

Annual Budget



Fiscal Year 2023

City of Richmond

CITY OF RICHMOND, MISSOURI

ADOPTED BUDGET
FISCAL YEAR 2022 – 2023
(OCTOBER 2022 – SEPTEMBER 2023)



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
Ward II
Ward III
Ward IV

Jim Hardison
Deanna Guy
Adam Booth
Rob Kinnard

Bob Bond
Rob Brash
Barb Hardwick
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
HR/Payroll Specialist	Courtney Williams
Municipal Court Clerk/A/P Clerk	Sarah Collins
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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Fax (816) 776-8216

October 1, 2022

Mayor and Council Members:

I am pleased to submit the budget for the City of Richmond, Missouri for the 2022-2023 fiscal year. The budgeted revenues total \$11,249,310, representing a 16.2% increase from the 2021-2022 budgeted revenues. The significant increase in budgeted revenues primarily relates to the planned use of ARPA funds in the capital projects fund and an increase in water rates. The revenues, along with the proposed use of \$7,514,960 of cash reserves for one-time purchases, will cover the budgeted expenditures that total \$18,595,745. There is a 52.8% increase in the 2022-2023 budgeted expenditures from the 2021-2022 fiscal year. The significant increase in expenditures relates primarily to the use of G.O. bond proceeds and ARPA funds in the capital projects fund.

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 2022-2023 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 2022-2023 budget began June 2022. Departments presented their recommendations to the City Administrator and Finance Director in July 2022. The draft budget was finalized and presented to the Finance Committee in September 2022 with no recommended changes and presented at a Council Work Session in September 2022. The Council adopted the budget on September 27, 2022 with a 6-0 vote. I look forward to a successful year implementing and executing the priorities set out in the fiscal year 2022-2023 budget.

Sincerely,

Tonya A. Willim
City Administrator

BILL NUMBER: 22-31

ORDINANCE NO: 2593

AN ORDINANCE ADOPTING THE ANNUAL OPERATING BUDGET OF THE CITY OF RICHMOND, MISSOURI, FOR FISCAL YEAR BEGINNING OCTOBER 1, 2022 AND ENDING SEPTEMBER 30, 2023, 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 2022 – 2023 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 2022 – 2023 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 27th day of September, 2022.


Mike Wright, Mayor

ATTEST:


T. Janelle Neece, City Clerk



APPROVED this 27th day of September, 2022.


Mike Wright, Mayor

ATTEST:


T. Janelle Neece, City Clerk



CITY COUNCIL GOALS AND OBJECTIVES (FY23) 2022-2023

1. Organizational Development

- Goal 1: Focus on the organization and its culture
- Goal 2: Complete and implement the compensation study currently underway

2. Infrastructure

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

3. Development

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

4. Beautification

- 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

5. Civic Involvement & Partnerships

- Be a catalyst for citizens and community groups to promote civic pride, togetherness, and diversified activities.

It should be noted that while no goals were identified in the fifth KPA it was deemed an important component of community building and therefore remains a KPA.

POLICY NO. 05-2010-9

BUDGET POLICY

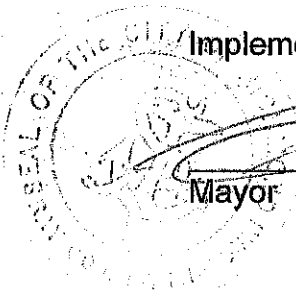
The City desires to establish guidelines for preparing the annual budget to ensure that it is and will continue to be capable of funding and providing outstanding local government services and that the public's trust is upheld.

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

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

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

Approved & Adopted by Council action: July 13, 2010



Implemented:

[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
2023 BUDGET

	2019 ACTUAL	2020 ACTUAL	2021 ACTUAL	2022 BUDGET	2022 YR TO DATE
REVENUES					
General Fund	\$ 3,212,839	\$ 3,346,975	\$ 3,617,223	\$ 4,280,970	\$ 4,893,811
Parks Fund	389,570	433,710	448,455	434,550	456,528
Training & Education Fund	4,302	3,800	3,463	3,630	3,058
Transportation Tax Fund	599,866	606,493	647,355	622,500	666,708
Debt Service Fund	255,259	291,475	275,221	269,500	268,653
Municipal Complex Fund	272,890	302,544	4,213,038	304,750	327,209
Capital Projects Fund	-	-	-	-	-
Solid Waste Fund	286,792	307,648	321,455	345,700	334,577
Water Fund	1,331,263	1,320,137	1,337,922	1,578,850	1,514,464
Waste Water Fund	1,845,315	1,825,389	1,764,769	1,846,500	1,767,198
Cemetery Perpetual Fund	2,035	1,894	1,543	2,070	1,257
Total Revenues	<u>8,200,132</u>	<u>8,440,064</u>	<u>12,630,445</u>	<u>9,689,020</u>	<u>10,233,463</u>
EXPENSES					
General Fund	3,242,604	3,305,604	3,156,872	4,952,450	3,645,424
Parks Fund	307,399	471,906	300,760	514,895	374,651
Training & Education Fund	6,812	1,719	4,869	5,760	2,682
Transportation Tax Fund	425,941	697,620	440,733	629,320	575,184
Debt Service Fund	257,567	268,857	275,112	274,870	265,822
Municipal Complex Fund	288,199	258,467	4,153,532	263,585	259,412
Capital Projects Fund	-	-	-	-	-
Solid Waste Fund	272,807	285,274	302,532	335,540	311,212
Water Fund	1,108,357	1,400,484	1,462,264	1,970,150	1,724,911
Waste Water Fund	1,569,373	1,559,707	1,545,032	3,305,725	2,015,377
Cemetery Perpetual Fund	267	272	281	400	12
Total Expenses	<u>7,479,327</u>	<u>8,249,910</u>	<u>11,641,986</u>	<u>12,252,695</u>	<u>9,174,687</u>
TOTAL NET CHANGE					
General Fund	(29,765)	41,371	460,352	(671,480)	1,248,387
Parks Fund	82,171	(38,196)	147,695	(80,345)	81,877
Training & Education Fund	(2,509)	2,081	(1,405)	(2,130)	376
Transportation Tax Fund	173,926	(91,128)	206,622	(6,820)	91,524
Debt Service Fund	(2,309)	22,618	109	(5,370)	2,831
Municipal Complex Fund	(15,309)	44,077	59,506	41,165	67,798
Capital Projects Fund	-	-	-	-	-
Solid Waste Fund	13,985	22,374	18,923	10,160	23,365
Water Fund	222,906	(80,347)	(124,342)	(391,300)	(210,447)
Waste Water Fund	275,942	265,681	219,737	(1,459,225)	(248,180)
Cemetery Perpetual Fund	1,768	1,622	1,262	1,670	1,244
Total Net Change	<u>\$ 720,805</u>	<u>\$ 190,154</u>	<u>\$ 988,459</u>	<u>\$ (2,563,675)</u>	<u>\$ 1,058,776</u>

CITY OF RICHMOND
SUMMARY GENERAL FUND
2023 BUDGET

	2019 ACTUAL	2020 ACTUAL	2021 ACTUAL	2022 BUDGET	2022 YR TO DATE
REVENUES					
Administration Revenue	\$ 2,589,529	\$ 2,766,354	\$ 2,976,202	\$ 2,828,000	\$ 3,533,299
Municipal Court Department	10,578	8,772	7,972	7,500	12,770
Police Department	83,421	62,871	52,131	275,590	82,170
Animal Control	4,731	5,825	5,711	4,850	4,764
Fire Department	85,348	116,496	105,320	697,000	757,591
Streets Department	249,006	262,013	247,418	259,650	268,046
Economic Development	-	995	-	750	750
Community Development	28,337	28,630	67,235	44,050	73,001
Recreation Department	130,089	66,041	116,868	125,230	137,657
Cemetery Department	31,800	28,978	38,366	38,350	23,765
Total General Fund Revenues	<u>3,212,839</u>	<u>3,346,975</u>	<u>3,617,223</u>	<u>4,280,970</u>	<u>4,893,811</u>
EXPENSES					
Administration	597,063	662,225	629,617	761,880	711,030
Municipal Court Department	63,500	42,937	38,176	51,930	46,556
Police Department	925,776	890,627	797,578	1,303,485	949,112
Animal Control	50,434	57,724	50,367	59,040	53,483
Dispatch	152,309	-	-	-	-
Fire Department	653,613	763,870	796,961	1,426,720	796,036
Streets Department	296,131	364,393	255,618	400,905	269,546
Economic Development	19,568	75,776	72,112	107,865	95,527
Community Development	135,048	130,292	133,367	227,445	169,582
Recreation Department	270,644	235,054	281,749	478,445	437,589
Cemetery Department	78,519	82,707	101,326	134,735	116,964
Total General Fund Expenses	<u>3,242,604</u>	<u>3,305,604</u>	<u>3,156,872</u>	<u>4,952,450</u>	<u>3,645,424</u>
General Fund Net Change	<u>\$ (29,765)</u>	<u>\$ 41,371</u>	<u>\$ 460,352</u>	<u>\$ (671,480)</u>	<u>\$ 1,248,387</u>

CITY OF RICHMOND
CASH BALANCES

	Actual 9/30/2019	Actual 9/30/2020	Actual 9/30/2021	Preliminary 9/30/2022	Projected 9/30/2023
General Fund					
Operating Cash	\$ 899,635	\$ 951,630	\$ 1,270,420	\$ 1,281,229	\$ 890,471
Gym Improvement	16,185	18,371	20,145	24,261	28,211
Community Development Donations	-	-	40,000	43,446	-
Fire Pumper Lease Escrow	-	-	-	449,646	-
ARPA Funds	-	-	570,354	1,116,689	-
Parks Fund	277,944	239,718	384,275	457,860	263,965
Training & Education Fund					
Police Training	1,223	1,054	131	427	697
Judicial Education	2,510	3,102	2,835	2,583	1,633
DWI/Drug Enforcement	2,447	2,853	3,377	3,968	3,968
POST Training	19	1,202	905	216	216
Transportation Tax Fund	547,136	445,559	643,156	734,580	718,955
Debt Service Fund	260,613	282,037	282,787	281,495	86,930
Municipal Complex Fund	6,538	46,703	98,423	166,508	199,983
Capital Projects Fund					
2022 G.O. Bond Proceeds	-	-	-	5,153,133	3,008
ARPA Funds	-	-	-	-	-
Solid Waste Fund	120,921	156,541	166,262	185,375	185,300
Water Fund					
Operating Reserves	779,943	631,752	635,950	515,171	648,366
Water Equipment Replacement	239,188	95,977	247	-	-
Waste Water Fund					
Operating Reserves	2,248,013	1,826,916	2,028,997	1,791,589	753,002
WW Equipment Replacement	45,185	54,222	63,259	72,296	81,333
Debt Service Accounts	374,404	381,584	388,127	406,738	454,558
Cemetery Perpetual Fund					
Bessie Higdon Interest	17	19	21	23	25
Bessie Higdon Endowment	1,000	1,000	1,000	1,000	1,000
Perpetual Care Endowment	105,221	106,871	108,101	109,286	111,139

CITY OF RICHMOND
DEBT & LEASE PAYMENTS

	Total Due in FY23	Total Due in FY24	Final Payment Due Date
General Fund			
Police Department			
Taser/Body Camera Lease	23,653.61	23,653.61	Nov. 2025
In-Car Camera Lease	16,951.99	16,952.00	Dec. 2026
Enterprise Lease	10,662.36	10,662.36	Dec. 2027
Fire Department			
Pumper Lease/Purchase	87,139.74	87,139.74	Jun. 2028
General Fund Total	<u>\$ 138,407.70</u>	<u>\$ 138,407.71</u>	
Debt Service Fund			
2011 Refunding G.O. Bond	263,884.38	92,631.25	Mar. 2024
2022 G.O. Bond	239,333.33	230,400.00	Sep. 2042
Debt Service Fund Total	<u>503,217.71</u>	<u>323,031.25</u>	
Municipal Fund			
2021 Refunding COP	240,875.00	245,005.00	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			
2021 Refunding Revenue Bond	284,636.75	324,755.50	Feb. 2042
2022 Refunding Revenue Bond	197,835.60	196,973.00	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>676,492.31</u>	<u>715,748.46</u>	
All Funds Total	<u>\$ 1,710,787.68</u>	<u>\$ 1,573,987.38</u>	

APPROVED EXPENDITURES FOR THE YEAR - 2023 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

Compensation & Classification Study Adjustment	290,488	Personnel expenses
	290,488	

Administration

Council goal setting session	5,000	10-01-00-5023
Compensation & Classification Study (\$19,800 total remaining)	2,300	10-01-00-5023
Ordinance recodification (rollover)	6,400	10-01-00-6135
Ordinance codification supplement (FY22)	2,900	10-01-00-6135
Tires (admin car)	500	10-01-00-6502
Computer (replacement if one breaks)	800	10-01-00-7090
Development of downtown lot	50,000	10-01-00-9020
Total Administration	67,900	

Court

Compensation & Classification Study (\$19,800 total remaining)	180	10-08-00-5023
Office chair	200	10-08-00-7006
Total Court	380	

Police

Compensation & Classification Study (\$19,800 total remaining)	4,570	10-11-00-5023
1/2 of upfitting police vehicle	6,150	10-11-00-7006
Lease payment (Enterprise lease)	21,400	10-11-00-8707
Lease payment (Body cameras & Tasers) year 2 of 5	23,655	10-11-00-8707
Lease payment (In-car cameras) year 1 of 5	16,955	10-11-00-8707
Police vehicle - Enterprise lease (rollover - round #1 (FY23) order)	43,500	10-11-00-9010
In-car cameras (9) - 5 year lease (rollover - FY23 order)	84,760	10-11-00-9015
Total Police	200,990	

Animal Control

Compensation & Classification Study (\$19,800 total remaining)	350	10-11-14-5023
Tires (ACO vehicle)	700	10-11-14-6502
Total Animal Control	1,050	

Fire

Compensation & Classification Study (\$19,800 total remaining)	3,160	10-12-00-5023
High-visibility winter coats (9)	1,400	10-12-00-6105
Bunker gear (3)	7,200	10-12-00-7006
1/4 of upfitting pickup	2,250	10-12-00-7006
Fire hose (12) for new pumper	2,800	10-12-00-7006
Pagers (replacements for ones that break) (4)	1,700	10-12-00-7006
Helmets (4)	1,600	10-12-00-7006
Lease payment (Pumper) year 2 of 7	87,145	8703 & 8704
Lease payment (Enterprise lease)	9,650	10-12-00-8703
Pumper - 7 year lease (rollover - FY23 order)	548,015	10-12-00-9010
1/2 Ton 4x4 crew cab pickup - Enterprise lease (rollover - round #1 order)	44,750	10-12-00-9010
SCBAs (6) and cylinders (12) for new pumper (do not purchase until results of AFG grant are received)	45,000	10-12-00-9015
Total Fire	754,670	

Streets

Compensation & Classification Study (\$19,800 total remaining)	1,050	10-14-00-5023
Broom (street sweeper)	700	10-14-00-6025
Tires (F450) (\$1,200 total)	600	10-14-00-6502
1/4 of upfitting 3/4 Ton pickups (4) (\$5,775 total)	1,810	10-14-00-7006
1/2 of upfitting flatbed pickup (\$6,000 total)	2,000	10-14-00-7006
Lease payment (Enterprise lease)	13,035	10-14-00-8703
3/4 Ton 4x4 pickups (4) and 1 ton flatbed dually pickup (\$186,145 total) (rollover - round #1 & #2 orders)	59,100	10-14-00-9010
Total Streets	78,295	

APPROVED EXPENDITURES FOR THE YEAR - 2023 BUDGET

Economic Development

Compensation & Classification Study (\$19,800 total remaining)	350	10-16-00-5023
Resident guides (magazine style)	1,000	10-16-00-6005
Additional promotional items	2,000	10-16-00-6010
Missouri Mainstreet Program dues (1st year only)	450	10-16-00-6040

Total Economic Development

3,800

Community Development

Compensation & Classification Study (\$19,800 total remaining)	700	10-17-00-5023
Nuisance abatement/demolition of dangerous buildings	25,000	10-17-00-7135
Welcome to Richmond signs (rollover)	63,500	10-17-00-7410
Restore Richmond program (\$10K donations/\$10K City)	20,000	10-17-00-7411

Total Community Development

109,200

Recreation

Legal fees for gym floor suit	25,000	10-21-00-5020
Compensation & Classification Study (\$19,800 total remaining)	700	10-21-00-5023
Recreation software	3,300	10-21-00-7095
Replace sand and gravel in pool filters	15,000	10-21-01-7060
Computers and equipment for software program (2)	3,500	10-21-01-7090
Repair/replace issues in restrooms	25,000	10-21-01-7405
Repair concrete	5,000	10-21-01-7405
Butterfly valves (2)	2,000	10-21-01-7405
Repair/replace issues in restrooms	3,000	10-21-07-7405
Soccer goals (2)	3,000	10-21-06-7030

Total Recreation

85,500

Cemetery

Compensation & Classification Study (\$19,800 total remaining)	350	10-58-00-5023
--	-----	---------------

Total Cemetery

350

TOTAL GENERAL FUND

1,592,623

APPROVED EXPENDITURES FOR THE YEAR - 2023 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

Compensation & Classification Study Adjustment	9,770	Personnel expenses
Compensation & Classification Study (\$19,800 total remaining)	880	20-00-00-5023
Soccer goals (2)	3,000	20-00-00-7006
Lease payment (Enterprise lease)	7,850	20-00-00-8703
3/4 Ton 4x4 pickup (round #2 order)	34,000	20-00-00-9010
UTV	31,000	20-00-00-9015
LED lighting and poles for B and C Fields (Southview)	275,000	20-00-00-9017
Clearing brush around lake (Southview)	60,000	20-00-00-9017
Disk golf course (Maurice)	25,000	20-00-00-9017
TOTAL PARKS FUND	<u>446,500</u>	

APPROVED EXPENDITURES FOR THE YEAR - 2023 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

Compensation & Classification Study Adjustment	15,550	Personnel expenses
Annual street maintenance (overlay, pressure pave, crack seal, slurry seal, etc.)	350,000	27-00-00-5023
Repair Slumber Lane with concrete	75,000	27-00-00-5023
Streetscape installation	30,000	27-00-00-5023
Spot repair brick on the downtown square	10,000	27-00-00-5023
1/4 of upfitting 3/4 Ton pickups (4) (\$5,775 total)	1,810	27-00-00-7006
1/2 of upfitting flatbed pickup (\$6,000 total)	2,000	27-00-00-7006
Sidewalk partnership program	10,000	27-00-00-7051
Drainage tube partnership program	10,000	27-00-00-7054
Lease payment (Enterprise lease)	13,035	27-00-00-8703
3/4 Ton 4x4 pickups (4) and 1 ton flatbed dually pickup (\$186,145 total) (rollover - round #1 & #2 orders)	59,100	27-00-00-9010
TOTAL TRANSPORTATION FUND	<u>576,495</u>	

APPROVED EXPENDITURES FOR THE YEAR - 2023 BUDGET

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

MUNICIPAL COMPLEX FUND

Repair north side façade and roof	10,000	35-00-00-7405
Masonry repairs	65,000	35-00-00-9020
Air conditioners (2)	<u>30,000</u>	<u>35-00-00-9020</u>
TOTAL MUNICIPAL COMPLEX FUND	<u><u>105,000</u></u>	

APPROVED EXPENDITURES FOR THE YEAR - 2023 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.

CAPITAL PROJECTS FUND

Engineering for water projects	740,000	45-00-00-6055
Construction of water projects	<u>5,526,750</u>	45-00-00-9020
TOTAL CAPITAL PROJECTS FUND	<u><u>6,266,750</u></u>	

APPROVED EXPENDITURES FOR THE YEAR - 2023 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

Compensation & Classification Study Adjustment

2,580 Personnel expenses

Trash cans for downtown (7)

7,000 51-00-00-7006

TOTAL SOLID WASTE FUND

9,580

APPROVED EXPENDITURES FOR THE YEAR - 2023 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

Compensation & Classification Study Adjustment	35,845	Personnel expenses
	35,845	

Water Plant

Compensation & Classification Study (\$19,800 total remaining)	1,110	52-52-00-5023
Upfront renovation - wells (year 4 of 5)	28,486	52-52-00-6015
Maintenance contract to inspect/repack HSP (1/year)	4,300	52-52-00-6025
Pig raw water line	3,000	52-52-00-6027
Sludge removal from lagoon	150,000	52-52-00-6030
1/4 of upfitting 3/4 Ton pickup (\$1,425 total)	180	52-52-00-7006
Brush cutter	300	52-52-00-7006
Sample cells (16)	1,600	52-52-00-7115
Lease payment (Enterprise lease)	8,850	52-52-00-8703
3/4 Ton 4x4 pickup (round #2 order)	38,475	52-52-00-9010
Total Water Plant	236,301	

Water Distribution

Compensation & Classification Study (\$19,800 total remaining)	1,580	52-53-00-5023
Upfront renovation - Hill St Standpipe (year 4 of 4)	70,859	52-53-00-6015
Upfront renovation - Valley Drive Tower (year 3 of 3)	81,852	52-53-00-6015
Tires (F450) (\$1,200 total)	600	52-53-00-6502
1/4 of upfitting 3/4 Ton pickups (4) (\$5,775 total)	1,630	52-53-00-7006
Hydrant	2,500	52-53-00-7006
1/2 of upfitting flatbed pickup (\$6,000 total)	2,000	52-53-00-7006
Shelves for meter inventory	1,000	52-53-00-7006
AMI lease payments (\$301,190 total) year 4 of 5 - 1/2	150,595	8703 & 8704
Lease payment (Enterprise lease)	12,035	27-00-00-8703
3/4 Ton 4x4 pickups (4) and 1 ton flatbed dually pickup (\$186,145 total) (rollover - round #1 & #2 orders)	54,625	27-00-00-9010
Total Water Distribution	379,276	

TOTAL WATER FUND

651,422

APPROVED EXPENDITURES FOR THE YEAR - 2023 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

Compensation & Classification Study Adjustment	27,375	Personnel expenses
Woodrail litigation	5,000	55-00-00-5020
Compensation & Classification Study (\$19,800 total remaining)	2,520	55-00-00-5023
Jet/Vac maintenance plan	7,000	55-00-00-6025
I&I Reduction (Smoke testing, CIPP, Manhole rehab, etc.)	100,000	55-00-00-6030
Pea Ridge sewer pipe repair	100,000	55-00-00-6030
Hill St L.S. area manhole risers	50,000	55-00-00-6030
Complete engineering for Hill St Lift Station	47,800	55-00-00-6055
Blower #3 and #6 repairs	10,000	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
1/4 of upfitting 3/4 Ton pickup (\$1,425 total)	360	55-00-00-7006
Confined space meter	2,000	55-00-00-7081
Harness	300	55-00-00-7081
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
Lease payment (Enterprise lease)	9,850	52-52-00-8703
3/4 Ton 4x4 pickup (round #2 order)	43,000	52-52-00-9010
Wasting pump	10,000	55-00-00-9015
Construct new Hill Street Lift Station	495,500	55-00-00-9020
3 Phase Electrical (Evergy) at Lisa Lane L.S.	60,000	55-00-00-9020
TOTAL WASTE WATER FUND	<u>1,275,100</u>	

COST ALLOCATION PLAN 2023

Allocation of Administrative Expenses to Operating Departments



COST ALLOCATION PLAN 2023

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COST ALLOCATION PLAN 2023

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 2023

THE PROCESS

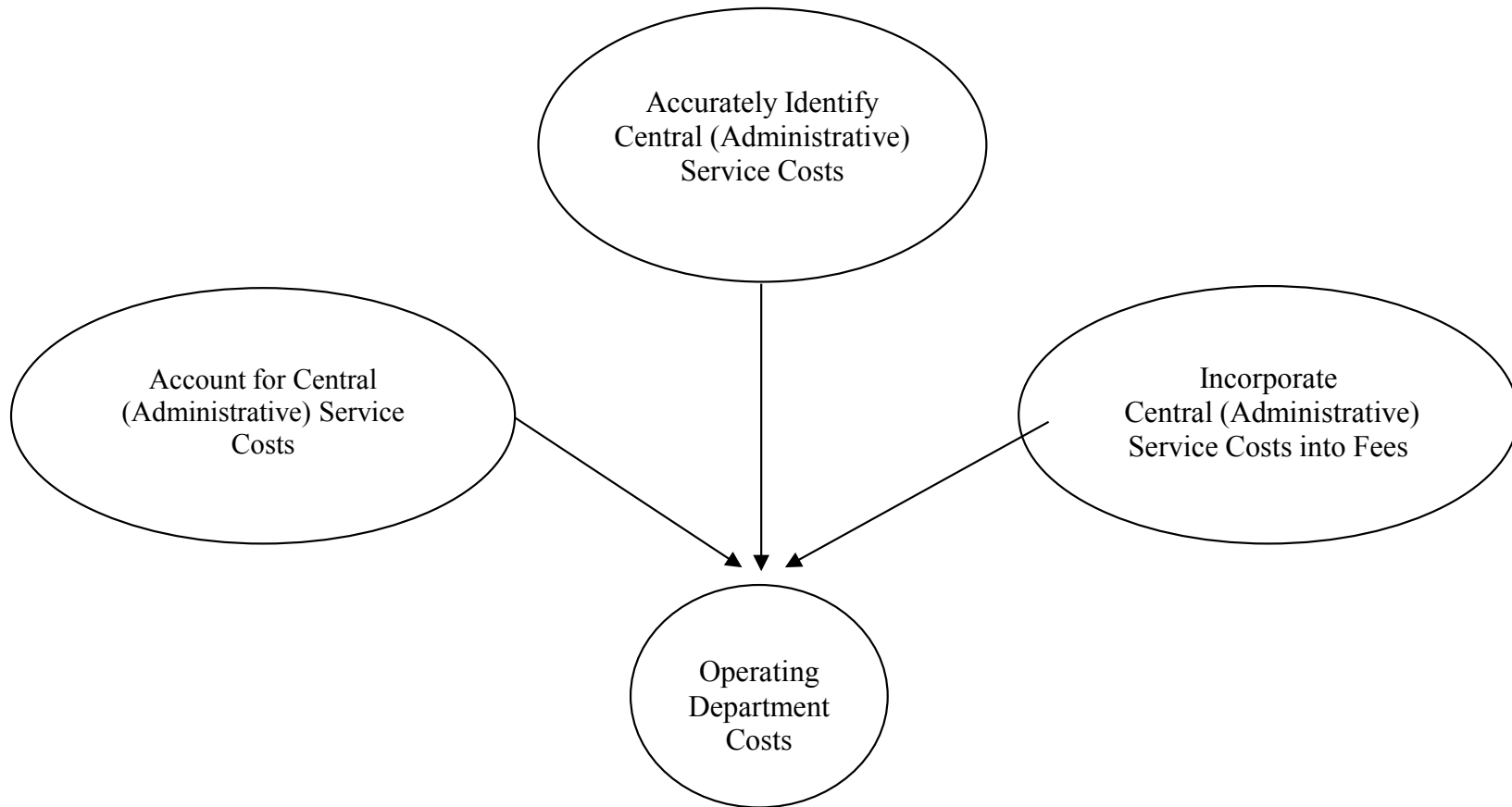


ILLUSTRATION 1

COST ALLOCATION PLAN 2023

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 - 2023

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	\$ 27,503						\$ 27,503		\$ 27,503
City Administrator	137,148						137,148		137,148
City Clerk	58,248						58,248		58,248
Collector	66,153						66,153		66,153
Collector Assistant	44,143						44,143		44,143
Finance Director	97,368						97,368		97,368
Human Resource Specialist	51,798						51,798		51,798
Mayor & Council	18,598						18,598		18,598
Other Allocable Administrative Expenses		\$ 146,150	\$ 12,475	\$ 23,365			181,990		181,990
Unallocable Administrative Expenses		61,815	5,000			\$ 50,000		\$ 116,815	116,815
TOTAL ADMINISTRATION	\$ 500,955	\$ 207,965	\$ 17,475	\$ 23,365	\$ -	\$ 50,000	\$ 682,945	\$ 116,815	\$ 799,760

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 - 2023

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	\$ 51,210	\$ 20,710	\$ 71,920
Police	1,258,455	52,764	1,311,219
Animal Control	61,350	15,210	76,560
Fire	1,564,505	57,962	1,622,467
Streets	417,555	28,366	445,921
Economic Development	73,920	21,354	95,274
Community Development	252,600	41,155	293,755
Recreation	407,335	33,717	441,052
Cemetery	133,450	18,872	152,322
Special Revenue Funds:			
Park	678,470	40,324	718,794
Training	4,210	12,025	16,235
Transportation	748,935	30,989	779,924
Debt Service	521,790	15,010	536,800
Municipal Complex	346,075	14,024	360,099
Cemetery Perpetual	400	11,245	11,645
Enterprise Funds:			
Solid Waste	318,130	48,391	366,521
Water: Plant	3,930,690	44,260	3,974,950
Water: Distribution	4,036,455	74,737	4,111,192
Waste Water	2,649,900	101,827	2,751,727
TOTAL OPERATING DEPTS	\$ 17,455,435	\$ 682,945	\$ 18,138,380

TABLE 2

Cost Allocation Plan - 2023

Exhibit 1: Administration Allocation Methods

- Mayor & Council - 100.00% of the allocable cost is distributed to operating departments based on the number of items that each department had on the City Council Agendas in the past year (agenda frequency).
- City Administrator - 50.00% of the allocable cost is distributed to operating departments based on the number of items that each department had on the City Council Agendas in the past year (agenda frequency).
- 20.00% of the allocable cost is distributed to operating departments based on the number of expenses processed for each department.
- 15.00% of the allocable cost is distributed to operating departments based on the number of Full Time Equivalent (FTE) employees in each department.
- 15.00% of the allocable cost is distributed to operating departments based on the total budgeted expenses.
- City Clerk/Executive Assistant - 50.00% of the allocable cost is distributed to operating departments based on the number of items that each department had on the City Council Agendas in the past year (agenda frequency).
- 25.00% of the allocable cost is distributed to operating departments based on the number of Full Time Equivalent (FTE) employees in each department.
- 25.00% of the allocable cost is distributed to operating departments based on the total budgeted expenses.
- Collector 30.00% of the allocable cost is distributed to operating departments based on the number of revenue receipts for each department.
- 10.00% of the allocable cost is distributed to the funds receiving real estate and property taxes based on the tax levy for each fund (lower percentage in 2020 due to County collecting current taxes).
- 60.00% of the allocable cost is distributed to the enterprise funds due to the billing of utilities based on 1 part solid waste, 3 parts water distribution, and 3 parts waste water (meter issues take consume more time than solid waste's flat fee) (higher percentage in 2020 due to AMI meter replacement project).

Collector Assistant	All (100.00%) of the allocable cost is distributed to operating departments based on the number of revenue receipts for each department.
Finance Director -	35.00% of the allocable cost is distributed to operating departments based on number of manual journal entry line items processed for each department. 35.00% of the allocable cost is distributed to operating departments based on the number of expenses processed for each department. 15.00% of the allocable cost is distributed to operating departments based on the number of items that each department had on the City Council Agendas in the past year (agenda frequency). 7.50% of the allocable cost is distributed to operating departments based on the number of Full Time Equivalent (FTE) employees in each department. 7.50% of the allocable cost is distributed to operating departments based on the total budgeted expenses.
HR Specialist -	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 - 2023

Table 3 - Mayor & Council Expense

Mayor & Council			
Agenda	Freq	Dept %	\$ 18,598 Allocation
General Fund Departments:			
Municipal Court	3	3.18%	\$ 591
Police	5.7	6.03%	\$ 1,122
Animal Control	0	0.00%	\$ -
Fire	13.7	14.50%	\$ 2,697
Streets	3	3.18%	\$ 591
Economic Development	4	4.23%	\$ 787
Community Development	15.2	16.09%	\$ 2,992
Recreation	3.2	3.39%	\$ 630
Cemetery	2	2.12%	\$ 394
Special Revenue Funds:			
Park	8.33	8.82%	\$ 1,640
Training	0	0.00%	\$ -
Transportation	7	7.41%	\$ 1,378
Debt Service	0.34	0.36%	\$ 67
Municipal Complex	1	1.06%	\$ 197
Cemetery Perpetual	0	0.00%	\$ -
Enterprise Funds:			
Solid Waste	5	5.29%	\$ 984
Water: Plant	2	2.12%	\$ 394
Water: Distribution	9.5	10.06%	\$ 1,870
Waste Water	11.5	12.17%	\$ 2,264
TOTAL	94.47	100.00%	\$ 18,598

Table 4 - City Administrator Expense

City Administrator														
Agenda	Freq	Dept %	\$ 68,574 Allocation	# of Expenses	Dept %	\$ 27,430 Allocation	# of Empl	Dept %	\$ 20,572 Allocation	Budgeted Expenses	Dept %	\$ 20,572 Allocation	TOTAL	\$ 137,148 %
General Fund Departments:														
Municipal Court	3	3.18%	\$ 2,178	177	3.86%	\$ 1,057.51	0.5	0.96%	\$ 198	\$ 51,210	0.29%	\$ 60	\$ 3,493	2.55%
Police	5.7	6.03%	\$ 4,138	335	7.30%	\$ 2,001.50	13	24.96%	\$ 5,135	\$ 1,258,455	7.21%	\$ 1,483	\$ 12,757	9.30%
Animal Control	0	0.00%	\$ -	108	2.35%	\$ 645.26	1	1.92%	\$ 395	\$ 61,350	0.35%	\$ 72	\$ 1,113	0.81%
Fire	13.7	14.50%	\$ 9,945	391	8.52%	\$ 2,336.08	9	17.28%	\$ 3,555	\$ 1,564,505	8.96%	\$ 1,844	\$ 17,680	12.89%
Streets	3	3.18%	\$ 2,178	349	7.60%	\$ 2,085.14	2.92	5.61%	\$ 1,153	\$ 417,555	2.39%	\$ 492	\$ 5,908	4.31%
Economic Development	4	4.23%	\$ 2,904	147	3.20%	\$ 878.27	1	1.92%	\$ 395	\$ 73,920	0.42%	\$ 87	\$ 4,264	3.11%
Community Development	15.2	16.09%	\$ 11,033	228	4.97%	\$ 1,362.21	2	3.84%	\$ 790	\$ 252,600	1.45%	\$ 298	\$ 13,483	9.83%
Recreation	3.2	3.39%	\$ 2,323	531	11.57%	\$ 3,172.53	2	3.84%	\$ 790	\$ 407,335	2.33%	\$ 480	\$ 6,765	4.93%
Cemetery	2	2.12%	\$ 1,452	136	2.96%	\$ 812.55	1.1	2.11%	\$ 435	\$ 133,450	0.76%	\$ 157	\$ 2,856	2.08%
Special Revenue Funds:														
Park	8.33	8.82%	\$ 6,047	385	8.39%	\$ 2,300.23	2.24	4.30%	\$ 885	\$ 678,470	3.89%	\$ 800	\$ 10,031	7.31%
Training	0	0.00%	\$ -	15	0.33%	\$ 89.62	0	0.00%	\$ -	\$ 4,210	0.02%	\$ 5	\$ 95	0.07%
Transportation	7	7.41%	\$ 5,081	62	1.35%	\$ 370.43	2.92	5.61%	\$ 1,153	\$ 748,935	4.29%	\$ 883	\$ 7,488	5.46%
Debt Service	0.34	0.36%	\$ 247	5	0.11%	\$ 29.87	0	0.00%	\$ -	\$ 521,790	2.99%	\$ 615	\$ 892	0.65%
Municipal Complex	1	1.06%	\$ 726	11	0.24%	\$ 65.72	0	0.00%	\$ -	\$ 346,075	1.98%	\$ 408	\$ 1,199	0.87%
Cemetery Perpetual	0	0.00%	\$ -	0	0.00%	\$ -	0	0.00%	\$ -	\$ 400	0.00%	\$ 0	\$ 0	0.00%
Enterprise Funds:														
Solid Waste	5	5.29%	\$ 3,629	122	2.66%	\$ 728.90	0.34	0.65%	\$ 134	\$ 318,130	1.82%	\$ 375	\$ 4,868	3.55%
Water: Plant	2	2.12%	\$ 1,452	389.5	8.48%	\$ 2,327.12	3.13	6.01%	\$ 1,236	\$ 3,930,690	22.52%	\$ 4,633	\$ 9,648	7.03%
Water: Distribution	9.5	10.06%	\$ 6,896	539.5	11.75%	\$ 3,223.31	3.01	5.78%	\$ 1,189	\$ 4,036,455	23.12%	\$ 4,757	\$ 16,065	11.71%
Waste Water	11.5	12.17%	\$ 8,348	660	14.38%	\$ 3,943.25	7.92	15.21%	\$ 3,128	\$ 2,649,900	15.18%	\$ 3,123	\$ 18,542	13.52%
TOTAL	94.47	100.00%	\$ 68,574	4591	100.00%	\$ 27,430	52.08	100.00%	\$ 20,572	\$ 17,455,435	100.00%	\$ 20,572	\$ 137,148	100.00%

Table 5 - Assistant to the Administrator/City Clerk Expense

Assistant to the Administrator/City Clerk											
Agenda	Freq	Dept %	\$ 29,124 Allocation	# of Empl	Dept %	\$ 14,562 Allocation	Budgeted Expenses	Dept %	\$ 14,562 Allocation	TOTAL	\$ 58,248 %
General Fund Departments:											
Municipal Court	3	3.18%	\$ 925	0.5	0.96%	\$ 140	\$ 51,210	0.29%	\$ 43	\$ 1,107	1.90%
Police	5.7	6.03%	\$ 1,757	13	24.96%	\$ 3,635	\$ 1,258,455	7.21%	\$ 1,050	\$ 6,442	11.06%
Animal Control	0	0.00%	\$ -	1	1.92%	\$ 280	\$ 61,350	0.35%	\$ 51	\$ 331	0.57%
Fire	13.7	14.50%	\$ 4,224	9	17.28%	\$ 2,516	\$ 1,564,505	8.96%	\$ 1,305	\$ 8,045	13.81%
Streets	3	3.18%	\$ 925	2.92	5.61%	\$ 816	\$ 417,555	2.39%	\$ 348	\$ 2,090	3.59%
Economic Development	4	4.23%	\$ 1,233	1	1.92%	\$ 280	\$ 73,920	0.42%	\$ 62	\$ 1,574	2.70%
Community Development	15.2	16.09%	\$ 4,686	2	3.84%	\$ 559	\$ 252,600	1.45%	\$ 211	\$ 5,456	9.37%
Recreation	3.2	3.39%	\$ 987	2	3.84%	\$ 559	\$ 407,335	2.33%	\$ 340	\$ 1,886	3.24%
Cemetery	2	2.12%	\$ 617	1.1	2.11%	\$ 308	\$ 133,450	0.76%	\$ 111	\$ 1,035	1.78%
Special Revenue Funds:											
Park	8.33	8.82%	\$ 2,568	2.24	4.30%	\$ 626	\$ 678,470	3.89%	\$ 566	\$ 3,760	6.46%
Training	0	0.00%	\$ -	0	0.00%	\$ -	\$ 4,210	0.02%	\$ 4	\$ 4	0.01%
Transportation	7	7.41%	\$ 2,158	2.92	5.61%	\$ 816	\$ 748,935	4.29%	\$ 625	\$ 3,599	6.18%
Debt Service	0.34	0.36%	\$ 105	0	0.00%	\$ -	\$ 521,790	2.99%	\$ 435	\$ 540	0.93%
Municipal Complex	1	1.06%	\$ 308	0	0.00%	\$ -	\$ 346,075	1.98%	\$ 289	\$ 597	1.02%
Cemetery Perpetual	0	0.00%	\$ -	0	0.00%	\$ -	\$ 400	0.00%	\$ 0	\$ 0	0.00%
Enterprise Funds:											
Solid Waste	5	5.29%	\$ 1,541	0.34	0.65%	\$ 95	\$ 318,130	1.82%	\$ 265	\$ 1,902	3.27%
Water: Plant	2	2.12%	\$ 617	3.13	6.01%	\$ 875	\$ 3,930,690	22.52%	\$ 3,279	\$ 4,771	8.19%
Water: Distribution	9.5	10.06%	\$ 2,929	3.01	5.78%	\$ 842	\$ 4,036,455	23.12%	\$ 3,367	\$ 7,138	12.25%
Waste Water	11.5	12.17%	\$ 3,545	7.92	15.21%	\$ 2,214	\$ 2,649,900	15.18%	\$ 2,211	\$ 7,970	13.68%
TOTAL	94.47	100.00%	\$ 29,124	52.08	100.00%	\$ 14,562	\$ 17,455,435	100.00%	\$ 14,562	\$ 58,248	100.00%

Table 6 - Collector Expense

Collector												
# of Receipts	Dept %	\$ 19,846 Allocation	Tax Levy	Dept %	\$ 6,615 Allocation	Utility Billing	Dept %	\$ 39,692 Allocation	TOTAL	\$ 66,153 %		
576	1.65%	\$ 328	0.0739	5.95%	\$ 394		0.00%	\$ -	\$ 722	1.09%		
281	0.81%	\$ 160	0.0739	5.95%	\$ 394		0.00%	\$ -	\$ 554	0.84%		
143	0.41%	\$ 82	0.0739	5.95%	\$ 394		0.00%	\$ -	\$ 475	0.72%		
27	0.08%	\$ 15	0.0739	5.95%	\$ 394		0.00%	\$ -	\$ 409	0.62%		
33	0.09%	\$ 19	0.0739	5.95%	\$ 394		0.00%	\$ -	\$ 413	0.62%		
1	0.00%	\$ 1	0.0739	5.95%	\$ 394		0.00%	\$ -	\$ 394	0.60%		
242	0.70%	\$ 138	0.0739	5.95%	\$ 394		0.00%	\$ -	\$ 532	0.80%		
1532	4.40%	\$ 874	0.0739	5.95%	\$ 394		0.00%	\$ -	\$ 1,267	1.92%		
70	0.20%	\$ 40	0.0739	5.95%	\$ 394		0.00%	\$ -	\$ 434	0.66%		
115.3	0.33%	\$ 66	0.1660	13.38%	\$ 885		0.00%	\$ -	\$ 951	1.44%		
1	0.00%	\$ 1		0.00%	\$ -		0.00%	\$ -	\$ 1	0.00%		
1	0.00%	\$ 1		0.00%	\$ -		0.00%	\$ -	\$ 1	0.00%		
25.3	0.07%	\$ 14	0.4100	33.04%	\$ 2,185		0.00%	\$ -	\$ 2,200	3.33%		
0	0.00%	\$ -		0.00%	\$ -		0.00%	\$ -	\$ -	0.00%		
0	0.00%	\$ -		0.00%	\$ -		0.00%	\$ -	\$ -	0.00%		
10448	30.02%	\$ 5,957		0.00%	\$ -	1	14.29%	\$ 5,670	\$ 11,628	17.58%		
5424.25	15.58%	\$ 3,093		0.00%	\$ -		0.00%	\$ -	\$ 3,093	4.68%		
5424.25	15.58%	\$ 3,093		0.00%	\$ -	3	42.86%	\$ 17,011	\$ 20,103	30.39%		
10461.5	30.06%	\$ 5,965		0.00%	\$ -	3	42.86%	\$ 17,011	\$ 22,976	34.73%		
34805.6	100.00%	\$ 19,846	1.2411	100.00%	\$ 6,615	7	100.00%	\$ 39,692	\$ 66,153	100.00%		

Cost Allocation Plan - 2023

Table 12 - Summary Total Allocation

	Total Allocation	
	\$ 682,945	%
General Fund Departments:		
Municipal Court	\$ 20,710	3.03%
Police	\$ 52,764	7.73%
Animal Control	\$ 15,210	2.23%
Fire	\$ 57,962	8.49%
Streets	\$ 28,366	4.15%
Economic Development	\$ 21,354	3.13%
Community Development	\$ 41,155	6.03%
Recreation	\$ 33,717	4.94%
Cemetery	\$ 18,872	2.76%
Special Revenue Funds:		
Parks	\$ 40,324	5.90%
Training	\$ 12,025	1.76%
Transportation	\$ 30,989	4.54%
Debt Service	\$ 15,010	2.20%
Municipal Complex	\$ 14,024	2.05%
Cemetery Perpetual	\$ 11,245	1.65%
Enterprise Funds:		
Solid Waste	\$ 48,391	7.09%
Water: Plant	\$ 44,260	6.48%
Water: Distribution	\$ 74,737	10.94%
Waste Water	\$ 101,827	14.91%
TOTAL	\$ 682,945	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.

BUDGET REPORT

PCT OF FISCAL YTD 100.0%

	3 YRS AGO ACTUAL	2 YRS AGO ACTUAL	LAST YEAR ACTUAL	CURRENT BUDGET	CURRENT YR TO DATE	NEW BUDGET
GENERAL FUND - ADMINISTRATION						
10-00-00-4101 REAL ESTATE TAX	289,155.87	2,483.35	1,560.27	.00	238.90	.00
10-00-00-4102 PERSONAL PROPERTY TAX	148,529.39	24,911.26	5,416.26	3,000.00	710.73	250.00
10-00-00-4103 UTILITY TAX	15,198.37	15,767.26	17,325.03	17,000.00	17,275.42	19,250.00
10-00-00-4106 OLD PERSONAL PROPERTY TAX	.00	131.18	31.10	.00	.00	.00
10-00-00-4108 SUR TAX	30,200.42	32,860.60	34,401.44	36,000.00	36,753.00	39,000.00
10-00-00-4120 SURPLUS REAL ESTATE TAX	.00	.00	.00	.00	.00	.00
10-00-00-4121 REAL ESTATE TAX-FROM COUNTY	.00	296,941.04	323,885.76	348,000.00	340,475.06	343,000.00
10-00-00-4122 PERSONAL PROPERTY TAX-FROM CO	.00	144,648.71	132,392.56	145,500.00	142,408.01	158,000.00
10-00-00-4131 SALES TAX	1,059,549.47	1,154,246.14	1,308,195.66	1,200,000.00	1,301,980.25	1,380,000.00
10-00-00-4132 USE TAX	80,874.36	107,974.35	95,770.69	95,000.00	106,281.83	110,000.00
10-00-00-4143 CIGARETTE TAX	23,291.87	26,881.66	25,003.03	25,000.00	23,641.40	22,000.00
10-00-00-4149 MUNI MOTOR VEHICLE LIC-FROM C	.00	26,597.00	29,238.00	29,000.00	28,710.00	29,000.00
10-00-00-4150 MUNI MOTOR VEHICLE LICENSE TA	24,687.00	11,706.85	4,324.73	1,000.00	665.23	200.00
10-00-00-4153 ADVERTISING FEES	3,841.97	2,672.50	485.26	.00	.00	.00
10-00-00-4160 GAS FRANCHISE TAX	81,239.63	69,442.07	74,004.67	75,000.00	111,768.84	100,000.00
10-00-00-4161 ELECTRIC FRANCHISE TAX	313,529.56	319,913.54	319,100.92	315,000.00	337,422.00	338,000.00
10-00-00-4162 TELEPHONE FRANCHISE TAX	94,006.01	86,520.06	75,978.30	75,000.00	65,752.23	65,000.00
10-00-00-4164 CABLE TV FRANCHISE TAX	25,528.72	24,622.53	24,546.87	24,000.00	23,914.68	24,000.00
10-00-00-4165 FINANCIAL INSTITUTION TAX	1,312.13	2.11	345.67	1,000.00	5,769.10	1,000.00
10-00-00-4201 LIQUOR LICENSES	7,327.50	8,231.25	9,060.00	7,500.00	12,995.00	9,350.00
10-00-00-4203 OCCUPATIONAL LICENSES	20,769.85	20,159.45	22,191.10	21,000.00	23,994.35	24,000.00
10-00-00-4204 SPECIAL EVENT PERMIT FEE	.00	.00	.00	.00	460.00	.00
10-00-00-4205 GARAGE SALE PERMIT FEE	1,006.00	910.00	970.00	1,000.00	850.00	1,000.00
10-00-00-4320 FINES-SHOW-ME COURT (TRAFFIC)	.00	.00	.00	.00	8,946.00	40,000.00
10-00-00-4321 FINES-SHOW-ME COURT (NON-TRAF	.00	.00	.00	.00	3,598.50	30,000.00
10-00-00-4325 FINES-ANIMAL CONTROL	812.00	655.50	707.00	800.00	353.50	.00
10-00-00-4326 FINES-POLICE TRAFFIC VIOLATIO	65,149.50	47,599.37	37,426.00	37,000.00	24,955.50	.00
10-17-00-4327 FINES-COMMUNITY DEVELOPMENT	2,374.50	2,872.50	1,955.50	2,000.00	1,427.00	.00
10-00-00-4327 FINES-POLICE NONTRAFFIC VIOLA	20,829.12	23,541.00	26,383.50	26,000.00	17,163.00	.00
10-00-00-4329 PENALTIES ON MUNI MOTOR VEHIC	3,109.44	9,840.43	3,489.15	750.00	754.00	300.00
10-00-00-4334 CRIME VICTIMS COMPENSATION	310.43	254.19	229.40	250.00	198.32	250.00
10-00-00-4516 RETURN CHECK FEE	30.00	50.00	75.00	50.00	.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	6,211.95	87,046.04	.00	.00	.00
10-00-00-4607 ARPA REVENUE	.00	.00	.00	.00	581,338.78	.00
10-00-00-4710 PILOT FEE-HOUSING AUTHORITY	.00	.00	.00	.00	.00	.00
10-00-00-4715 PILOTS-TAX ABATEMENTS	2,849.98	4,515.04	4,629.86	4,800.00	7,299.90	5,250.00
10-00-00-4811 LEASE REVENUE	.00	.00	.00	.00	.00	.00
10-00-00-4821 DONATIONS	.00	14,000.00	7,360.00	7,000.00	5,000.00	.00
10-00-00-4901 INTEREST INCOME	2,607.10	2,505.43	3,102.23	2,750.00	1,167.60	4,000.00
10-00-00-4902 PENALTIES ON TAXES	10,532.78	33,000.70	12,951.88	4,000.00	2,191.14	1,000.00
10-00-00-4903 INTEREST ON TAXES-FROM COUNTY	.00	2,796.31	7,230.02	6,000.00	7,660.30	8,000.00
10-00-00-4915 COLLECTION FEES	.00	.00	.00	.00	.00	.00
10-00-00-4940 COBRA REIMBURSEMENTS	.00	.00	703.51-	.00	10,842.26	.00
10-00-00-4960 SALE OF SURPLUS	.00	55.00	1,330.24	.00	.00	.00
10-00-00-4999 MISCELLANEOUS REVENUE	1,598.58	524.61	237.61	1,500.00	7,876.67	500.00
10-77-00-4900 SOLID WASTE REIMBURSEMENT	40,080.24	34,642.06	43,477.53	46,700.00	40,382.87	48,395.00
10-78-00-4900 WATER REIMBURSEMENT	88,176.53	78,518.35	92,878.73	103,650.00	89,290.42	119,000.00
10-79-00-4900 WASTE WATER REIMBURSEMENT	67,611.22	68,519.15	87,010.94	99,200.00	84,416.77	101,830.00

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
10-80-00-4900	PARKS REIMBURSEMENT	35,270.61	36,554.47	28,277.16	41,700.00	35,570.13	40,325.00
10-81-00-4900	TRANSP. TAX REIMBURSEMENT	28,139.09	22,074.75	26,880.07	24,850.00	20,799.95	30,990.00
	TOTAL REVENUE	2,589,529.24	2,766,353.72	2,976,201.67	2,828,000.00	3,533,298.64	3,092,940.00
10-01-00-5001	SALARIES-OFFICIALS	16,800.00	16,800.00	16,800.00	16,800.00	16,900.00	16,800.00
10-01-00-5002	SALARIES-FULL TIME	336,439.50	329,967.11	347,508.11	352,465.00	340,901.15	396,750.00
10-01-00-5003	SALARIES-PART TIME	.00	.00	.00	.00	.00	.00
10-01-00-5004	SALARIES-OVERTIME	141.57	175.89	53.93	200.00	151.54	.00
10-01-00-5005	PAYROLL TAX EXPENSE	24,146.68	24,718.22	25,892.35	28,265.00	26,089.40	31,650.00
10-01-00-5007	LACERS	17,886.10	18,807.83	19,394.31	24,335.00	20,783.74	20,630.00
10-01-00-5009	LIFE INSURANCE EXPENSE	520.10	441.95	421.92	470.00	410.75	425.00
10-01-00-5011	WORKER'S COMPENSATION	1,154.60	1,287.84	1,304.93	1,400.00	1,512.75	1,800.00
10-01-00-5015	UNEMPLOYMENT INSURANCE	.00	.00	7.33-	.00	.00	.00
10-01-00-5016	HEALTH/DENTAL/VISION PREM EXP	19,754.73	20,577.46	15,267.61	22,800.00	24,590.74	32,900.00
10-01-00-5019	HSA/FSA ADMIN FEES	137.15	266.70	186.96	200.00	116.10	200.00
10-01-00-5020	CONTRACTED SERVICES (LEGAL)	7,267.40	19,196.55	9,436.60	31,500.00	28,845.96	34,500.00
10-01-00-5022	CONTRACTED SERVICES (MOWING)	1,500.00	1,800.00	2,450.00	3,750.00	3,531.59	3,750.00
10-01-00-5023	CONTRACTED SERVICES (OTHER)	11,222.50	1,145.00	7,607.75	11,970.00	7,379.10	10,000.00
10-01-00-5024	CONTRACTED SERVICES (CLEANING)	14,305.00	12,590.00	12,355.00	13,500.00	12,515.00	13,500.00
10-01-00-5026	CONTRACTED SERVICES (PROSECUT)	17,260.00	14,190.00	14,200.00	18,000.00	13,090.00	18,000.00
10-01-00-5030	ELECTION FEES	3,372.20	2,882.53	2,132.74	3,500.00	3,119.41	3,500.00
10-01-00-5035	RECORDING FEES	5.00	270.00	108.00	250.00	24.00	110.00
10-01-00-5040	SALES TAX REIMBURSEMENT AGMT	9,475.79	13,064.62	8,417.23	13,000.00	10,390.51	8,000.00
10-01-00-6001	POSTAGE	3,308.98	4,778.61	4,363.98	6,000.00	6,340.56	6,000.00
10-01-00-6005	PRINTING	1,560.92	1,237.15	505.15	1,250.00	1,098.05	1,250.00
10-01-00-6010	ADVERTISING/PROMOTIONAL	4,151.95	2,898.59	516.14	1,500.00	260.00	750.00
10-01-00-6020	EQUIPMENT REPAIR	.00	440.00	332.50	500.00	286.49	500.00
10-01-00-6025	EQUIPMENT MAINTENANCE	497.50	857.74	.00	300.00	66.50	250.00
10-01-00-6026	COPIER EXPENSE	4,842.36	5,545.79	5,089.32	10,600.00	10,145.60	2,500.00
10-01-00-6035	TRAINING & TRAVEL	4,260.00	960.66	956.22	5,000.00	2,572.53	9,000.00
10-01-00-6040	DUES/FEES	4,387.85	3,940.16	3,780.45	5,000.00	4,129.32	4,000.00
10-01-00-6041	CHAMBER OF COMMERCE DUES	800.00	.00	1,000.00	3,000.00	3,025.00	2,000.00
10-01-00-6045	ACCOUNTING & AUDITING	19,005.00	19,335.00	19,735.00	23,000.00	20,135.00	20,500.00
10-01-00-6050	ASSESSOR'S OFFICE	6,023.81	6,623.86	6,774.09	6,800.00	5,797.70	7,515.00
10-01-00-6051	COUNTY COLLECTION FEE	.00	17,825.24	19,427.00	19,500.00	20,153.61	21,300.00
10-01-00-6100	FELLOWSHIP CENTER CONTRACT	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00
10-01-00-6135	ORDINANCE CODIFICATION	995.00	6,517.67	2,383.08	17,000.00	10,592.00	13,400.00
10-01-00-6200	INTERNET	13.32	149.50	.00	.00	.00	.00
10-01-00-6201	TELEPHONE	3,549.52	4,479.72	2,901.29	2,900.00	2,625.06	2,900.00
10-01-00-6202	UTILITIES - ELECTRIC	4,260.33	4,029.25	3,955.95	4,500.00	4,344.58	5,000.00
10-01-00-6203	UTILITIES - WATER & SEWER	172.06	196.60	1,527.83	200.00	.00	200.00
10-01-00-6204	UTILITIES - GAS	1,316.19	1,048.02	1,013.33	1,500.00	1,545.57	1,600.00
10-01-00-6206	UTILITIES - FLOWERBEDS WATER	995.15	1,010.40	1,063.62	1,200.00	.00	1,200.00
10-01-00-6302	COMPUTER MAINT & REPAIR	330.00	440.00	400.00	500.00	748.00	1,000.00
10-01-00-6502	VEHICLE MAINT & REPAIRS	.00	23.69	181.24	250.00	87.62	600.00
10-01-00-7001	OFFICE SUPPLIES	4,017.86	3,930.56	2,678.07	2,000.00	4,325.18	4,000.00
10-01-00-7005	MISCELLANEOUS SUPPLIES	.00	87.16	.00	25.00	35.44	25.00
10-01-00-7006	EXPENDABLE EQUIPMENT EXP	189.89	619.41	3,579.38	750.00	673.24	750.00
10-01-00-7081	COVID-19 RESPONSE	.00	6,251.95	1,646.60	.00	681.42	.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
10-01-00-7085 CUSTODIAL SUPPLIES	970.12	709.00	499.30	700.00	813.00	750.00
10-01-00-7090 COMPUTER SOFTWARE & HARDWARE	2,033.86	1,389.18	6,960.92	3,200.00	3,823.54	2,300.00
10-01-00-7091 WEBSITE DEVELOPMENT/HOSTING	2,100.00	2,130.00	2,130.00	2,100.00	1,980.00	2,100.00
10-01-00-7095 SIMPLICITY ANNUAL LICENSE	4,291.32	4,529.31	6,114.27	6,025.00	6,518.79	6,550.00
10-01-00-7097 GIS	300.00	300.00	240.00	300.00	240.00	240.00
10-01-00-7105 FUEL	.00	34.41	30.47	50.00	106.46	150.00
10-01-00-7405 BLDG & GRND-MAINT/REPAIRS	4,625.11	3,972.32	4,555.63	7,000.00	5,774.01	4,500.00
10-01-00-8001 PROPERTY INSURANCE	2,216.50	2,366.70	2,426.40	2,700.00	3,120.00	3,215.00
10-01-00-8005 LIABILITY INSURANCE	16,583.70	16,565.60	18,499.61	19,450.00	16,517.90	19,970.00
10-01-00-8010 AUTO INSURANCE	.00	162.16	155.34	175.00	173.00	180.00
10-01-00-8025 DISCRETIONARY FUND	5,672.26	3,351.51	4,019.99	8,000.00	1,934.53	5,000.00
10-01-00-8050 MISCELLANEOUS EXPENSE	391.29	344.69	11.01-	500.00	.19-	250.00
10-01-00-8051 DRUG TESTING	276.00	.00	377.24	300.00	303.50	100.00
10-01-00-8055 CASH SHORT/LONG	68.15-	11.54-	3.50-	.00	4.19-	.00
10-01-00-8090 BANK FEES	488.10	460.09	987.04	700.00	156.84	700.00
10-01-00-9010 CAPITAL ASSET-VEHICLES	4,000.00	.00	.00	.00	.00	.00
10-01-00-9015 CAPITAL ASSET-EQUIPMENT	2,116.66	.00	.00	.00	.00	.00
10-01-00-9017 CAPITAL ASSET-BLDG & GRNDS	.00	.00	.00	.00	.00	.00
10-01-00-9020 CAPITAL IMPROVEMENT	.00	49,512.84	10,295.10	50,000.00	54,552.24	50,000.00
10-01-00-9490 TRANSFER TO MUNI COMPL FUND	.00	.00	.00	.00	.00	.00
TOTAL EXPENSES	597,062.78	662,224.70	629,617.15	761,880.00	711,029.64	799,760.00
GENERAL TOTAL	1,992,466.46	2,104,129.02	2,346,584.52	2,066,120.00	2,822,269.00	2,293,180.00

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.).
- 10-00-00-4607 **ARPA REVENUE**
ARPA revenue received and recognized.
- 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	475.00	14.50	.00	.00	.00	.00
10-00-00-4332 COURT COST FEES-NON-TRAFFIC V	1,671.00	2,058.00	2,101.00	2,000.00	1,221.00	.00
10-00-00-4333 COURT COST FEES-TRAFFIC VIOLA	7,636.50	5,489.00	4,746.00	4,500.00	3,132.50	.00
10-00-00-4337 BOND FORFEITURE	795.00	1,210.00	1,125.00	1,000.00	6,810.00	1,000.00
10-00-00-4340 COURT COST FEES-SHOW-ME COURT	.00	.00	.00	.00	1,606.00	7,000.00
10-08-00-4999 MISC COURT REVENUE	.00	.00	.00	.00	.00	.00

TOTAL REVENUE	10,577.50	8,771.50	7,972.00	7,500.00	12,769.50	8,000.00
10-08-00-5002 SALARIES-FULL TIME	29,959.65	7,897.53	1,400.79	19,375.00	18,449.94	21,150.00
10-08-00-5003 SALARIES-PART TIME	.00	9,425.66	17,400.60	.00	.00	.00
10-08-00-5004 SALARIES-OVERTIME	264.60	308.88	255.96	400.00	65.96	.00
10-08-00-5005 PAYROLL TAX EXPENSE	2,117.82	1,293.42	1,453.98	1,515.00	1,290.63	1,625.00
10-08-00-5007 LAGERS	758.29	364.99	16.76	1,365.00	761.41	1,100.00
10-08-00-5009 LIFE INSURANCE EXPENSE	73.31	4.36	5.68	40.00	28.37	35.00
10-08-00-5011 WORKER'S COMPENSATION	60.90	124.78	117.20	125.00	150.72	200.00
10-08-00-5015 UNEMPLOYMENT INSURANCE	.00	.00	.00	.00	61.04	.00
10-08-00-5016 HEALTH/DENTAL/VISION PREM EXP	5,033.87	739.29	530.90	2,800.00	2,817.04	3,500.00
10-08-00-5019 HSA/FSA ADMIN FEES	.00	.00	.00	.00	.00	.00
10-08-00-5020 CONTRACTED SERVICES (LEGAL)	.00	163.85	.00	.00	.00	.00
10-08-00-5023 CONTRACTED SERVICES (OTHER)	11,851.59	10,651.92	12,800.76	12,270.00	12,155.15	11,230.00
10-08-00-6001 POSTAGE	277.01	240.65	246.16	300.00	.00	300.00
10-08-00-6005 PRINTING	205.23	1,275.10	270.00	250.00	266.01	300.00
10-08-00-6010 ADVERTISING/PROMOTIONAL	46.00	63.50	.00	50.00	.00	.00
10-08-00-6025 EQUIPMENT MAINTENANCE	80.00	.00	.00	50.00	.00	.00
10-08-00-6035 TRAINING & TRAVEL	1,336.30	1,810.90	.00	100.00	.00	25.00
10-08-00-6040 DUES/FEES	216.06	163.00	163.00	175.00	135.00	165.00
10-08-00-6095 PRISONER BOARDING	7,560.00	3,600.00	.00	8,000.00	4,995.00	6,500.00
10-08-00-6200 INTERNET	.00	.00	.00	.00	.00	.00
10-08-00-6201 TELEPHONE	354.64	445.36	283.65	300.00	280.76	300.00
10-08-00-6202 UTILITIES - ELECTRIC	639.81	672.13	660.19	700.00	690.00	750.00
10-08-00-6203 UTILITIES - WATER & SEWER	25.78	32.75	39.60	35.00	.00	50.00
10-08-00-6204 UTILITIES - GAS	197.65	176.90	171.24	250.00	262.66	275.00
10-08-00-6302 COMPUTER MAINT & REPAIR	.00	.00	29.00	200.00	22.00	200.00
10-08-00-7001 OFFICE SUPPLIES	646.89	141.66	127.87	200.00	662.62	630.00
10-08-00-7005 MISCELLANEOUS SUPPLIES	.00	.00	.00	25.00	.00	25.00
10-08-00-7006 EXPENDABLE EQUIPMENT EXP	.00	99.99	.00	550.00	527.32	250.00
10-08-00-7085 CUSTODIAL SUPPLIES	.00	.00	.00	.00	.00	.00
10-08-00-7090 COMPUTER SOFTWARE & HARDWARE	98.54	1,407.51	210.86	700.00	742.99	250.00
10-08-00-7095 SIMPLICITY ANNUAL LICENSE	1,287.40	1,323.69	1,488.92	1,650.00	1,671.49	1,785.00
10-08-00-7405 BLDG & GRNDS-MAINT/REPAIRS	.00	.00	.00	.00	.00	.00
10-08-00-8001 PROPERTY INSURANCE	316.65	338.10	404.40	450.00	520.00	550.00
10-08-00-8050 MISCELLANEOUS EXPENSE	.00	125.00	3.00	.00	.00	.00
10-08-00-8051 DRUG TESTING	92.00	46.00	95.25	55.00	.00	15.00
10-08-00-9015 CAPITAL ASSET-EQUIPMENT	.00	.00	.00	.00	.00	.00

TOTAL EXPENSES	63,499.99	42,936.92	38,175.77	51,930.00	46,556.11	51,210.00
GENERAL TOTAL	52,922.49-	34,165.42-	30,203.77-	44,430.00-	33,786.61-	43,210.00-
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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	1,631.59	1,415.00	1,580.00	1,500.00	1,282.00	1,500.00
10-11-00-4525	ATV/UTV SPECIAL USE PERMIT FE	535.00	475.00	570.00	600.00	590.00	600.00
10-11-00-4530	FEES FOR DVDS	50.00	60.00	40.00	50.00	30.00	50.00
10-11-00-4531	FEES FOR FINGERPRINTS	310.00	420.00	120.00	200.00	280.00	200.00
10-11-00-4532	POLICE GRANT REVENUE	.00	.00	.00	.00	.00	.00
10-00-00-4550	BUILDING USAGE FEES	.00	.00	.00	.00	.00	.00
10-11-00-4602	MO DOT GRANT REVENUE	3,107.28	4,633.11	799.14	3,000.00	1,586.32	3,000.00
10-11-00-4810	LOAN PROCEEDS	.00	.00	.00	.00	.00	.00
10-11-00-4811	LEASE REVENUE	21,324.70	.00	.00	205,740.00	.00	128,260.00
10-11-00-4821	POLICE DEPT DONATIONS	2,100.00	100.00	2,037.00	2,000.00	2,000.00	2,000.00
10-11-00-4822	GIVING-BACK EVENT DONATIONS	.00	3,250.00	3,560.00	3,000.00	5,000.00	4,000.00
10-11-00-4930	INSURANCE PROCEEDS	.00	.00	10,318.42	.00	7,029.58	.00
10-00-58-4935	SCHOOL RESOURCE OFFICER REVEN	53,317.57	47,118.30	33,106.80	55,500.00	62,271.39	57,500.00
10-11-00-4960	SALE OF VEHICLES/EQUIPMENT	1,045.00	5,400.00	.00	4,000.00	.00	6,000.00
10-11-00-4990	TRANSFER FROM POLICE TRNG FUN	.00	.00	.00	.00	.00	.00
10-11-00-4999	MISC POLICE REVENUE	.00	.00	.00	.00	2,100.35	.00
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	TOTAL REVENUE	83,421.14	62,871.41	52,131.36	275,590.00	82,169.64	203,110.00
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10-11-00-5002	SALARIES-FULL TIME	537,591.62	533,318.26	489,930.62	554,975.00	539,344.51	645,750.00
10-11-00-5003	SALARIES-PART TIME	.00	.00	4,070.00	25,000.00	3,314.13	15,000.00
10-11-00-5004	SALARIES-OVERTIME	6,276.83	7,885.66	10,166.01	12,000.00	19,410.62	20,000.00
10-11-00-5005	PAYROLL TAX EXPENSE	38,566.85	38,727.80	36,319.02	45,285.00	41,586.66	52,100.00
10-11-00-5007	LAGERS	67,828.61	68,530.18	59,937.62	71,425.00	65,927.81	78,625.00
10-11-00-5009	LIFE INSURANCE EXPENSE	854.35	813.54	778.13	915.00	750.10	815.00
10-11-00-5011	WORKER'S COMPENSATION	18,966.40	20,956.28	22,623.41	24,000.00	27,517.55	33,000.00
10-11-00-5012	EMPLOYEE RECRUITMENT	.00	.00	.00	.00	.00	.00
10-11-00-5015	UNEMPLOYMENT INSURANCE	.00	.00	.00	.00	.00	.00
10-11-00-5016	HEALTH/DENTAL/VISION PREM EXP	48,854.18	42,182.91	40,199.57	63,165.00	45,663.92	53,575.00
10-11-00-5019	HSA/FSA ADMIN FEES	197.99	218.70	189.59	200.00	219.66	200.00
10-11-00-5020	CONTRACTED SERVICES (LEGAL)	126.15	655.40	.00	.00	2,060.00	1,000.00
10-11-00-5023	CONTRACTED SERVICES (OTHER)	280.00	1,806.92	4,844.76	11,730.00	6,053.86	8,770.00
10-11-00-5024	CONTRACTED SERVICES (CLEANING)	.00	.00	.00	.00	.00	.00
10-11-00-6001	POSTAGE	140.77	174.79	106.27	150.00	.00	150.00
10-11-00-6005	PRINTNG	520.00	1,764.89	590.03	1,000.00	664.20	1,000.00
10-11-00-6010	ADVERTISING/PROMOTIONAL	675.80	365.00	999.99	1,500.00	110.00	1,000.00
10-11-00-6020	EQUIPMENT REPAIR	175.77	7.84	112.50	1,000.00	.00	1,000.00
10-11-00-6025	EQUIPMENT MAINTENANCE	1,050.00	185.54	.00	300.00	66.50	300.00
10-11-00-6026	COPIER EXPENSE	2,901.45	3,483.69	3,328.43	8,050.00	7,398.00	1,750.00
10-11-00-6028	GENERATOR INSPECTION/MAINT	.00	1,006.00	503.00	1,010.00	503.00	1,350.00
10-11-00-6035	TRAINING & TRAVEL	.00	1,150.00	5,018.52	5,000.00	4,434.30	5,000.00
10-11-00-6040	DUES/FEES	597.98	378.37	522.25	500.00	667.25	600.00
10-11-00-6095	PRISONER BOARDING EXP	8,100.00	4,140.00	.00	10,000.00	3,600.00	4,500.00
10-11-00-6105	UNIFORMS	22,661.79	15,293.42	7,912.07	15,000.00	8,136.64	8,000.00
10-11-00-6120	VEHICLE MAINTENANCE	1,375.42	1,523.79	1,014.19	2,000.00	1,617.15	1,500.00
10-11-00-6200	INTERNET & INTERNET AIR CARDS	2,836.03	1,635.23	1,035.33	5,100.00	1,498.14	5,000.00
10-11-00-6201	TELEPHONE	3,193.97	4,107.91	5,213.64	7,200.00	8,032.14	6,200.00
10-11-00-6202	UTILITIES - ELECTRIC	7,022.16	6,517.53	6,835.14	7,500.00	7,143.62	7,800.00
10-11-00-6203	UTILITIES - WATER & SEWER	351.27	393.11	474.96	500.00	.00	500.00
10-11-00-6204	UTILITIES - GAS	2,120.20	1,632.97	1,750.84	2,500.00	2,719.43	2,700.00

BUDGET REPORT

PCT OF FISCAL YTD 100.0%

	3 YRS AGO ACTUAL	2 YRS AGO ACTUAL	LAST YEAR ACTUAL	CURRENT BUDGET	CURRENT YR TO DATE	NEW BUDGET
10-11-00-6302 COMPUTER MAINT & REPAIR	.00	.00	.00	1,000.00	55.00	500.00
10-11-00-6502 VEHICLE REPAIRS	10,598.00	9,351.33	18,666.78	10,000.00	15,555.76	6,500.00
10-11-00-7001 OFFICE SUPPLIES	888.85	865.38	862.34	1,000.00	1,157.35	1,000.00
10-11-00-7005 MISCELLANEOUS SUPPLIES	55.57	51.16	.00	200.00	241.12	200.00
10-11-00-7006 EXPENDABLE EQUIPMENT EXP	20,707.90	14,494.06	2,155.31	44,750.00	27,280.51	8,650.00
10-11-00-7082 AMMUNITION/TASER SUPPLIES	.00	745.93	1,763.63	4,000.00	2,961.86	2,000.00
10-11-00-7083 EVIDENCE SUPPLIES	1,520.57	1,933.14	747.41	2,500.00	932.94	1,500.00
10-11-00-7085 CUSTODIAL SUPPLIES	402.57	412.17	555.02	400.00	652.81	500.00
10-11-00-7090 COMPUTER SOFTWARE & HARDWARE	18,805.15	26,603.96	2,282.83	3,700.00	2,623.09	2,500.00
10-11-00-7095 POLICE SOFTWARE ANNUAL LICENS	.00	.00	15,969.41	19,500.00	16,600.04	22,000.00
10-11-00-7097 GIS	300.00	300.00	240.00	300.00	240.00	240.00
10-11-00-7105 FUEL	17,306.60	12,079.61	16,142.02	17,000.00	22,946.78	24,000.00
10-11-00-7302 HANDTOOLS/HARDWARE	.00	.00	.00	200.00	.00	50.00
10-11-00-7405 BLDG & GRND-MAINT/REPAIRS	1,733.45	1,494.11	592.22	2,000.00	84.61	1,000.00
10-11-00-8001 PROPERTY INSURANCE	2,937.60	3,119.44	3,720.16	4,100.00	5,687.87	5,200.00
10-11-00-8005 LIABILITY INSURANCE	14,359.80	14,438.60	15,626.05	17,200.00	10,666.00	16,110.00
10-11-00-8010 AUTO INSURANCE	5,942.98	5,052.61	5,734.00	6,350.00	9,368.00	12,100.00
10-11-00-8026 GIVING-BACK EVENTS	.00	.00	2,611.87	4,000.00	2,943.71	4,000.00
10-11-00-8027 TRICK OR TREAT STREET EVENT	.00	.00	.00	.00	.00	2,500.00
10-11-00-8050 MISCELLANEOUS EXPENSE	60.09	863.50	42.83	250.00	.00	250.00
10-11-00-8051 DRUG TESTING	368.00	138.00	352.53	500.00	493.66	200.00
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	3,783.84	5,038.00	5,038.00	49,040.00	30,181.72	62,010.00
10-11-00-8708 CAPITAL LEASE-INTEREST	154.16	.00	.00	.00	.00	.00
10-11-00-9010 CAPITAL ASSET-VEHICLES	31,261.00	34,790.48	.00	32,750.00	.00	43,500.00
10-11-00-9015 CAPITAL ASSET-EQUIPMENT	21,324.70	.00	.00	205,740.00	.00	84,760.00
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	925,776.42	890,627.21	797,578.30	1,303,485.00	949,112.02	1,258,455.00
GENERAL TOTAL	842,355.28-	827,755.80-	745,446.94-	1,027,895.00-	866,942.38-	1,055,345.00-

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	1,505.00	897.00	1,261.00	1,300.00	1,296.00	1,250.00
10-00-00-4530 ANIMAL SHELTER & KENNEL FEES	3,211.00	2,445.00	4,350.00	3,500.00	3,468.00	3,750.00
10-00-00-4540 DONATION-ANIMAL SHELTER	15.00	65.00	100.00	50.00	.00	.00
10-11-14-4930 INSURANCE PROCEEDS	.00	1,418.16	.00	.00	.00	.00
10-11-14-4999 MISC ANIMAL CONTROL REVENUE	.00	1,000.00	.00	.00	.00	.00
TOTAL REVENUE	4,731.00	5,825.16	5,711.00	4,850.00	4,764.00	5,000.00
10-11-14-5002 SALARIES-FULL TIME	26,578.21	29,054.61	28,054.13	29,250.00	31,294.83	36,150.00
10-11-14-5003 SALARIES-PART TIME	3,244.18	1,863.03	.00	2,500.00	.00	2,500.00
10-11-14-5004 SALARIES-OVERTIME	236.16	.00	.00	100.00	97.41	100.00
10-11-14-5005 PAYROLL TAX EXPENSE	1,917.59	1,936.99	1,784.80	2,440.00	2,206.66	2,975.00
10-11-14-5007 LAGERS	1,425.82	1,662.99	1,673.62	2,025.00	1,522.35	1,885.00
10-11-14-5009 LIFE INSURANCE EXPENSE	62.40	57.48	62.69	65.00	63.28	70.00
10-11-14-5011 WORKER'S COMPENSATION	442.06	454.92	540.58	650.00	653.23	785.00
10-11-14-5016 HEALTH/DENTAL/VISION PREM EXP	4,602.67	4,658.82	4,958.10	5,500.00	5,045.71	.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	116.92	350.76	885.00	410.32	705.00
10-11-14-6005 PRINTING	196.62	191.65	183.30	300.00	244.55	300.00
10-11-14-6010 ADVERTISING/PROMOTIONAL	180.00	.00	204.00	300.00	138.00	200.00
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	600.00	.00	500.00
10-11-14-6040 DUES/FEES	.00	.00	.00	100.00	.00	100.00
10-11-14-6105 UNIFORMS	279.98	153.00	196.00	200.00	516.74	500.00
10-11-14-6200 INTERNET	.00	.00	.00	.00	.00	.00
10-11-14-6201 TELEPHONE	1,138.47	1,324.30	1,114.14	600.00	437.05	500.00
10-11-14-6202 UTILITIES - ELECTRIC	3,884.13	3,948.21	3,036.37	4,200.00	3,877.41	4,200.00
10-11-14-6203 UTILITIES - WATER & SEWER	1,022.48	789.50	947.19	1,000.00	.00	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	464.04	3,619.71	796.01	1,500.00	1,215.38	1,500.00
10-11-14-7001 OFFICE SUPPLIES	14.88	.00	.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	27.30	401.73	30.75	1,500.00	434.96	500.00
10-11-14-7085 CUSTODIAL SUPPLIES	77.72	60.38	14.40	200.00	35.37	200.00
10-11-14-7090 COMPUTER SOFTWARE & HARDWARE	.00	.00	.00	200.00	.00	200.00
10-11-14-7105 FUEL	810.06	729.80	983.53	1,200.00	1,200.21	1,500.00
10-11-14-7140 ANIMAL CONTROL	175.90	100.00	32.00	300.00	125.00	300.00
10-11-14-7302 HANDTOOLS/HARDWARE	.00	.00	.00	25.00	.00	25.00
10-11-14-7405 BLDG & GRND-MAINT/REPAIRS	3,037.17	5,600.56	4,720.40	2,000.00	2,921.58	3,000.00
10-11-14-8001 PROPERTY INSURANCE	88.00	97.20	114.00	125.00	148.00	155.00
10-11-14-8010 AUTO INSURANCE	482.40	515.14	509.00	575.00	842.00	875.00
10-11-14-8050 MISCELLANEOUS EXPENSE	.00	.00	.00	50.00	.00	50.00
10-11-14-8051 DRUG TESTING	46.00	387.00	61.00	100.00	52.66	25.00
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	50,434.24	57,723.94	50,366.77	59,040.00	53,482.70	61,350.00
GENERAL TOTAL	45,703.24-	51,898.78-	44,655.77-	54,190.00-	48,718.70-	56,350.00-

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	2,559.00	.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	LEASE REVENUE	.00	.00	.00	550,000.00	44,750.00
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	10,792.02	18,572.06	17,530.77	20,000.00	20,000.00
10-12-50-4906	RURAL FIRE REVENUE	74,167.86	78,321.52	81,907.61	82,000.00	89,000.00
10-12-00-4930	INSURANCE PROCEEDS	.00	19,192.25	5,520.00	.00	.00
10-12-00-4936	CPR EDUCATION	.00	.00	.00	.00	.00
10-12-00-4960	SALE OF VEHICLES/EQUIPMENT	.00	410.00	.00	42,000.00	2,500.00
10-12-00-4999	MISC FIRE REVENUE	388.33	.00	362.00	.00	.00
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	TOTAL REVENUE	85,348.21	116,495.83	105,320.38	697,000.00	757,590.55
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10-12-00-5002	SALARIES-FULL TIME	358,854.19	360,001.68	346,534.37	398,880.00	462,650.00
10-12-00-5003	SALARIES-PART TIME	.00	.00	.00	.00	.00
10-12-00-5004	SALARIES-OVERTIME	42,507.61	27,894.48	56,660.03	25,000.00	25,000.00
10-12-00-5005	PAYROLL TAX EXPENSE	29,954.74	29,610.06	29,154.88	33,920.00	38,800.00
10-12-00-5006	SALARIES ON-CALL	18,437.00	19,659.50	19,492.94	19,500.00	19,500.00
10-12-00-5007	LAGERS	14,156.54	11,891.54	9,549.31	15,520.00	16,100.00
10-12-00-5009	LIFE INSURANCE EXPENSE	485.32	532.30	538.71	640.00	585.00
10-12-00-5011	WORKER'S COMPENSATION	24,930.80	25,513.44	25,304.22	27,000.00	45,000.00
10-12-00-5013	VOLUNTEERS	7,725.00	8,175.00	7,500.00	9,900.00	8,100.00
10-12-00-5015	UNEMPLOYMENT INSURANCE	.00	.00	.00	.00	.00
10-12-00-5016	HEALTH/DENTAL/VISION PREM EXP	15,058.81	27,415.63	39,672.53	44,000.00	63,000.00
10-12-00-5018	ACCIDENT INSUR-VOL FIREFIGHTE	1,557.00	1,556.00	1,556.00	1,600.00	1,925.00
10-12-00-5019	HSA/FSA ADMIN FEES	.00	.00	.00	.00	.00
10-12-00-5020	CONTRACTED SERVICES (LEGAL)	.00	20,115.51	15,827.29	.00	5,575.00
10-12-00-5023	CONTRACTED SERVICES (OTHER)	.00	22,700.00	3,150.00	7,940.00	6,310.00
10-12-00-6001	POSTAGE	20.82	68.26	17.08	350.00	200.00
10-12-00-6005	PRINTING	.00	.00	.00	100.00	50.00
10-12-00-6010	ADVERTISING/PROMOTIONAL	238.93	180.00	.00	100.00	50.00
10-12-00-6015	CERTIFICATION OF EQUIPMENT	.00	4,409.16	4,947.05	6,000.00	6,500.00
10-12-00-6020	EQUIPMENT REPAIR	3,665.72	4,097.47	1,357.78	6,000.00	6,000.00
10-12-00-6025	EQUIPMENT MAINTENANCE	3,164.42	1,401.81	168.00	2,000.00	700.00
10-12-00-6026	COPIER EXPENSE	1,968.37	1,900.85	1,891.28	5,475.00	500.00
10-12-00-6028	GENERATOR INSPECTION/MAINT	.00	1,116.05	503.00	1,050.00	1,350.00
10-12-00-6035	TRAINING & TRAVEL	1,867.85	1,606.21	4,723.00	6,000.00	6,000.00
10-12-00-6040	DUES/FEES	892.59	724.50	641.50	550.00	850.00
10-12-00-6105	UNIFORMS	2,070.63	2,858.10	4,000.85	3,000.00	4,000.00
10-12-00-6120	VEHICLE MAINTENANCE	.00	2,265.43	2,554.39	3,000.00	3,000.00
10-12-00-6145	FIRE PREVENTION/CPR EDUCATION	138.39	243.83	.00	3,000.00	3,000.00
10-12-00-6150	RURAL FIRE EXPENSES	10,792.02	18,584.57	17,530.11	20,000.00	20,000.00
10-12-00-6200	INTERNET	.00	.00	.00	.00	500.00
10-12-00-6201	TELEPHONE	1,988.21	2,536.39	1,857.05	1,750.00	1,800.00
10-12-00-6202	UTILITIES - ELECTRIC	14,296.66	12,424.18	10,601.82	14,500.00	11,000.00
10-12-00-6203	UTILITIES - WATER & SEWER	2,413.18	2,305.87	1,854.34	2,500.00	2,000.00
10-12-00-6204	UTILITIES - GAS	5,810.78	4,815.07	5,621.02	7,000.00	7,600.00
10-12-00-6302	COMPUTER MAINT & REPAIR	440.00	110.00	110.00	500.00	500.00
10-12-00-6502	VEHICLE REPAIRS	10,724.70	5,034.78	4,889.42	5,000.00	5,000.00

BUDGET REPORT

PCT OF FISCAL YTD 100.0%

	3 YRS AGO ACTUAL	2 YRS AGO ACTUAL	LAST YEAR ACTUAL	CURRENT BUDGET	CURRENT YR TO DATE	NEW BUDGET
10-12-00-7001 OFFICE SUPPLIES	300.22	103.63	38.74	250.00	172.75	250.00
10-12-00-7005 MISCELLANEOUS SUPPLIES	.00	16.82	.00	50.00	.00	25.00
10-12-00-7006 EXPENDABLE EQUIPMENT EXP	12,126.45	12,685.22	31,280.01	23,965.00	22,511.15	17,050.00
10-12-00-7081 EMERGENCY RESPONSE SUPPLIES	1,933.23	1,776.97	3,715.26	3,000.00	2,187.43	2,500.00
10-12-00-7085 CUSTODIAL SUPPLIES	885.40	1,235.35	781.36	800.00	719.39	800.00
10-12-00-7090 COMPUTER SOFTWARE & HARDWARE	1,647.73	6,116.35	2,042.02	6,985.00	6,978.30	1,600.00
10-12-00-7095 ESO ANNUAL LICENSE	.00	.00	3,129.92	3,820.00	3,815.00	3,815.00
10-12-00-7097 GIS	300.00	300.00	240.00	300.00	240.00	240.00
10-12-00-7105 FUEL	4,374.23	4,097.24	4,709.47	5,000.00	7,160.62	7,100.00
10-12-00-7302 HANDTOOLS/HARDWARE	121.43	9.86	14.99	750.00	36.21	50.00
10-12-00-7405 BLDG & GRND-MAINT/REPAIRS	5,463.31	7,618.86	6,183.70	10,950.00	13,951.44	5,000.00
10-12-00-7505 STORM WARNING SIREN EXPENSE	5,048.40	9,988.39	5,082.00	5,200.00	5,208.00	5,420.00
10-12-00-8001 PROPERTY INSURANCE	6,533.00	7,127.16	8,151.00	9,000.00	13,188.00	13,400.00
10-12-00-8005 LIABILITY INSURANCE	840.55	841.15	840.30	925.00	.00	.00
10-12-00-8010 AUTO INSURANCE	4,372.30	5,615.98	6,014.50	8,200.00	3,741.00	4,900.00
10-12-00-8050 MISCELLANEOUS EXPENSE	.00	.00	.00	50.00	165.97	25.00
10-12-00-8051 DRUG TESTING	230.00	184.00	338.21	400.00	335.50	200.00
10-12-00-8703 LTL-PRINCIPAL	.00	.00	.00	87,300.00	87,139.74	79,610.00
10-12-00-8704 LTL-INTEREST	.00	.00	.00	.00	.00	17,185.00
10-12-00-9010 CAPITAL ASSET-VEHICLES	.00	84,405.00	106,192.00	588,000.00	.00	592,765.00
10-12-00-9015 CAPITAL ASSET-EQUIPMENT	35,276.70	.00	.00	.00	.00	45,000.00
10-12-00-9017 CAPITAL ASSET-BLDG & GRNDS	.00	.00	.00	.00	.00	.00
10-12-00-9020 CAPITAL IMPROVEMENT	.00	.00	.00	.00	.00	.00
TOTAL EXPENSES	653,613.23	763,869.65	796,961.45	1,426,720.00	796,035.94	1,564,505.00
GENERAL TOTAL	568,265.02-	647,373.82-	691,641.07-	729,720.00-	38,445.39-	1,405,255.00-

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.

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	
STREET DEPARTMENT							
10-00-00-4141	MOTOR FUEL TAX	157,468.32	149,091.29	153,850.38	155,000.00	174,115.77	190,000.00
10-00-00-4151	MOTOR VEHICLE STATE SALES TAX	51,167.16	53,069.71	63,266.58	55,000.00	58,812.49	57,000.00
10-00-00-4152	MOTOR VEHICLE LICENSE/REG FEE	25,851.21	25,893.75	28,896.10	27,000.00	27,559.82	27,000.00
10-14-00-4337	FINANCIAL SECURITY FORFEITURE	.00	1,000.00	.00	.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	25.41	.00	.00	.00	.00
10-14-00-4810	LOAN PROCEEDS	.00	.00	.00	.00	.00	.00
10-14-00-4811	LEASE REVENUE	.00	.00	.00	.00	.00	59,100.00
10-14-00-4900	STREET EXCAVATION PERMIT FEE	800.00	700.00	1,000.00	750.00	950.00	850.00
10-14-00-4930	INSURANCE PROCEEDS	.00	.00	.00	.00	6,608.29	.00
10-14-00-4960	SALE OF VEHICLES/EQUIPMENT	13,495.34	32,066.66	.00	21,750.00	.00	23,750.00
10-14-00-4999	MISC STREETS REVENUE	224.00	166.57	405.00	150.00	.00	.00
	TOTAL REVENUE	249,006.03	262,013.39	247,418.06	259,650.00	268,046.37	357,700.00
10-14-00-5002	SALARIES-FULL TIME	92,685.29	104,470.17	82,740.83	103,835.00	66,331.56	134,050.00
10-14-00-5003	SALARIES-PART TIME	.00	.00	.00	.00	1,132.12	.00
10-14-00-5004	SALARIES-OVERTIME	4,557.25	8,150.56	3,592.89	5,000.00	2,203.65	5,000.00
10-14-00-5005	PAYROLL TAX EXPENSE	7,067.37	8,406.25	6,475.71	8,325.00	5,181.26	10,650.00
10-14-00-5007	LAGERS	3,273.49	5,406.99	4,479.87	7,510.00	3,475.82	7,250.00
10-14-00-5009	LIFE INSURANCE EXPENSE	155.47	176.57	156.81	220.00	101.89	200.00
10-14-00-5011	WORKER'S COMPENSATION	5,623.29	7,007.48	8,549.04	8,600.00	10,018.93	5,900.00
10-14-00-5015	UNEMPLOYMENT INSURANCE	3,963.00	1,769.82	.00	500.00	.00	500.00
10-14-00-5016	HEALTH/DENTAL/VISION PREM EXP	7,181.50	9,430.07	6,878.13	14,030.00	7,623.43	19,000.00
10-14-00-5019	HSA/FSA ADMIN FEES	.00	.00	.00	.00	.00	.00
10-14-00-5020	CONTRACTED SERVICES (LEGAL)	198.65	205.90	.00	.00	.00	.00
10-14-00-5022	CONTRACTED SERVICES (MOWING)	.00	.00	.00	.00	.00	.00
10-14-00-5023	CONTRACTED SERVICES (OTHER)	.00	505.24	1,515.72	3,150.00	1,782.09	2,565.00
10-14-00-5035	RECORDING FEES	.00	.00	.00	.00	.00	.00
10-14-00-6005	PRINTING	36.67	.00	60.00	35.00	.00	25.00
10-14-00-6010	ADVERTISING/PROMOTIONAL	92.18	19.33	.00	100.00	.00	100.00
10-14-00-6020	EQUIPMENT REPAIR	8,231.03	9,293.37	4,296.68	7,500.00	2,801.12	4,000.00
10-14-00-6025	EQUIPMENT MAINTENANCE	1,994.73	3,183.17	2,302.91	7,350.00	2,999.61	4,200.00
10-14-00-6035	TRAINING & TRAVEL	.00	.00	.00	500.00	.00	500.00
10-14-00-6040	DUES/FEES	80.50	201.33	250.00	175.00	60.00	155.00
10-14-00-6105	UNIFORMS	1,301.11	1,419.98	1,394.15	1,600.00	767.46	1,600.00
10-14-00-6200	INTERNET	.00	315.46	587.58	675.00	606.14	750.00
10-14-00-6201	TELEPHONE	412.90	419.65	294.62	300.00	187.06	200.00
10-14-00-6202	UTILITIES - ELECTRIC	2,637.43	3,213.76	3,300.15	3,500.00	2,739.58	3,300.00
10-14-00-6203	UTILITIES - WATER & SEWER	590.48	523.81	418.36	750.00	.00	500.00
10-14-00-6204	UTILITIES - GAS	920.61	943.67	1,065.25	1,500.00	1,999.95	2,000.00
10-14-00-6205	UTILITIES - STREET LIGHTS	91,467.07	90,564.04	89,909.60	91,000.00	91,031.62	92,000.00
10-14-00-6302	COMPUTER MAINT & REPAIR	.00	.00	2.50	100.00	49.75	50.00
10-14-00-6502	VEHICLE MAINT & REPAIRS	4,955.59	6,336.87	6,427.22	5,500.00	1,853.71	6,100.00
10-14-00-7001	OFFICE SUPPLIES	25.29	.00	.00	25.00	9.99	25.00
10-14-00-7005	MISCELLANEOUS SUPPLIES	289.56	251.98	159.98	100.00	23.94	100.00
10-14-00-7006	EXPENDABLE EQUIPMENT EXP	4,614.58	6,062.76	300.55	16,800.00	5,429.94	4,810.00
10-14-00-7050	ROAD REPAIR MATERIAL	3,572.02	4,377.15	1,301.65	3,500.00	1,628.97	3,500.00
10-14-00-7055	DRAINAGE PRODUCTS	.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
10-14-00-7060 GRAVEL	4,481.12	.00	.00	500.00	.00	500.00
10-14-00-7070 STREET SIGNS	1,795.05	1,334.24	2,186.75	2,500.00	731.25	2,500.00
10-14-00-7075 SALT	7,084.72	7,080.03	8,402.00	8,500.00	2,101.05	8,500.00
10-14-00-7076 SAND	.00	3,778.07	1,834.99	3,000.00	2,034.63	3,000.00
10-14-00-7081 SAFETY EQUIPMENT	776.17	570.26	1,056.92	1,500.00	.00	1,500.00
10-14-00-7085 CUSTODIAL SUPPLIES	371.56	301.96	154.82	350.00	24.59	300.00
10-14-00-7090 COMPUTER SOFTWARE & HARDWARE	27.73	95.88	595.38	500.00	309.21	250.00
10-14-00-7097 GIS	300.00	300.00	240.00	300.00	240.00	240.00
10-14-00-7105 FUEL	11,527.28	9,639.43	8,546.21	12,000.00	7,482.06	12,800.00
10-14-00-7110 OIL/GREASE	642.24	604.80	.00	800.00	.00	.00
10-14-00-7302 HANDTOOLS/HARDWARE	392.27	556.41	235.40	500.00	370.95	500.00
10-14-00-7405 BLDG & GRND-MAINT/REPAIRS	253.26	1,309.57	779.36	6,500.00	6,204.32	1,000.00
10-14-00-8001 PROPERTY INSURANCE	560.34	589.07	542.59	650.00	707.52	1,200.00
10-14-00-8010 AUTO INSURANCE	4,325.74	4,175.16	4,288.66	4,725.00	3,768.34	3,900.00
10-14-00-8050 MISCELLANEOUS EXPENSE	.00	133.60	40.00	150.00	7.08	100.00
10-14-00-8051 DRUG TESTING	245.33	84.33	254.67	250.00	189.50	100.00
10-14-00-8703 LTL-PRINCIPAL	.00	.00	.00	.00	.00	13,035.00
10-14-00-8704 LTL-INTEREST	.00	.00	.00	.00	.00	.00
10-14-00-9010 CAPITAL ASSET-VEHICLES	14,552.33	37,499.99	.00	34,000.00	.00	59,100.00
10-14-00-9015 CAPITAL ASSET-EQUIPMENT	2,868.66	23,684.50	.00	32,000.00	35,336.00	.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	296,130.86	364,392.68	255,617.95	400,905.00	269,546.09	417,555.00
GENERAL TOTAL	47,124.83-	102,379.29-	8,199.89-	141,255.00-	1,499.72-	59,855.00-

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

	TOTAL REVENUE	.00	994.81	.00	750.00	750.00
10-16-00-5002	SALARIES-FULL TIME	11,725.43	45,326.05	31,919.31	53,355.00	53,102.00
10-16-00-5005	PAYROLL TAX EXPENSE	883.08	3,383.76	2,330.37	4,085.00	3,831.45
10-16-00-5007	LAGERS	635.43	2,617.89	458.59	3,685.00	3,384.96
10-16-00-5009	LIFE INSURANCE EXPENSE	18.60	68.20	43.40	75.00	69.44
10-16-00-5011	WORKER'S COMPENSATION	.00	.00	.00	100.00	.00
10-16-00-5016	HEALTH/DENTAL/VISION PREM EXP	1,488.18	5,748.05	1,224.46	1,300.00	1,361.25
10-16-00-5019	HSA/FSA ADMIN FEES	9.39	122.80	62.56	100.00	72.31
10-16-00-5020	CONTRACTED SERVICES (LEGAL)	1,611.25	1,129.35	809.28	50.00	.00
10-16-00-5023	CONTRACTED SERVICES (OTHER)	.00	12,866.92	28,530.33	32,150.00	22,399.98
10-16-00-5035	RECORDING FEES	.00	.00	.00	100.00	60.00
10-16-00-6001	POSTAGE	132.78	2.50	85.68	150.00	.00
10-16-00-6005	PRINTING	18.75	.00	78.00	1,000.00	1,000.00
10-16-00-6010	ADVERTISING/PROMOTIONAL	251.00	1,613.65	1,221.28	3,000.00	2,396.68
10-16-00-6020	EQUIPMENT REPAIR	.00	.00	.00	.00	.00
10-16-00-6025	EQUIPMENT MAINTENANCE	200.00	.00	.00	.00	.00
10-16-00-6035	TRAINING & TRAVEL	489.72	250.00	739.21	1,500.00	1,230.78
10-16-00-6040	DUES/FEES	296.25	700.00	763.98	1,100.00	939.55
10-16-00-6055	ENGINEERING	.00	.00	.00	.00	.00
10-16-00-6200	INTERNET	.00	.00	.00	.00	.00
10-16-00-6201	TELEPHONE	.00	149.99	283.65	300.00	280.64
10-16-00-6202	UTILITIES - ELECTRIC	.00	246.11	660.19	700.00	690.00
10-16-00-6203	UTILITIES-WATER & SEWER	.00	32.75	39.60	35.00	.00
10-16-00-6204	UTILITIES-GAS	.00	6.42	171.24	200.00	262.66
10-16-00-6302	COMPUTER MAINT & REPAIR	.00	.00	17.50	250.00	41.50
10-16-00-7001	OFFICE SUPPLIES	117.87	128.30	179.93	150.00	308.51
10-16-00-7005	MISCELLANEOUS SUPPLIES	.00	.00	.00	25.00	.00
10-16-00-7006	EXPENDABLE EQUIPMENT	117.87	.00	.00	100.00	.00
10-16-00-7090	COMPUTER SOFTWARE & HARDWARE	749.30	515.64	556.63	1,000.00	939.36
10-16-00-7091	WEBSITE DEVELOPMENT/HOSTING	.00	.00	.00	1,500.00	1,500.00
10-16-00-7097	GIS	.00	.00	590.00	300.00	240.00
10-16-00-7105	FUEL	.00	.00	.00	.00	.00
10-16-00-7405	BLDG & GRND-MAINT/REPAIRS	.00	.00	.00	100.00	.00
10-16-00-8001	PROPERTY INSURANCE	.00	.00	404.40	450.00	520.00
10-16-00-8005	LIABILITY INSURANCE	777.00	822.00	852.00	900.00	896.00
10-16-00-8050	MISCELLANEOUS EXPENSE	.00	.00	29.70	50.00	.00
10-16-00-8051	DRUG TESTING	46.00	46.00	61.00	55.00	.00
10-16-00-9010	CAPITAL ASSET-VEHICLE	.00	.00	.00	.00	.00
10-16-00-9015	CAPITAL ASSET-EQUIPMENT	.00	.00	.00	.00	.00
10-16-00-9017	CAPITAL ASSET-BLDG & GRNDS	.00	.00	.00	.00	.00
10-16-00-9020	CAPITAL IMPROVEMENT	.00	.00	.00	.00	.00

	TOTAL EXPENSES	19,567.90	75,776.38	72,112.29	107,865.00	95,527.07
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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	19,567.90-	74,781.57-	72,112.29-	107,115.00-	94,777.07-	73,170.00-

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	1,306.75	2,665.00	826.20	1,000.00	1,379.00	1,000.00
10-00-00-4221	BUILDING PERMIT FEE	22,735.95	16,817.49	20,486.70	18,000.00	18,823.85	18,000.00
10-17-00-4540	LIENS-DEMO'S/MOWING/DANG BLDG	4,210.09	12,089.48	5,833.66	5,000.00	38,472.18	5,000.00
10-17-00-4811	LEASE REVENUE	.00	.00	.00	.00	.00	.00
10-17-00-4821	DONATIONS	.00	.00	40,000.00	20,000.00	13,446.37	10,000.00
10-17-00-4903	INTEREST ON LIENS-FROM COUNTY	.00	.00	.00	.00	753.03	.00
10-17-00-4960	SALE OF VEHICLES/EQUIPMENT	5.00	.00	.00	.00	.00	.00
10-17-00-4999	MISC COMM DEVELOPMENT REVENUE	79.10	2,208.26	88.00	50.00	126.10	50.00
	TOTAL REVENUE	28,336.89	29,363.71	67,234.56	44,050.00	73,000.53	34,050.00
10-17-00-5002	SALARIES-FULL TIME	78,983.90	82,700.64	77,169.72	78,635.00	72,427.14	89,000.00
10-17-00-5003	SALARIES-PART TIME	.00	.00	.00	.00	735.25	.00
10-17-00-5004	SALARIES-OVERTIME	67.07	147.63	17.70	200.00	14.66	200.00
10-17-00-5005	PAYROLL TAX EXPENSE	5,234.91	5,637.78	5,491.99	6,030.00	5,312.29	6,825.00
10-17-00-5007	LAGERS	4,059.29	4,652.45	4,603.78	5,440.00	4,966.66	4,650.00
10-17-00-5009	LIFE INSURANCE EXPENSE	139.50	118.54	116.05	115.00	89.68	100.00
10-17-00-5011	WORKER'S COMPENSATION	3,564.07	5,301.56	5,320.31	5,500.00	6,998.58	8,400.00
10-17-00-5015	UNEMPLOYMENT INSURANCE	.00	.00	.00	.00	.00	.00
10-17-00-5016	HEALTH/DENTAL/VISION PREM EXP	8,784.78	8,940.97	8,864.34	9,830.00	7,888.81	11,675.00
10-17-00-5019	HSA/FSA ADMIN FEES	63.22	95.80	86.88	100.00	72.31	100.00
10-17-00-5020	CONTRACTED SERVICES (LEGAL)	3,939.17	1,538.45	3,886.00	3,000.00	2,671.50	3,000.00
10-17-00-5022	CONTRACTED SERVICES (MOWING)	.00	.00	.00	.00	.00	.00
10-17-00-5023	CONTRACTED SERVICES (OTHER)	865.00	1,233.12	2,249.36	3,770.00	1,976.94	3,000.00
10-17-00-5035	RECORDING FEES	288.00	774.00	1,629.00	1,500.00	1,029.00	1,000.00
10-17-00-6001	POSTAGE	1,045.33	846.05	1,208.70	1,500.00	.00	1,500.00
10-17-00-6005	PRINTING	339.85	327.70	373.02	250.00	.00	200.00
10-17-00-6010	ADVERTISING/PROMOTIONAL	2,589.97	210.94	176.40	500.00	411.14	500.00
10-17-00-6020	EQUIPMENT REPAIR	356.83	320.16	174.11	500.00	243.89	500.00
10-17-00-6025	EQUIPMENT MAINTENANCE	46.51	93.78	37.05	100.00	.00	100.00
10-17-00-6026	COPIER EXPENSE	1,608.51	1,240.11	1,582.05	4,725.00	4,538.23	1,000.00
10-17-00-6035	TRAINING & TRAVEL	128.00	48.64	.00	2,000.00	21.46	2,000.00
10-17-00-6040	DUES/FEES	349.21	375.00	295.00	500.00	325.00	500.00
10-17-00-6105	UNIFORMS	.00	.00	372.00	700.00	.00	700.00
10-17-00-6200	INTERNET	14.26	80.39	498.72	600.00	567.84	600.00
10-17-00-6201	TELEPHONE	710.07	990.80	567.28	600.00	561.38	600.00
10-17-00-6202	UTILITIES - ELECTRIC	1,419.25	1,119.19	1,100.32	1,500.00	1,149.99	1,250.00
10-17-00-6203	UTILITIES - WATER & SEWER	57.34	54.65	66.03	75.00	.00	75.00
10-17-00-6204	UTILITIES - GAS	438.48	294.43	281.86	500.00	437.77	450.00
10-17-00-6302	COMPUTER MAINT & REPAIR	55.00	.00	58.00	300.00	87.50	300.00
10-17-00-6502	VEHICLE MAINT & REPAIRS	417.98	167.46	80.54	500.00	41.46	500.00
10-17-00-7001	OFFICE SUPPLIES	43.75	669.38	392.62	600.00	195.27	500.00
10-17-00-7006	EXPENDABLE EQUIPMENT EXP	287.02	887.64	311.27	200.00	221.00	200.00
10-17-00-7085	CUSTODIAL SUPPLIES	.00	.00	.00	.00	.00	.00
10-17-00-7090	COMPUTER SOFTWARE & HARDWARE	3,308.41	802.93	539.97	1,600.00	1,556.67	650.00
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	300.00	759.71	240.00	600.00	555.00	600.00
10-17-00-7105	FUEL - TRUCK	522.46	582.78	641.96	750.00	848.80	950.00
10-17-00-7135	NUISANCE CONTROL	13,117.11	7,119.58	11,572.15	17,000.00	19,445.00	25,000.00

BUDGET REPORT

PCT OF FISCAL YTD 100.0%

	3 YRS AGO ACTUAL	2 YRS AGO ACTUAL	LAST YEAR ACTUAL	CURRENT BUDGET	CURRENT YR TO DATE	NEW BUDGET
10-17-00-7145 FUEL - NUISANCE CONTROL	284.03	107.33	167.64	500.00	.00	500.00
10-17-00-7405 BLDG & GRND-MAINT/REPAIRS	.00	.00	.00	250.00	.00	.00
10-17-00-7410 COMMUNITY BEAUTIFICATION	.00	538.00	1,423.33	60,000.00	19,301.22	63,500.00
10-17-00-7411 RESTORE RICHMOND	.00	.00	.00	15,000.00	13,000.00	20,000.00
10-17-00-8001 PROPERTY INSURANCE	659.15	700.25	893.39	1,000.00	1,280.59	1,325.00
10-17-00-8010 AUTO INSURANCE	868.14	813.81	781.34	875.00	559.66	600.00
10-17-00-8050 MISCELLANEOUS EXPENSE	.00	.00	.00	.00	.00	.00
10-17-00-8051 DRUG TESTING	92.00	.00	97.36	100.00	50.00	50.00
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	135,047.57	130,291.65	133,367.24	227,445.00	169,581.69	252,600.00
GENERAL TOTAL	106,710.68-	100,927.94-	66,132.68-	183,395.00-	96,581.16-	218,550.00-

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	500.00	.00	25.36	.00	.00
	TOTAL GEN RECREATION REVENUE	500.00	.00	25.36	.00	.00
*						
10-21-00-5002	SALARIES-FULL TIME	70,355.04	75,419.26	52,430.67	78,280.00	77,732.29
10-21-00-5003	SALARIES-PART TIME	1,113.10	200.69	4,209.34	1,000.00	278.85
10-21-00-5004	SALARIES-OVERTIME	81.85	260.59	38.01	300.00	115.97
10-21-00-5005	PAYROLL TAX EXPENSE	4,685.46	5,630.81	4,296.02	6,100.00	5,902.57
10-21-00-5007	LAGERS	3,420.55	4,365.11	3,103.84	5,425.00	5,433.57
10-21-00-5009	LIFE INSURANCE EXPENSE	146.88	137.79	87.80	150.00	138.85
10-21-00-5011	WORKER'S COMPENSATION	2,453.38	2,878.86	3,493.74	4,000.00	4,028.94
10-21-00-5015	UNEMPLOYMENT INSURANCE	.00	.00	.00	.00	.00
10-21-00-5016	HEALTH/DENTAL PREM EXP	16,128.39	12,103.99	6,415.47	13,000.00	13,372.33
10-21-00-5019	HSA/FSA ADMIN FEES	.00	.00	.00	.00	.00
10-21-00-5020	CONTRACTED SERVICES (LEGAL)	145.00	145.00	1,384.75	10,000.00	15,592.86
10-21-00-5023	CONTRACTED SERVICES (OTHER)	.00	233.12	1,175.11	1,770.00	818.66
10-21-00-6001	POSTAGE	92.32	79.90	36.00	120.00	.00
10-21-00-6005	PRINTING	.00	.00	.00	365.00	.00
10-21-00-6010	ADVERTISING/PROMOTIONAL	25.60	46.50	.00	160.00	.00
10-21-00-6026	COPIER EXPENSE	1,403.75	1,287.93	1,567.25	4,400.00	4,432.98
10-21-00-6035	TRAINING & TRAVEL	975.00	22.00	287.28	1,300.00	225.00
10-21-00-6040	DUES/FEES	1,477.16	1,025.00	1,052.00	1,400.00	1,010.00
10-21-00-6200	INTERNET	.00	.00	.00	.00	60.00
10-21-00-6201	TELEPHONE	1,151.89	1,111.40	889.59	1,100.00	1,045.97
10-21-00-6202	UTILITIES - ELECTRIC	891.17	876.82	793.68	1,000.00	967.64
10-21-00-6203	UTILITIES - WATER & SEWER	57.34	65.53	79.16	75.00	.00
10-21-00-6204	UTILITIES - GAS	275.31	222.65	238.52	325.00	359.26
10-21-00-6302	COMPUTER MAINT & REPAIR	133.88	.00	33.50	150.00	83.00
10-21-00-7001	OFFICE SUPPLIES	363.57	262.42	394.67	400.00	91.27
10-21-00-7005	MISCELLANEOUS SUPPLIES	.00	.00	.00	50.00	.00
10-21-00-7006	EXPENDABLE EQUIPMENT EXP	64.89	348.80	395.21	380.00	135.75
10-21-00-7085	CUSTODIAL SUPPLIES	74.43	33.10	105.02	200.00	23.45
10-21-00-7090	COMPUTER SOFTWARE & HARDWARE	196.74	191.76	1,298.22	900.00	828.46
10-21-00-7095	RECREATION SOFTWARE	.00	.00	.00	.00	.00
10-21-00-7105	FUEL	.00	.00	.00	25.00	76.13
10-21-00-7302	HANDTOOLS/HARDWARE	.00	.00	100.00	50.00	.00
10-21-00-7405	BLDG & GRND-MAINT/REPAIRS	31.27	165.03	653.79	160.00	67.84
10-21-00-8001	PROPERTY INSURANCE	741.01	823.50	930.85	1,025.00	1,202.05
10-21-00-8050	MISCELLANEOUS EXPENSES	14.44	.00	.00	25.00	.00
10-21-00-8051	DRUG TESTING	.00	46.00	71.00	150.00	52.66
10-21-00-9015	CAPITAL ASSET-EQUIPMENT	.00	.00	.00	.00	.00
10-21-00-9017	CAPITAL ASSET-BLDG & GRNDS	.00	.00	.00	.00	.00
	TOTAL GEN RECREATION EXPENSES	106,499.42	107,983.56	85,560.49	133,785.00	134,076.35
*						
	GEN RECREATION PROFIT (LOSS)	105,999.42-	107,983.56-	85,535.13-	133,785.00-	134,076.35-

SOUTHVIEW POOL						
10-21-01-4410	POOL ADMISSION REVENUE	23,650.22	16,459.57	24,978.80	21,500.00	23,289.64
10-21-01-4411	POOL PASS REVENUES	7,775.50	200.00	5,425.00	7,500.00	6,147.00

BUDGET REPORT

PCT OF FISCAL YTD 100.0%

		3 YRS AGO ACTUAL	2 YRS AGO ACTUAL	LAST YEAR ACTUAL	CURRENT BUDGET	CURRENT YR TO DATE	NEW BUDGET
10-21-01-4415	POOL RENTAL REVENUE	3,525.00	2,310.00	3,365.00	3,200.00	6,421.00	6,000.00
10-21-01-4420	CONCESSION REVENUES	14,372.79	6,841.76	13,147.79	14,000.00	14,604.06	15,000.00
10-21-01-4421	SWIM LESSONS	4,765.00	1,715.00	3,381.00	4,000.00	4,828.50	5,000.00
10-21-01-4821	POOL DONATIONS	.00	1,000.00	.00	.00	.00	.00
10-21-02-4430	WATER FITNESS REVENUE	.00	135.00	270.00	250.00	205.00	260.00
	TOTAL POOL REVENUE	54,088.51	28,661.33	50,567.59	50,450.00	55,495.20	58,110.00
	*						
10-21-01-5002	SALARIES-FULL TIME (POOL)	2,747.38	528.88	40.00	2,750.00	.00	500.00
10-21-01-5003	SALARIES-PART TIME (POOL)	31,035.85	24,443.11	34,981.66	41,500.00	43,628.73	44,825.00
10-21-01-5004	SALARIES-OVERTIME (POOL)	.00	.00	274.91	300.00	50.07	300.00
10-21-01-5005	PAYROLL TAX EXPENSE (POOL)	2,549.47	1,905.78	2,696.01	3,420.00	3,340.82	3,500.00
10-21-01-5007	LAGERS (POOL)	135.94	30.16	18.58	210.00	3.45	45.00
10-21-01-5009	LIFE INSURANCE EXPENSE (POOL)	5.78	1.03	.58	10.00	.09	5.00
10-21-01-5011	WORKER'S COMPENSATION (POOL)	1,498.84	1,979.66	1,242.34	2,000.00	1,550.40	1,900.00
10-21-01-5015	UNEMPLOYMENT INSURANCE	.00	.00	689.25	.00	.00	.00
10-21-01-5016	HEALTH/DENTAL/VISION EXP(POOL)	226.05	76.82	46.57	250.00	8.38	75.00
10-21-01-5020	CONTRACTED SERVICES (LEGAL)	.00	.00	.00	.00	.00	.00
10-21-01-6001	POSTAGE	.00	.00	14.91	25.00	.00	25.00
10-21-01-6005	PRINTING	.00	.00	.00	120.00	22.78	120.00
10-21-01-6010	ADVERTISING/PROMOTIONAL	40.00	100.00	.00	100.00	.00	50.00
10-21-01-6020	EQUIPMENT REPAIR	359.90	403.07	330.00	1,000.00	1,399.00	2,500.00
10-21-01-6025	EQUIPMENT MAINTENANCE	317.96	.00	526.00	1,500.00	183.48	500.00
10-21-01-6035	TRAINING & TRAVEL	285.00	.00	37.27	225.00	225.00	.00
10-21-01-6040	DUES/FEES	200.00	200.00	357.00	200.00	200.00	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	270.79	601.30	780.39	800.00	533.58	.00
10-21-01-6201	TELEPHONE	961.50	1,341.75	932.66	900.00	1,341.38	1,000.00
10-21-01-6202	UTILITIES - ELECTRIC	4,530.50	3,532.06	3,757.93	4,500.00	4,319.72	7,800.00
10-21-01-6203	UTILITIES - WATER & SEWER	10,142.47	7,517.18	9,366.79	11,000.00	.00	10,000.00
10-21-01-6302	COMPUTER MAINT & REPAIR	660.00	.00	.00	.00	.00	250.00
10-21-01-7001	OFFICE SUPPLIES	58.08	112.63	33.03	150.00	.00	140.00
10-21-01-7005	MISCELLANEOUS SUPPLIES	.00	17.19	.00	75.00	79.84	100.00
10-21-01-7006	EXPENDABLE EQUIPMENT EXP	5,733.73	16,679.64	1,866.41	9,850.00	5,734.06	2,650.00
10-21-01-7060	SAND & GRAVEL	.00	.00	.00	.00	.00	15,000.00
10-21-01-7081	FIRST AID SUPPLIES	260.04	57.01	171.50	260.00	92.28	260.00
10-21-01-7085	CUSTODIAL SUPPLIES	318.15	330.80	354.64	675.00	619.65	675.00
10-21-01-7090	COMPUTER SOFTWARE & HARDWARE	.00	.00	.00	.00	1,111.18	3,500.00
10-21-01-7100	CONCESSION INVENTORY/SUPPLIES	7,321.65	3,095.41	5,478.01	7,000.00	4,531.43	7,000.00
10-21-01-7105	FUEL	48.63	11.63	35.87	90.00	65.56	100.00
10-21-01-7120	CHEMICALS	5,585.73	4,443.69	4,408.05	4,400.00	4,446.15	8,775.00
10-21-01-7302	HANDTOOLS/HARDWARE	72.32	109.78	154.80	140.00	7.60	140.00
10-21-01-7405	BLDG & GRND-MAINT/REPAIRS	2,593.09	5,304.91	20,128.24	39,650.00	33,038.67	33,500.00
10-21-01-8001	PROPERTY INSURANCE	1,267.00	1,407.41	1,645.00	1,825.00	2,115.00	2,200.00
10-21-01-8050	MISCELLANEOUS EXPENSE	.00	125.00	.00	50.00	.00	100.00
10-21-01-8051	DRUG TESTING	1,058.00	828.00	870.28	1,000.00	654.02	500.00
10-21-01-9015	CAPITAL ASSET-EQUIPMENT	.00	.00	.00	.00	.00	.00
10-21-01-9017	CAPITAL ASSET-BLDG & GRNDS	.00	.00	47,695.00	120,000.00	120,000.00	.00
10-21-01-9020	CAPITAL IMPROVEMENT	.00	.00	.00	.00	.00	.00
	TOTAL POOL EXPENSES	80,283.85	75,183.90	138,933.68	255,975.00	229,302.32	148,235.00
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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
SOUTHVIEW POOL PROFIT (LOSS)	26,195.34-	46,522.57-	88,366.09-	205,525.00-	173,807.12-	90,125.00-

10-21-02-4425 SWIM TEAM REVENUE	5,077.00	.00	3,083.73	3,000.00	2,612.00	3,525.00
10-21-02-5003 SALARIES-PART TIME (SWIM TEAM	919.94	.00	312.69	1,000.00	1,109.92	1,400.00
10-21-02-5005 PAYROLL TAX EXPENSE(SWIM TEAM	72.22	.00	23.92	100.00	84.91	125.00
10-21-02-7010 SWIM TEAM EXPENSE	3,527.22	.00	2,183.52	2,375.00	2,037.84	2,000.00
SWIM TEAM PROFIT (LOSS)	557.62	.00	563.60	475.00-	620.67-	.00

10-21-01-4425 LIFEGUARD CERTIFICATION REVEN	2,532.00	1,593.00	3,045.00	2,100.00	3,565.00	1,815.00
10-21-01-6036 RED CROSS CERTIFICATION CARDS	908.00	684.00	1,200.00	1,115.00	1,148.00	800.00
10-21-01-6037 LIFEGUARD TRAINING EXPENSES	281.48	.00	44.00	315.00	396.00	455.00
LIFEGAURD CERT PROFIT (LOSS)	1,342.52	909.00	1,801.00	670.00	2,021.00	560.00

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	2,710.00	1,430.00	1,635.00	2,350.00	1,055.00	1,950.00
10-21-07-4990 GYM IMPROVEMENT DONATIONS	2,000.00	.00	.00	2,000.00	2,000.00	2,000.00
10-21-07-4810 LOAN PROCEEDS	.00	.00	.00	.00	.00	.00
TOTAL GYM REVENUE	4,710.00	1,430.00	1,635.00	4,350.00	3,055.00	3,950.00
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10-21-07-5024 CONTRACTED SERVICES (CLEANING	2,135.00	1,140.00	1,045.00	1,140.00	1,140.00	1,140.00
10-21-07-6020 EQUIPMENT REPAIR	230.58	415.36	26.12	1,400.00	.00	1,400.00
10-21-07-6025 EQUIPMENT MAINTENANCE	.00	352.09	.00	550.00	66.50	500.00
10-21-07-6040 DUES/FEES	.00	.00	.00	.00	.00	.00
10-21-07-6202 UTILITIES - ELECTRIC	8,782.18	8,640.88	9,187.86	9,200.00	9,470.96	10,500.00
10-21-07-6203 UTILITIES - WATER & SEWER	224.03	262.06	316.64	275.00	.00	325.00
10-21-07-6204 UTILITIES - GAS	2,713.17	2,194.37	2,350.63	3,200.00	3,605.35	3,700.00
10-21-07-7005 MISCELLANEOUS SUPPLIES	32.20	.00	.00	75.00	1.53	50.00
10-21-07-7006 EXPENDABLE EQUIPMENT EXPENSE	2,932.01	449.45	206.36	2,380.00	343.60	200.00
10-21-07-7085 CUSTODIAL SUPPLIES	761.85	1,202.41	1,240.11	2,150.00	622.82	1,855.00
10-21-07-7405 BLDG & GRND-MAINT/REPAIRS	133.59	7,136.45	575.65	7,800.00	5,616.11	4,000.00
10-21-07-8001 PROPERTY INSURANCE	3,281.56	3,654.40	4,368.70	4,825.00	5,628.81	5,800.00
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	6,112.50	.00	.00	.00	.00	.00
10-21-07-9017 CAPITAL ASSET-BLDG & GRNDS	12,587.00	.00	.00	.00	.00	.00
10-21-07-9020 CAPITAL IMPROVEMENT	.00	.00	.00	.00	.00	.00
TOTAL GYM EXPENSES	39,925.67	25,447.47	19,317.07	32,995.00	26,495.68	29,470.00
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GYM PROFIT (LOSS)	35,215.67-	24,017.47-	17,682.07-	28,645.00-	23,440.68-	25,520.00-

10-21-09-4476 OTHER CONCESSION REVENUE	6,201.00	3,082.07	4,907.84	6,500.00	7,508.61	8,000.00
10-21-09-5003 SALARIES-PART TIME (OTH CONC)	2,123.15	1,260.64	1,808.23	2,500.00	3,286.44	3,700.00
10-21-09-5005 PAYROLL TAX EXPENSE (OTH CONC	162.45	96.44	138.32	195.00	251.41	300.00
10-21-09-5011 WORKER'S COMPENSATION	112.82	149.01	93.52	150.00	116.69	140.00
10-21-09-6010 ADVERTISING/PUBLICATIONS	.00	.00	.00	25.00	.00	.00
10-21-09-7001 OFFICE SUPPLIES	42.07	.00	30.64	35.00	.00	30.00
10-21-09-7006 EXPENDABLE EQUIPMENT	71.10	762.48	352.47	.00	4.14	650.00

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
10-21-09-7085	CUSTODIAL SUPPLIES	.00	14.62	51.09	135.00	36.67	75.00
10-21-09-7100	CONCESSION INVENTORY/SUPPLIES	3,238.05	1,465.64	1,688.12	2,600.00	3,031.99	3,000.00
10-21-09-7105	FUEL	40.30	33.63	42.98	65.00	11.92	50.00
10-21-09-7405	MAINT EXP-BLDG & GRND	71.48	57.20	.00	.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)	339.58	757.59-	702.47	795.00	769.35	55.00

10-21-03-4430	BASE/SOFTBALL REC SPONSOR REV	2,640.00	1,430.00	2,310.00	2,600.00	2,420.00	3,090.00
10-21-03-4431	BASE/SOFTBALL REC PARTICIPANT	15,944.00	10,668.00	14,596.00	16,000.00	17,203.00	17,020.00
10-21-03-4432	BASE/SOFTBALL REC REIMBURSEME	.00	.00	.00	.00	.00	.00
10-21-03-7019	BASE/SOFTBALL REC EXPENSE	10,106.27	6,905.75	8,017.57	15,300.00	11,372.94	15,855.00
	BASE/SOFTBALL REC PROFIT(LOSS)	8,477.73	5,192.25	8,888.43	3,300.00	8,250.06	4,255.00

10-21-03-4433	BASE/SOFTBALL LEAGUE SPONSOR	660.00	.00	825.00	660.00	660.00	660.00
10-21-03-4434	BASE/SOFTBALL LEAGUE PARTICIP	3,614.00	.00	5,069.75	4,500.00	5,030.00	5,355.00
10-21-03-4439	BASE/SOFTBALL LEAGUE REIMBURS	.00	.00	.00	.00	.00	.00
10-21-03-7020	BASE/SOFTBALL LEAGUE EXPENSE	3,682.85	.00	4,547.20	4,600.00	5,257.60	4,830.00
	BASE/SOFTBALL LEAGUE PROFIT(L	591.15	.00	1,347.55	560.00	432.40	1,185.00

10-21-03-4438	ADULT SOFTBALL REVENUE	2,900.00	1,450.00	2,030.00	2,400.00	1,740.00	2,600.00
10-21-03-7018	ADULT SOFTBALL EXPENSE	910.00	1,386.90	955.85	1,300.00	1,062.75	1,455.00
	ADULT SOFTBALL PROFIT(LOSS)	1,990.00	63.10	1,074.15	1,100.00	677.25	1,145.00

10-21-04-4440	YOUTH VOLLEYBALL REVENUE	1,952.00	1,870.00	2,325.00	2,000.00	2,580.00	2,700.00
10-21-04-7020	YOUTH VOLLEYBALL EXPENSE	695.80	925.65	1,154.31	1,250.00	360.00	1,695.00
	YOUTH VOLLEYBALL PROFIT (LOSS)	1,256.20	944.35	1,170.69	750.00	2,220.00	1,005.00

10-21-04-4445	ADULT VOLLEYBALL REVENUE	2,400.00	.00	1,800.00	2,000.00	1,200.00	2,500.00
10-21-04-7745	ADULT VOLLEYBALL EXPENSE	503.48	74.00	467.83	1,100.00	465.25	1,230.00
	ADULT VOLLEYBALL PROFIT (LOSS)	1,896.52	74.00-	1,332.17	900.00	734.75	1,270.00

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	10,260.17	8,532.50	8,121.95	8,500.00	10,545.00	10,520.00
10-21-05-4451	CHEERLEADING REVENUE	1,710.00	1,045.00	904.00	1,000.00	2,784.00	2,800.00
10-21-05-7025	YOUTH BASKETBALL EXPENSE	7,662.19	6,339.09	6,622.49	8,000.00	8,613.89	12,455.00
10-21-05-7026	CHEERLEADING EXPENSE	497.75	282.80	182.00	600.00	800.68	815.00
	YOUTH BBALL/CHEER PROFIT(LOSS)	3,810.23	2,955.61	2,221.46	900.00	3,914.43	50.00

10-21-05-4454	INSTRUCTIONAL BASKETBALL REV	.00	.00	.00	350.00	.00	.00
10-21-05-7055	INSTRUCTIONAL BASKETBALL EXP	.00	.00	.00	185.00	.00	.00
	INSTRUCT BBALL PROFIT (LOSS)	.00	.00	.00	165.00	.00	.00

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

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
10-21-06-4460	SOCCER REVENUES	9,765.00	14.08	10,525.00	11,000.00	12,478.00	12,910.00
10-21-06-7030	SOCCER EXPENSE	4,869.61	2,827.60	4,273.35	8,500.00	5,598.67	10,880.00
	SOCCER PROFIT (LOSS)	4,895.39	2,813.52-	6,251.65	2,500.00	6,879.33	2,030.00

10-21-08-4480	FLAG FOOTBALL REVENUE	3,367.00	4,425.00	4,555.00	3,600.00	5,790.00	5,900.00
10-21-08-7050	FLAG FOOTBALL EXPENSE	2,298.03	2,550.37	2,880.98	2,600.00	1,050.34	3,440.00
	FLAG FOOTBALL PROFIT (LOSS)	1,068.97	1,874.63	1,674.02	1,000.00	4,739.66	2,460.00

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	960.00	1,000.00	542.00	3,360.00	1,216.00	3,360.00
10-21-07-7795	GYM IMPVMNT SPORTS EXPENSES	477.77	175.95	402.42	1,040.00	155.52	1,040.00
	GYM IMPRV SPORTS PROFIT (LOSS)	482.23	824.05	139.58	2,320.00	1,060.48	2,320.00

10-21-07-4470	EASTER EGG HUNT DONATIONS	640.00	675.00	.00	500.00	600.00	500.00
10-21-07-7035	EASTER EGG HUNT EXPENSE	548.11	282.31	464.00	500.00	447.18	500.00
	EASTER EGG HUNT PROFIT (LOSS)	91.89	392.69	464.00-	.00	152.82	.00

10-21-07-4491	STRETCH & FLEX REVENUE	55.00	.00	.00	360.00	240.00	360.00
10-21-07-7791	STRETCH & FLEX EXPENSE	.00	.00	.00	105.00	78.88	105.00
	STRETCH & FLEX PROFIT (LOSS)	55.00	.00	.00	255.00	161.12	255.00
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	TOTAL RECREATION PROFIT (LOSS)	140,555.40-	169,013.03-	164,880.52-	353,215.00-	299,932.17-	261,660.00-

RECREATION DEPARTMENT

GENERAL RECREATION REVENUES

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

EXPENDITURES

- 10-21-00-5002 **SALARIES – FULL TIME**
Compensation for full time staff.
- 10-21-00-5003 **SALARIES – PART TIME**
Compensation for part time staff.
- 10-21-00-5004 **SALARIES – OVERTIME**
Overtime compensation for staff.
- 10-21-00-5005 **PAYROLL TAX EXPENSE**
Employer portion of the payroll taxes.
- 10-21-00-5007 **LAGERS**
LAGERS retirement program contributions.
- 10-21-00-5009 **LIFE INSURANCE EXPENSE**
The City's portion of the life insurance premiums.
- 10-21-00-5011 **WORKER'S COMPENSATION**
Worker's compensation insurance premiums. The estimated premium is paid annually, due April 1. A Worker's Compensation audit is performed annually to determine the actual premium. Results of the audit will result in a refund or additional premiums due. Audit results are usually received in July.
- 10-21-00-5015 **UNEMPLOYMENT INSURANCE**
Unemployment insurance benefits. This is paid quarterly based on the former employees that file for unemployment (the City is a reimbursable employer).
- 10-21-00-5016 **HEALTH/DENTAL PREMIUMS EXPENSE**
The City's portion of the health and dental insurance premiums.
- 10-21-00-5019 **HSA/FSA ADMIN FEES**
The administrative fees for the HSA and FSA plans.

- 10-21-00-5020 **CONTRACTED SERVICES (LEGAL)**
Contracted labor legal services (i.e. city attorney fees).
- 10-21-00-5023 **CONTRACTED SERVICES (OTHER)**
Contracted labor for services other than legal, mowing, cleaning, engineering, and prosecutor (i.e. human resources, etc.).
- 10-21-00-6001 **POSTAGE**
Postage machine usage.
- 10-21-00-6005 **PRINTING**
Printing expenses (i.e. business cards, recreation program brochures, etc.).
- 10-21-00-6010 **ADVERTISING/PROMOTIONAL**
Advertising and promotional expenses (i.e. advertise for job openings, legal publications in newspaper, etc.).
- 10-21-00-6026 **COPIER EXPENSE**
Expense for lease payments, maintenance, and other associated cost for the copy machine.
- 10-21-00-6035 **TRAINING & TRAVEL**
Continuing education and training programs (i.e. meetings, training, conferences, seminars, etc.) and the related travel expenses (mileage, fuel, meals, lodging, etc.).
- 10-21-00-6040 **DUES/FEES**
Organizational membership dues or fees (i.e. professional organization dues and licenses, monthly car allowance, Sam's Club membership, etc.).
- 10-21-00-6200 **INTERNET**
Internet expense.
- 10-21-00-6201 **TELEPHONE**
Office and cellular phone expense.
- 10-21-00-6202 **UTILITIES - ELECTRIC**
Electric expense for Recreation's portion of City Hall.
- 10-21-00-6203 **UTILITIES – WATER & SEWER**
Water and sewer expense for Recreation's portion of City Hall.
- 10-21-00-6204 **UTILITIES – GAS**
Gas expense for Recreation's portion of City Hall.

- 10-21-00-6302 **COMPUTER MAINTENANCE & REPAIR**
Maintenance and repair of computers (i.e. repairing viruses, internet, and email, installing new software and hardware, etc.).
- 10-21-00-7001 **OFFICE SUPPLIES**
Office supplies (i.e. envelopes, paper, folders, notepads, toner, pens, etc.).
- 10-21-00-7005 **MISCELLANEOUS SUPPLIES**
Miscellaneous supplies (i.e. key tags, safety hasps, etc.).
- 10-21-00-7006 **EXPENDABLE EQUIPMENT**
Equipment that is non-repairable, has a cost of less than \$5,000, and/or has a useful life of less than a year (i.e. printer, sink, etc.).
- 10-21-00-7085 **CUSTODIAL SUPPLIES**
Cleaning supplies (i.e. trash bags, toilet paper, paper towels, hand soap, etc.).
- 10-21-00-7090 **COMPUTER SOFTWARE & HARDWARE**
Computer software and hardware (i.e. antivirus software, new or updated software, computer equipment, etc.).
- 10-21-00-7105 **FUEL**
Fuel for use of City vehicles.
- 10-21-00-7302 **HANDTOOLS/HARDWARE**
Handtools and hardware (i.e. screwdrivers, hammer, pliers, etc.).
- 10-21-00-7405 **BUILDINGS & GROUNDS-MAINTENANCE/REPAIRS**
Buildings and grounds maintenance and repairs expenses (i.e. breakers, light bulbs, pest control, paint, fire alarm maintenance, etc.).
- 10-21-00-8001 **PROPERTY INSURANCE**
Property insurance for the baseball field lights and shed, Recreation's portion of the Gator, and Recreation's portion of City Hall.
- 10-21-00-8050 **MISCELLANEOUS EXPENSE**
Expenses not listed in another category (i.e. vaccines, etc.).
- 10-21-00-8051 **DRUG TESTING**
Employee pre-employment and random drug screenings.

10-21-00-9015 **CAPITAL ASSET – EQUIPMENT**
Repairable equipment with a cost of \$5,000 or more and with a useful life of one year or more (i.e. office equipment, machinery, furniture and fixtures, etc.). Components that have a unit cost under the capitalization cost limit should be capitalized if they are originally acquired as a part of a system and the system cost equals or exceeds capitalization levels.

10-21-00-9017 **CAPITAL ASSET – BUILDINGS AND GROUNDS**
Buildings and purchased land with a cost of \$5,000 or more and with a useful life of one year or more. Buildings are permanent structures.

SOUTHVIEW POOL

REVENUE

10-21-01-4410 **POOL ADMISSION REVENUE**
Revenues received at the pool for admissions including lap swim and daily admissions.

10-21-01-4411 **POOL PASS REVENUE**
Revenues received for pool passes.

10-21-01-4415 **POOL RENTAL REVENUE**
Fees paid by individuals or groups renting the pool.

10-21-01-4420 **CONCESSION REVENUES**
Revenues for food and drinks sold at the swimming pool concession stand.

10-21-01-4421 **SWIM LESSONS**
Fees paid by individuals who take swimming lessons.

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

10-21-02-4430 **WATER FITNESS REVENUE**
Fees paid by individuals participating in water fitness.

EXPENDITURES

10-21-01-5002 **SALARIES – FULL TIME**
Compensation for full time staff working on a project at the pool (i.e. recreation assistant, park employees, public works employee, etc.).

10-21-01-5003 **SALARIES – PART TIME**
Compensation for part time staff including pool managers, lifeguards, and concession workers.

10-21-01-5004	SALARIES – OVERTIME Overtime compensation for staff.
10-21-01-5005	PAYROLL TAX EXPENSE Employer portion of the payroll taxes.
10-21-01-5007	LAGERS LAGERS retirement program contributions.
10-21-01-5009	LIFE INSURANCE EXPENSE The City’s portion of the life insurance premiums.
10-21-01-5011	WORKER’S COMPENSATION Worker’s compensation insurance premiums. The estimated premium is paid annually, due April 1. A Worker’s Compensation audit is performed annually to determine the actual premium. Results of the audit will result in a refund or additional premiums due. Audit results are usually received in July.
10-21-01-5016	HEALTH/DENTAL PREMIUMS EXPENSE The City’s portion of the health and dental insurance premiums.
10-21-00-5020	CONTRACTED SERVICES (LEGAL) Contracted labor legal services (i.e. city attorney fees).
10-21-00-6001	POSTAGE Postage machine usage.
10-21-01-6005	PRINTING Printing expenses (i.e. pool passes).
10-21-01-6010	ADVERTISING/PROMOTIONAL Advertising and promotional expenses (i.e. advertise for job openings, legal publications in newspaper, etc.).
10-21-01-6020	EQUIPMENT REPAIR Repair of equipment (i.e. pool slide, pool vacuum, chemical feeder, etc.).
10-21-01-6025	EQUIPMENT MAINTENANCE Maintenance of equipment (i.e. pool slide, pool vacuum, chemical feeder, etc.).
10-21-01-6035	TRAINING & TRAVEL Continuing education and training programs (i.e. meetings, training, conferences, seminars, etc.) and the related travel expenses (mileage, fuel, meals, lodging, etc.).

- 10-21-01-6040 **DUES/FEES**
Organizational membership dues or fees (i.e. professional organization dues and licenses, Sam's Club membership, etc.).
- 10-21-01-6055 **ENGINEERING**
Design engineering for pool projects.
- 10-21-01-6200 **INTERNET**
Internet, internet air cards for laptops, and/or data plans for cellular phones and/or tablets.
- 10-21-01-6201 **TELEPHONE**
Pool phone expense.
- 10-21-01-6202 **UTILITIES - ELECTRIC**
Electric expense for the pool.
- 10-21-01-6203 **UTILITIES - WATER & SEWER**
Water and sewer expense for the pool.
- 10-21-01-7001 **OFFICE SUPPLIES**
Office supplies (i.e. envelopes, paper, folders, notepads, pens, binders, etc.).
- 10-21-01-7005 **MISCELLANEOUS SUPPLIES**
Miscellaneous supply expense (i.e. first aid items, etc.).
- 10-21-01-7006 **EXPENDABLE EQUIPMENT EXPENSE**
Equipment that is non-repairable, has a cost of less than \$5,000, and/or has a useful life of less than a year (i.e. power washer, pool steps, chemical feeder, time clock, umbrellas for lifeguard stands, etc.).
- 10-21-01-7060 **SAND & GRAVEL**
Sand, gravel, rock, and the related delivery charges (i.e. sand for sand filters).
- 10-21-01-7081 **FIRST AID SUPPLIES**
First aid supplies (i.e. CPR masks, bandages, etc.)
- 10-21-01-7085 **CUSTODIAL SUPPLIES**
Cleaning supplies (i.e. trash bags, toilet paper, paper towels, hand soap, etc.).
- 10-21-01-7100 **CONCESSION INVENTORY/SUPPLIES**
Food and drinks sold at the swimming pool concession stand.
- 10-21-01-7105 **FUEL**
Fuel for City vehicles.

- 10-21-01-7120 **CHEMICALS**
Chemicals necessary to maintain the pool.
- 10-21-01-7302 **HANDTOOLS/HARDWARE**
Handtools and hardware (i.e. screwdrivers, hammer, pliers, etc.).
- 10-21-01-7405 **BUILDINGS & GROUNDS-MAINTENANCE/REPAIRS**
Buildings and grounds maintenance and repairs expenses (i.e. paint, plumbing, etc.).
- 10-21-01-8001 **PROPERTY INSURANCE**
Property insurance for the pool.
- 10-21-01-8050 **MISCELLANEOUS EXPENSE**
Expenses not listed in another category.
- 10-21-01-8051 **DRUG TESTING**
Employee pre-employment and random drug screenings.
- 10-21-01-9015 **CAPITAL ASSET - EQUIPMENT**
Repairable equipment with a cost of \$5,000 or more and with a useful life of one year or more (i.e. pool vacuum, office equipment, machinery, furniture and fixtures, etc.). Components that have a unit cost under the capitalization cost limit should be capitalized if they are originally acquired as a part of a system and the system cost equals or exceeds capitalization levels.
- 10-21-01-9017 **CAPITAL ASSET – BUILDINGS & GROUNDS**
Buildings and purchased land with a cost of \$5,000 or more and with a useful life of one year or more. Buildings are permanent structures.
- 10-21-01-9020 **CAPITAL IMPROVEMENTS**
Improvements to other capital assets with a cost of \$5,000 or more and with a useful life of one year or more. Capital improvements are long-lived attachments to buildings or other capital assets that increase the asset's life, usefulness, or value (i.e. air conditioning, heating, alarm systems, roof, floors, etc.).

**SWIM TEAM
REVENUE**

10-21-02-4425

SWIM TEAM REVENUE

Fees paid by individuals participating on the swim team.

EXPENDITURES

10-21-02-5003

SALARIES – PART TIME

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

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

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

LIFEGUARD CERTIFICATION

REVENUE

10-21-01-4425 **LIFEGAURD CERTIFICATION REVENUE**
Fees paid by individual lifeguards for lifeguard certification in-house training (i.e. training sponsored by the recreation director).

EXPENDITURES

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

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

LIFEGUARD IN TRAINING

REVENUE

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

EXPENDITURES

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

GYM

REVENUE

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

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

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

EXPENDITURES

- 10-21-07-5024 **CONTRACTED SERVICES (CLEANING)**
Contracted labor for cleaning services.
- 10-21-07-6020 **EQUIPMENT REPAIR**
Repair of equipment (i.e. basketball goals, tables, etc.).
- 10-21-07-6025 **EQUIPMENT MAINTENANCE**
Maintenance of equipment (i.e. basketball goals, etc.).
- 10-21-07-6040 **DUES/FEES**
Organizational membership dues or fees (i.e. professional organization dues and licenses, etc.).
- 10-21-07-6202 **UTILITIES – ELECTRIC**
Electric expense for the City Gym.
- 10-21-07-6203 **UTILITIES – WATER & SEWER**
Water and sewer expense for the City Gym.
- 10-21-07-6204 **UTILITIES – GAS**
Gas expense for the City Gym.
- 10-21-07-7005 **MISCELLANEOUS SUPPLIES**
Miscellaneous supplies.
- 10-21-07-7006 **EXPENDABLE EQUIPMENT**
Equipment that is non-repairable, has a cost of less than \$5,000, and/or has a useful life of less than a year (i.e. basketball goals, etc.).
- 10-21-07-7085 **CUSTODIAL SUPPLIES**
Cleaning supplies (i.e. trash bags, toilet paper, paper towels, hand soap, etc.).
- 10-21-07-7405 **BUILDINGS & GROUNDS-MAINTENANCE/REPAIRS**
Buildings and grounds maintenance and repairs expenses (i.e. security system, air conditioner, etc.).
- 10-21-07-8001 **PROPERTY INSURANCE**
Property insurance for the Gym at City Hall.
- 10-21-07-8703 **LONG TERM LOAN - PRINCIPAL**
Principal payment on long term loan.
- 10-21-07-8704 **LONG TERM LOAN - INTEREST**
Interest payment on long term loan.

10-21-07-9015 **CAPITAL ASSET - EQUIPMENT**
Repairable equipment with a cost of \$5,000 or more and with a useful life of one year or more (i.e. office equipment, machinery, furniture and fixtures, etc.). Components that have a unit cost under the capitalization cost limit should be capitalized if they are originally acquired as a part of a system and the system cost equals or exceeds capitalization levels.

10-21-07-9017 **CAPITAL ASSET – BUILDINGS & GROUNDS**
Buildings and purchased land with a cost of \$5,000 or more and with a useful life of one year or more. Buildings are permanent structures.

10-21-07-9020 **CAPITAL IMPROVEMENTS**
Improvements to other capital assets with a cost of \$5,000 or more and with a useful life of one year or more. Capital improvements are long-lived attachments to buildings or other capital assets that increase the asset's life, usefulness, or value (i.e. air conditioning, heating, alarm systems, roof, floors, etc.).

OTHER CONCESSIONS

REVENUE

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

EXPENDITURES

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

10-21-09-5005 **PAYROLL TAX EXPENSE**
Employer portion of the payroll taxes.

10-21-09-5011 **WORKER'S COMPENSATION**
Worker's compensation insurance premiums. The estimated premium is paid annually, due April 1. A Worker's Compensation audit is performed annually to determine the actual premium. Results of the audit will result in a refund or additional premiums due. Audit results are usually received in July.

10-21-09-6010 **ADVERTISING/PROMOTIONAL**
Advertising and promotional expenses (i.e. advertise for job openings, legal publications in newspaper, etc.).

10-21-09-7001 **OFFICE SUPPLIES**
Office supplies (i.e. envelopes, paper, folders, notepads, pens, binders, etc.).

- 10-21-09-7006 **EXPENDABLE EQUIPMENT**
Equipment that is non-repairable, has a cost of less than \$5,000, and/or has a useful life of less than a year (i.e. microwave, popcorn machine, freezer, etc.).
- 10-21-09-7085 **CUSTODIAL SUPPLIES**
Cleaning supplies (i.e. trash bags, toilet paper, paper towels, hand soap, etc.).
- 10-21-09-7100 **CONCESSION INVENTORY/SUPPLIES**
Food and drinks sold at the concession stands other than at Southview Pool.
- 10-21-09-7105 **FUEL**
Fuel for City vehicles.
- 10-21-09-7405 **MAINTENANCE EXPENSE – BUILDINGS & GROUNDS**
Buildings and grounds maintenance and repairs expenses (i.e. concession building repairs, keys, etc.).
- 10-21-09-8051 **DRUG TESTING**
Employee pre-employment and random drug screenings.
- 10-21-09-9015 **CAPITAL ASSET - EQUIPMENT**
Repairable equipment with a cost of \$5,000 or more and with a useful life of one year or more (i.e. pop machine, etc.).
Components that have a unit cost under the capitalization cost limit should be capitalized if they are originally acquired as a part of a system and the system cost equals or exceeds capitalization levels.

**RECREATION BASEBALL & SOFTBALL
REVENUES**

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

EXPENDITURE

10-21-03-7019

BASEBALL & SOFTBALL REC EXPENSE

Recreation league youth baseball and softball expenses (i.e. coordinator, field preparation employee, referees, equipment, field marking dust, field spray, hats, balls, keys, medals, ribbons, etc.).

LITTLE LEAGUE BASEBALL & SOFTBALL

REVENUES

10-21-03-4433

LITTLE LEAGUE SPONSOR REVENUE

Sponsorships from organizations sponsoring a little league youth softball and baseball team.

10-21-03-4434

LITTLE LEAGUE REC PARTICIPANT REVENUE

Fees paid by individuals participating in the little league youth softball and baseball league.

10-21-03-4439

LITTLE LEAGUE REIMBURSEMENT

Reimbursements of expenses from other leagues participating in the little league youth softball and baseball league.

EXPENDITURE

10-21-03-7020

LITTLE LEAGUE EXPENSE

Little league youth baseball and softball expenses (i.e. little league fees and insurance, field preparation employee, referees, equipment, field marking dust, field spray, hats, balls, keys, medals, ribbons, etc.).

ADULT SOFTBALL

10-21-03-4438

ADULT SOFTBALL REVENUE

Fees paid by teams participating in adult softball.

10-21-03-7018

ADULT SOFTBALL EXPENSE

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

YOUTH VOLLEYBALL

10-21-04-4440

YOUTH VOLLEYBALL REVENUES

Fees paid by individuals participating in youth volleyball.

10-21-04-7020

YOUTH VOLLEYBALL EXPENSE

Youth volleyball expenses (i.e. equipment, referees, volleyballs, medals, ribbon, etc.).

ADULT VOLLEYBALL

10-21-04-4445

ADULT VOLLEYBALL REVENUES

Fees paid by teams participating in adult volleyball.

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

INSTRUCTIONAL VOLLEYBALL

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

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

YOUTH BASKETBALL/CHEERLEADING

REVENUES

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

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

EXPENDITURES

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

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

INSTRUCTIONAL BASKETBALL

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

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

3 ON 3 BASKETBALL

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

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

SOCCER

10-21-06-4460

SOCCER REVENUES

Fees paid by individuals participating in soccer.

10-21-06-7030

SOCCER EXPENSE

Soccer expense including (i.e. referees, equipment, soccer balls, field spray, stop watches, shirts, medals, ribbons, portable potties, etc.)

FLAG FOOTBALL

10-21-08-4480

FLAG FOOTBALL REVENUE

Fees paid by individuals participating in flag football.

10-21-08-7050

FLAG FOOTBALL EXPENSE

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

IDDY BIDDY FLAG FOOTBALL

10-21-08-4485

IDDY BIDDY FLAG FOOTBALL REVENUE

Fees paid by individuals participating in iddy biddy flag football.

10-21-08-7055

IDDY BIDDY FLAG FOOTBALL EXPENSE

Iddy biddy flag football expense (i.e. footballs, shirts, etc.).

GYM IMPROVEMENT SPORTS FUNDRAISERS

10-21-07-4495

GYM IMPROVEMENT SPORTS FUNDRAISER REVENUE

Fees paid by individuals participating in fundraisers to raise money for gym improvements. This revenue accumulates in cash account 10-21-00-1010.

10-21-07-7795

GYM IMPROVEMENT SPORTS FUNDRAISER EXPENSE

Gym improvement sports fundraiser expenses (i.e. shirts, equipment, etc.).

EASTER EGG HUNT

10-21-07-4470

EASTER EGG HUNT DONATIONS

Donations received to fund the Easter Egg Hunt. This revenue accumulates in cash account 10-21-00-1013.

10-21-07-7035

EASTER EGG HUNT EXPENSE

Easter egg hunt expenses (i.e. candy, air slide rental, caution tape, Easter eggs, etc.).

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.).

BUDGET REPORT

PCT OF FISCAL YTD 100.0%

	3 YRS AGO ACTUAL	2 YRS AGO ACTUAL	LAST YEAR ACTUAL	CURRENT BUDGET	CURRENT YR TO DATE	NEW BUDGET
CEMETERY DEPARTMENT						
10-58-00-4605	FEMA/SEMA REVENUE	.00	.00	.00	.00	.00
10-58-00-4810	LOAN PROCEEDS	.00	.00	.00	.00	.00
10-58-00-4821	MAINTENANCE DONATIONS	50.00	75.00	77.00	50.00	50.00
10-58-00-4881	BURIAL SPACE REVENUE	10,008.75	9,180.00	7,140.00	10,000.00	11,050.00
10-58-00-4884	GRAVE OPENINGS/CLOSINGS	17,975.00	16,102.00	26,573.00	23,000.00	20,000.00
10-58-00-4885	MARKER PLACEMENT FEES	3,550.00	3,400.00	4,350.00	4,000.00	4,000.00
10-58-00-4890	PERPETUAL INT FOR MAINT USE	216.57	221.36	226.23	300.00	300.00
10-58-00-4930	INSURANCE PROCEEDS	.00	.00	.00	.00	.00
10-58-00-4960	SALE OF VEHICLES/EQUIPMENT	.00	.00	.00	1,000.00	.00
10-58-00-4999	MISC CEMETERY REVENUE	.00	.00	.00	.00	.00
	TOTAL REVENUE	31,800.32	28,978.36	38,366.23	38,350.00	23,765.00
10-58-00-5002	SALARIES-FULL TIME	44,123.14	48,430.75	48,325.80	45,515.00	46,614.05
10-58-00-5003	SALARIES-PART TIME	.00	.00	.00	.00	.00
10-58-00-5004	SALARIES-OVERTIME	3,088.44	1,741.46	2,170.77	2,500.00	790.82
10-58-00-5005	PAYROLL TAX EXPENSE	3,320.55	3,559.04	3,581.11	3,675.00	3,425.89
10-58-00-5007	LAGERS	2,506.95	2,854.21	3,019.58	3,315.00	2,799.19
10-58-00-5009	LIFE INSURANCE EXPENSE	78.81	79.56	86.42	80.00	72.96
10-58-00-5011	WORKER'S COMPENSATION	2,320.54	2,216.80	2,700.94	2,950.00	3,798.05
10-58-00-5016	HEALTH/DENTAL/VISION PREM EXP	5,800.00	6,356.80	6,535.78	6,565.00	6,766.14
10-58-00-5019	HSA/FSA ADMIN FEES	.00	.00	.00	.00	.00
10-58-00-5020	CONTRACTED SERVICES (LEGAL)	27.55	36.25	746.75	.00	.00
10-58-00-5022	CONTRACTED SERVICES (MOWING)	.00	.00	.00	31,500.00	29,060.34
10-58-00-5023	CONTRACTED SERVICES (OTHER)	.00	116.92	350.76	885.00	497.83
10-58-00-5035	RECORDING FEES	27.00	.00	.00	50.00	27.00
10-58-00-6001	POSTAGE	.00	.00	21.90	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	1,161.90	2,363.83	278.77	1,000.00	1,337.09
10-58-00-6025	EQUIPMENT MAINTENANCE	641.25	8.58	230.54	250.00	39.41
10-58-00-6035	TRAINING & TRAVEL	.00	.00	.00	25.00	.00
10-58-00-6040	DUES/FEES	.00	.00	60.00	75.00	60.00
10-58-00-6105	UNIFORMS	244.77	257.64	468.21	300.00	244.53
10-58-00-6200	INTERNET	.00	.00	.00	.00	185.72
10-58-00-6201	TELEPHONE	528.61	362.90	322.31	350.00	337.29
10-58-00-6202	UTILITIES - ELECTRIC	1,611.50	1,952.44	2,219.68	2,500.00	2,192.89
10-58-00-6203	UTILITIES - WATER	103.97	101.04	105.04	125.00	.00
10-58-00-6204	UTILITIES - GAS	21.96	.00	.00	.00	.00
10-58-00-6302	COMP MAINT & REPAIR	.00	.00	.00	.00	19.00
10-58-00-6502	VEHICLE MAINT & REPAIRS	170.95	613.26	382.81	200.00	60.80
10-58-00-7001	OFFICE SUPPLIES	2.21	.00	.00	25.00	.00
10-58-00-7005	MISCELLANEOUS SUPPLIES	.00	.00	.00	25.00	.00
10-58-00-7006	EXPENDIBLE EQUIPMENT EXPENSE	267.35	6,188.68	530.25	1,000.00	22.99
10-58-00-7010	MARKERS/PLATES/VASES REPLACEM	.00	499.99	.00	1,000.00	.00
10-58-00-7085	CUSTODIAL SUPPLIES	39.95	.00	.00	50.00	10.99
10-58-00-7090	COMPUTER SOFTWARE & HARDWARE	.00	.00	.00	.00	220.00
10-58-00-7095	SIMPLECITY ANNUAL LICENSE	1,478.30	1,323.69	1,488.92	1,650.00	1,671.49
10-58-00-7097	GIS	331.25	300.00	240.00	300.00	240.00
10-58-00-7105	FUEL	1,393.36	748.67	922.75	1,500.00	1,463.40

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	107.23	195.06	213.50	200.00	92.15	200.00
10-58-00-7405 BLDG & GRND-MAINT/REPAIRS	697.21	925.73	25,021.47	25,600.00	13,837.50	8,500.00
10-58-00-8001 PROPERTY INSURANCE	235.15	218.77	184.00	225.00	331.15	350.00
10-58-00-8010 AUTO INSURANCE	969.80	988.31	956.01	1,075.00	745.00	775.00
10-58-00-8035 LAND AMORITIZATION	235.52	220.80	161.92	.00	.00	.00
10-58-00-8050 MISCELLANEOUS EXPENSE	33.00	.00	.00	25.00	.00	.00
10-58-00-8051 DRUG TESTING	46.00	46.00	.00	100.00	.00	25.00
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	6,904.29	.00	.00	.00	.00	.00
10-58-00-9017 CAPITAL ASSET-BLDG & GRNDS	.00	.00	.00	.00	.00	.00
10-58-00-9020 CAPITAL IMPROVEMENTS	.00	.00	.00	.00	.00	.00
TOTAL EXPENSES	78,518.51	82,707.18	101,325.99	134,735.00	116,963.67	133,450.00
GENERAL TOTAL	46,718.19-	53,728.82-	62,959.76-	96,385.00-	93,198.67-	98,050.00-

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	72,160.07	621.65	393.43	.00	59.62	.00
20-00-00-4102 PERSONAL PROPERTY TAX	37,059.22	6,220.47	1,353.17	750.00	179.89	50.00
20-00-00-4103 UTILITY TAX	3,791.78	3,936.73	4,324.20	4,000.00	4,311.94	4,750.00
20-00-00-4106 OLD PERSONAL PROPERTY TAX	.00	9.84	2.33	.00	.00	.00
20-00-00-4121 REAL ESTATE TAXES-FROM COUNTY	.00	74,109.26	80,840.48	85,000.00	84,978.45	85,500.00
20-00-00-4122 PERSONAL PROPERTY TAX-FROM CO	.00	36,100.59	33,044.11	35,500.00	35,543.47	39,500.00
20-00-00-4131 SALES TAX	252,438.32	275,444.35	298,896.43	282,000.00	300,557.83	324,300.00
20-00-00-4132 USE TAX	20,218.55	26,993.51	23,942.64	22,500.00	26,570.41	27,500.00
20-00-00-4715 PILOTS-TAX ABATEMENTS	362.41	692.11	722.33	750.00	.00	850.00
20-00-00-4810 LOAN PROCEEDS	.00	.00	.00	.00	.00	.00
20-00-00-4811 LEASE PROCEEDS	.00	.00	.00	.00	.00	34,000.00
20-00-00-4901 INTEREST INCOME	430.05	517.96	641.04	500.00	162.89	500.00
20-00-00-4902 INTEREST INCOME - SALES TAX	227.91	352.25	251.83	250.00	96.31	250.00
20-00-00-4903 INTEREST ON TAXES-FROM COUNTY	.00	575.72	1,132.90	1,000.00	1,418.17	1,400.00
20-00-00-4911 SHELTER RENTAL	2,232.00	1,222.00	2,710.00	2,300.00	2,549.00	2,300.00
20-00-00-4923 DONATIONS FOR THE PARK	650.00	.00	.00	.00	.00	.00
20-00-00-4930 INSURANCE PROCEEDS	.00	4,419.04	.00	.00	.00	.00
20-00-00-4960 SALE OF VEHICLES/EQUIPMENT	.00	2,300.00	.00	.00	.00	4,000.00
20-00-00-4999 MISC PARKS REVENUE	.00	194.88	200.00	.00	100.00	.00
TOTAL REVENUE	389,570.31	433,710.36	448,454.89	434,550.00	456,527.98	524,900.00
20-00-00-5002 SALARIES-FULL TIME	63,253.47	68,088.36	69,136.89	73,430.00	74,284.19	81,450.00
20-00-00-5003 SALARIES-PART TIME	3,317.60	3,857.75	3,346.63	5,775.00	4,917.41	6,000.00
20-00-00-5004 SALARIES-OVERTIME	918.21	1,093.21	720.99	1,500.00	1,499.50	1,500.00
20-00-00-5005 PAYROLL TAX EXPENSE	4,119.56	5,103.98	5,272.52	6,175.00	5,103.20	6,800.00
20-00-00-5007 LAGERS	3,375.28	3,943.27	4,161.57	5,170.00	5,148.03	4,325.00
20-00-00-5009 LIFE INSURANCE EXPENSE	129.88	132.82	142.87	140.00	133.06	135.00
20-00-00-5011 WORKER'S COMPENSATION	2,705.85	2,552.94	3,098.25	3,500.00	3,572.83	4,300.00
20-00-00-5016 HEALTH/DENTAL/VISION PREM EXP	9,747.12	10,445.48	10,620.03	12,000.00	12,599.42	14,000.00
20-00-00-5019 HSA/FSA ADMIN FEES	.00	12.50	86.88	100.00	72.31	100.00
20-00-00-5020 CONTRACTED SERVICES (LEGAL)	91.35	.00	355.25	700.00	641.08	745.00
20-00-00-5022 CONTRACTED SERVICES (MOWING)	19,286.60	22,160.19	24,387.50	43,000.00	34,803.07	45,000.00
20-00-00-5023 CONTRACTED SERVICES (OTHER)	.00	350.00	1,050.00	2,380.00	1,271.97	1,930.00
20-00-00-5035 RECORDING FEES	.00	.00	.00	.00	.00	.00
20-00-00-6001 POSTAGE	672.91	56.56	2.53	50.00	.00	50.00
20-00-00-6005 PRINTING	205.17	.00	11.49	50.00	150.57	50.00
20-00-00-6010 ADVERTISING/PROMOTIONAL	.00	.00	.00	100.00	.00	.00
20-00-00-6020 EQUIPMENT REPAIR	949.26	962.46	1,478.32	1,000.00	1,119.94	1,000.00
20-00-00-6025 EQUIPMENT MAINTENANCE	202.40	695.11	275.40	300.00	231.71	400.00
20-00-00-6035 TRAINING & TRAVEL	.00	.00	.00	50.00	.00	50.00
20-00-00-6040 DUES/FEES	.00	9.00	.00	50.00	500.00	50.00
20-00-00-6050 ASSESSOR'S OFFICE	1,504.31	1,653.15	1,691.39	1,750.00	1,447.08	1,875.00
20-00-00-6051 COUNTY COLLECTION FEE	.00	4,683.92	4,850.64	5,000.00	5,030.18	5,350.00
20-00-00-6055 ENGINEERING	.00	.00	.00	.00	.00	.00
20-00-00-6105 UNIFORMS	743.66	878.57	590.94	750.00	493.13	550.00
20-00-00-6200 INTERNET	2,206.45	3,613.60	4,113.60	4,500.00	4,408.90	5,000.00
20-00-00-6201 TELEPHONE	354.43	445.13	283.58	300.00	285.75	300.00
20-00-00-6202 UTILITIES - ELECTRIC	11,750.21	13,173.90	14,325.32	14,000.00	15,066.81	15,500.00
20-00-00-6203 UTILITIES - WATER & SEWER	3,754.36	11,040.42	5,191.48	5,000.00	.00	6,000.00

BUDGET REPORT

PCT OF FISCAL YTD 100.0%

	3 YRS AGO ACTUAL	2 YRS AGO ACTUAL	LAST YEAR ACTUAL	CURRENT BUDGET	CURRENT YR TO DATE	NEW BUDGET
20-00-00-6204 UTILITIES - GAS	166.29	74.20	79.49	200.00	121.94	150.00
20-00-00-6302 COMPUTER MAINT & REPAIR	385.00	.00	124.00	250.00	81.50	250.00
20-00-00-6502 VEHICLE MAINT & REPAIRS	478.33	1,249.71	4,671.61	1,200.00	1,261.44	1,200.00
20-00-00-7001 OFFICE SUPPLIES	127.96	6.30	13.08	50.00	.00	50.00
20-00-00-7006 EXPENDABLE EQUIPMENT EXP	767.55	2,604.36	1,160.27	7,350.00	6,965.27	4,600.00
20-00-00-7081 SAFETY EQUIPMENT	.00	.00	.00	.00	31.99	50.00
20-00-00-7085 CUSTODIAL SUPPLIES	1,461.56	1,453.61	1,468.68	2,000.00	1,855.84	1,800.00
20-00-00-7090 COMPUTER SOFTWARE & HARDWARE	681.72	654.26	1,695.81	500.00	578.65	500.00
20-00-00-7095 SIMPLICITY ANNUAL LICENSE	2,145.66	2,323.15	2,569.04	3,025.00	3,096.89	3,275.00
20-00-00-7105 FUEL	1,703.27	1,288.62	1,210.50	1,750.00	2,618.16	2,500.00
20-00-00-7125 FISH RESTOCKING	.00	.00	.00	750.00	.00	.00
20-00-00-7126 TREE TRIMMING	9,400.00	.00	1,800.00	7,500.00	10,400.00	5,000.00
20-00-00-7127 WEED/LILY PAD CONTROL	.00	.00	.00	5,000.00	3,900.00	7,000.00
20-00-00-7302 HANDTOOLS & HARDWARE	394.84	327.38	427.81	400.00	556.70	400.00
20-00-00-7405 BLDG & GRND-MAINT/REPAIRS	6,996.16	6,017.47	6,133.48	12,555.00	10,637.42	7,500.00
20-00-00-8001 PROPERTY INSURANCE	1,881.40	2,078.73	2,404.66	2,650.00	3,206.79	3,300.00
20-00-00-8005 LIABILITY INSURANCE	3,868.94	3,800.65	4,416.65	4,900.00	3,929.49	4,725.00
20-00-00-8010 AUTO INSURANCE	1,021.80	915.61	845.00	950.00	473.00	500.00
20-00-00-8050 MISCELLANEOUS EXPENSE	.00	.00	31.00	50.00	11.97	50.00
20-00-00-8051 DRUG TESTING	46.00	.00	95.75	150.00	.00	60.00
20-00-00-8090 BANK FEES	123.01	160.69	171.53	250.00	44.90	250.00
20-00-00-8700 LOAN PRINCIPAL	99,324.02	232,416.37	.00	.00	.00	.00
20-00-00-8701 LOAN INTEREST	6,577.78	4,335.94	.00	.00	.00	.00
20-00-00-8703 LTL-PRINCIPAL	.00	.00	.00	.00	.00	7,850.00
20-00-00-8704 LTL-INTEREST	.00	.00	.00	.00	.00	.00
20-00-00-9000 ADMINISTRATIVE OVERHEAD	35,270.61	36,554.47	28,277.16	41,700.00	35,570.13	40,325.00
20-00-00-9010 CAPITAL ASSET-VEHICLES	.00	.00	.00	.00	.00	34,000.00
20-00-00-9015 CAPITAL ASSET-EQUIPMENT	5,289.50	4,709.53	4,180.29	20,000.00	17,267.82	31,000.00
20-00-00-9017 CAPITAL ASSET-BLDG & GRNDS	.00	15,982.70	83,790.00	214,945.00	99,261.00	360,000.00
TOTAL EXPENSES	307,399.48	471,906.07	300,759.88	514,895.00	374,651.04	718,795.00
PARK TOTAL	82,170.83	38,195.71-	147,695.01	80,345.00-	81,876.94	193,895.00-

PARK FUND

REVENUES

- 20-00-00-4101 **REAL ESTATE TAX**
The annual real estate tax attributed to the Park Fund – collected by the City (2018 and years prior).
- 20-00-00-4102 **PERSONAL PROPERTY TAX**
The annual personal property tax attributed to the Park Fund – collected by the City (2018 and years prior).
- 20-00-00-4103 **UTILITY TAX**
Taxes paid on railroad and utilities. This tax is received annually from Ray County, usually in January.
- 20-00-00-4102 **OLD PERSONAL PROPERTY TAX**
The collection of personal property taxes that were previously deemed as uncollectible and wrote-off.
- 20-00-00-4121 **REAL ESTATE TAX - FROM COUNTY**
The annual real estate tax attributed to the Park Fund – collected by the County (2019 and years forward).
- 20-00-00-4122 **PERSONAL PROPERTY TAX - FROM COUNTY**
The annual personal property tax attributed to the Park Fund – collected by the County (2019 and years forward).
- 20-00-00-4131 **SALES TAX**
The 0.25% sales tax collected on retail sales of tangible personal property and certain services within the City specifically designated for funding capital improvements and recreational facilities in City Parks (Section 145.062 of the City Code).
- 20-00-00-4132 **USE TAX**
The 0.25% use tax collected on the storage, use or consumption of tangible personal property in the City specifically designated for funding capital improvements and recreational facilities in City Parks.
- 20-00-00-4715 **P.I.L.O.T.S – TAX ABATEMENTS**
Revenue received as Payment In Lieu of Taxes attributed to the Park Fund from entities that have tax abatement agreements.
- 20-00-00-4810 **LOAN PROCEEDS**
Cash received from obtaining a loan.
- 20-00-00-4901 **INTEREST INCOME**
Bank interest earned on the park's general cash.

- 20-00-00-4902 **INTEREST INCOME – SALES TAX**
Bank interest earned on the park’s sales tax cash.
- 20-00-00-4903 **INTEREST ON TAXES-FROM COUNTY**
Interest penalty on late payment of Property Taxes (A/C 20-00-00-4121 and 20-00-00-4122) (2%/month – 18%/year maximum) (city code sections 145.150 and 145.595) – collected by the County (2019 and years forward).
- 20-00-00-4911 **SHELTER RENTAL**
Fees paid for the rental of the shelter houses at the parks.
- 20-00-00-4923 **DONATIONS FOR THE PARK**
Donations toward the park expenses. This revenue accumulates in cash account 20-00-00-1011.
- 20-00-00-4960 **SALE OF VEHICLES/EQUIPMENT**
Proceeds from the sale of surplus items.
- 20-00-00-4999 **MISCELLANEOUS PARKS REVENUE**
Revenues not listed in another category (i.e. reimbursements, etc.).

BUDGET REPORT

PCT OF FISCAL YTD 100.0%

	3 YRS AGO ACTUAL	2 YRS AGO ACTUAL	LAST YEAR ACTUAL	CURRENT BUDGET	CURRENT YR TO DATE	NEW BUDGET
POLICE TRAINING FUND						
25-00-00-4313 R-DWI/DRUG ENFORCEMENT	1,000.00	400.00	1,575.87	1,000.00	900.00	1,000.00
25-00-00-4320 R-POST TRAINING	751.50	1,322.10	.00	700.00	533.39	600.00
25-00-00-4321 R-POLICE TRAINING	1,686.00	1,374.00	1,244.00	1,270.00	1,080.00	1,270.00
25-00-00-4322 R-JUDICIAL EDUCATION FEE	843.00	687.00	622.00	635.00	540.00	635.00
25-00-00-4901 INTEREST INCOME	21.80	16.95	21.56	25.00	4.86	25.00

TOTAL REVENUE	4,302.30	3,800.05	3,463.43	3,630.00	3,058.25	3,530.00
25-00-00-6435 R-DWI/DRUG ENFORCEMENT EXPENS	.00	.00	1,126.06	2,000.00	250.00	1,000.00
25-00-00-6436 R-POST TRAINING EXPENSES	913.08	140.21	674.00	750.00	849.00	600.00
25-00-00-6437 R-POLICE TRAINING EXPENSES	5,040.36	1,475.30	2,168.50	1,000.00	783.39	1,000.00
25-00-00-6438 R-JUDICIAL EDUCATION EXPENSE	854.28	100.00	896.06	2,000.00	798.67	1,600.00
25-00-00-8090 BANK FEES	4.06	3.08	4.18	10.00	.85	10.00
25-00-00-9490 TRANSFER TO GENERAL FUND	.00	.00	.00	.00	.00	.00

TOTAL EXPENSES	6,811.78	1,718.59	4,868.80	5,760.00	2,681.91	4,210.00
POLICE TRAINING TOTAL	2,509.48-	2,081.46	1,405.37-	2,130.00-	376.34	680.00-
=====						

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	504,871.48	550,888.69	597,793.33	564,000.00	601,118.46	648,600.00
27-00-00-4132 USE TAX	40,437.17	53,987.20	47,885.34	45,000.00	53,140.91	55,000.00
27-00-00-4532 GRANT REVENUE	53,019.13	.00	.00	12,000.00	12,000.00	.00
27-00-00-4811 LEASE PROCEEDS	.00	.00	.00	.00	.00	59,100.00
27-00-00-4901 INTEREST INCOME	1,538.57	1,616.74	1,676.67	1,500.00	448.88	1,600.00
27-00-00-4999 MISCELLANEOUS REVENUE	.00	.00	.00	.00	.00	.00
1/2C SALES TAX FOR TRANSPORTAT						

TOTAL REVENUE	599,866.35	606,492.63	647,355.34	622,500.00	666,708.25	764,300.00
27-00-00-5002 SALARIES-FULL TIME	23,105.88	43,440.82	12,174.58	46,500.00	37,937.97	134,050.00
27-00-00-5003 SALARIES-PART TIME	.00	.00	.00	.00	1,132.11	.00
27-00-00-5004 SALARIES-OVERTIME	5,320.87	899.46	49.68	2,000.00	34.50	2,000.00
27-00-00-5005 PAYROLL TAX EXPENSE	2,073.40	3,324.72	927.33	2,830.00	2,905.18	10,400.00
27-00-00-5007 LAGERS	919.27	1,958.28	726.73	3,500.00	2,193.01	7,075.00
27-00-00-5009 LIFE INSURANCE EXPENSE	49.64	82.35	18.55	100.00	50.54	200.00
27-00-00-5011 WORKER'S COMPENSATION	.00	.00	.00	.00	.00	5,900.00
27-00-00-5016 HEALTH/DENTAL/VISION PREM EXP	2,361.17	4,899.05	520.11	6,000.00	3,801.97	19,050.00
27-00-00-5020 CONTRACTED SERVICES (LEGAL)	.00	17.40	.00	.00	.00	.00
27-00-00-5023 CONTRACTED SERVICES (OTHER)	314,346.00	553,228.60	344,699.26	418,665.00	416,818.45	465,000.00
27-00-00-5030 ELECTION FEES	.00	.00	.00	.00	.00	.00
27-00-00-5035 RECORDING FEES	163.00	.00	.00	.00	.00	.00
27-00-00-6001 POSTAGE	22.50	93.00	.00	100.00	.00	.00
27-00-00-6010 ADVERTISING/PUBLICATIONS	20.00	90.00	.00	150.00	.00	.00
27-00-00-6055 ENGINEERING	30,351.60	18,358.78	29,792.00	.00	.00	.00
27-00-00-6105 UNIFORMS	.00	2.90	.00	50.00	23.00	.00
27-00-00-7001 OFFICE SUPPLIES	.00	.00	.00	.00	.00	.00
27-00-00-7005 MISCELLANEOUS SUPPLIES	.00	1.80	.00	25.00	24.95	25.00
27-00-00-7006 EXPENDABLE EQUIPMENT	1,080.00	1,564.67	.00	100.00	.00	3,810.00
27-00-00-7050 ROAD REPAIR MATERIALS	.00	3,680.96	293.42	5,000.00	.00	2,000.00
27-00-00-7051 SIDEWALK PARTNERSHIP PROGRAM	2,625.00	.00	5,240.00	10,000.00	.00	10,000.00
27-00-00-7052 SIDEWALK/CURB MATERIALS	.00	20,436.47	.00	.00	.00	1,000.00
27-00-00-7054 DRAINAGE PARTNERSHIP	.00	.00	.00	10,000.00	589.00	10,000.00
27-00-00-7055 DRAINAGE MATERIALS	11,490.89	8,792.74	.00	3,000.00	.00	1,500.00
27-00-00-7060 GRAVEL	2,813.06	.00	.00	2,000.00	796.72	2,000.00
27-00-00-7070 STREET SIGNS	.00	.00	.00	32,000.00	30,164.00	.00
27-00-00-7097 GIS	125.00	.00	1,240.00	40,900.00	40,840.00	240.00
27-00-00-7105 FUEL	424.33	356.73	.00	2,000.00	.00	1,000.00
27-00-00-7141 YARD REPAIR MATERIALS	.00	250.00	.00	500.00	.00	500.00
27-00-00-7302 HANDTOOLS/HARDWARE	21.97	1,056.82	.00	1,000.00	.00	500.00
27-00-00-8050 MISCELLANEOUS EXPENSE	.00	466.19	.00	500.00	.00	50.00
27-00-00-8090 BANK FEES	287.47	298.16	321.69	500.00	77.73	500.00
27-00-00-8703 LRL-PRINCIPAL	.00	.00	.00	.00	.00	13,035.00
27-00-00-8704 LRL-INTEREST	.00	.00	.00	.00	.00	.00
27-00-00-9000 ADMINISTRATIVE OVERHEAD	28,139.09	22,074.75	26,880.07	24,850.00	20,799.95	30,990.00
27-00-00-9010 CAPITAL ASSET-VEHICLE	.00	.00	.00	.00	.00	59,100.00
27-00-00-9015 CAPITAL ASSET-EQUIPMENT	.00	12,251.50	.00	.00	.00	.00
27-00-00-9017 CAPITAL ASSET-BLDG & GRNDS	.00	.00	17,850.00	.00	.00	.00
27-00-00-9401 GRANT EXPENSE	200.58	.00	.00	17,050.00	17,040.89	.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

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
27-00-11-5004 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
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
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
TOTAL EXPENSES	425,940.72	697,620.35	440,733.42	629,320.00	575,183.97	779,925.00

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
1/2c SALES TAX FOR TRANSP TOT	173,925.63	91,127.72-	206,621.92	6,820.00-	91,524.28	15,625.00-

TRANSPORTATION FUND

REVENUES

- 27-00-00-4131 **SALES TAX**
Revenue derived from the payment of 0.50% sales tax collected on the purchase price of tangible personal property or taxable service sold at retail within the City that is restricted to funding transportation improvements (Section 145.063 of the City Code).
- 27-00-00-4132 **USE TAX**
Revenue derived from the payment of 0.50% use tax collected on the storage, use or consumption of tangible personal property in the City that is restricted to funding transportation improvements.
- 27-00-00-4532 **GRANT REVENUE**
Revenue received from grants.
- 27-00-00-4901 **INTEREST INCOME**
Bank interest earned on the cash in Transportation Tax fund.
- 27-00-00-4999 **MISCELLANEOUS REVENUE**
Revenues not listed in another category.

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

BUDGET REPORT

PCT OF FISCAL YTD 100.0%

	3 YRS AGO ACTUAL	2 YRS AGO ACTUAL	LAST YEAR ACTUAL	CURRENT BUDGET	CURRENT YR TO DATE	NEW BUDGET
DEBT SERVICE FUND						
30-00-00-4101 REAL ESTATE TAX	161,205.52	1,501.51	917.57	.00	136.96	.00
30-00-00-4102 PERSONAL PROPERTY TAX	83,015.84	14,962.63	3,201.02	1,500.00	446.27	125.00
30-00-00-4103 UTILITY TAX	9,433.96	9,349.37	9,731.01	9,000.00	9,124.49	11,900.00
30-00-00-4106 OLD PERSONAL PROPERTY TAX	.00	22.95	5.44	.00	.00	.00
30-00-00-4121 REAL ESTATE TAX-FROM COUNTY	.00	176,083.92	182,092.56	180,000.00	180,062.21	211,400.00
30-00-00-4122 PERSONAL PROPERTY TAX-FROM CO	.00	85,774.69	74,521.29	75,000.00	75,441.21	97,500.00
30-00-00-4715 PILOTS-TAX ABATEMENTS	809.25	1,644.45	1,625.25	1,700.00	.00	2,100.00
30-00-00-4901 INTEREST INCOME	793.95	767.35	1,029.14	1,000.00	188.24	1,000.00
30-00-00-4903 INTEREST ON TAXES-FROM COUNTY	.00	1,367.92	2,097.24	1,300.00	3,253.62	3,200.00
30-00-00-4999 MISC REVENUE	.00	.00	.00	.00	.00	.00
TOTAL REVENUE	255,258.52	291,474.79	275,220.52	269,500.00	268,653.00	327,225.00
30-00-00-6001 POSTAGE	1,422.21	77.39	5.99	100.00	.00	.00
30-00-00-6005 PRINTING	457.83	.00	.00	.00	.00	.00
30-00-00-6050 ASSESSOR'S OFFICE	3,356.96	3,927.89	3,784.28	5,000.00	3,256.43	5,000.00
30-00-00-6051 COUNTY COLLECTION FEE	.00	11,129.00	10,860.33	12,000.00	11,319.76	14,000.00
30-00-00-8090 BANK FEES	148.92	140.96	157.21	250.00	32.59	250.00
30-00-00-8505 2011 BOND PRINCIPAL	210,000.00	220,000.00	235,000.00	240,000.00	240,000.00	255,000.00
30-00-00-8506 2011 BOND INTEREST	41,181.26	32,581.26	24,303.76	16,470.00	10,213.13	7,885.00
30-00-00-8507 BOND ADMINISTRATIVE FEE	1,000.00	1,000.00	1,000.00	1,050.00	1,000.00	1,320.00
30-00-00-8511 2022 BOND PRINCIPAL	.00	.00	.00	.00	.00	.00
30-00-00-8512 2022 BOND INTEREST	.00	.00	.00	.00	.00	238,335.00
TOTAL EXPENSES	257,567.18	268,856.50	275,111.57	274,870.00	265,821.91	521,790.00
DEBT SERVICE TOTAL	2,308.66-	22,618.29	108.95	5,370.00-	2,831.09	194,565.00-

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	252,435.20	275,444.43	298,897.00	282,000.00	300,558.38	324,300.00
35-00-00-4132 USE TAX	20,218.57	26,993.62	23,942.66	22,500.00	26,570.46	55,000.00
35-00-00-4901 INTEREST INCOME	235.73	106.28	198.36	250.00	80.40	250.00
35-00-00-4950 OTHR FIN SOURCE-COP'S ISSUED	.00	.00	3,890,000.00	.00	.00	.00
35-00-00-4990 TRANSFER FROM GENERAL FUND	.00	.00	.00	.00	.00	.00
TOTAL REVENUE	272,889.50	302,544.33	4,213,038.02	304,750.00	327,209.24	379,550.00
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	4,840.00	3,140.00	9,750.00	9,715.93	10,000.00
35-00-00-8090 BANK FEES	17.37	15.46	37.96	100.00	13.90	200.00
35-00-00-8100 MUNI COMPLEX LOAN INTEREST	148,828.76	146,597.50	143,710.00	97,235.00	93,371.82	94,125.00
35-00-00-8102 MUNI COMPLEX LOAN PRINCIPAL	105,000.00	105,000.00	110,000.00	140,000.00	140,000.00	145,000.00
35-00-00-8103 BOND ADMINISTRATIVE FEE	2,130.00	2,014.00	2,477.75	2,100.00	1,909.88	1,750.00
35-00-00-8506 COST OF ISSUANCE - COP'S	.00	.00	100,756.00	.00	.00	.00
35-00-00-8511 OTHR FIN USE-PMT TO ESCROW	.00	.00	3,785,685.00	.00	.00	.00
35-00-00-9015 CAPITAL ASSET-EQUIPMENT	10,810.00	.00	.00	14,400.00	14,400.00	.00
35-00-00-9020 CAPITAL IMPROVEMENT	21,412.50	.00	7,725.00	.00	.00	95,000.00
TOTAL EXPENSES	288,198.63	258,466.96	4,153,531.71	263,585.00	259,411.53	346,075.00
MUNICIPAL COMPLEX TOTAL	15,309.13	44,077.37	59,506.31	41,165.00	67,797.71	33,475.00

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
45-00-00-4607 ARPA REVENUE	.00	.00	.00	.00	.00	1,116,625.00
45-00-00-4901 INTEREST INCOME	.00	.00	.00	.00	.00	.00
45-00-00-4950 OTHR FIN SOURCE-BONDS ISSUED	.00	.00	.00	.00	.00	.00

TOTAL REVENUE	.00	.00	.00	.00	.00	1,116,625.00
45-00-00-6055 ENGINEERING	.00	.00	.00	.00	.00	740,000.00
45-00-00-8090 BANK FEES	.00	.00	.00	.00	.00	.00
45-00-00-8506 COST OF ISSUANCE	.00	.00	.00	.00	.00	.00
45-00-00-9020 CAPITAL IMPROVEMENT	.00	.00	.00	.00	.00	5,526,750.00

TOTAL EXPENSES	.00	.00	.00	.00	.00	6,266,750.00
=====						
CAPITAL PROJECTS TOTAL	.00	.00	.00	.00	.00	5,150,125.00-
=====						

CAPTIAL PROJECTS FUND

REVENUES

45-00-00-4607

ARPA REVENUE

ARPA revenue received and recognized.

45-00-00-4901

INTEREST INCOME

Bank interest earned on the cash in the solid waste fund.

45-00-00-4950

OTHER FINANCING SOURCE – BONDS ISSUED

Par amount of bond proceeds received.

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	280,577.62	301,866.28	315,659.73	339,000.00	328,933.80	360,000.00
51-00-00-4503	CUSTOMER CHARGES - COMPOST	.00	100.00	.00	.00	.00	.00
51-00-00-4511	PENALTIES-SOLID WASTE	5,901.15	5,341.10	5,359.66	5,350.00	5,533.25	5,500.00
51-00-00-4605	FEMA/SEMA REVENUE	.00	.00	.00	.00	.00	.00
51-00-00-4810	LOAN PROCEEDS	.00	.00	.00	.00	.00	.00
51-00-00-4811	LEASE REVENUE	.00	.00	.00	.00	.00	.00
51-00-00-4901	INTEREST INCOME	313.08	340.28	435.60	350.00	109.68	450.00
51-00-00-4960	SALE OF VEHICLES/EQUIPMENT	.00	.00	.00	1,000.00	.00	500.00
51-00-00-4999	MISC SOLID WASTE REVENUE	.00	.00	.00	.00	.00	.00
	TOTAL REVENUE	286,791.85	307,647.66	321,454.99	345,700.00	334,576.73	366,450.00
51-00-00-5002	SALARIES-FULL TIME	16,397.40	7,495.66	5,338.88	8,300.00	7,690.94	17,150.00
51-00-00-5003	SALARIES-PART TIME	1,736.80	.00	.00	.00	928.11	.00
51-00-00-5004	SALARIES-OVERTIME	220.28	57.30	2,103.06	3,000.00	825.39	1,000.00
51-00-00-5005	PAYROLL TAX EXPENSE	1,373.55	568.49	564.12	860.00	683.88	1,400.00
51-00-00-5006	PENSION EXPENSE	1,107.38	1,053.97	314.28	.00	.00	.00
51-00-00-5007	LAGERS	1.99	4.90	16.39	700.00	388.35	950.00
51-00-00-5009	LIFE INSURANCE EXPENSE	28.49	14.43	14.24	30.00	10.37	25.00
51-00-00-5011	WORKER'S COMPENSATION	1,001.95	112.18	120.17	1,000.00	313.01	375.00
51-00-00-5016	HEALTH/DENTAL/VISION PREM EXP	888.32	453.34	648.79	1,000.00	698.45	2,050.00
51-00-00-5020	CONTRACTED SERVICES (LEGAL)	76.85	145.00	108.75	.00	427.35	500.00
51-00-00-5023	CONTRACT SERVICES (OTHER)	196,403.00	219,004.00	227,495.75	245,500.00	235,124.42	262,000.00
51-00-00-6001	POSTAGE	3,061.03	3,096.70	3,922.56	3,500.00	3,625.69	3,750.00
51-00-00-6005	PRINTING	429.53	398.33	973.05	1,000.00	.00	1,000.00
51-00-00-6010	ADVERTISING/PROMOTIONAL	404.00	97.00	.00	200.00	.00	.00
51-00-00-6020	EQUIPMENT REPAIR	913.77	.00	.00	1,000.00	.00	200.00
51-00-00-6025	EQUIPMENT MAINTENANCE	1,440.86	.00	.00	2,200.00	1,000.00	100.00
51-00-00-6035	TRAINING & TRAVEL	.00	.00	.00	50.00	.00	.00
51-00-00-6040	DUES/FEES	75.00	167.50	250.00	175.00	60.00	155.00
51-00-00-6105	UNIFORMS	.00	.00	3.36	50.00	2.87	.00
51-00-00-6202	UTILITIES - ELECTRIC	.00	62.33	92.76	100.00	92.71	100.00
51-00-00-6302	COMPUTER MAINT & REPAIR	.00	.00	124.00	50.00	40.00	50.00
51-00-00-7001	OFFICE SUPPLIES	.01	.00	.00	.00	.00	.00
51-00-00-7006	EXPENDABLE EQUIPMENT EXP	.00	70.64	.00	100.00	6,134.90	7,000.00
51-00-00-7081	SAFETY EQUIPMENT	.00	.00	.00	100.00	.00	.00
51-00-00-7090	COMPUTER SOFTWARE & HARDWARE	489.96	1,941.66	1,325.80	100.00	90.00	.00
51-00-00-7095	SIMPLECITY ANNUAL LICENSE	2,145.66	2,689.67	2,499.04	3,025.00	3,096.89	3,300.00
51-00-00-7105	FUEL	28.42	.00	.00	300.00	.00	100.00
51-00-00-7302	HANDTOOLS/HARDWARE	.00	.00	.00	50.00	.00	.00
51-00-00-7405	BLDG & GRND-MAINT/REPAIRS	2.50	431.42	.00	100.00	.00	50.00
51-00-00-7500	HAZARDOUS WASTE COLLECTION	.00	6,028.38	6,253.06	6,500.00	6,554.17	7,000.00
51-00-00-7510	COMPOST PILE DISPOSAL	.00	2,250.00	2,850.00	8,000.00	1,518.81	8,000.00
51-00-00-8001	PROPERTY INSURANCE	86.75	90.25	79.25	100.00	199.29	200.00
51-00-00-8005	LIABILITY INSURANCE	1,289.61	1,266.85	1,472.20	1,625.00	1,309.80	1,575.00
51-00-00-8030	DEPRECIATION EXPENSE	3,068.87	3,068.87	3,068.87	.00	.00	.00
51-00-00-8050	MISCELLANEOUS EXPENSE	.00	.00	.00	25.00	.00	.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	58.78	62.98	84.14	100.00	19.00	100.00

BUDGET REPORT

PCT OF FISCAL YTD 100.0%

		3 YRS AGO ACTUAL	2 YRS AGO ACTUAL	LAST YEAR ACTUAL	CURRENT BUDGET	CURRENT YR TO DATE	NEW BUDGET
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	40,080.24	34,642.06	43,477.53	46,700.00	40,382.87	48,395.00
	TOTAL EXPENSES	272,807.02	285,273.91	302,531.99	335,540.00	311,211.53	366,525.00
	SOLID WASTE TOTAL	13,984.83	22,373.75	18,923.00	10,160.00	23,365.20	75.00-

SOLID WASTE FUND

REVENUES

- 51-00-00-4501 **CUSTOMER CHARGES – SOLID WASTE**
Revenue received from customers for solid waste services rendered (city code section 235.180).
- 51-00-00-4503 **CUSTOMER CHARGES – COMPOST**
Revenue received for replacement compost cards or fees paid by individuals or business using the compost site that do not pay real estate or personal property taxes.
- 51-00-00-4511 **PENALTIES – SOLID WASTE**
Penalties paid as the result of the late payment of monthly utility bills.
- 51-00-00-4605 **FEMA/SEMA REVENUE**
Revenue received from FEMA and SEMA for reimbursements of City expenditures incurred due to disasters or emergencies.
- 51-00-00-4810 **LOAN PROCEEDS**
Cash received from obtaining a loan.
- 51-00-00-4811 **CAPITAL LEASE REVENUE**
An other financing source equal to the net present value of the minimum lease payments of a capital lease.
- 51-00-00-4901 **INTEREST INCOME**
Bank interest earned on the cash in the solid waste fund.
- 51-00-00-4960 **SALE OF VEHICLES/EQUIPMENT**
Proceeds from the sale of surplus items.
- 51-00-00-4999 **MISCELLANEOUS SOLID WASTE REVENUE**
Revenues not listed in another category.

BUDGET REPORT

PCT OF FISCAL YTD 100.0%

	3 YRS AGO ACTUAL	2 YRS AGO ACTUAL	LAST YEAR ACTUAL	CURRENT BUDGET	CURRENT YR TO DATE	NEW BUDGET	
WATER FUND							
52-00-00-4501	CUSTOMER CHARGES-WATER	1,239,923.87	1,229,735.27	1,273,127.54	1,475,000.00	1,367,471.52	1,775,000.00
52-00-00-4502	WATER CHG - INTERNAL CITY USA	20,636.50	24,032.10	21,458.12	21,000.00	.00	22,000.00
52-00-00-4503	WATER SALES, BULK & TANK	3,579.40	3,567.76	2,883.52	3,000.00	3,780.00	3,500.00
52-00-00-4511	PENALTIES-WATER	18,599.20	18,158.14	16,359.67	17,500.00	19,179.20	18,500.00
52-00-00-4515	RECONNECT FEES	9,550.00	6,800.00	9,540.00	8,000.00	12,770.00	12,000.00
52-00-00-4516	RETURN CHECK FEE	875.00	575.00	500.00	500.00	325.00	500.00
52-00-00-4520	WATER CONNECTION CHARGE	1,800.00	2,400.00	1,200.00	1,800.00	2,850.00	2,250.00
52-00-00-4525	WATER METERS	2,721.70	6,249.02	1,069.10	1,500.00	8,748.53	1,500.00
52-00-00-4607	ARPA REVENUE	.00	.00	.00	.00	35,306.00	.00
52-00-00-4810	LOAN PROCEEDS	.00	.00	.00	.00	.00	.00
52-00-00-4811	LEASE REVENUE	.00	.00	.00	.00	.00	93,100.00
52-00-00-4901	INTEREST INCOME	3,294.58	3,124.48	2,090.67	1,000.00	599.39	1,000.00
52-00-00-4916	2001A BOND INTEREST INCOME	13,137.55	9,844.60	6,665.44	.00	.00	.00
52-00-00-4930	INSURANCE PROCEEDS	.00	2,250.00	.00	.00	8,843.43	.00
52-00-00-4960	SALE OF VEHICLES/EQUIPMENT	12,945.33	8,841.67	.00	45,750.00	27,008.00	20,250.00
52-00-00-4999	MISC WATER REVENUE	4,200.27	4,559.03	3,027.73	3,800.00	27,583.41	3,000.00
DEPARTMENT TOTAL		1,331,263.40	1,320,137.07	1,337,921.79	1,578,850.00	1,514,464.48	1,952,600.00
TOTAL REVENUE		1,331,263.40	1,320,137.07	1,337,921.79	1,578,850.00	1,514,464.48	1,952,600.00
WATER PLANT EXPENSES							
52-52-00-5002	SALARIES FULL TIME	109,591.38	136,048.18	116,127.95	111,550.00	120,015.00	147,125.00
52-52-00-5003	SALARIES-PART TIME	.00	.00	1,830.00	.00	.00	.00
52-52-00-5004	SALARIES-OVERTIME	4,942.55	4,815.32	24,898.09	10,000.00	9,618.48	10,000.00
52-52-00-5005	PAYROLL TAX EXPENSE	7,905.46	10,001.42	10,405.22	9,300.00	9,669.90	12,025.00
52-52-00-5006	PENSION EXPENSE	10,490.04	16,536.63	6,224.44	.00	.00	.00
52-52-00-5007	LAGERS	84.75	103.55	164.54	8,390.00	8,774.79	8,175.00
52-52-00-5009	LIFE INSURANCE	227.89	225.75	219.50	225.00	205.84	200.00
52-52-00-5011	WORKER'S COMPENSATION	6,359.05	5,939.26	7,946.16	8,000.00	9,771.45	11,725.00
52-52-00-5016	HEALTH/DENTAL/VISION PREM EXP	12,317.13	18,043.80	16,851.51	17,665.00	19,466.43	21,000.00
52-52-00-5017	COMPENSATED ABSENCES	2,540.80	4,131.86	4,936.93	.00	.00	.00
52-52-00-5019	HSA/FSA ADMIN FEES	.00	.00	.00	.00	.00	.00
52-52-00-5020	CONTRACTED SERVICES (LEGAL)	72.50	932.35	81.56	3,500.00	3,205.18	3,725.00
52-52-00-5023	CONTRACTED SERVICES (OTHER)	.00	350.00	5,850.00	6,030.00	4,630.57	2,160.00
52-52-00-5030	ELECTION FEES	.00	.00	.00	2,500.00	.00	.00
52-52-00-5035	RECORDING FEES	.00	.00	.00	50.00	.00	.00
52-52-00-6001	POSTAGE	137.69	89.66	455.47	1,250.00	133.83	500.00
52-52-00-6005	PRINTING	.00	.00	.00	800.00	.00	50.00
52-52-00-6010	ADVERTISING/PROMOTIONAL	498.00	488.00	520.00	750.00	531.20	600.00
52-52-00-6015	MAINT PLAN-WELLS (SUEZ)	.00	.00	65,414.00	65,415.00	65,414.00	65,415.00
52-52-00-6020	EQUIPMENT REPAIR	13,083.22	21,789.66	22,441.45	20,000.00	6,609.67	20,000.00
52-52-00-6025	EQUIPMENT MAINTENANCE	1,299.79	485.60	2,513.31	3,500.00	4,435.90	4,800.00
52-52-00-6027	WELL/RAW WATERLINE TEST/REHAB	245.00	66,662.83	265.00	300.00	.00	3,300.00
52-52-00-6028	GENERATOR INSPECTION/MAINT	.00	2,283.00	1,141.50	2,300.00	1,141.50	3,200.00
52-52-00-6030	SLUDGE REMOVAL/LAGOON MAINT	.00	.00	.00	123,000.00	122,400.00	150,000.00
52-52-00-6035	TRAINING & TRAVEL	500.00	12.82	329.00	2,000.00	1,438.25	2,000.00
52-52-00-6040	DUES/FEE	705.91	961.25	650.00	800.00	730.00	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
52-52-00-6055 ENGINEERING	.00	.00	6,362.70	36,800.00	36,796.80	.00
52-52-00-6101 RENT EXPENSE	1,200.00	1,200.00	1,200.00	1,200.00	1,200.00	1,200.00
52-52-00-6105 UNIFORMS	745.94	818.60	961.97	1,200.00	775.12	900.00
52-52-00-6200 INTERNET	.00	42.86	3.09	.00	104.60	.00
52-52-00-6201 TELEPHONE	1,988.28	2,557.77	1,620.14	4,800.00	1,608.64	1,700.00
52-52-00-6202 UTILITIES - ELECTRIC	84,206.14	84,484.34	86,451.44	90,000.00	88,116.30	98,000.00
52-52-00-6203 UTILITIES - WATER & SEWER	4.79	5.51	6.65	5.00	.00	5.00
52-52-00-6204 UTILITIES - GAS	.00	118.30	128.46	150.00	197.00	200.00
52-52-00-6302 COMPUTER MAINT & REPAIR	.00	.00	62.00	300.00	20.00	300.00
52-52-00-6502 VEHICLE MAINT & REPAIRS	701.78	8.06	180.20	1,000.00	1,700.00	500.00
52-52-00-6703 TESTING	6,085.21	7,591.76	5,846.03	8,000.00	5,818.55	8,000.00
52-52-00-7001 OFFICE SUPPLIES	324.04	244.70	254.68	500.00	312.66	300.00
52-52-00-7005 MISC SUPPLIES	.00	.00	.00	25.00	.00	25.00
52-52-00-7006 EXPENDABLE EQUIP EXPENSE	2,761.48	3,878.36	177.62	4,900.00	3,184.64	3,280.00
52-52-00-7008 CALABRATION OF METERS	.00	660.00	.00	1,500.00	2,356.00	2,500.00
52-52-00-7080 LIME & ALUM	42,107.30	47,851.54	49,844.63	53,000.00	48,636.45	64,500.00
52-52-00-7081 SAFETY EQUIPMENT	17.95	67.70	164.71	500.00	473.25	500.00
52-52-00-7085 CUSTODIAL SUPPLIES	347.28	427.69	179.99	600.00	325.01	500.00
52-52-00-7090 COMPUTER SOFTWARE & HARDWARE	485.55	1,735.19	1,252.20	700.00	619.20	500.00
52-52-00-7095 SIMPLICITY ANNUAL LICENSE	858.26	882.46	1,088.87	1,250.00	1,302.36	1,350.00
52-52-00-7096 PLC/SCADA EXPENSE	.00	550.00	12,329.00	800.00	2,067.46	1,000.00
52-52-00-7105 FUEL-TRUCK & MOWER	819.08	455.24	537.06	900.00	671.33	800.00
52-52-00-7106 FUEL-GENERATOR	.00	26.97	469.45	900.00	291.09	900.00
52-52-00-7110 OIL/GREASE	661.24	590.14	791.11	1,000.00	780.24	1,000.00
52-52-00-7115 LABORATORY EQUIPMENT	272.94	4,624.44	34.38	500.00	220.10	2,100.00
52-52-00-7116 CALIBRATION OF LAB EQUIPMENT	.00	569.50	569.50	1,000.00	292.25	1,000.00
52-52-00-7120 CHEMICALS (BLEACH)	31,727.06	34,718.16	37,070.69	38,000.00	52,207.63	53,000.00
52-52-00-7150 CO2	10,613.58	13,431.12	20,450.71	20,000.00	14,645.62	20,000.00
52-52-00-7302 HANDTOOLS/HARDWARE	177.33	27.98	41.34	300.00	41.97	300.00
52-52-00-7405 BLDG & GRND-MAINT/REPAIRS	1,061.96	1,550.42	4,442.84	2,000.00	138.77	500.00
52-52-00-8001 PROPERTY INSURANCE	4,260.00	4,741.19	5,524.00	6,100.00	7,195.51	7,405.00
52-52-00-8005 LIABILITY INSURANCE	7,737.85	7,601.30	8,833.30	9,725.00	7,858.95	9,450.00
52-52-00-8010 AUTO INSURANCE	781.70	910.45	927.66	1,025.00	985.00	1,050.00
52-52-00-8030 DEPRECIATION EXPENSE	32,828.63	35,814.08	36,133.74	.00	.00	.00
52-52-00-8050 MISC EXPENSE	.00	.00	.00	50.00	.00	25.00
52-52-00-8051 DRUG TESTING	46.00	46.00	98.75	225.00	.00	100.00
52-52-00-8080 BAD DEBT EXPENSE	.00	.00	.00	.00	.00	.00
52-52-00-8090 BANK FEES	309.15	286.36	202.60	300.00	51.89	300.00
52-52-00-8501 2001A BOND PRINCIPAL	.00	.00	.00	.00	.00	.00
52-52-00-8503 2001A BOND INTEREST	13,156.20	7,437.52	1,500.00	.00	.00	.00
52-52-00-8504 BOND ADMINISTRATIVE FEE	1,480.97	838.73	627.46	.00	.00	.00
52-52-00-8703 LRL-PRINCIPAL	.00	.00	.00	.00	.00	8,850.00
52-52-00-8704 LRL-INTEREST	.00	.00	.00	.00	.00	.00
52-52-00-9000 ADMINISTRATIVE OVERHEAD	32,230.04	29,123.37	32,189.02	35,450.00	31,531.84	44,270.00
52-52-00-9010 CAPITAL ASSETS-VEHICLES	.00	.00	.00	.00	.00	38,475.00
52-52-00-9015 CAPITAL ASSET-EQUIPMENT	.00	2,389.50	.00	.00	.00	.00
52-52-00-9017 CAPITAL ASSET-BLDG & GRNDS	.00	.00	.00	.00	.00	.00
52-52-00-9020 CAPITAL IMPROVEMENT	.00	.00	.00	.00	.00	.00
WATER PLANT EXPENSE TOTAL	445,917.29	588,208.25	585,171.80	722,030.00	700,718.22	841,585.00

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
WATER DISTRIBUTION EXPENSES						
52-53-00-5002 SALARIES FULL TIME	158,807.52	192,490.62	180,709.10	224,700.00	112,284.91	134,925.00
52-53-00-5003 SALARIES - PART TIME	.00	.00	.00	.00	2,932.11	.00
52-53-00-5004 SALARIES - OVERTIME	24,511.36	16,831.09	10,328.37	20,000.00	7,765.15	20,000.00
52-53-00-5005 PAYROLL TAX EXPENSE	13,355.56	15,523.19	14,254.86	18,720.00	9,117.48	11,850.00
52-53-00-5006 PENSION EXPENSE	11,260.85	20,708.91	8,750.28-	.00	.00	.00
52-53-00-5007 LAGERS	173.71	120.90	322.10-	16,885.00	6,013.46	8,075.00
52-53-00-5009 LIFE INSURANCE	315.57	386.48	350.62	500.00	194.80	200.00
52-53-00-5011 WORKER'S COMPENSATION	8,879.62	5,228.97	6,701.14	7,500.00	8,483.57	9,950.00
52-53-00-5015 UNEMPLOYMENT INSURANCE	5,260.00	.00	.00	1,000.00	.00	500.00
52-53-00-5016 HEALTH/DENTAL/VISION PREM EXP	15,340.46	20,672.88	23,453.97	36,265.00	15,046.77	20,200.00
52-53-00-5017 COMPENSATED ABSENCES	1,343.36-	492.33	915.84-	.00	.00	.00
52-53-00-5019 HSA/FSA ADMIN FEES	.00	.00	.00	.00	.00	.00
52-53-00-5020 CONTRACTED SERVICES (LEGAL)	72.50	3,573.00	136.66	3,500.00	3,205.18	3,725.00
52-53-00-5023 CONTRACTED SERVICES (OTHER)	2,500.00	1,163.52	1,990.56	4,390.00	3,603.92	3,280.00
52-53-00-5030 ELECTION FEES	.00	.00	.00	2,500.00	.00	.00
52-53-00-5035 RECORDING FEES	.00	.00	.00	50.00	.00	.00
52-53-00-6001 POSTAGE	3,110.10	3,164.51	3,926.51	4,500.00	3,625.69	3,750.00
52-53-00-6005 PRINTING	818.72	398.33	598.05	2,000.00	.00	1,000.00
52-53-00-6010 ADVERTISING/PROMOTIONAL	132.91	19.33	.00	100.00	133.20	100.00
52-53-00-6015 MAINT PLAN-RESIVOIRS (SUEZ)	.00	.00	222,642.00	222,645.00	222,642.00	222,645.00
52-53-00-6016 MAINT PLAN-AMI (SUEZ)	.00	.00	19,639.00	19,640.00	20,334.22	21,055.00
52-53-00-6020 EQUIPMENT REPAIR	5,527.49	4,394.14	4,090.91	5,000.00	473.77	3,000.00
52-53-00-6025 EQUIPMENT MAINTENANCE	3,577.46	2,410.08	706.55	3,850.00	3,135.39	700.00
52-53-00-6027 WATER TOWER/TANK TEST & REHAB	5,004.50	103,377.50	1,351.25	1,500.00	.00	.00
52-53-00-6035 TRAINING & TRAVEL	95.00	125.00	.00	1,000.00	250.00	1,000.00
52-53-00-6040 DUES/FEES	450.69	483.34	557.50	500.00	460.00	500.00
52-53-00-6055 ENGINEERING	.00	.00	6,362.70	42,800.00	72,102.80	.00
52-53-00-6105 UNIFORMS	1,764.35	2,049.81	1,948.07	2,500.00	1,378.19	2,000.00
52-53-00-6200 INTERNET	27.57	388.91	673.85	775.00	585.49	900.00
52-53-00-6201 TELEPHONE	1,089.96	1,101.50	972.81	850.00	863.50	900.00
52-53-00-6202 UTILITIES - ELECTRIC	5,396.21	5,686.66	6,408.18	6,600.00	4,319.75	6,400.00
52-53-00-6203 UTILITIES - WATER & SEWER	600.01	540.17	438.12	600.00	.00	500.00
52-53-00-6204 UTILITIES - GAS	995.12	976.54	1,101.06	1,700.00	2,051.63	2,000.00
52-53-00-6207 LOCATES	1,514.91	914.25	784.87	1,200.00	1,075.50	1,000.00
52-53-00-6302 COMPUTER MAINT & REPAIR	.00	.00	64.50	100.00	56.25	100.00
52-53-00-6502 VEHICLE MAINT & REPAIRS	6,574.67	9,526.91	6,570.70	6,500.00	1,628.85	6,100.00
52-53-00-6703 TESTING	348.00	66.00	.00	200.00	132.00	200.00
52-53-00-7001 OFFICE SUPPLIES	119.27	83.61	.00	50.00	48.37	50.00
52-53-00-7005 MISC SUPPLIES	149.62	240.14	123.70	100.00	203.82	100.00
52-53-00-7006 EXPENDABLE EQUIPMENT EXPENSE	8,751.64	19,295.15	1,550.33	7,400.00	5,143.77	10,130.00
52-53-00-7007 METERS & SUPPLIES	1,290.15	10,153.47	4,197.30	5,000.00	9,432.23	1,500.00
52-53-00-7010 EMERGENCY UTILITY REPAIR	.00	2,314.04	571.52-	.00	.00	.00
52-53-00-7050 ROAD REPAIR MATERIALS	25,123.17	36,656.64	26,100.77	30,000.00	4,180.45	30,000.00
52-53-00-7060 GRAVEL	2,366.59	1,255.30	2,386.75	3,500.00	3,186.65	3,500.00
52-53-00-7081 SAFETY EQUIPMENT	788.48	544.33	1,624.94	1,500.00	.00	1,500.00
52-53-00-7085 CUSTODIAL SUPPLIES	371.60	301.99	154.83	350.00	24.61	300.00
52-53-00-7090 COMPUTER SOFTWARE & HARDWARE	828.15	2,109.99	1,694.24	1,350.00	413.31	250.00
52-53-00-7095 SIMPLECITY ANNUAL LICENSE	1,931.10	2,469.07	2,372.33	2,600.00	2,695.27	2,850.00
52-53-00-7097 GIS	393.75	300.00	240.00	600.00	240.00	240.00
52-53-00-7105 FUEL	11,980.44	9,141.87	8,286.04	12,000.00	9,287.43	12,500.00

BUDGET REPORT

PCT OF FISCAL YTD 100.0%

	3 YRS AGO ACTUAL	2 YRS AGO ACTUAL	LAST YEAR ACTUAL	CURRENT BUDGET	CURRENT YR TO DATE	NEW BUDGET
52-53-00-7110 OIL/GREASE	642.24	604.80	.00	800.00	.00	.00
52-53-00-7130 WATERLINE REPAIR	82,715.45	71,933.33	70,865.46	65,000.00	97,882.05	100,000.00
52-53-00-7135 WATERLINE REPLACEMENT	4,565.71	.00	.00	.00	828.00	.00
52-53-00-7141 YARD REPAIR	564.95	724.96	119.98	1,000.00	211.14	1,000.00
52-53-00-7302 HANDTOOLS/HARDWARE	797.76	689.55	559.40	800.00	620.27	800.00
52-53-00-7405 BLDG & GRND-MAINT/REPAIRS	375.81	1,024.34	276.05	1,000.00	1,644.89	1,000.00
52-53-00-8001 PROPERTY INSURANCE	4,317.15	5,492.52	7,083.35	7,800.00	13,290.06	16,000.00
52-53-00-8005 LIABILITY INSURANCE	7,737.85	7,601.30	8,833.30	9,725.00	7,858.95	9,450.00
52-53-00-8010 AUTO INSURANCE	4,649.51	4,588.89	4,915.84	5,425.00	4,455.34	4,600.00
52-53-00-8030 DEPRECIATION EXPENSE	154,025.70	153,152.87	154,497.45	.00	.00	.00
52-53-00-8050 MISC EXPENSE	100.21	224.15	331.03	250.00	.00	100.00
52-53-00-8051 DRUG TESTING	422.33	222.33	354.04	300.00	260.50	100.00
52-53-00-8080 BAD DEBT EXPENSE	.00	.00	.00	.00	.00	.00
52-53-00-8090 BANK FEES	309.10	286.31	202.51	300.00	51.88	300.00
52-53-00-8501 2001A BOND PRINCIPAL	.00	.00	.00	.00	.00	.00
52-53-00-8503 2001A BOND INTEREST	13,156.31	7,437.48	1,500.00	.00	.00	.00
52-53-00-8504 BOND ADMINISTRATIVE FEE	1,480.97	838.72	627.46	.00	.00	.00
52-53-00-8703 LTL-PRINCIPAL	.00	.00	.00	142,190.00	142,188.35	157,180.00
52-53-00-8704 LTL-INTEREST	.00	10,342.89	11,303.31	8,410.00	8,406.67	5,450.00
52-53-00-9000 ADMINISTRATIVE OVERHEAD	55,946.49	49,394.98	60,689.71	68,200.00	57,758.58	74,740.00
52-53-00-9010 CAPITAL ASSET-VEHICLES	373.16	.00	.00	51,000.00	.00	54,625.00
52-53-00-9015 CAPITAL ASSET-EQUIPMENT	3.67	.00	.00	160,900.00	149,985.00	3,000.00
52-53-00-9017 CAPITAL ASSET-BLDG & GRNDS	.00	.00	.00	.00	.00	.00
52-53-00-9020 CAPITAL IMPROVEMENT	.00	35.95	.00	.00	.00	.00
52-53-00-9830 (GAIN)/LOSS ON DISPOSAL	.00	.00	.00	.00	.00	.00
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WATER DIST EXPENSE TOTAL	662,439.79	812,275.84	877,092.29	1,248,120.00	1,024,193.17	977,820.00
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TOTAL EXPENSES	1,108,357.08	1,400,484.09	1,462,264.09	1,970,150.00	1,724,911.39	1,819,405.00
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WATER TOTAL	222,906.32	80,347.02-	124,342.30-	391,300.00-	210,446.91-	133,195.00
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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.
- 52-00-00-4607 **ARPA REVENUE**
ARPA revenue received and recognized.
- 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	1,775,733.39	1,736,716.28	1,706,640.54	1,750,000.00	1,680,937.49	1,650,000.00
55-00-00-4503	SEWER CHG - INTERNAL CITY USA	6,467.81	9,439.50	7,476.62	7,000.00	.00	7,500.00
55-00-00-4504	PORTA-POTTY REVENUE	.00	.00	.00	.00	.00	.00
55-00-00-4511	PENALTIES-SEWER	32,261.09	29,816.71	25,754.41	30,000.00	26,596.18	28,000.00
55-00-00-4520	SEWER CONNECTION CHARGE	2,250.00	2,250.00	1,500.00	1,500.00	1,800.00	1,800.00
55-00-00-4525	WATER METERS	.00	1,877.39	.00	1,500.00	3,600.00	1,500.00
55-00-00-4602	FEMA/SEMA REVENUE	.00	.00	.00	.00	.00	.00
55-00-00-4603	CARES ACT REIMBURSEMENT	.00	939.67	.00	.00	.00	.00
55-00-00-4810	LOAN PROCEEDS	.00	.00	.00	.00	.00	.00
55-00-00-4811	LEASE REVENUE	.00	.00	.00	.00	.00	43,000.00
55-00-00-4812	GROUND LEASE REVENUE	12,000.00	12,000.00	12,309.68	12,000.00	13,200.00	13,200.00
55-00-00-4901	INTEREST INCOME	6,418.45	6,737.49	6,069.24	6,000.00	1,662.93	6,000.00
55-00-00-4930	INSURANCE PROCEEDS	.00	2,250.00	.00	.00	.00	.00
55-00-00-4960	SALE OF VEHICLES/EQUIPMENT	3,695.33	7,941.67	.00	26,500.00	27,008.00	14,000.00
55-00-00-4999	MISC WASTE WATER REVENUE	6,489.14	15,419.94	5,018.86	12,000.00	12,393.04	5,000.00
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	TOTAL REVENUE	1,845,315.21	1,825,388.65	1,764,769.35	1,846,500.00	1,767,197.64	1,770,000.00
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55-00-00-5002	SALARIES-FULL TIME	186,570.00	200,423.93	204,331.64	268,630.00	134,706.67	343,750.00
55-00-00-5003	SALARIES-PART TIME	812.03	.00	.00	.00	204.00	.00
55-00-00-5004	SALARIES-OVERTIME	15,737.23	6,857.30	4,382.59	7,500.00	5,515.21	7,500.00
55-00-00-5005	PAYROLL TAX EXPENSE	14,208.76	15,009.49	14,437.23	21,125.00	9,424.51	26,875.00
55-00-00-5006	PENSION EXPENSE	14,909.52	25,448.36	8,877.68	.00	.00	.00
55-00-00-5007	LAGERS	24.03	9.68	224.78	19,055.00	9,173.42	18,275.00
55-00-00-5009	LIFE INSURANCE EXPENSE	354.94	347.34	396.49	535.00	216.12	550.00
55-00-00-5011	WORKER'S COMPENSATION	5,228.85	6,547.91	7,904.05	9,000.00	8,709.71	10,450.00
55-00-00-5015	UNEMPLOYMENT INSURANCE	.00	1,879.33	.00	500.00	.00	500.00
55-00-00-5016	HEALTH/DENTAL/VISION PREM EXP	23,730.34	25,245.06	26,765.83	42,930.00	18,624.68	53,675.00
55-00-00-5017	COMPENSATED ABSENCES EXPENSE	2,011.84	1,402.72	254.83	.00	.00	.00
55-00-00-5019	HSA/FSA ADMIN FEES	12.50	12.50	86.88	100.00	72.31	100.00
55-00-00-5020	CONTRACTED SERVICES (LEGAL)	647.65	15,778.73	5,741.35	17,000.00	6,410.25	12,450.00
55-00-00-5023	CONTRACTED SERVICES (OTHER)	1,750.00	1,630.40	3,391.20	6,910.00	8,189.83	5,620.00
55-00-00-5035	RECORDING FEES	48.00	.00	.00	100.00	.00	50.00
55-00-00-6001	POSTAGE	3,251.73	3,300.00	3,929.54	3,500.00	3,638.39	3,750.00
55-00-00-6005	PRINTING	429.53	398.34	598.06	1,000.00	90.05	1,000.00
55-00-00-6010	ADVERTISING/PROMOTIONAL	213.91	83.34	56.25	250.00	.00	100.00
55-00-00-6016	MAINT PLAN-AMI (SUEZ)	.00	.00	19,639.00	19,640.00	20,334.22	21,055.00
55-00-00-6020	PORTABLE EQUIPMENT REPAIR	5,044.73	7,631.16	6,834.89	8,000.00	474.89	2,000.00
55-00-00-6025	PORTABLE EQUIPMENT MAINTENANC	3,071.88	1,996.52	554.29	6,000.00	1,416.81	7,500.00
55-00-00-6028	GENERATOR INSPECTION/MAINT	.00	3,948.00	1,974.00	5,550.00	3,125.00	8,500.00
55-00-00-6030	I&I REDUCTION	112,794.93	6,777.18	.00	272,400.00	164,899.35	250,000.00
55-00-00-6035	TRAINING & TRAVEL	559.00	563.44	.00	3,000.00	.00	3,000.00
55-00-00-6040	DUES/FEES	782.86	1,039.58	1,087.50	1,000.00	766.95	2,000.00
55-00-00-6045	ACCOUNTING & AUDITING	.00	.00	.00	.00	.00	.00
55-00-00-6055	ENGINEERING	2,126.47	31,407.38	.00	72,740.00	24,961.32	47,800.00
55-00-00-6105	UNIFORMS	2,310.75	2,044.99	1,899.27	3,500.00	932.47	3,500.00
55-00-00-6110	PLANT EQUIPMENT REPAIR	31,023.71	16,951.99	9,112.43	24,000.00	11,545.09	30,000.00
55-00-00-6115	LIFT STATION REPAIR	10,860.03	8,726.90	11,434.99	140,000.00	4,220.48	140,000.00
55-00-00-6120	PLANT EQU & LIFT STATION MAIN	872.40	386.75	48,918.19	23,000.00	430.64	23,000.00
55-00-00-6200	INTERNET	1,034.77	1,667.14	1,807.95	1,800.00	2,072.89	2,000.00

BUDGET REPORT

PCT OF FISCAL YTD 100.0%

		3 YRS AGO ACTUAL	2 YRS AGO ACTUAL	LAST YEAR ACTUAL	CURRENT BUDGET	CURRENT YR TO DATE	NEW BUDGET
55-00-00-6201	TELEPHONE	1,551.37	1,741.86	1,472.83	1,300.00	1,181.79	1,100.00
55-00-00-6202	UTILITIES - ELECTRIC	182,986.89	184,008.81	173,046.16	185,000.00	163,944.20	190,000.00
55-00-00-6203	UTILITIES - WATER	6,589.60	8,600.25	6,999.33	8,000.00	.00	8,000.00
55-00-00-6204	UTILITIES - GAS	520.07	269.58	288.09	600.00	430.92	600.00
55-00-00-6207	LOCATES	1,235.56	914.25	694.89	1,000.00	1,074.64	1,000.00
55-00-00-6302	COMPUTER MAINT & REPAIR	450.04	.00	124.00	250.00	83.00	250.00
55-00-00-6502	VEHICLE MAINT & REPAIRS	3,657.66	3,263.44	1,301.90	1,300.00	1,712.09	3,200.00
55-00-00-6703	TESTING/LABORATORY SUPPLIES	11,602.30	9,611.20	10,943.32	12,000.00	6,424.63	12,000.00
55-00-00-7001	OFFICE SUPPLIES	360.04	222.37	105.36	400.00	111.78	250.00
55-00-00-7005	MISCELLANEOUS SUPPLIES	49.42	18.11	67.45	250.00	216.51	250.00
55-00-00-7006	EXPENDABLE EQUIPMENT EXP	2,047.96	8,206.75	2,149.36	2,400.00	1,274.11	2,760.00
55-00-00-7007	METERS & SUPPLIES	623.81	10,153.46	3,529.65	5,000.00	9,374.99	1,500.00
55-00-00-7008	CALABRATION OF METERS/TRANSDU	.00	831.20	.00	1,000.00	1,850.00	2,500.00
55-00-00-7050	ROAD REPAIR MATERIAL	.00	.00	.00	500.00	.00	500.00
55-00-00-7060	GRAVEL	.00	5,736.16	7,471.80	1,000.00	796.72	1,000.00
55-00-00-7080	LIME-LAND APPLICATION	103.53	.00	.00	2,000.00	.00	3,000.00
55-00-00-7081	SAFETY EQUIPMENT	559.99	107.61	1,643.94	3,800.00	328.03	3,800.00
55-00-00-7085	CUSTODIAL SUPPLIES	225.93	90.18	264.16	400.00	236.99	300.00
55-00-00-7090	COMPUTER SOFTWARE & HARDWARE	1,250.53	3,353.64	2,474.35	1,650.00	1,025.02	750.00
55-00-00-7095	SIMPLECITY ANNUAL LICENSE	2,789.36	3,351.53	3,484.58	3,850.00	3,997.64	4,200.00
55-00-00-7096	SCADA EXPENSE	4,231.72	3,469.99	6,777.83	16,750.00	18,381.74	2,865.00
55-00-00-7097	GIS	550.00	300.00	380.00	600.00	390.00	240.00
55-00-00-7105	FUEL-TRUCKS & EQUIPMENT	7,806.92	8,363.07	8,391.56	10,000.00	8,651.50	12,500.00
55-00-00-7106	FUEL-GENERATORS	.00	699.70	1,428.63	2,000.00	1,796.62	3,250.00
55-00-00-7110	OIL/GREASE	678.19	618.79	31.44	1,000.00	.00	.00
55-00-00-7115	LABORATORY EQUIPMENT	1,938.00	.00	.00	2,300.00	63.80	2,300.00
55-00-00-7116	CALABRATION OF LAB EQUIPMENT	.00	812.99	326.00	1,000.00	1,187.75	1,400.00
55-00-00-7120	CHEMICALS	8,586.00	5,724.00	.00	10,000.00	5,940.00	10,000.00
55-00-00-7130	SEWER LINE REPAIR/REPLACEMENT	326.00	277.12	4,219.96	4,000.00	47,396.08	5,000.00
55-00-00-7141	YARD REPAIRS	.00	.00	.00	400.00	.00	400.00
55-00-00-7302	HANDTOOLS/HARDWARE	849.74	874.15	622.33	1,000.00	605.65	1,000.00
55-00-00-7405	BLDG & GRND-MAINT/REPAIRS	5,098.50	8,152.84	807.97	3,000.00	2,279.52	3,000.00
55-00-00-8001	PROPERTY INSURANCE	9,092.75	10,960.31	12,916.86	14,225.00	21,106.35	21,550.00
55-00-00-8005	LIABILITY INSURANCE	15,475.70	15,202.59	17,666.60	19,450.00	15,717.90	18,900.00
55-00-00-8010	AUTO INSURANCE	4,363.12	4,266.07	5,112.13	5,625.00	8,224.68	8,600.00
55-00-00-8030	DEPRECIATION EXPENSE	418,210.02	420,720.69	448,437.82	.00	.00	.00
55-00-00-8050	MISCELLANEOUS EXPENSE	320.00	120.00	151.38	400.00	.00	250.00
55-00-00-8051	DRUG TESTING	268.34	245.34	283.92	350.00	.00	100.00
55-00-00-8080	BAD DEBT EXPENSE	.00	.00	.00	.00	.00	.00
55-00-00-8090	BANK FEES	1,203.50	1,235.41	1,172.37	1,500.00	288.01	1,750.00
55-00-00-8504	BOND ADMINISTRATIVE FEE	636.00	636.00	636.00	650.00	397.50	650.00
55-00-00-8513	2013/2021 BOND PRINCIPAL	.00	.00	.00	175,000.00	175,000.00	155,000.00
55-00-00-8514	2013/2021 BOND INTEREST	228,731.26	226,106.26	223,147.93	99,035.00	36,927.61	129,320.00
55-00-00-8515	2014/2022 BOND PRINCIPAL	.00	.00	.00	90,000.00	90,000.00	90,000.00
55-00-00-8516	2014/2022 BOND INTEREST	111,835.42	110,135.41	108,306.25	106,245.00	106,243.95	107,520.00
55-00-00-8517	USDA LOAN PRINCIPAL	.00	.00	.00	43,430.00	39,809.00	43,430.00
55-00-00-8518	USDA LOAN INTEREST	24,530.92	24,004.64	23,463.72	.00	.00	.00
55-00-00-8703	LTL-PRINCIPAL	.00	.00	.00	142,190.00	142,188.29	154,965.00
55-00-00-8704	LTL-INTEREST	.00	10,342.84	11,303.29	8,410.00	8,406.61	5,450.00
55-00-00-9010	CAPITAL ASSET-VEHICLES	.00	.01	.00	51,000.00	.00	43,000.00
55-00-00-9015	CAPITAL ASSET-EQUIPMENT	3.67	2,389.50	.00	566,500.00	565,739.84	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
55-00-00-9017 CAPITAL ASSET-BLDG & GRNDS	.00	.00	.00	.00	.00	.00
55-00-00-9020 CAPITAL IMPROVEMENT	.00	.00	.00	620,000.00	.00	555,500.00
55-00-00-9830 (GAIN)/LOSS ON ASSET DISPOSAL	.00	10,359.36	.00	.00	.00	.00
55-79-00-9000 ADMINISTRATIVE OVERHEAD	67,611.22	68,519.15	87,010.94	99,200.00	84,416.77	101,830.00
TOTAL EXPENSES	1,569,373.44	1,559,707.29	1,545,031.99	3,305,725.00	2,015,377.49	2,751,730.00
WASTE WATER TOTAL	275,941.77	265,681.36	219,737.36	1,459,225.00-	248,179.85-	981,730.00-

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	1,766.25	1,620.00	1,260.00	1,765.00	1,185.00	1,950.00
72-00-00-4901 INTEREST INCOME	266.63	271.38	280.50	300.00	70.94	300.00
72-00-00-4902 R-INTEREST INCOME-B. HIGDON	2.60	2.63	2.67	5.00	.67	5.00
TOTAL REVENUE	2,035.48	1,894.01	1,543.17	2,070.00	1,256.61	2,255.00
72-00-00-7401 MAINTENANCE EXPENSE	216.57	221.36	226.23	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	50.54	50.50	54.79	100.00	12.41	100.00
TOTAL EXPENSES	267.11	271.86	281.02	400.00	12.41	400.00
CEMETERY TRUST TOTAL	1,768.37	1,622.15	1,262.15	1,670.00	1,244.20	1,855.00

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.