00-7105	FUEL	.00	.00	.00	25.00	.00	25.00
10-21-00-7302	HANDTOOLS/HARDWARE	.00	.00	.00	100.00	100.00	50.00
10-21-00-7405	BLDG & GRND-MAINT/REPAIRS	5.25	31.27	165.03	350.00	589.89	160.00
10-21-00-8001	PROPERTY INSURANCE	696.55	741.01	823.50	970.00	930.85	1,025.00
10-21-00-8050	MISCELLANEOUS EXPENSES	17.00	14.44	.00	25.00	.00	25.00
10-21-00-8051	DRUG TESTING	46.00	.00	46.00	100.00	71.00	150.00
10-21-00-9015	CAPITAL ASSET-EQUIPMENT	.00	.00	.00	.00	.00	.00
10-21-00-9017	CAPITAL ASSET-BLDG & GRNDS	.00	.00	.00	.00	.00	.00
	TOTAL GEN RECREATION EXPENSES	90,174.17	106,499.42	107,983.56	104,850.00	84,759.20	133,785.00
*							
	GEN RECREATION PROFIT (LOSS)	90,174.17-	105,999.42-	107,983.56-	104,850.00-	84,733.84-	133,785.00-

SOUTHVIEW POOL							
10-21-01-4410	POOL ADMISSION REVENUE	19,914.16	23,650.22	16,459.57	20,000.00	25,008.80	21,500.00
10-21-01-4411	POOL PASS REVENUES	7,615.50	7,775.50	200.00	7,750.00	5,425.00	7,500.00
10-21-01-4415	POOL RENTAL REVENUE	3,260.00	3,525.00	2,310.00	4,000.00	3,365.00	3,200.00

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
10-21-01-4420 CONCESSION REVENUES	10,484.01	14,372.79	6,841.76	14,000.00	13,147.79	14,000.00
10-21-01-4421 SWIM LESSONS	4,495.00	4,765.00	1,715.00	4,500.00	3,381.00	4,000.00
10-21-01-4821 POOL DONATIONS	.00	.00	1,000.00	.00	.00	.00
10-21-02-4430 WATER FITNESS REVENUE	.00	.00	135.00	250.00	270.00	250.00
TOTAL POOL REVENUE	45,768.67	54,088.51	28,661.33	50,500.00	50,597.59	50,450.00
*						
10-21-01-5002 SALARIES-FULL TIME (POOL)	2,349.88	2,747.38	528.88	2,750.00	40.00	2,750.00
10-21-01-5003 SALARIES-PART TIME (POOL)	30,974.67	31,035.85	24,443.11	37,500.00	34,981.66	41,500.00
10-21-01-5004 SALARIES-OVERTIME (POOL)	104.57	.00	.00	100.00	274.91	300.00
10-21-01-5005 PAYROLL TAX EXPENSE (POOL)	2,503.74	2,549.47	1,905.78	3,100.00	2,696.01	3,420.00
10-21-01-5007 LAGERS (POOL)	132.55	135.94	30.16	170.00	18.58	210.00
10-21-01-5009 LIFE INSURANCE EXPENSE (POOL)	4.86	5.78	1.03	10.00	.58	10.00
10-21-01-5011 WORKER'S COMPENSATION (POOL)	1,322.99	1,498.84	1,979.66	1,900.00	1,242.34	2,000.00
10-21-01-5015 UNEMPLOYMENT INSURANCE	.00	.00	.00	.00	689.25	.00
10-21-01-5016 HEALTH/DENTAL/VISION EXP(POOL)	367.73	226.05	76.82	400.00	46.57	250.00
10-21-01-5020 CONTRACTED SERVICES (LEGAL)	36.25	.00	.00	50.00	.00	.00
10-21-01-6001 POSTAGE	.00	.00	.00	25.00	14.91	25.00
10-21-01-6005 PRINTING	19.94	.00	.00	120.00	.00	120.00
10-21-01-6010 ADVERTISING/PROMOTIONAL	21.34	40.00	100.00	50.00	.00	100.00
10-21-01-6020 EQUIPMENT REPAIR	1,164.40	359.90	403.07	1,000.00	330.00	1,000.00
10-21-01-6025 EQUIPMENT MAINTENANCE	492.69	317.96	.00	900.00	526.00	1,500.00
10-21-01-6035 TRAINING & TRAVEL	.00	285.00	.00	100.00	37.27	225.00
10-21-01-6040 DUES/FEES	200.00	200.00	200.00	365.00	357.00	200.00
10-21-01-6055 ENGINEERING	.00	.00	.00	.00	.00	.00
10-21-01-6105 UNIFORMS	.00	.00	.00	.00	.00	.00
10-21-01-6200 INTERNET	.00	270.79	601.30	550.00	716.19	800.00
10-21-01-6201 TELEPHONE	1,182.08	961.50	1,341.75	1,400.00	861.74	900.00
10-21-01-6202 UTILITIES - ELECTRIC	4,127.69	4,530.50	3,532.06	4,500.00	3,292.01	4,500.00
10-21-01-6203 UTILITIES - WATER & SEWER	16,538.43	10,142.47	7,517.18	12,000.00	1,601.25	11,000.00
10-21-01-7001 OFFICE SUPPLIES	64.22	58.08	112.63	150.00	33.03	150.00
10-21-01-7005 MISCELLANEOUS SUPPLIES	.00	.00	17.19	75.00	.00	75.00
10-21-01-7006 EXPENDABLE EQUIPMENT EXP	321.59	5,733.73	16,679.64	1,000.00	1,866.41	9,850.00
10-21-01-7060 SAND & GRAVEL	3,416.65	.00	.00	.00	.00	.00
10-21-01-7081 FIRST AID SUPPLIES	27.72	260.04	57.01	260.00	71.92	260.00
10-21-01-7085 CUSTODIAL SUPPLIES	467.84	318.15	330.80	725.00	158.80	675.00
10-21-01-7100 CONCESSION INVENTORY/SUPPLIES	7,446.36	7,321.65	3,095.41	7,500.00	5,478.01	7,000.00
10-21-01-7105 FUEL	47.96	48.63	11.63	90.00	35.87	90.00
10-21-01-7120 CHEMICALS	3,304.49	5,585.73	4,443.69	4,000.00	4,408.05	4,400.00
10-21-01-7302 HANDTOOLS/HARDWARE	192.33	72.32	109.78	240.00	154.80	140.00
10-21-01-7405 BLDG & GRND-MAINT/REPAIRS	5,442.62	2,593.09	5,304.91	18,145.00	19,178.24	39,650.00
10-21-01-8001 PROPERTY INSURANCE	1,195.00	1,267.00	1,407.41	1,655.00	1,645.00	1,825.00
10-21-01-8050 MISCELLANEOUS EXPENSE	.00	.00	125.00	50.00	.00	50.00
10-21-01-8051 DRUG TESTING	978.00	1,058.00	828.00	1,250.00	870.28	1,000.00
10-21-01-9015 CAPITAL ASSET-EQUIPMENT	.00	.00	.00	.00	.00	.00
10-21-01-9017 CAPITAL ASSET-BLDG & GRNDS	.00	.00	.00	47,695.00	47,695.00	120,000.00
10-21-01-9020 CAPITAL IMPROVEMENT	.00	.00	.00	.00	.00	.00
TOTAL POOL EXPENSES	84,448.59	79,623.85	75,183.90	149,825.00	129,321.68	255,975.00
*						
SOUTHVIEW POOL PROFIT (LOSS)	38,679.92-	25,535.34-	46,522.57-	99,325.00-	78,724.09-	205,525.00-

10-21-02-4425 SWIM TEAM REVENUE	3,416.00	5,077.00	.00	4,950.00	3,083.73	3,000.00

PCT OF FISCAL YTD 100.0%

		3 YRS AGO ACTUAL	2 YRS AGO ACTUAL	LAST YEAR ACTUAL	CURRENT BUDGET	CURRENT YR TO DATE	NEW BUDGET
10-21-02-5003	SALARIES-PART TIME (SWIM TEAM	684.76	919.94	.00	1,100.00	312.69	1,000.00
10-21-02-5005	PAYROLL TAX EXPENSE(SWIM TEAM	52.37	72.22	.00	100.00	23.92	100.00
10-21-02-7010	SWIM TEAM EXPENSE	2,643.05	3,527.22	.00	3,175.00	2,183.52	2,375.00
	SWIM TEAM PROFIT (LOSS)	35.82	557.62	.00	575.00	563.60	475.00-

10-21-01-4425	LIFEGUARD CERTIFICATION REVEN	2,222.00	2,532.00	1,593.00	2,100.00	3,045.00	2,100.00
10-21-01-6036	RED CROSS CERTIFICATION CARDS	756.00	908.00	684.00	975.00	1,200.00	1,115.00
10-21-01-6037	LIFEGUARD TRAINING EXPENSES	295.31	281.48	.00	300.00	44.00	315.00
	LIFEGAURD CERT PROFIT (LOSS)	1,170.69	1,342.52	909.00	825.00	1,801.00	670.00

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	2,220.00	2,710.00	1,430.00	2,350.00	1,635.00	2,350.00
10-21-07-4990	GYM IMPROVEMENT DONATIONS	2,040.00	2,000.00	.00	2,000.00	.00	2,000.00
10-21-07-4810	LOAN PROCEEDS	.00	.00	.00	.00	.00	.00
	TOTAL GYM REVENUE	4,260.00	4,710.00	1,430.00	4,350.00	1,635.00	4,350.00
	*						
10-21-07-5024	CONTRACTED SERVICES (CLEANING	2,145.00	2,135.00	1,140.00	2,340.00	1,045.00	1,140.00
10-21-07-6020	EQUIPMENT REPAIR	.00	230.58	415.36	500.00	26.12	1,400.00
10-21-07-6025	EQUIPMENT MAINTENANCE	353.17	.00	352.09	550.00	.00	550.00
10-21-07-6040	DUES/FEES	.00	.00	.00	.00	.00	.00
10-21-07-6202	UTILITIES - ELECTRIC	9,244.78	8,782.18	8,640.88	9,500.00	7,821.61	9,200.00
10-21-07-6203	UTILITIES - WATER & SEWER	222.70	224.03	262.06	250.00	70.51	275.00
10-21-07-6204	UTILITIES - GAS	3,177.05	2,713.17	2,194.37	3,200.00	2,350.63	3,200.00
10-21-07-7005	MISCELLANEOUS SUPPLIES	.00	32.20	.00	75.00	.00	75.00
10-21-07-7006	EXPENDABLE EQUIPMENT EXPENSE	1,445.35	2,932.01	449.45	250.00	206.36	2,380.00
10-21-07-7085	CUSTODIAL SUPPLIES	1,168.70	761.85	1,202.41	2,500.00	259.63	2,150.00
10-21-07-7405	BLDG & GRND-MAINT/REPAIRS	288.45	133.59	7,136.45	1,700.00	148.49	7,800.00
10-21-07-8001	PROPERTY INSURANCE	3,082.90	3,281.56	3,654.40	4,295.00	4,368.70	4,825.00
10-21-07-8703	LTL-PRINCIPAL	.00	.00	.00	.00	.00	.00
10-21-07-8704	LRL-INTEREST	.00	.00	.00	.00	.00	.00
10-21-07-9015	CAPITAL ASSET-EQUIPMENT	.00	6,112.50	.00	.00	.00	.00
10-21-07-9017	CAPITAL ASSET-BLDG & GRNDS	.00	12,587.00	.00	158,000.00	.00	.00
10-21-07-9020	CAPITAL IMPROVEMENT	2,000.00	.00	.00	.00	.00	.00
	TOTAL GYM EXPENSES	23,128.10	39,925.67	25,447.47	183,160.00	16,297.05	32,995.00
	*						
	GYM PROFIT (LOSS)	18,868.10-	35,215.67-	24,017.47-	178,810.00-	14,662.05-	28,645.00-

10-21-09-4476	OTHER CONCESSION REVENUE	7,575.50	6,201.00	3,082.07	7,500.00	4,905.84	6,500.00
10-21-09-5003	SALARIES-PART TIME (OTH CONC)	2,545.08	2,123.15	1,260.64	2,750.00	1,831.01	2,500.00
10-21-09-5005	PAYROLL TAX EXPENSE (OTH CONC	194.69	162.45	96.44	250.00	140.06	195.00
10-21-09-5011	WORKER'S COMPENSATION	99.56	112.82	149.01	150.00	93.52	150.00
10-21-09-6010	ADVERTISING/PUBLICATIONS	21.33	.00	.00	25.00	.00	25.00
10-21-09-7001	OFFICE SUPPLIES	.00	42.07	.00	35.00	30.64	35.00
10-21-09-7006	EXPENDABLE EQUIPMENT	80.79	71.10	762.48	470.00	.00	.00
10-21-09-7085	CUSTODIAL SUPPLIES	37.88	.00	14.62	70.00	51.09	135.00
10-21-09-7100	CONCESSION INVENTORY/SUPPLIES	3,128.88	3,238.05	1,465.64	3,300.00	1,633.76	2,600.00
10-21-09-7105	FUEL	22.91	40.30	33.63	50.00	.00	65.00

BUDGET REPORT

PCT OF FISCAL YTD 100.0%

	3 YRS AGO ACTUAL	2 YRS AGO ACTUAL	LAST YEAR ACTUAL	CURRENT BUDGET	CURRENT YR TO DATE	NEW BUDGET
10-21-09-7405 MAINT EXP-BLDG & GRND	.00	71.48	57.20	.00	.00	.00
10-21-09-8051 DRUG TESTING	.00	.00	.00	.00	.00	.00
10-21-09-9015 CAPITAL ASSET-EQUIPMENT	.00	.00	.00	.00	.00	.00
OTHER CONCESSION PROFIT (LOSS)	1,444.38	339.58	757.59-	400.00	1,125.76	795.00

10-21-03-4430 BASE/SOFTBALL REC SPONSOR REV	2,640.00	2,640.00	1,430.00	2,860.00	2,310.00	2,600.00
10-21-03-4431 BASE/SOFTBALL REC PARTICIPANT	16,885.00	15,944.00	10,668.00	16,485.00	15,188.75	16,000.00
10-21-03-4432 BASE/SOFTBALL REC REIMBURSE	.00	.00	.00	.00	.00	.00
10-21-03-7019 BASE/SOFTBALL REC EXPENSE	9,161.57	10,106.27	6,905.75	14,600.00	7,562.18	15,300.00
BASE/SOFTBALL REC PROFIT(LOSS)	10,363.43	8,477.73	5,192.25	4,745.00	9,936.57	3,300.00

10-21-03-4433 BASE/SOFTBALL LEAGUE SPONSOR	825.00	660.00	.00	660.00	825.00	660.00
10-21-03-4434 BASE/SOFTBALL LEAGUE PARTICIP	5,110.00	3,614.00	.00	3,900.00	4,477.00	4,500.00
10-21-03-4439 BASE/SOFTBALL LEAGUE REIMBURS	.00	.00	.00	.00	.00	.00
10-21-03-7020 BASE/SOFTBALL LEAGUE EXPENSE	3,869.66	3,682.85	.00	4,100.00	4,547.20	4,600.00
BASE/SOFTBALL LEAGUE PROFIT(L	2,065.34	591.15	.00	460.00	754.80	560.00

10-21-03-4438 ADULT SOFTBALL REVENUE	2,330.00	2,900.00	1,450.00	2,320.00	2,030.00	2,400.00
10-21-03-7018 ADULT SOFTBALL EXPENSE	1,607.58	910.00	1,386.90	1,350.00	850.76	1,300.00
ADULT SOFTBALL PROFIT(LOSS)	722.42	1,990.00	63.10	970.00	1,179.24	1,100.00

10-21-04-4440 YOUTH VOLLEYBALL REVENUE	2,430.00	1,952.00	1,870.00	1,980.00	2,325.00	2,000.00
10-21-04-7020 YOUTH VOLLEYBALL EXPENSE	782.98	695.80	925.65	1,350.00	507.57	1,250.00
YOUTH VOLLEYBALL PROFIT (LOSS)	1,647.02	1,256.20	944.35	630.00	1,817.43	750.00

10-21-04-4445 ADULT VOLLEYBALL REVENUE	2,200.00	2,400.00	.00	2,400.00	1,800.00	2,000.00
10-21-04-7745 ADULT VOLLEYBALL EXPENSE	461.69	503.48	74.00	1,225.00	424.54	1,100.00
ADULT VOLLEYBALL PROFIT (LOSS)	1,738.31	1,896.52	74.00-	1,175.00	1,375.46	900.00

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

10-21-05-4450 YOUTH BASKETBALL REVENUE	9,797.00	10,260.17	8,532.50	8,200.00	8,121.95	8,500.00
10-21-05-4451 CHEERLEADING REVENUE	2,205.00	1,710.00	1,045.00	1,730.00	904.00	1,000.00
10-21-05-7025 YOUTH BASKETBALL EXPENSE	5,153.25	7,662.19	6,339.09	7,100.00	6,622.49	8,000.00
10-21-05-7026 CHEERLEADING EXPENSE	471.90	497.75	282.80	635.00	182.00	600.00
YOUTH BBALL/CHEER PROFIT(LOSS)	6,376.85	3,810.23	2,955.61	2,195.00	2,221.46	900.00

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	11,900.00	9,765.00	14.08	10,200.00	10,525.00	11,000.00
10-21-06-7030 SOCCER EXPENSE	5,451.10	4,869.61	2,827.60	8,600.00	4,273.35	8,500.00
SOCCER PROFIT (LOSS)	6,448.90	4,895.39	2,813.52-	1,600.00	6,251.65	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
10-21-08-4480 FLAG FOOTBALL REVENUE	3,685.00	3,367.00	4,425.00	4,165.00	4,555.00	3,600.00
10-21-08-7050 FLAG FOOTBALL EXPENSE	2,075.76	2,298.03	2,550.37	2,500.00	2,613.26	2,600.00
FLAG FOOTBALL PROFIT (LOSS)	1,609.24	1,068.97	1,874.63	1,665.00	1,941.74	1,000.00
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	1,000.00	960.00	1,000.00	2,360.00	542.00	3,360.00
10-21-07-7795 GYM IMPVMNT SPORTS EXPENSES	370.46	477.77	175.95	1,000.00	402.42	1,040.00
GYM IMPRV SPORTS PROFIT (LOSS)	629.54	482.23	824.05	1,360.00	139.58	2,320.00
10-21-07-4470 EASTER EGG HUNT DONATIONS	537.00	640.00	675.00	500.00	.00	500.00
10-21-07-7035 EASTER EGG HUNT EXPENSE	345.31	548.11	282.31	500.00	464.00	500.00
EASTER EGG HUNT PROFIT (LOSS)	191.69	91.89	392.69	.00	464.00-	.00
10-21-07-4491 STRETCH & FLEX REVENUE	.00	55.00	.00	360.00	.00	360.00
10-21-07-7791 STRETCH & FLEX EXPENSE	.00	.00	.00	100.00	.00	105.00
STRETCH & FLEX PROFIT (LOSS)	.00	55.00	.00	260.00	.00	255.00
* TOTAL RECREATION PROFIT (LOSS)						
	113,278.56-	139,895.40-	169,013.03-	365,960.00-	149,475.69-	353,215.00-

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.
<u>EXPENDITURES</u>	
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	50.00	75.00	50.00	77.00
10-58-00-4881	BURIAL SPACE REVENUE	6,417.50	10,008.75	9,180.00	6,500.00	7,140.00
10-58-00-4884	GRAVE OPENINGS/CLOSINGS	21,075.00	17,975.00	16,102.00	18,000.00	26,573.00
10-58-00-4885	MARKER PLACEMENT FEES	4,100.00	3,550.00	3,400.00	4,000.00	4,350.00
10-58-00-4890	PERPETUAL INT FOR MAINT USE	214.36	216.57	221.36	300.00	.00
10-58-00-4930	INSURANCE PROCEEDS	.00	.00	.00	.00	.00
10-58-00-4960	SALE OF VEHICLES/EQUIPMENT	.00	.00	.00	.00	.00
10-58-00-4999	MISC CEMETERY REVENUE	.00	.00	.00	.00	.00
	TOTAL REVENUE	31,806.86	31,800.32	28,978.36	28,850.00	38,140.00
10-58-00-5002	SALARIES-FULL TIME	48,549.52	44,123.14	48,430.75	46,035.00	48,881.05
10-58-00-5003	SALARIES-PART TIME	.00	.00	.00	.00	.00
10-58-00-5004	SALARIES-OVERTIME	2,705.59	3,088.44	1,741.46	2,500.00	2,170.77
10-58-00-5005	PAYROLL TAX EXPENSE	3,619.21	3,320.55	3,559.04	3,715.00	3,623.46
10-58-00-5007	LAGERS	2,765.27	2,506.95	2,854.21	2,865.00	3,018.75
10-58-00-5009	LIFE INSURANCE EXPENSE	85.97	78.81	79.56	85.00	86.42
10-58-00-5011	WORKER'S COMPENSATION	2,285.25	2,320.54	2,216.80	2,500.00	2,700.94
10-58-00-5016	HEALTH/DENTAL/VISION PREM EXP	6,021.44	5,800.00	6,356.80	6,420.00	6,666.65
10-58-00-5019	HSA/FSA ADMIN FEES	.00	.00	.00	.00	.00
10-58-00-5020	CONTRACTED SERVICES (LEGAL)	.00	27.55	36.25	.00	746.75
10-58-00-5022	CONTRACTED SERVICES (MOWING)	.00	.00	.00	.00	.00
10-58-00-5023	CONTRACTED SERVICES (OTHER)	.00	.00	116.92	355.00	350.76
10-58-00-5035	RECORDING FEES	.00	27.00	.00	.00	81.00
10-58-00-6001	POSTAGE	.00	.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	1,197.25	1,161.90	2,363.83	1,500.00	41.40
10-58-00-6025	EQUIPMENT MAINTENANCE	121.51	641.25	8.58	250.00	112.72
10-58-00-6035	TRAINING & TRAVEL	24.61	.00	.00	25.00	.00
10-58-00-6040	DUES/FEES	.00	.00	.00	.00	60.00
10-58-00-6105	UNIFORMS	257.91	244.77	257.64	300.00	448.21
10-58-00-6200	INTERNET	.00	.00	.00	.00	.00
10-58-00-6201	TELEPHONE	416.77	528.61	362.90	350.00	322.31
10-58-00-6202	UTILITIES - ELECTRIC	2,516.24	1,611.50	1,952.44	2,500.00	1,995.48
10-58-00-6203	UTILITIES - WATER	103.94	103.97	101.04	125.00	33.68
10-58-00-6204	UTILITIES - GAS	25.73	21.96	.00	25.00	.00
10-58-00-6302	COMP MAINT & REPAIR	.00	.00	.00	.00	.00
10-58-00-6502	VEHICLE MAINT & REPAIRS	219.88	170.95	613.26	200.00	382.81
10-58-00-7001	OFFICE SUPPLIES	.00	2.21	.00	25.00	.00
10-58-00-7005	MISCELLANEOUS SUPPLIES	.00	.00	.00	25.00	.00
10-58-00-7006	EXPENDIBLE EQUIPMENT EXPENSE	248.76	267.35	6,188.68	600.00	530.25
10-58-00-7010	MARKERS/PLATES/VASES REPLACEM	.00	.00	499.99	1,000.00	.00
10-58-00-7085	CUSTODIAL SUPPLIES	15.52	39.95	.00	50.00	.00
10-58-00-7090	COMPUTER SOFTWARE & HARDWARE	.00	.00	.00	.00	.00
10-58-00-7095	SIMPLECITY ANNUAL LICENSE	1,237.88	1,478.30	1,323.69	1,500.00	1,488.92
10-58-00-7097	GIS	300.00	331.25	300.00	300.00	240.00
10-58-00-7105	FUEL	1,369.57	1,393.36	748.67	1,500.00	768.78

BUDGET REPORT

PCT OF FISCAL YTD 100.0%

	3 YRS AGO ACTUAL	2 YRS AGO ACTUAL	LAST YEAR ACTUAL	CURRENT BUDGET	CURRENT YR TO DATE	NEW BUDGET
10-58-00-7110 OIL/GREASE	.00	.00	.00	.00	.00	.00
10-58-00-7302 HANDTOOLS/HARDWARE	133.96	107.23	195.06	100.00	213.50	200.00
10-58-00-7405 BLDG & GRND-MAINT/REPAIRS	497.31	697.21	925.73	15,435.00	22,244.47	25,600.00
10-58-00-8001 PROPERTY INSURANCE	222.30	235.15	218.77	245.00	184.00	225.00
10-58-00-8010 AUTO INSURANCE	954.98	969.80	988.31	1,075.00	956.01	1,075.00
10-58-00-8035 LAND AMORITIZATION	154.56	235.52	220.80	.00	.00	.00
10-58-00-8050 MISCELLANEOUS EXPENSE	.00	33.00	.00	25.00	.00	25.00
10-58-00-8051 DRUG TESTING	46.00	46.00	46.00	50.00	.00	100.00
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	6,904.29	.00	.00	.00	.00
10-58-00-9017 CAPITAL ASSET-BLDG & GRNDS	.00	.00	.00	.00	.00	.00
10-58-00-9020 CAPITAL IMPROVEMENTS	.00	.00	.00	.00	.00	.00
TOTAL EXPENSES	76,096.93	78,518.51	82,707.18	91,780.00	98,349.09	134,735.00
GENERAL TOTAL	44,290.07-	46,718.19-	53,728.82-	62,930.00-	60,209.09-	96,385.00-

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	71,397.67	72,160.07	621.65	125.00	125.05	.00
20-00-00-4102 PERSONAL PROPERTY TAX	35,120.82	37,059.22	6,220.47	2,000.00	1,859.79	750.00
20-00-00-4103 UTILITY TAX	3,729.25	3,791.78	3,936.73	3,900.00	4,324.20	4,000.00
20-00-00-4106 OLD PERSONAL PROPERTY TAX	1.38	.00	9.84	.00	2.33	.00
20-00-00-4121 REAL ESTATE TAXES-FROM COUNTY	.00	.00	74,109.26	79,500.00	80,840.48	85,000.00
20-00-00-4122 PERSONAL PROPERTY TAX-FROM CO	.00	.00	36,100.59	29,900.00	33,044.11	35,500.00
20-00-00-4131 SALES TAX	261,527.83	252,438.32	275,444.35	253,800.00	294,559.50	282,000.00
20-00-00-4132 USE TAX	17,536.58	20,218.55	26,993.51	21,250.00	24,053.38	22,500.00
20-00-00-4715 PILOTS-TAX ABATEMENTS	61.13	362.41	692.11	690.00	722.33	750.00
20-00-00-4810 LOAN PROCEEDS	.00	.00	.00	.00	.00	.00
20-00-00-4901 INTEREST INCOME	395.28	430.05	517.96	400.00	472.26	500.00
20-00-00-4902 INTEREST INCOME - SALES TAX	85.01	227.91	352.25	250.00	175.60	250.00
20-00-00-4903 INTEREST ON TAXES-FROM COUNTY	.00	.00	575.72	600.00	1,132.90	1,000.00
20-00-00-4911 SHELTER RENTAL	2,372.00	2,232.00	1,222.00	1,000.00	2,710.00	2,300.00
20-00-00-4923 DONATIONS FOR THE PARK	4,815.00	650.00	.00	.00	.00	.00
20-00-00-4930 INSURANCE PROCEEDS	.00	.00	4,419.04	.00	.00	.00
20-00-00-4960 SALE OF VEHICLES/EQUIPMENT	.00	.00	2,300.00	.00	.00	.00
20-00-00-4999 MISC PARKS REVENUE	.00	.00	194.88	.00	200.00	.00
TOTAL REVENUE	397,041.95	389,570.31	433,710.36	393,415.00	444,221.93	434,550.00
20-00-00-5002 SALARIES-FULL TIME	62,448.00	63,253.47	68,088.36	73,555.00	68,740.90	73,430.00
20-00-00-5003 SALARIES-PART TIME	9,215.75	3,317.60	3,857.75	5,775.00	3,346.63	5,775.00
20-00-00-5004 SALARIES-OVERTIME	1,285.00	918.21	1,093.21	1,500.00	720.99	1,500.00
20-00-00-5005 PAYROLL TAX EXPENSE	4,614.11	4,119.56	5,103.98	6,185.00	5,244.23	6,175.00
20-00-00-5007 LAGERS	3,461.12	3,375.28	3,943.27	4,430.00	4,098.26	5,170.00
20-00-00-5009 LIFE INSURANCE EXPENSE	130.88	129.88	132.82	150.00	142.87	140.00
20-00-00-5011 WORKER'S COMPENSATION	2,619.84	2,705.85	2,552.94	3,000.00	3,098.25	3,500.00
20-00-00-5016 HEALTH/DENTAL/VISION PREM EXP	9,822.89	9,747.12	10,445.48	11,470.00	9,170.63	12,000.00
20-00-00-5019 HSA/FSA ADMIN FEES	.00	.00	12.50	.00	86.88	100.00
20-00-00-5020 CONTRACTED SERVICES (LEGAL)	36.25	91.35	.00	500.00	355.25	700.00
20-00-00-5022 CONTRACTED SERVICES (MOWING)	18,329.97	19,286.60	22,160.19	31,000.00	23,212.50	43,000.00
20-00-00-5023 CONTRACTED SERVICES (OTHER)	.00	.00	350.00	1,050.00	1,050.00	2,380.00
20-00-00-5035 RECORDING FEES	.00	.00	.00	.00	.00	.00
20-00-00-6001 POSTAGE	419.77	672.91	56.56	50.00	.14	50.00
20-00-00-6005 PRINTING	241.16	205.17	.00	100.00	11.49	50.00
20-00-00-6010 ADVERTISING/PROMOTIONAL	304.40	.00	.00	100.00	.00	100.00
20-00-00-6020 EQUIPMENT REPAIR	1,214.35	949.26	962.46	1,000.00	1,011.97	1,000.00
20-00-00-6025 EQUIPMENT MAINTENANCE	208.87	202.40	695.11	250.00	275.40	300.00
20-00-00-6035 TRAINING & TRAVEL	41.02	.00	.00	50.00	.00	50.00
20-00-00-6040 DUES/FEES	501.00	.00	9.00	50.00	.00	50.00
20-00-00-6050 ASSESSOR'S OFFICE	1,464.82	1,504.31	1,653.15	1,700.00	1,691.39	1,750.00
20-00-00-6051 COUNTY COLLECTION FEE	.00	.00	4,683.92	4,700.00	4,850.64	5,000.00
20-00-00-6055 ENGINEERING	2,940.00	.00	.00	.00	.00	.00
20-00-00-6105 UNIFORMS	482.88	743.66	878.57	950.00	544.87	750.00
20-00-00-6200 INTERNET	396.75	2,206.45	3,613.60	4,075.00	3,936.70	4,500.00
20-00-00-6201 TELEPHONE	427.14	354.43	445.13	375.00	333.10	300.00
20-00-00-6202 UTILITIES - ELECTRIC	13,977.96	11,750.21	13,173.90	14,000.00	13,093.19	14,000.00
20-00-00-6203 UTILITIES - WATER & SEWER	4,820.47	3,754.36	11,040.42	5,500.00	2,968.87	5,000.00
20-00-00-6204 UTILITIES - GAS	194.71	166.29	74.20	200.00	79.49	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	385.00	.00	250.00	124.00	250.00
20-00-00-6502 VEHICLE MAINT & REPAIRS	1,719.47	478.33	1,249.71	1,500.00	4,671.61	1,200.00
20-00-00-7001 OFFICE SUPPLIES	13.41	127.96	6.30	50.00	13.08	50.00
20-00-00-7006 EXPENDABLE EQUIPMENT EXP	6,989.09	767.55	2,604.36	1,050.00	1,160.27	7,350.00
20-00-00-7085 CUSTODIAL SUPPLIES	1,372.37	1,461.56	1,453.61	1,500.00	1,468.68	2,000.00
20-00-00-7090 COMPUTER SOFTWARE & HARDWARE	222.13	681.72	654.26	2,150.00	1,671.58	500.00
20-00-00-7095 SIMPLICITY ANNUAL LICENSE	2,063.14	2,145.66	2,323.15	2,650.00	2,569.04	3,025.00
20-00-00-7105 FUEL	2,059.71	1,703.27	1,288.62	1,750.00	1,049.43	1,750.00
20-00-00-7125 FISH RESTOCKING	.00	.00	.00	.00	.00	750.00
20-00-00-7126 TREE TRIMMING	1,500.00	9,400.00	.00	5,000.00	1,800.00	7,500.00
20-00-00-7127 WEED/LILY PAD CONTROL	.00	.00	.00	300.00	.00	5,000.00
20-00-00-7302 HANDTOOLS & HARDWARE	524.73	394.84	327.38	400.00	427.81	400.00
20-00-00-7405 BLDG & GRND-MAINT/REPAIRS	4,963.40	6,996.16	6,017.47	7,500.00	5,189.10	7,500.00
20-00-00-8001 PROPERTY INSURANCE	1,924.24	1,881.40	2,078.73	2,430.00	2,404.66	2,650.00
20-00-00-8005 LIABILITY INSURANCE	3,776.15	3,868.94	3,800.65	4,510.00	4,416.65	4,900.00
20-00-00-8010 AUTO INSURANCE	886.00	1,021.80	915.61	995.00	845.00	950.00
20-00-00-8050 MISCELLANEOUS EXPENSE	.00	.00	.00	.00	31.00	50.00
20-00-00-8051 DRUG TESTING	138.00	46.00	.00	150.00	95.75	150.00
20-00-00-8090 BANK FEES	89.94	123.01	160.69	200.00	126.54	250.00
20-00-00-8700 LOAN PRINCIPAL	97,067.74	99,324.02	232,416.37	.00	.00	.00
20-00-00-8701 LOAN INTEREST	8,834.06	6,577.78	4,335.94	.00	.00	.00
20-00-00-9000 ADMINISTRATIVE OVERHEAD	29,561.27	35,270.61	36,554.47	28,970.00	26,042.54	41,700.00
20-00-00-9010 CAPITAL ASSET-VEHICLES	.00	.00	.00	.00	.00	.00
20-00-00-9015 CAPITAL ASSET-EQUIPMENT	3,927.00	5,289.50	4,709.53	.00	4,180.29	20,000.00
20-00-00-9017 CAPITAL ASSET-BLDG & GRNDS	15,790.96	.00	15,982.70	107,500.00	83,790.00	220,000.00
TOTAL EXPENSES	323,021.92	307,399.48	471,906.07	340,570.00	290,141.67	514,895.00
PARK TOTAL	74,020.03	82,170.83	38,195.71-	52,845.00	154,080.26	80,345.00-

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	936.50	1,000.00	400.00	500.00	1,575.87	1,000.00
25-00-00-4320 R-POST TRAINING	807.30	751.50	1,322.10	600.00	.00	700.00
25-00-00-4321 R-POLICE TRAINING	1,694.00	1,686.00	1,374.00	1,500.00	1,236.00	1,270.00
25-00-00-4322 R-JUDICIAL EDUCATION FEE	847.00	843.00	687.00	750.00	618.00	635.00
25-00-00-4901 INTEREST INCOME	30.91	21.80	16.95	25.00	16.36	25.00
TOTAL REVENUE	4,315.71	4,302.30	3,800.05	3,375.00	3,446.23	3,630.00
25-00-00-6435 R-DWI/DRUG ENFORCEMENT EXPENS	.00	.00	.00	1,100.00	1,059.42	2,000.00
25-00-00-6436 R-POST TRAINING EXPENSES	1,453.71	913.08	140.21	500.00	299.00	750.00
25-00-00-6437 R-POLICE TRAINING EXPENSES	5,360.39	5,040.36	1,475.30	1,500.00	2,574.50	1,000.00
25-00-00-6438 R-JUDICIAL EDUCATION EXPENSE	545.98	854.28	100.00	2,000.00	896.06	2,000.00
25-00-00-8090 BANK FEES	5.72	4.06	3.08	10.00	3.23	10.00
25-00-00-9490 TRANSFER TO GENERAL FUND	.00	.00	.00	.00	.00	.00
TOTAL EXPENSES	7,365.80	6,811.78	1,718.59	5,110.00	4,832.21	5,760.00
POLICE TRAINING TOTAL	3,050.09-	2,509.48-	2,081.46	1,735.00-	1,385.98-	2,130.00-

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	523,074.58	504,871.48	550,888.69	507,600.00	589,118.20	564,000.00
27-00-00-4132 USE TAX	35,073.45	40,437.17	53,987.20	42,500.00	48,106.82	45,000.00
27-00-00-4532 GRANT REVENUE	293,611.47	53,019.13	.00	.00	.00	.00
27-00-00-4901 INTEREST INCOME	1,705.29	1,538.57	1,616.74	1,500.00	1,186.87	1,500.00
27-00-00-4999 MISCELLANEOUS REVENUE	29,361.18	.00	.00	.00	.00	.00
NON TOTAL	882,825.97	599,866.35	606,492.63	551,600.00	638,411.89	610,500.00
1/2C SALES TAX FOR TRANSPORTAT						
27-00-11-4132 USE TAX	.00	.00	.00	.00	.00	.00
27-00-11-4135 SALES TAX-(1/3) (STORM)	.00	.00	.00	.00	.00	.00
27-00-11-4901 INTEREST (STORM)	.00	.00	.00	.00	.00	.00
27-00-11-4998 MISC STORM WATER REVENUE	.00	.00	.00	.00	.00	.00
SALES TAX 1/3 STORMWATER TOT	.00	.00	.00	.00	.00	.00
27-00-13-4132 USE TAX						
27-00-13-4136 SALES TAX-(2/3) (STREET)	.00	.00	.00	.00	.00	.00
27-00-13-4532 GRANT REVENUE	.00	.00	.00	.00	.00	.00
27-00-13-4901 INTEREST (STREET)	.00	.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	.00	.00	.00	.00	.00	.00
TOTAL REVENUE	882,825.97	599,866.35	606,492.63	551,600.00	638,411.89	610,500.00
27-00-00-5002 SALARIES-FULL TIME	7,911.89	23,105.88	43,440.82	46,500.00	12,670.97	46,500.00
27-00-00-5003 SALARIES-PART TIME	.00	.00	.00	.00	.00	.00
27-00-00-5004 SALARIES-OVERTIME	.00	5,320.87	899.46	2,000.00	49.68	2,000.00
27-00-00-5005 PAYROLL TAX EXPENSE	580.04	2,073.40	3,324.72	2,830.00	964.63	2,830.00
27-00-00-5007 LAGERS	420.49	919.27	1,958.28	3,000.00	747.56	3,500.00
27-00-00-5009 LIFE INSURANCE EXPENSE	13.58	49.64	82.35	90.00	18.55	100.00
27-00-00-5016 HEALTH/DENTAL/VISION PREM EXP	544.23	2,361.17	4,899.05	6,000.00	520.11	6,000.00
27-00-00-5020 CONTRACTED SERVICES (LEGAL)	833.75	.00	17.40	.00	.00	.00
27-00-00-5023 CONTRACTED SERVICES (OTHER)	579,805.44	314,346.00	553,228.60	355,000.00	344,699.26	380,000.00
27-00-00-5030 ELECTION FEES	.00	.00	.00	.00	.00	.00
27-00-00-5035 RECORDING FEES	30.00	163.00	.00	.00	.00	.00
27-00-00-6001 POSTAGE	14.50	22.50	93.00	100.00	.00	100.00
27-00-00-6010 ADVERTISING/PUBLICATIONS	129.20	20.00	90.00	150.00	.00	150.00
27-00-00-6055 ENGINEERING	76,673.58	30,351.60	18,358.78	35,540.00	29,792.00	.00
27-00-00-6105 UNIFORMS	.00	.00	2.90	50.00	.00	50.00
27-00-00-7001 OFFICE SUPPLIES	.00	.00	.00	.00	.00	.00
27-00-00-7005 MISCELLANEOUS SUPPLIES	.00	.00	1.80	25.00	.00	25.00
27-00-00-7006 EXPENDABLE EQUIPMENT	.00	1,080.00	1,564.67	100.00	.00	100.00
27-00-00-7050 ROAD REPAIR MATERIALS	13.24	.00	3,680.96	5,000.00	293.42	5,000.00
27-00-00-7051 SIDEWALK PARTNERSHIP PROGRAM	1,425.00	2,625.00	.00	10,000.00	5,240.00	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	20,436.47	20,000.00	.00	20,000.00
27-00-00-7054	DRAINAGE PARTNERSHIP	.00	.00	.00	10,000.00	.00	10,000.00
27-00-00-7055	DRAINAGE MATERIALS	3,231.59	11,490.89	8,792.74	15,000.00	.00	15,000.00
27-00-00-7060	GRAVEL	.00	2,813.06	.00	2,000.00	.00	2,000.00
27-00-00-7097	GIS	187.50	125.00	.00	1,300.00	1,240.00	36,800.00
27-00-00-7105	FUEL	46.79	424.33	356.73	2,000.00	.00	2,000.00
27-00-00-7141	YARD REPAIR MATERIALS	.00	.00	250.00	500.00	.00	500.00
27-00-00-7302	HANDTOOLS/HARDWARE	.00	21.97	1,056.82	1,000.00	.00	1,000.00
27-00-00-8050	MISCELLANEOUS EXPENSE	.00	.00	466.19	500.00	.00	500.00
27-00-00-8090	BANK FEES	316.79	287.47	298.16	500.00	231.78	500.00
27-00-00-9000	ADMINISTRATIVE OVERHEAD	23,431.51	28,139.09	22,074.75	27,530.00	24,755.87	24,850.00
27-00-00-9015	CAPITAL ASSET-EQUIPMENT	4,228.35	.00	12,251.50	.00	.00	.00
27-00-00-9017	CAPITAL ASSET-BLDG & GRNDS	.00	.00	.00	15,500.00	17,850.00	.00
27-00-00-9401	TAP/STP GRANT EXPENSE	433,288.37	200.58	.00	.00	.00	.00
NON TOTAL		1,133,125.84	425,940.72	697,620.35	562,215.00	439,073.83	569,505.00

27-00-11-5002	SALARIES-FULL TIME (STORM)	.00	.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)	.00	.00	.00	.00	.00	.00
27-00-11-5005	PAYROLL TAX EXPENSE (STORM)	.00	.00	.00	.00	.00	.00
27-00-11-5007	LAGERS (STORM)	.00	.00	.00	.00	.00	.00
27-00-11-5009	LIFE INSURANCE EXP (STORM)	.00	.00	.00	.00	.00	.00
27-00-11-5016	HEALTH/DENTAL PREM EXP (STORM)	.00	.00	.00	.00	.00	.00
27-00-11-5020	CONTRACT SERVICES-LEGAL (STOR)	.00	.00	.00	.00	.00	.00
27-00-11-5023	CONTRACTED SERVICES (STORM)	.00	.00	.00	.00	.00	.00
27-00-11-5030	ELECTION FEES (STORM)	.00	.00	.00	.00	.00	.00
27-00-11-5035	RECORDING FEES (STORM)	.00	.00	.00	.00	.00	.00
27-00-11-6001	POSTAGE (STORM)	.00	.00	.00	.00	.00	.00
27-00-11-6010	ADVERTISING/PUBLICAT (STORM)	.00	.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)	.00	.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)	.00	.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)	.00	.00	.00	.00	.00	.00
27-00-11-7141	YARD REPAIRS	.00	.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	.00	.00	.00	.00	.00	.00
SALES TAX 1/3 STORMWATER TOT		.00	.00	.00	.00	.00	.00

27-00-13-5002	SALARIES-FULL TIME (STREET)	.00	.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)	.00	.00	.00	.00	.00	.00
27-00-13-5007	LAGERS (STREET)	.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
27-00-13-5009 LIFE INSURANCE EXP (STREET)	.00	.00	.00	.00	.00	.00
27-00-13-5016 HEALTH/DENTAL PREM EXP (STREE	.00	.00	.00	.00	.00	.00
27-00-13-5020 CONTRACT SERVICES-LEGAL (STRE	.00	.00	.00	.00	.00	.00
27-00-13-5023 CONTRACTED SERVICES (STREET)	.00	.00	.00	.00	.00	.00
27-00-13-5030 ELECTION FEES (STREET)	.00	.00	.00	.00	.00	.00
27-00-13-5035 RECORDING FEES (STREETS)	.00	.00	.00	.00	.00	.00
27-00-13-6001 POSTAGE (STREET)	.00	.00	.00	.00	.00	.00
27-00-13-6010 ADVERTISING/PUBLICAT (STREETS	.00	.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	.00	.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)	.00	.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	.00	.00	.00	.00	.00	.00
27-00-13-9401 TAP GRANT EXPENSE	.00	.00	.00	.00	.00	.00
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SALES TAX 2/3 STREETS TOTAL	.00	.00	.00	.00	.00	.00
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TOTAL EXPENSES	1,133,125.84	425,940.72	697,620.35	562,215.00	439,073.83	569,505.00
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1/2c SALES TAX FOR TRANSP TOT	250,299.87-	173,925.63	91,127.72-	10,615.00-	199,338.06	40,995.00
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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	168,655.52	161,205.52	1,501.51	325.00	312.35	.00
30-00-00-4102 PERSONAL PROPERTY TAX	83,417.93	83,015.84	14,962.63	4,800.00	4,446.64	1,500.00
30-00-00-4103 UTILITY TAX	8,805.81	9,433.96	9,349.37	8,900.00	9,731.01	9,000.00
30-00-00-4106 OLD PERSONAL PROPERTY TAX	3.23	.00	22.95	.00	5.44	.00
30-00-00-4121 REAL ESTATE TAX-FROM COUNTY	.00	.00	176,083.92	179,100.00	182,092.56	180,000.00
30-00-00-4122 PERSONAL PROPERTY TAX-FROM CO	.00	.00	85,774.69	71,100.00	74,521.29	75,000.00
30-00-00-4715 PILOTS-TAX ABATEMENTS	144.35	809.25	1,644.45	1,640.00	1,625.25	1,700.00
30-00-00-4901 INTEREST INCOME	854.74	793.95	767.35	750.00	843.66	1,000.00
30-00-00-4903 INTEREST ON TAXES-FROM COUNTY	.00	.00	1,367.92	1,300.00	2,097.24	1,300.00
30-00-00-4999 MISC REVENUE	.00	.00	.00	.00	.00	.00
TOTAL REVENUE	261,881.58	255,258.52	291,474.79	267,915.00	275,675.44	269,500.00
30-00-00-6001 POSTAGE	940.13	1,422.21	77.39	100.00	.32	100.00
30-00-00-6005 PRINTING	569.59	457.83	.00	.00	.00	.00
30-00-00-6050 ASSESSOR'S OFFICE	3,459.65	3,356.96	3,927.89	5,000.00	3,784.28	5,000.00
30-00-00-6051 COUNTY COLLECTION FEE	.00	.00	11,129.00	12,000.00	10,860.33	12,000.00
30-00-00-8090 BANK FEES	150.60	148.92	140.96	250.00	123.11	250.00
30-00-00-8505 2011 BOND PRINCIPAL	205,000.00	210,000.00	220,000.00	235,000.00	235,000.00	240,000.00
30-00-00-8506 2011 BOND INTEREST	48,456.26	41,181.26	32,581.26	24,305.00	24,303.76	16,470.00
30-00-00-8507 2011 BOND ADMINISTRATIVE FEE	1,000.00	1,000.00	1,000.00	1,050.00	1,000.00	1,050.00
TOTAL EXPENSES	259,576.23	257,567.18	268,856.50	277,705.00	275,071.80	274,870.00
DEBT SERVICE TOTAL	2,305.35	2,308.66-	22,618.29	9,790.00-	603.64	5,370.00-

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	261,538.97	252,435.20	275,444.43	253,800.00	294,559.45	282,000.00
35-00-00-4132 USE TAX	17,537.11	20,218.57	26,993.62	21,250.00	24,053.40	22,500.00
35-00-00-4901 INTEREST INCOME	178.42	235.73	106.28	175.00	173.30	250.00
35-00-00-4990 TRANSFER FROM GENERAL FUND	.00	.00	.00	.00	.00	.00
TOTAL REVENUE	279,254.50	272,889.50	302,544.33	275,225.00	318,786.15	304,750.00
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	4,840.00	10,500.00	3,140.00	.00
35-00-00-8090 BANK FEES	14.74	17.37	15.46	50.00	33.45	100.00
35-00-00-8100 MUNI COMPLEX LOAN INTEREST	150,930.12	148,828.76	146,597.50	143,710.00	143,709.49	97,235.00
35-00-00-8102 MUNI COMPLEX LOAN PRINCIPAL	100,000.00	105,000.00	105,000.00	110,000.00	110,000.00	140,000.00
35-00-00-8103 2013 BOND ADMINISTRATIVE FEE	2,014.00	2,130.00	2,014.00	2,130.00	2,477.75	2,100.00
35-00-00-9015 CAPITAL ASSET-EQUIPMENT	.00	10,810.00	.00	.00	.00	.00
35-00-00-9020 CAPITAL IMPROVEMENT	.00	21,412.50	.00	52,000.00	7,725.00	.00
TOTAL EXPENSES	252,958.86	288,198.63	258,466.96	318,390.00	267,085.69	239,435.00
MUNICIPAL COMPLEX TOTAL	26,295.64	15,309.13	44,077.37	43,165.00	51,700.46	65,315.00

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	280,944.55	280,577.62	301,866.28	321,500.00	325,390.89	339,000.00
51-00-00-4503	CUSTOMER CHARGES - COMPOST	.00	.00	100.00	.00	.00	.00
51-00-00-4511	PENALTIES-SOLID WASTE	5,732.64	5,901.15	5,341.10	5,500.00	5,359.66	5,350.00
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	339.17	313.08	340.28	325.00	319.53	350.00
51-00-00-4960	SALE OF VEHICLES/EQUIPMENT	.00	.00	.00	.00	.00	1,000.00
51-00-00-4999	MISC SOLID WASTE REVENUE	.00	.00	.00	.00	.00	.00
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	TOTAL REVENUE	287,016.36	286,791.85	307,647.66	327,325.00	331,070.08	345,700.00
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51-00-00-5002	SALARIES-FULL TIME	15,783.04	16,397.40	7,495.66	8,050.00	5,659.07	8,300.00
51-00-00-5003	SALARIES-PART TIME	2,766.96	1,736.80	.00	.00	.00	.00
51-00-00-5004	SALARIES-OVERTIME	225.12	220.28	57.30	500.00	2,103.06	3,000.00
51-00-00-5005	PAYROLL TAX EXPENSE	1,367.09	1,373.55	568.49	655.00	588.21	860.00
51-00-00-5006	PENSION EXPENSE	639.85	1,107.38	1,053.97	.00	.00	.00
51-00-00-5007	LAGERS	.00	1.99	4.90	505.00	417.45	700.00
51-00-00-5009	LIFE INSURANCE EXPENSE	29.61	28.49	14.43	30.00	14.24	30.00
51-00-00-5011	WORKER'S COMPENSATION	1,307.21	1,001.95	112.18	1,000.00	120.17	1,000.00
51-00-00-5016	HEALTH/DENTAL/VISION PREM EXP	1,375.75	888.32	453.34	1,000.00	648.79	1,000.00
51-00-00-5020	CONTRACTED SERVICES (LEGAL)	36.25	76.85	145.00	.00	108.75	.00
51-00-00-5023	CONTRACT SERVICES (OTHER)	221,745.00	196,403.00	219,004.00	225,500.00	227,495.75	245,500.00
51-00-00-6001	POSTAGE	3,064.18	3,061.03	3,096.70	3,100.00	3,878.96	3,500.00
51-00-00-6005	PRINTING	409.11	429.53	398.33	500.00	973.05	1,000.00
51-00-00-6010	ADVERTISING/PROMOTIONAL	248.00	404.00	97.00	200.00	.00	200.00
51-00-00-6020	EQUIPMENT REPAIR	1,942.87	913.77	.00	1,000.00	.00	1,000.00
51-00-00-6025	EQUIPMENT MAINTENANCE	50.84	1,440.86	.00	800.00	.00	2,200.00
51-00-00-6035	TRAINING & TRAVEL	41.02	.00	.00	50.00	.00	50.00
51-00-00-6040	DUES/FEES	75.00	75.00	167.50	175.00	155.00	175.00
51-00-00-6105	UNIFORMS	41.01	.00	.00	50.00	3.36	50.00
51-00-00-6202	UTILITIES - ELECTRIC	.00	.00	62.33	125.00	85.02	100.00
51-00-00-6302	COMPUTER MAINT & REPAIR	.00	.00	.00	.00	124.00	50.00
51-00-00-7001	OFFICE SUPPLIES	71.24	.01	.00	.00	.00	.00
51-00-00-7006	EXPENDABLE EQUIPMENT EXP	844.72	.00	70.64	100.00	.00	100.00
51-00-00-7081	SAFETY EQUIPMENT	.00	.00	.00	250.00	.00	100.00
51-00-00-7090	COMPUTER SOFTWARE & HARDWARE	.00	489.96	1,941.66	1,600.00	1,325.80	100.00
51-00-00-7095	SIMPLECITY ANNUAL LICENSE	2,063.14	2,145.66	2,689.67	3,000.00	2,499.04	3,025.00
51-00-00-7105	FUEL	144.16	28.42	.00	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	.00	2.50	431.42	25.00	.00	100.00
51-00-00-7500	HAZARDOUS WASTE COLLECTION	5,939.25	.00	6,028.38	6,200.00	6,028.38	6,500.00
51-00-00-7510	COMPOST PILE DISPOSAL	.00	.00	2,250.00	15,000.00	2,700.00	8,000.00
51-00-00-8001	PROPERTY INSURANCE	81.00	86.75	90.25	95.00	79.25	100.00
51-00-00-8005	LIABILITY INSURANCE	1,258.70	1,289.61	1,266.85	1,505.00	1,472.20	1,625.00
51-00-00-8030	DEPRECIATION EXPENSE	3,068.87	3,068.87	3,068.87	.00	.00	.00
51-00-00-8050	MISCELLANEOUS EXPENSE	78.51	.00	.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	62.90	58.78	62.98	100.00	62.79	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
51-00-00-8703 LTL-PRINCIPAL	.00	.00	.00	.00	.00	.00
51-00-00-8704 LTL-INTEREST	.00	.00	.00	.00	.00	.00
51-00-00-9015 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	33,664.26	40,080.24	34,642.06	44,530.00	40,041.69	46,700.00
TOTAL EXPENSES	298,424.66	272,807.02	285,273.91	316,020.00	296,577.31	335,540.00
SOLID WASTE TOTAL	11,408.30	13,984.83	22,373.75	11,305.00	34,492.77	10,160.00

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.

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	1,257,425.62	1,239,923.87	1,229,735.27	1,335,000.00	1,314,902.39	1,475,000.00
52-00-00-4502	WATER CHG - INTERNAL CITY USA	28,697.71	20,636.50	24,032.10	21,000.00	4,645.14	21,000.00
52-00-00-4503	WATER SALES, BULK & TANK	4,630.05	3,579.40	3,567.76	3,500.00	2,883.52	3,000.00
52-00-00-4511	PENALTIES-WATER	18,841.45	18,599.20	18,158.14	18,500.00	16,359.67	17,500.00
52-00-00-4515	RECONNECT FEES	8,765.00	9,550.00	6,800.00	9,000.00	9,515.00	8,000.00
52-00-00-4516	RETURN CHECK FEE	475.00	875.00	575.00	500.00	500.00	500.00
52-00-00-4520	WATER CONNECTION CHARGE	1,200.00	1,800.00	2,400.00	1,800.00	1,200.00	1,800.00
52-00-00-4525	WATER METERS	1,314.84	2,721.70	6,249.02	1,500.00	1,069.10	1,500.00
52-00-00-4810	LOAN PROCEEDS	.00	.00	.00	.00	.00	.00
52-00-00-4811	CAPITAL LEASE REVENUE	.00	.00	.00	.00	.00	.00
52-00-00-4901	INTEREST INCOME	3,497.93	3,294.58	3,124.48	3,000.00	1,545.88	1,000.00
52-00-00-4916	2001A BOND INTEREST INCOME	16,525.79	13,137.55	9,844.60	1,560.00	4,771.96	.00
52-00-00-4930	INSURANCE PROCEEDS	.00	.00	2,250.00	.00	.00	.00
52-00-00-4960	SALE OF VEHICLES/EQUIPMENT	.00	12,945.33	8,841.67	.00	6,166.67	45,750.00
52-00-00-4999	MISC WATER REVENUE	8,644.75	4,200.27	4,559.03	3,800.00	3,741.64	3,800.00
DEPARTMENT TOTAL		1,350,018.14	1,331,263.40	1,320,137.07	1,399,160.00	1,367,300.97	1,578,850.00
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TOTAL REVENUE		1,350,018.14	1,331,263.40	1,320,137.07	1,399,160.00	1,367,300.97	1,578,850.00
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WATER PLANT EXPENSES							
52-52-00-5002	SALARIES FULL TIME	121,454.96	109,591.38	136,048.18	126,880.00	118,528.14	111,550.00
52-52-00-5003	SALARIES-PART TIME	.00	.00	.00	.00	1,830.00	.00
52-52-00-5004	SALARIES-OVERTIME	4,863.82	4,942.55	4,815.32	6,500.00	24,898.09	10,000.00
52-52-00-5005	PAYROLL TAX EXPENSE	8,722.18	7,905.46	10,001.42	10,205.00	10,556.18	9,300.00
52-52-00-5006	PENSION EXPENSE	5,294.42	10,490.04	16,536.63	.00	.00	.00
52-52-00-5007	LAGERS	.00	84.75	103.55	7,870.00	6,126.16	8,390.00
52-52-00-5009	LIFE INSURANCE	273.63	227.89	225.75	245.00	213.30	225.00
52-52-00-5011	WORKER'S COMPENSATION	8,694.53	6,359.05	5,939.26	7,000.00	7,946.16	8,000.00
52-52-00-5016	HEALTH/DENTAL/VISION PREM EXP	14,792.76	12,317.13	18,043.80	18,185.00	16,202.02	17,665.00
52-52-00-5017	COMPENSATED ABSENCES	10.58	2,540.80	4,131.86	.00	.00	.00
52-52-00-5019	HSA/FSA ADMIN FEES	.00	.00	.00	.00	.00	.00
52-52-00-5020	CONTRACTED SERVICES (LEGAL)	.00	72.50	932.35	1,750.00	81.56	3,500.00
52-52-00-5023	CONTRACTED SERVICES (OTHER)	.00	.00	350.00	9,150.00	5,850.00	6,030.00
52-52-00-5030	ELECTION FEES	.00	.00	.00	.00	.00	2,500.00
52-52-00-5035	RECORDING FEES	.00	.00	.00	50.00	.00	50.00
52-52-00-6001	POSTAGE	168.04	137.69	89.66	200.00	396.49	1,250.00
52-52-00-6005	PRINTING	.00	.00	.00	50.00	.00	800.00
52-52-00-6010	ADVERTISING/PROMOTIONAL	501.40	498.00	488.00	750.00	520.00	750.00
52-52-00-6015	MAINT PLAN-WELLS (SUEZ)	.00	.00	.00	65,415.00	65,414.00	65,415.00
52-52-00-6020	EQUIPMENT REPAIR	12,466.94	13,083.22	21,789.66	12,000.00	21,553.92	20,000.00
52-52-00-6025	EQUIPMENT MAINTENANCE	1,819.24	1,299.79	485.60	3,500.00	2,513.31	3,500.00
52-52-00-6027	WELL/RAW WATERLINE TEST/REHAB	62,029.00	245.00	66,662.83	300.00	.00	300.00
52-52-00-6028	GENERATOR INSPECTION/MAINT	.00	.00	2,283.00	2,300.00	1,141.50	2,300.00
52-52-00-6030	SLUDGE REMOVAL/LAGOON MAINT	.00	.00	.00	150,000.00	.00	123,000.00
52-52-00-6035	TRAINING & TRAVEL	606.42	500.00	12.82	1,500.00	329.00	2,000.00
52-52-00-6040	DUES/FEE	867.35	705.91	961.25	1,275.00	597.50	800.00
52-52-00-6055	ENGINEERING	.00	.00	.00	24,835.00	6,362.70	43,000.00

PCT OF FISCAL YTD 100.0%

	3 YRS AGO ACTUAL	2 YRS AGO ACTUAL	LAST YEAR ACTUAL	CURRENT BUDGET	CURRENT YR TO DATE	NEW BUDGET
52-52-00-6101 RENT EXPENSE	1,200.00	1,200.00	1,200.00	1,200.00	1,200.00	1,200.00
52-52-00-6105 UNIFORMS	1,004.53	745.94	818.60	1,000.00	904.17	1,200.00
52-52-00-6200 INTERNET	.00	.00	42.86	250.00	3.09	.00
52-52-00-6201 TELEPHONE	2,722.35	1,988.28	2,557.77	2,200.00	3,917.94	4,800.00
52-52-00-6202 UTILITIES - ELECTRIC	88,276.80	84,206.14	84,484.34	90,000.00	78,277.94	90,000.00
52-52-00-6203 UTILITIES - WATER & SEWER	4.74	4.79	5.51	5.00	1.48	5.00
52-52-00-6204 UTILITIES - GAS	.00	.00	118.30	125.00	128.46	150.00
52-52-00-6302 COMPUTER MAINT & REPAIR	.00	.00	.00	300.00	62.00	300.00
52-52-00-6502 VEHICLE MAINT & REPAIRS	831.82	701.78	8.06	1,000.00	180.20	1,000.00
52-52-00-6703 TESTING	5,714.63	6,085.21	7,591.76	8,000.00	5,085.27	8,000.00
52-52-00-7001 OFFICE SUPPLIES	244.65	324.04	244.70	500.00	254.68	500.00
52-52-00-7005 MISC SUPPLIES	.00	.00	.00	25.00	.00	25.00
52-52-00-7006 EXPENDABLE EQUIP EXPENSE	1,158.53	2,761.48	3,878.36	2,800.00	177.62	4,900.00
52-52-00-7008 CALABRATION OF METERS	.00	.00	660.00	1,500.00	.00	1,500.00
52-52-00-7080 LIME & ALUM	34,771.67	42,107.30	47,851.54	50,000.00	49,844.63	53,000.00
52-52-00-7081 SAFETY EQUIPMENT	.00	17.95	67.70	500.00	164.71	500.00
52-52-00-7085 CUSTODIAL SUPPLIES	423.91	347.28	427.69	600.00	179.99	600.00
52-52-00-7090 COMPUTER SOFTWARE & HARDWARE	312.12	485.55	1,735.19	1,800.00	1,227.97	700.00
52-52-00-7095 SIMPLICITY ANNUAL LICENSE	825.26	858.26	882.46	1,200.00	1,088.87	1,250.00
52-52-00-7096 PLC/SCADA EXPENSE	.00	.00	550.00	11,230.00	10,100.00	800.00
52-52-00-7105 FUEL-TRUCK & MOWER	1,659.17	819.08	455.24	900.00	521.28	900.00
52-52-00-7106 FUEL-GENERATOR	788.74	.00	26.97	900.00	469.45	900.00
52-52-00-7110 OIL/GREASE	839.90	661.24	590.14	1,000.00	791.11	1,000.00
52-52-00-7115 LABORATORY EQUIPMENT	199.89	272.94	4,624.44	500.00	34.38	500.00
52-52-00-7116 CALIBRATION OF LAB EQUIPMENT	.00	.00	569.50	750.00	569.50	1,000.00
52-52-00-7120 CHEMICALS (BLEACH)	30,346.00	31,727.06	34,718.16	38,000.00	34,031.19	38,000.00
52-52-00-7150 CO2	7,886.37	10,613.58	13,431.12	14,600.00	16,581.71	20,000.00
52-52-00-7302 HANDTOOLS/HARDWARE	47.80	177.33	27.98	300.00	41.34	300.00
52-52-00-7405 BLDG & GRND-MAINT/REPAIRS	1,667.05	1,061.96	1,550.42	4,500.00	4,442.84	2,000.00
52-52-00-8001 PROPERTY INSURANCE	3,999.00	4,260.00	4,741.19	5,560.00	5,524.00	6,100.00
52-52-00-8005 LIABILITY INSURANCE	7,552.30	7,737.85	7,601.30	9,020.00	8,833.30	9,725.00
52-52-00-8010 AUTO INSURANCE	870.84	781.70	910.45	990.00	927.66	1,025.00
52-52-00-8030 DEPRECIATION EXPENSE	62,905.95	32,828.63	35,814.08	.00	.00	.00
52-52-00-8050 MISC EXPENSE	.00	.00	.00	50.00	.00	50.00
52-52-00-8051 DRUG TESTING	.00	46.00	46.00	150.00	98.75	225.00
52-52-00-8080 BAD DEBT EXPENSE	.00	.00	.00	.00	.00	.00
52-52-00-8090 BANK FEES	323.70	309.15	286.36	350.00	152.49	300.00
52-52-00-8501 2001A BOND PRINCIPAL	.00	.00	.00	30,000.00	30,000.00	.00
52-52-00-8503 2001A BOND INTEREST	18,678.44	13,156.20	7,437.52	1,500.00	1,508.53	.00
52-52-00-8504 BOND ADMINISTRATIVE FEE	1,873.66	1,480.97	838.73	1,100.00	627.46	.00
52-52-00-9000 ADMINISTRATIVE OVERHEAD	28,671.47	32,230.04	29,123.37	32,935.00	29,645.27	35,450.00
52-52-00-9010 CAPITAL ASSETS-VEHICLES	.00	.00	.00	.00	.00	.00
52-52-00-9015 CAPITAL ASSET-EQUIPMENT	4,296.92	.00	2,389.50	.00	2,229.00	.00
52-52-00-9017 CAPITAL ASSET-BLDG & GRNDS	.00	.00	.00	.00	.00	.00
52-52-00-9020 CAPITAL IMPROVEMENT	1,407.75	.00	.00	.00	.00	.00
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WATER PLANT EXPENSE TOTAL	554,071.23	445,917.29	588,208.25	767,300.00	580,888.31	728,230.00
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WATER DISTRIBUTION EXPENSES						
52-53-00-5002 SALARIES FULL TIME	156,708.08	158,807.52	192,490.62	195,715.00	184,062.20	224,700.00

PCT OF FISCAL YTD 100.0%

	3 YRS AGO ACTUAL	2 YRS AGO ACTUAL	LAST YEAR ACTUAL	CURRENT BUDGET	CURRENT YR TO DATE	NEW BUDGET
52-53-00-5003 SALARIES - PART TIME	.00	.00	.00	.00	.00	.00
52-53-00-5004 SALARIES - OVERTIME	24,750.18	24,511.36	16,831.09	27,000.00	10,328.37	20,000.00
52-53-00-5005 PAYROLL TAX EXPENSE	12,647.62	13,355.56	15,523.19	17,040.00	14,504.36	18,720.00
52-53-00-5006 PENSION EXPENSE	6,219.84	11,260.85	20,708.91	.00	.00	.00
52-53-00-5007 LAGERS	92.30-	173.71	120.90	13,140.00	9,985.81	16,885.00
52-53-00-5009 LIFE INSURANCE	379.25	315.57	386.48	440.00	372.32	500.00
52-53-00-5011 WORKER'S COMPENSATION	7,604.48	8,879.62	5,228.97	9,000.00	6,701.14	7,500.00
52-53-00-5015 UNEMPLOYMENT INSURANCE	.00	5,260.00	.00	1,000.00	.00	1,000.00
52-53-00-5016 HEALTH/DENTAL/VISION PREM EXP	24,341.33	15,340.46	20,672.88	26,960.00	22,827.00	36,265.00
52-53-00-5017 COMPENSATED ABSENCES	1,097.40	1,343.36-	492.33	.00	.00	.00
52-53-00-5019 HSA/FSA ADMIN FEES	.00	.00	.00	.00	.00	.00
52-53-00-5020 CONTRACTED SERVICES (LEGAL)	56.55	72.50	3,573.00	1,750.00	136.66	3,500.00
52-53-00-5023 CONTRACTED SERVICES (OTHER)	16,317.40	2,500.00	1,163.52	1,700.00	1,990.56	4,390.00
52-53-00-5030 ELECTION FEES	.00	.00	.00	.00	.00	2,500.00
52-53-00-5035 RECORDING FEES	.00	.00	.00	50.00	.00	50.00
52-53-00-6001 POSTAGE	3,064.20	3,110.10	3,164.51	3,200.00	3,879.00	4,500.00
52-53-00-6005 PRINTING	409.10	818.72	398.33	500.00	598.05	2,000.00
52-53-00-6010 ADVERTISING/PROMOTIONAL	90.38	132.91	19.33	100.00	.00	100.00
52-53-00-6015 MAINT PLAN-RESIVOIRS (SUEZ)	.00	.00	.00	222,645.00	222,642.00	222,645.00
52-53-00-6016 MAINT PLAN-AMI (SUEZ)	.00	.00	.00	19,640.00	19,639.00	19,640.00
52-53-00-6020 EQUIPMENT REPAIR	5,788.44	5,527.49	4,394.14	5,000.00	4,088.63	5,000.00
52-53-00-6025 EQUIPMENT MAINTENANCE	1,858.11	3,577.46	2,410.08	700.00	706.55	3,850.00
52-53-00-6027 WATER TOWER/TANK TEST & REHAB	1,971.25	5,004.50	103,377.50	400.00	1,351.25	1,500.00
52-53-00-6035 TRAINING & TRAVEL	36.93	95.00	125.00	1,500.00	.00	1,000.00
52-53-00-6040 DUES/FEES	160.84	450.69	483.34	500.00	505.00	500.00
52-53-00-6055 ENGINEERING	.00	.00	.00	24,835.00	6,362.70	49,000.00
52-53-00-6105 UNIFORMS	2,363.68	1,764.35	2,049.81	2,500.00	1,721.01	2,500.00
52-53-00-6200 INTERNET	.00	27.57	388.91	700.00	621.55	775.00
52-53-00-6201 TELEPHONE	1,141.84	1,089.96	1,101.50	1,200.00	949.45	850.00
52-53-00-6202 UTILITIES - ELECTRIC	6,605.04	5,396.21	5,686.66	6,600.00	5,968.01	6,600.00
52-53-00-6203 UTILITIES - WATER & SEWER	898.47	600.01	540.17	900.00	118.68	600.00
52-53-00-6204 UTILITIES - GAS	1,718.67	995.12	976.54	1,700.00	1,101.06	1,700.00
52-53-00-6207 LOCATES	969.42	1,514.91	914.25	1,200.00	694.87	1,200.00
52-53-00-6302 COMPUTER MAINT & REPAIR	.00	.00	.00	.00	64.50	100.00
52-53-00-6502 VEHICLE MAINT & REPAIRS	2,344.03	6,574.67	9,526.91	7,750.00	6,175.80	6,500.00
52-53-00-6703 TESTING	964.00	348.00	66.00	500.00	265.00	200.00
52-53-00-7001 OFFICE SUPPLIES	9.16	119.27	83.61	50.00	.00	50.00
52-53-00-7005 MISC SUPPLIES	127.69	149.62	240.14	100.00	99.76	100.00
52-53-00-7006 EXPENDABLE EQUIPMENT EXPENSE	4,759.82	8,751.64	19,295.15	9,200.00	570.37	7,400.00
52-53-00-7007 METERS & SUPPLIES	.00	1,290.15	10,153.47	5,000.00	4,197.30	5,000.00
52-53-00-7010 EMERGENCY UTILITY REPAIR	.00	.00	2,314.04	.00	571.52-	.00
52-53-00-7050 ROAD REPAIR MATERIALS	35,529.67	25,123.17	36,656.64	30,000.00	24,658.55	30,000.00
52-53-00-7060 GRAVEL	1,187.40	2,366.59	1,255.30	3,000.00	2,386.75	3,500.00
52-53-00-7081 SAFETY EQUIPMENT	.00	788.48	544.33	1,750.00	1,056.94	1,500.00
52-53-00-7085 CUSTODIAL SUPPLIES	317.87	371.60	301.99	350.00	137.34	350.00
52-53-00-7090 COMPUTER SOFTWARE & HARDWARE	8.00	828.15	2,109.99	2,900.00	1,355.24	1,350.00
52-53-00-7095 SIMPLICITY ANNUAL LICENSE	1,856.83	1,931.10	2,469.07	3,000.00	2,372.33	2,600.00
52-53-00-7097 GIS	300.00	393.75	300.00	300.00	240.00	600.00
52-53-00-7105 FUEL	14,173.84	11,980.44	9,141.87	12,000.00	7,788.41	12,000.00
52-53-00-7110 OIL/GREASE	607.24	642.24	604.80	800.00	.00	800.00
52-53-00-7130 WATERLINE REPAIR	50,149.10	82,715.45	71,933.33	65,000.00	67,746.10	65,000.00

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
52-53-00-7135 WATERLINE REPLACEMENT	17.92	4,565.71	.00	.00	.00	.00
52-53-00-7141 YARD REPAIR	687.00	564.95	724.96	1,000.00	119.98	1,000.00
52-53-00-7302 HANDTOOLS/HARDWARE	581.70	797.76	689.55	800.00	559.40	800.00
52-53-00-7405 BLDG & GRND-MAINT/REPAIRS	1,817.30	375.81	1,024.34	1,000.00	263.55	1,000.00
52-53-00-8001 PROPERTY INSURANCE	3,995.10	4,317.15	5,492.52	7,425.00	7,083.35	7,800.00
52-53-00-8005 LIABILITY INSURANCE	7,552.30	7,737.85	7,601.30	9,020.00	8,833.30	9,725.00
52-53-00-8010 AUTO INSURANCE	4,175.59	4,649.51	4,588.89	5,125.00	4,915.84	5,425.00
52-53-00-8030 DEPRECIATION EXPENSE	146,030.51	154,025.70	153,152.87	.00	.00	.00
52-53-00-8050 MISC EXPENSE	526.64	100.21	224.15	250.00	284.10	250.00
52-53-00-8051 DRUG TESTING	138.00	422.33	222.33	300.00	354.04	300.00
52-53-00-8080 BAD DEBT EXPENSE	.00	.00	.00	.00	.00	.00
52-53-00-8090 BANK FEES	323.64	309.10	286.31	350.00	152.42	300.00
52-53-00-8501 2001A BOND PRINCIPAL	.00	.00	.00	30,000.00	30,000.00	.00
52-53-00-8503 2001A BOND INTEREST	18,678.41	13,156.31	7,437.48	1,500.00	1,508.52	.00
52-53-00-8504 BOND ADMINISTRATIVE FEE	1,873.63	1,480.97	838.72	1,100.00	627.46	.00
52-53-00-8703 LTL-PRINCIPAL	.00	.00	.00	139,295.00	139,291.67	142,190.00
52-53-00-8704 LTL-INTEREST	.00	.00	10,342.89	11,305.00	11,303.31	8,410.00
52-53-00-9000 ADMINISTRATIVE OVERHEAD	46,615.86	55,946.49	49,394.98	62,120.00	55,893.69	68,200.00
52-53-00-9010 CAPITAL ASSET-VEHICLES	.00	373.16	.00	.00	.00	51,000.00
52-53-00-9015 CAPITAL ASSET-EQUIPMENT	15,809.41	3.67	.00	327,225.00	178,578.00	148,500.00
52-53-00-9017 CAPITAL ASSET-BLDG & GRNDS	.00	.00	.00	.00	.00	.00
52-53-00-9020 CAPITAL IMPROVEMENT	.00	.00	35.95	.00	.00	.00
52-53-00-9830 (GAIN)/LOSS ON DISPOSAL	.00	.00	.00	.00	.00	.00
WATER DIST EXPENSE TOTAL	638,263.86	662,439.79	812,275.84	1,327,130.00	1,080,166.73	1,241,920.00
TOTAL EXPENSES	1,192,335.09	1,108,357.08	1,400,484.09	2,094,430.00	1,661,055.04	1,970,150.00
WATER TOTAL	157,683.05	222,906.32	80,347.02	695,270.00	293,754.07	391,300.00

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	1,712,998.41	1,775,733.39	1,736,716.28	1,750,000.00	1,775,452.11	1,750,000.00
55-00-00-4503	SEWER CHG - INTERNAL CITY USA	7,144.47	6,467.81	9,439.50	6,500.00	2,894.59	7,000.00
55-00-00-4504	PORTA-POTTY REVENUE	.00	.00	.00	.00	.00	.00
55-00-00-4511	PENALTIES-SEWER	29,283.07	32,261.09	29,816.71	30,000.00	25,754.41	30,000.00
55-00-00-4520	SEWER CONNECTION CHARGE	.00	2,250.00	2,250.00	1,500.00	1,500.00	1,500.00
55-00-00-4525	WATER METERS	.00	.00	1,877.39	1,500.00	.00	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	939.67	.00	2,184.00	.00
55-00-00-4810	LOAN PROCEEDS	.00	.00	.00	.00	.00	.00
55-00-00-4811	CAPITAL LEASE REVENUE	.00	.00	.00	.00	.00	.00
55-00-00-4812	GROUND LEASE REVENUE	12,000.00	12,000.00	12,000.00	12,000.00	11,209.68	12,000.00
55-00-00-4901	INTEREST INCOME	5,363.63	6,418.45	6,737.49	6,500.00	4,498.02	6,000.00
55-00-00-4930	INSURANCE PROCEEDS	.00	.00	2,250.00	.00	.00	.00
55-00-00-4960	SALE OF VEHICLES/EQUIPMENT	.00	3,695.33	7,941.67	.00	6,166.67	26,500.00
55-00-00-4999	MISC WASTE WATER REVENUE	18,517.21	6,489.14	15,419.94	11,500.00	5,455.53	12,000.00
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	TOTAL REVENUE	1,785,306.79	1,845,315.21	1,825,388.65	1,819,500.00	1,835,115.01	1,846,500.00
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55-00-00-5002	SALARIES-FULL TIME	168,652.85	186,570.00	200,423.93	269,860.00	202,595.35	268,630.00
55-00-00-5003	SALARIES-PART TIME	.00	812.03	.00	.00	.00	.00
55-00-00-5004	SALARIES-OVERTIME	6,866.95	15,737.23	6,857.30	7,500.00	4,382.59	7,500.00
55-00-00-5005	PAYROLL TAX EXPENSE	12,209.03	14,208.76	15,009.49	21,220.00	14,365.51	21,125.00
55-00-00-5006	PENSION EXPENSE	6,549.89	14,909.52	25,448.36	.00	.00	.00
55-00-00-5007	LAGERS	.00	24.03	9.68	16,370.00	11,271.69	19,055.00
55-00-00-5009	LIFE INSURANCE EXPENSE	328.22	354.94	347.34	555.00	402.69	535.00
55-00-00-5011	WORKER'S COMPENSATION	5,673.86	5,228.85	6,547.91	7,000.00	7,904.05	9,000.00
55-00-00-5015	UNEMPLOYMENT INSURANCE	.00	.00	1,879.33	500.00	4,368.00	500.00
55-00-00-5016	HEALTH/DENTAL/VISION PREM EXP	20,590.27	23,730.34	25,245.06	41,505.00	29,761.38	42,930.00
55-00-00-5017	COMPENSATED ABSENCES EXPENSE	3,111.62	2,011.84	1,402.72	.00	.00	.00
55-00-00-5019	HSA/FSA ADMIN FEES	.00	12.50	12.50	.00	86.88	100.00
55-00-00-5020	CONTRACTED SERVICES (LEGAL)	5,567.09	647.65	15,778.73	1,750.00	5,741.35	17,000.00
55-00-00-5023	CONTRACTED SERVICES (OTHER)	17,169.49	1,750.00	1,630.40	3,100.00	3,391.20	6,910.00
55-00-00-5035	RECORDING FEES	.00	48.00	.00	100.00	.00	100.00
55-00-00-6001	POSTAGE	3,199.21	3,251.73	3,300.00	3,300.00	3,885.95	3,500.00
55-00-00-6005	PRINTING	479.11	429.53	398.34	500.00	598.06	1,000.00
55-00-00-6010	ADVERTISING/PROMOTIONAL	201.75	213.91	83.34	250.00	56.25	250.00
55-00-00-6016	MAINT PLANT-AMI (SUEZ)	.00	.00	.00	19,640.00	19,639.00	19,640.00
55-00-00-6020	PORTABLE EQUIPMENT REPAIR	9,376.27	5,044.73	7,631.16	5,000.00	6,080.54	8,000.00
55-00-00-6025	PORTABLE EQUIPMENT MAINTENANC	2,147.19	3,071.88	1,996.52	350.00	554.29	6,000.00
55-00-00-6028	GENERATOR INSPECTION/MAINT	.00	.00	3,948.00	5,550.00	1,974.00	5,550.00
55-00-00-6030	I&I REDUCTION	.00	112,794.93	6,777.18	146,550.00	.00	272,400.00
55-00-00-6035	TRAINING & TRAVEL	433.34	559.00	563.44	4,450.00	.00	3,000.00
55-00-00-6040	DUES/FEES	155.10	782.86	1,039.58	1,000.00	992.50	1,000.00
55-00-00-6045	ACCOUNTING & AUDITING	.00	.00	.00	.00	.00	.00
55-00-00-6055	ENGINEERING	54,353.07	2,126.47	31,407.38	137,875.00	40,610.97	72,740.00
55-00-00-6105	UNIFORMS	2,082.72	2,310.75	2,044.99	2,500.00	1,772.74	3,500.00
55-00-00-6110	PLANT EQUIPMENT REPAIR	12,923.77	31,023.71	16,951.99	22,000.00	8,832.63	24,000.00
55-00-00-6115	LIFT STATION REPAIR	4,458.70	10,860.03	8,726.90	23,000.00	11,236.95	140,000.00
55-00-00-6120	PLANT EQU & LIFT STATION MAIN	43,515.94	872.40	386.75	59,000.00	48,739.37	23,000.00
55-00-00-6200	INTERNET	927.70	1,034.77	1,667.14	2,500.00	1,755.65	1,800.00

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	1,967.62	1,551.37	1,741.86	1,500.00	1,408.63	1,300.00
55-00-00-6202 UTILITIES - ELECTRIC	168,636.93	182,986.89	184,008.81	180,000.00	158,504.70	185,000.00
55-00-00-6203 UTILITIES - WATER	7,654.30	6,589.60	8,600.25	8,000.00	1,260.81	8,000.00
55-00-00-6204 UTILITIES - GAS	608.98	520.07	269.58	600.00	288.09	600.00
55-00-00-6207 LOCATES	840.64	1,235.56	914.25	1,250.00	694.89	1,000.00
55-00-00-6302 COMPUTER MAINT & REPAIR	.00	450.04	.00	250.00	124.00	250.00
55-00-00-6502 VEHICLE MAINT & REPAIRS	2,876.09	3,657.66	3,263.44	8,000.00	1,308.95	1,300.00
55-00-00-6703 TESTING/LABORATORY SUPPLIES	11,314.41	11,602.30	9,611.20	15,000.00	10,318.62	12,000.00
55-00-00-7001 OFFICE SUPPLIES	169.33	360.04	222.37	400.00	105.36	400.00
55-00-00-7005 MISCELLANEOUS SUPPLIES	89.17	49.42	18.11	250.00	67.45	250.00
55-00-00-7006 EXPENDABLE EQUIPMENT EXP	3,758.74	2,047.96	8,206.75	2,800.00	1,170.38	2,400.00
55-00-00-7007 METERS & SUPPLIES	.00	623.81	10,153.46	5,000.00	3,529.65	5,000.00
55-00-00-7008 CALABRATION OF METERS/TRANSDU	.00	.00	831.20	1,000.00	.00	1,000.00
55-00-00-7050 ROAD REPAIR MATERIAL	2,292.33	.00	.00	500.00	.00	500.00
55-00-00-7060 GRAVEL	.00	.00	5,736.16	7,500.00	7,471.80	1,000.00
55-00-00-7080 LIME-LAND APPLICATION	.00	103.53	.00	2,000.00	.00	2,000.00
55-00-00-7081 SAFETY EQUIPMENT	.00	559.99	107.61	1,750.00	1,075.94	3,800.00
55-00-00-7085 CUSTODIAL SUPPLIES	277.54	225.93	90.18	250.00	264.16	400.00
55-00-00-7090 COMPUTER SOFTWARE & HARDWARE	318.01	1,250.53	3,353.64	3,900.00	2,442.13	1,650.00
55-00-00-7095 SIMPLICITY ANNUAL LICENSE	2,682.08	2,789.36	3,351.53	4,200.00	3,484.58	3,850.00
55-00-00-7096 SCADA EXPENSE	4,207.94	4,231.72	3,469.99	15,200.00	6,777.83	16,750.00
55-00-00-7097 GIS	300.00	550.00	300.00	300.00	380.00	600.00
55-00-00-7105 FUEL-TRUCKS & EQUIPMENT	8,623.06	7,806.92	8,363.07	10,000.00	7,790.54	10,000.00
55-00-00-7106 FUEL-GENERATORS	1,690.71	.00	699.70	2,000.00	1,428.63	2,000.00
55-00-00-7110 OIL/GREASE	569.51	678.19	618.79	1,000.00	31.44	1,000.00
55-00-00-7115 LABORATORY EQUIPMENT	595.12	1,938.00	.00	1,500.00	.00	2,300.00
55-00-00-7116 CALABRATION OF LAB EQUIPMENT	.00	.00	812.99	1,100.00	326.00	1,000.00
55-00-00-7120 CHEMICALS	10,327.50	8,586.00	5,724.00	11,500.00	.00	10,000.00
55-00-00-7130 SEWER LINE REPAIR/REPLACEMENT	92.88	326.00	277.12	2,000.00	4,219.96	4,000.00
55-00-00-7141 YARD REPAIRS	115.32	.00	.00	400.00	.00	400.00
55-00-00-7302 HANDTOOLS/HARDWARE	1,029.53	849.74	874.15	1,000.00	606.05	1,000.00
55-00-00-7405 BLDG & GRND-MAINT/REPAIRS	2,613.23	5,098.50	8,152.84	2,500.00	794.99	3,000.00
55-00-00-8001 PROPERTY INSURANCE	8,475.64	9,092.75	10,960.31	13,270.00	12,916.86	14,225.00
55-00-00-8005 LIABILITY INSURANCE	15,104.59	15,475.70	15,202.59	18,035.00	17,666.60	19,450.00
55-00-00-8010 AUTO INSURANCE	5,023.56	4,363.12	4,266.07	5,015.00	5,112.13	5,625.00
55-00-00-8030 DEPRECIATION EXPENSE	420,264.98	418,210.02	420,720.69	.00	.00	.00
55-00-00-8050 MISCELLANEOUS EXPENSE	200.00	320.00	120.00	400.00	150.18	400.00
55-00-00-8051 DRUG TESTING	276.00	268.34	245.34	350.00	283.92	350.00
55-00-00-8080 BAD DEBT EXPENSE	.00	.00	.00	.00	.00	.00
55-00-00-8090 BANK FEES	1,003.90	1,203.50	1,235.41	1,250.00	883.70	1,500.00
55-00-00-8503 1992A BOND INTEREST	192.11	.00	.00	.00	.00	.00
55-00-00-8504 BOND ADMINISTRATIVE FEE	1,986.00	636.00	636.00	650.00	636.00	650.00
55-00-00-8513 2013 BOND PRINCIPAL	.00	.00	.00	100,000.00	100,000.00	175,000.00
55-00-00-8514 2013 BOND INTEREST	231,114.59	228,731.26	226,106.26	223,670.00	223,668.76	99,035.00
55-00-00-8515 2014 BOND PRINCIPAL	.00	.00	.00	90,000.00	90,000.00	90,000.00
55-00-00-8516 2014 BOND INTEREST	113,535.42	111,835.42	110,135.41	108,720.00	108,718.75	106,245.00
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	25,042.94	24,530.92	24,004.64	.00	.00	.00
55-00-00-8703 LTL-PRINCIPAL	.00	.00	.00	139,295.00	139,291.65	142,190.00
55-00-00-8704 LTL-INTEREST	.00	.00	10,342.84	11,305.00	11,303.29	8,410.00
55-00-00-9010 CAPITAL ASSET-VEHICLES	.00	.00	.01	.00	.00	51,000.00

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
55-00-00-9015	CAPITAL ASSET-EQUIPMENT	2,378.36	3.67	2,389.50	334,225.00	185,353.00	566,500.00
55-00-00-9017	CAPITAL ASSET-BLDG & GRNDS	.00	.00	.00	.00	.00	.00
55-00-00-9020	CAPITAL IMPROVEMENT	16,820.00	.00	.00	.00	.00	620,000.00
55-00-00-9830	(GAIN)/LOSS ON ASSET DISPOSAL	.00	.00	10,359.36	.00	.00	.00
55-79-00-9000	ADMINISTRATIVE OVERHEAD	68,959.83	67,611.22	68,519.15	89,035.00	80,134.85	99,200.00
	TOTAL EXPENSES	1,525,002.03	1,569,373.44	1,559,707.29	2,274,225.00	1,666,422.86	3,305,725.00
	WASTE WATER TOTAL	260,304.76	275,941.77	265,681.36	454,725.00-	168,692.15	1,459,225.00-

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	1,132.50	1,766.25	1,620.00	1,150.00	1,260.00	1,765.00
72-00-00-4901 INTEREST INCOME	263.23	266.63	271.38	300.00	210.47	300.00
72-00-00-4902 R-INTEREST INCOME-B. HIGDON	2.58	2.60	2.63	5.00	2.01	5.00
TOTAL REVENUE	1,398.31	2,035.48	1,894.01	1,455.00	1,472.48	2,070.00
72-00-00-7401 MAINTENANCE EXPENSE	214.36	216.57	221.36	300.00	.00	300.00
72-00-00-7402 R-MAINTENANCE EXP-B. HIGDON	.00	.00	.00	.00	.00	.00
72-00-00-8090 BANK FEES	49.34	50.54	50.50	100.00	41.80	100.00
TOTAL EXPENSES	263.70	267.11	271.86	400.00	41.80	400.00
CEMETERY TRUST TOTAL	1,134.61	1,768.37	1,622.15	1,055.00	1,430.68	1,670.00

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.