

# Annual Budget



Fiscal Year 2026

City of Richmond

**CITY OF RICHMOND, MISSOURI**

**ADOPTED BUDGET  
FISCAL YEAR 2025 – 2026  
(OCTOBER 2025 – SEPTEMBER 2026)**



**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

Bob Bond  
Deanna Guy  
Rodney Williams  
Rob Kinnard

June Paige  
Rob Brash  
Barb Hardwick  
Ron Peterson

# CITY OF RICHMOND, MISSOURI

## CITY STAFF

CITY ADMINISTRATOR – Tonya Willim



### DEPARTMENT DIRECTORS

City Clerk/Executive Assistant to C/A	Saige Mason
Finance Director	Misti Holloway
Human Resources Manager/Payroll	Courtney Williams
Municipal Court Clerk/A/P Clerk	Sarah Collins
Economic Development Director	
Community Development Director	Lisa Hastings
Park & Recreation Director	Haley Williams
Public Works Director	Dale Shipp
Police Chief	Scott Bagley
Fire Chief	Mark Sowder

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

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Fax (816) 776-8216

October 1, 2025

Mayor and Council Members:

I am pleased to present the City of Richmond, Missouri's budget for the 2025–2026 fiscal year. Projected revenues total \$10,775,755, representing a 6.86% increase over the 2024–2025 budget. This growth is largely the result of higher property tax receipts, stronger sales and use tax collections, adjustments to water and sewer rates, and proceeds from the sale of replaced vehicles and equipment.

In addition to these revenues, the budget incorporates the planned use of \$4,050,259 in cash reserves, primarily from previously recognized bond proceeds, to support one-time purchases. Together, these resources will fund total expenditures of \$14,540,204.

Overall expenditures reflect a 10% decrease compared to the prior fiscal year. This reduction stems from scaled-back contract services, adjustments to asset lease activities, and the targeted use of bond funds for capital projects. The budget demonstrates careful planning to balance current needs with future stability, ensuring that spending aligns with available resources while addressing both immediate priorities and long-term goals.

The budget is fully balanced and continues to maintain reserves at levels established by the City Council. It underscores our commitment to delivering quality municipal services to residents, businesses, and visitors while safeguarding the City's financial health. The Council's adopted goals and objectives remain in place for the 2025–2026 fiscal year and are reflected in various funded initiatives.

This budget serves as a living document and operational guide for the Mayor, Council, and staff throughout the year. The City's ability to sustain healthy reserves reflects the diligent financial management and careful oversight of all departments. Department Directors actively participated in the budget process and are accountable for their department's expenditures, with the City Administrator and Finance Director monitoring results against budget year-round.

The development of the 2025–2026 budget began in May 2025. Departments submitted recommendations during budget meetings held between June 10 and June 23, 2025. The draft budget was finalized and presented to the Finance Committee on September 4, 2025, with no changes recommended. It was subsequently reviewed during a Council Work Session on September 9, 2025, and formally adopted on September 23, 2025, by a unanimous 6–0 vote.

I look forward to working together over the coming year to implement the priorities outlined in this budget. By maintaining fiscal discipline and focusing on strategic goals, we will continue to strengthen the City of Richmond's position and ensure the community's long-term success.

Sincerely,

Tonya A. Willim  
City Administrator

**BILL NUMBER: 25-22**

**ORDINANCE NO: 2680**

**AN ORDINANCE ADOPTING THE ANNUAL OPERATING BUDGET OF THE CITY OF RICHMOND, MISSOURI, FOR FISCAL YEAR BEGINNING OCTOBER 1, 2025, AND ENDING SEPTEMBER 30, 2026, 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 2025 – 2026 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 2025 – 2026 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 23rd day of September 2025.

SEAL OF THE CITY OF RICHMOND, MISSOURI  
ATTEST:  
  
Saige Mason, City Clerk

  
Mike Wright, Mayor

APPROVED this 23rd day of September 2025.

SEAL OF THE CITY OF RICHMOND, MISSOURI  
ATTEST:  
  
Saige Mason, City Clerk

  
Mike Wright, Mayor

# City Council Goals and Objectives (FY26) 2025–2026

*(Carried over from FY25 – 2024–2025 Budget)*

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## 1. **Organizational Development**

- Goal 1: Focus on the organization and its culture – enhance communications (monthly newsletters), professional development (training)
- Goal 2: Complete and implement the compensation study currently underway – Completed/ adopted in December, 2022 implemented January – 2023. Update January of 2026 to start.

## 2. **Infrastructure**

Continuous improvement of the building blocks of community development.

- Goal 1: Implement projects in the water master plan and identify funding sources – Water Plant Rehabilitation and Watermain Replacement Project under way.
- Goal 2: Add more sidewalks and improve existing sidewalks for more connectivity and walkability – Grant to fund walkability study

## 2. **Development**

- Development involves responsible growth and redevelopment reflects the community's needs.
  - Goal 1: Increase housing options – continuing multiple new construction housing, renovations and commercial upgrades

## 3. **Beautification -**

- Beautification is the collective effort to improve the physical environment of our surroundings to promote community morale.
  - Goal 1: Strengthen property maintenance codes - ongoing
  - Goal 2: Increase house demolition budget – *Remains at \$10K*

## 4. **Civic Involvement & Partnerships**

- Be a catalyst for citizens and community groups to promote civic pride, togetherness, and diversified activities.
  - The City actively engages with local organizations, schools, civic groups, and volunteers to strengthen partnerships and promote community involvement. These efforts are ongoing through participation in community events, support of local initiatives, and collaboration with groups such as the Chamber of Commerce, Ray County Library, and other civic partners.

*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.*

*The FY26 budget also includes funding to hold a new Goals & Objectives session, allowing the Council to review and refresh priorities moving forward.*

## BUDGET POLICY


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

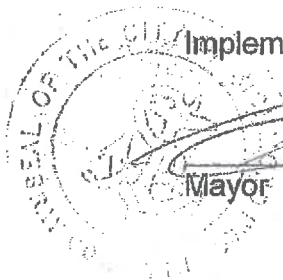
The City shall maintain a balanced budget. This means that all operating expenses shall not exceed operating revenue in the recommended budget. Any one-time revenue source, such as under spending or fund balance, shall only be used for one-time expenses that do not add to the fixed operating cost.

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

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

Approved & Adopted by Council action: July 13, 2010

Implemented:  
  
Mayor



July 13, 2010  
Date

## FUND BALANCE POLICY

### Purpose

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

### Fund Balance Classifications

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

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

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

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

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

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

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

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

### Minimum Fund Balance

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

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

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

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

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

### Order of Spending Resources

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

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

### Use of Reserves

Use of reserves of a fund shall require the approval of the City Council and shall be used only for one-time expenditures, such as capital purchases, and not for ongoing expenditures unless a viable revenue plan designated to sustain the expenditures is simultaneously adopted.

Replenishment of Fund Balance

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

Compliance

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

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



\_\_\_\_\_  
Mayor, Mike Wright



**CITY OF RICHMOND**  
**SUMMARY ALL FUNDS**  
**2026 BUDGET**

	<b>2022 ACTUAL</b>	<b>2023 ACTUAL</b>	<b>2024 BUDGET</b>	<b>2025 BUDGET</b>	<b>2025 YR TO DATE</b>
<b>REVENUES</b>					
General Fund	\$ 4,228,084	\$ 4,072,021	\$ 4,177,760	\$ 3,987,889	\$ 4,147,305
Parks Fund	464,266	538,219	492,167	502,993	535,055
Training & Education Fund	3,072	3,809	3,025	3,525	3,560
Transportation Tax Fund	679,587	716,216	731,989	732,000	774,850
Debt Service Fund	271,731	330,604	332,583	332,663	352,706
Municipal Complex Fund	335,159	356,168	382,750	382,900	386,246
Capital Projects Fund	-	583,446	526,006	6,000	299,575
Solid Waste Fund	335,926	364,564	459,650	466,746	470,073
Water Fund	1,527,308	1,856,083	1,933,441	1,970,000	2,036,214
Waste Water Fund	1,775,969	1,722,482	1,632,353	1,702,500	1,765,030
Cemetery Perpetual Fund	1,472	1,409	1,505	1,402	1,412
Total Revenues	<u>9,622,575</u>	<u>10,545,021</u>	<u>10,673,229</u>	<u>10,088,618</u>	<u>10,772,026</u>
<b>EXPENSES</b>					
General Fund	3,758,636	4,464,622	4,650,361	4,356,996	3,897,274
Parks Fund	411,976	609,141	450,331	502,859	432,494
Training & Education Fund	2,684	3,366	3,010	3,285	1,727
Transportation Tax Fund	580,559	603,604	758,440	647,057	227,758
Debt Service Fund	272,163	520,781	343,082	346,850	344,734
Municipal Complex Fund	261,876	316,426	480,805	400,780	285,214
Capital Projects Fund	-	571,406	5,279,098	5,470,008	2,001,882
Solid Waste Fund	318,102	352,795	456,653	450,074	437,803
Water Fund	1,644,560	1,630,433	1,888,805	1,888,322	1,228,079
Waste Water Fund	1,642,642	1,772,618	2,527,108	2,265,739	1,513,594
Cemetery Perpetual Fund	328	238	325	330	27
Total Expenses	<u>8,893,527</u>	<u>10,845,429</u>	<u>16,838,018</u>	<u>16,332,300</u>	<u>10,370,587</u>
<b>TOTAL NET CHANGE</b>					
General Fund	469,448	(392,602)	(472,601)	(369,107)	250,031
Parks Fund	52,290	(70,922)	41,836	134	102,561
Training & Education Fund	388	443	15	240	1,833
Transportation Tax Fund	99,028	112,612	(26,451)	84,943	547,092
Debt Service Fund	(432)	(190,177)	(10,499)	(14,187)	7,972
Municipal Complex Fund	73,283	39,742	(98,055)	(17,880)	101,032
Capital Projects Fund	-	12,040	(4,753,092)	(5,464,008)	(1,702,307)
Solid Waste Fund	17,824	11,769	2,997	16,672	32,270
Water Fund	(117,252)	225,651	44,636	81,678	808,135
Waste Water Fund	133,327	(50,135)	(894,756)	(563,239)	251,436
Cemetery Perpetual Fund	1,144	1,171	1,180	1,072	1,385
<b>Total Net Change</b>	<u>\$ 729,047</u>	<u>\$ (300,408)</u>	<u>\$ (6,164,790)</u>	<u>\$ (6,243,682)</u>	<u>\$ 401,440</u>

**CITY OF RICHMOND**  
**SUMMARY GENERAL FUND**  
**2026 BUDGET**

	<b>2022 ACTUAL</b>	<b>2023 ACTUAL</b>	<b>2024 BUDGET</b>	<b>2025 BUDGET</b>	<b>2025 YR TO DATE</b>
<b>REVENUES</b>					
Administration Revenue	\$ 2,995,955	\$ 3,157,141	3,212,820	3,223,524	3,348,931
Municipal Court Department	12,770	10,957	8,750	9,900	6,400
Police Department	87,367	183,865	159,240	101,044	92,506
Animal Control	4,764	3,561	3,550	2,550	1,745
Fire Department	675,144	172,084	113,780	134,889	121,590
Streets Department	268,046	307,258	303,419	282,550	346,168
Economic Development	750	-	144,250	750	-
Community Development	43,291	56,228	62,950	32,550	45,673
Recreation Department	112,948	145,536	133,601	174,232	146,365
Cemetery Department	27,050	35,391	35,400	26,400	37,928
Total General Fund Revenues	<u>4,228,084</u>	<u>4,072,021</u>	<u>4,177,760</u>	<u>3,987,889</u>	<u>4,147,305</u>
<b>EXPENSES</b>					
Administration	699,438	761,507	758,583	789,065	832,098
Municipal Court Department	47,710	46,025	51,245	52,141	52,545
Police Department	955,603	1,141,446	1,294,919	1,260,807	1,197,841
Animal Control	53,031	61,140	67,767	68,183	63,870
Dispatch	-	-	-	-	-
Fire Department	905,754	1,462,522	1,005,110	1,075,007	920,977
Streets Department	272,220	228,709	336,719	391,584	269,649
Economic Development	98,076	75,559	235,728	75,006	16,222
Community Development	172,283	217,124	222,898	167,257	119,100
Recreation Department	436,270	350,788	528,558	327,054	286,296
Cemetery Department	118,252	119,802	148,834	150,884	138,678
Total General Fund Expenses	<u>3,758,636</u>	<u>4,464,622</u>	<u>4,650,361</u>	<u>4,356,996</u>	<u>3,897,274</u>
<b>General Fund Net Change</b>	<u>\$ 469,448</u>	<u>\$ (392,602)</u>	<u>\$ (472,601)</u>	<u>\$ (369,107)</u>	<u>\$ 250,031</u>
<b>Department Net Expense</b>					
Administration	\$ 2,296,517	\$ 2,395,634	\$ 2,454,237	\$ 2,434,459	\$ 2,516,832
Municipal Court Department	(34,941)	(35,068)	(42,495)	(42,241)	(46,145)
Police Department	(868,236)	(957,580)	(1,135,679)	(1,159,763)	(1,105,334)
Animal Control	(48,267)	(57,579)	(64,217)	(65,633)	(62,125)
Dispatch	-	-	-	-	-
Fire Department	(230,610)	(1,290,438)	(891,330)	(940,118)	(799,386)
Streets Department	(4,173)	78,548	(33,300)	(109,034)	76,519
Economic Development	(97,326)	(75,559)	(91,478)	(74,256)	(16,222)
Community Development	(128,992)	(160,896)	(159,948)	(134,707)	(73,428)
Recreation Department	(323,322)	(205,252)	(394,957)	(152,822)	(139,931)
Cemetery Department	(91,202)	(84,411)	(113,434)	(124,484)	(100,750)
Total (= Rev Over Exp)	\$ 469,448	\$ (392,602)	\$ (472,601)	\$ (368,599)	\$ 250,031

**CITY OF RICHMOND**  
**CASH BALANCES**

	<b>Actual 9/30/2022</b>	<b>Actual 9/30/2023</b>	<b>Actual 9/30/2024</b>	<b>Preliminary 9/30/2025</b>	<b>Projected 9/30/2026</b>
General Fund					
Operating Cash	\$ 1,277,509	\$ 1,498,475	\$ 1,537,818	\$ 1,779,727	\$ 2,029,758
Gym Improvement	24,261	27,231	2,582	6,617	6,787
Community Development Donations	43,446	31,418	-	-	10,000
Fire Pumper Lease Escrow	449,646	-	-	-	-
ARPA Funds	1,116,689	546,765	288,149	2	(0)
Parks Fund	455,541	378,325	572,584	669,323	771,884
Training & Education Fund					
Police Training	427	(405)	(191)	54	644
Judicial Education	2,583	2,249	1,891	1,244	244
DWI/Drug Enforcement	3,968	5,779	8,091	9,687	10,387
POST Training	216	14	(89)	549	284
Transportation Tax Fund	734,979	1,081,551	1,342,259	1,890,013	2,437,105
Debt Service Fund	281,495	91,982	102,378	110,350	118,322
Municipal Complex Fund	166,508	234,696	155,088	256,294	357,326
Capital Projects Fund					
2022 G.O. Bond Proceeds	5,153,133	5,165,173	5,157,283	3,601,001	1,898,694
ARPA Funds	-	-	-	-	-
Solid Waste Fund	186,170	191,614	182,049	273,364	305,634
Water Fund					
Operating Reserves	516,921	623,186	897,797	1,677,030	2,460,301
Water Equipment Replacement	-	25,557	51,115	74,542	99,407
Waste Water Fund					
Operating Reserves	2,012,399	1,707,707	1,424,178	1,664,181	1,896,581
WW Equipment Replacement	72,296	81,333	90,370	98,653	107,690
Debt Service Accounts	186,013	190,965	195,308	202,490	212,490
Cemetery Perpetual Fund					
Bessie Higdon Interest	(20)	26	28	30	32
Bessie Higdon Endowment	1,000	1,000	1,000	1,000	1,000
Perpetual Care Endowment	109,286	110,411	111,990	113,137	114,520

**CITY OF RICHMOND  
DEBT & LEASE PAYMENTS**

	<b>Total Due in FY26</b>	<b>Total Due in FY27</b>	<b>Final Payment Due Date</b>
<b>General Fund</b>			
Police Department			
Taser/Body Camera Lease	23,653.61	-	Nov. 2025
In-Car Camera Lease	16,884.85	16,884.85	Dec. 2026
Enterprise Lease -2022 Ford Interceptor	11,035.56	11,035.56	Oct. 2027
Enterprise Lease -2023 Ford Interceptor	11,736.12	11,736.12	Jan. 2029
Fire Department			
Pumper Lease/Purchase	87,139.74	87,139.74	June 2028
Enterprise Lease - 2023 Ford F-150	13,509.12	13,509.12	May 2028
Street Department			
Enterprise Lease (1/3) - 2022 Ford F-250 w/plow	2,600.40	2,600.40	Dec. 2027
Enterprise Lease (1/3) - 2022 Ford F-250 w/plow	2,705.16	2,705.16	Feb. 2028
Enterprise Lease (1/3) - 2022 Ford F-250 w/plow	2,705.28	2,705.28	Feb. 2028
Enterprise Lease (1/4) - 2023 Chevrolet 2500HD	2,585.22	2,585.22	June 2028
Enterprise Lease (1/3) - 2024 Ford F-350	4,762.92	4,762.92	Apr. 2029
General Fund Total	\$ 179,317.98	\$ 155,664.37	
<b>Parks Fund</b>			
Enterprise - 2022 Ford F-150	9,286.44	9,286.44	Jan. 2028
Parks Fund Total	\$ 9,286.44	\$ 9,286.44	
<b>Transportation Fund</b>			
Enterprise Lease (1/3) - 2022 Ford F-250 w/plow	2,600.40	2,600.40	Dec. 2027
Enterprise Lease (1/3) - 2022 Ford F-250 w/plow	2,705.16	2,705.16	Feb. 2028
Enterprise Lease (1/3) - 2022 Ford F-250 w/plow	2,705.28	2,705.28	Feb. 2028
Enterprise Lease (1/4) - 2023 Chevrolet 2500HD	2,585.22	2,585.22	June 2028
Enterprise Lease (1/3) - 2024 Ford F-350	4,762.92	4,762.92	Apr. 2029
Transportation Fund Total	\$ 15,358.98	\$ 15,358.98	
<b>Debt Service Fund</b>			
2022 G.O. Bond	336,177.00	340,177.00	Sept. 2042
Debt Service Fund Total	\$ 336,177.00	\$ 340,177.00	
<b>Municipal Complex Fund</b>			
2021 Refunding COP	241,930.00	239,830.00	Jul. 2043
Municipal Compelx Fund Total	\$ 241,930.00	\$ 239,830.00	
<b>Water Fund</b>			
Land for Water Well Lease	1,200.00	1,200.00	June 2093

Enterprise Lease (1/3) - 2022 Ford F-250 w/plow	2,600.40	2,600.40	Dec. 2027
Enterprise Lease (1/3) - 2022 Ford F-250 w/plow	2,705.16	2,705.16	Feb. 2028
Enterprise Lease (1/3) - 2022 Ford F-250 w/plow	2,705.28	2,705.28	Feb. 2028
Enterprise Lease (1/4) - 2023 Chevrolet 2500HD	2,585.04	2,585.04	June 2028
Enterprise Lease - 2023 Chevrolet 2500HD	10,241.04	10,241.04	July 2028
Enterprise Lease (1/3) - 2024 Ford F-350	4,762.92	4,762.92	Apr. 2029
Water Fund Total	<u>\$ 26,799.84</u>	<u>\$ 26,799.84</u>	
Waste Water Fund			
2021 Refunding Revenue Bond	323,480.50	330,593.00	Feb. 2042
2022 Refunding Revenue Bond	199,615.50	195,691.50	Aug. 2042
USDA Loan	43,428.00	43,428.00	Feb. 2050
Enterprise Lease (1/4) - 2023 Chevrolet 2500HD	2,585.23	2,585.23	June 2028
Enterprise Lease - 2023 Chevrolet 2500HD	10,445.16	10,445.16	May 2028
Waste Water Fund Total	<u>\$ 579,554.39</u>	<u>\$ 582,742.89</u>	
All Funds Total	<u>\$1,388,424.63</u>	<u>\$1,369,859.52</u>	

## APPROVED EXPENDITURES FOR THE YEAR - 2026 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 Enhancements	120,061	Personnel expenses
	120,061	

#### Administration

Council goal setting session	7,500	10-01-00-5023
Compensation & Classification Study (\$13,000 total)	1,510	10-01-00-5023
Interim Solutions	5,000	10-01-00-5023
Regroup (1/10)	563	10-01-00-6040
Desk scanner (City Clerk/Customer Service)	800	10-01-00-7006
Office chair (Customer Service)	100	10-01-00-7006
Chair mat (Customer Service/Billing Specialist)	100	10-01-00-7006
Printer (Billing Specialist/Customer Service)	500	10-01-00-7006
Scanner/printer (1/9)	2,000	10-01-00-9015

#### Total Administration

18,073

#### Court

Compensation & Classification Study (\$13,000 total)	130	10-08-00-5023
Metal detector (1/2)	2,500	10-08-00-7006
Firefox software	140	10-08-00-7090

#### Total Court

2,770

#### Police

Compensation & Classification Study (\$13,000 total)	3,010	10-11-00-5023
Regroup (1/10)	563	10-11-00-6040
PD vehicle upfitting (2)	24,000	10-11-00-7006
Kevlar replacement (1)	1,648	10-11-00-7006
Metal detector (1/2)	2,500	10-11-00-7006
Flock LPR Program (only if grant funded)	12,000	10-11-00-7090
Omnigo software	21,202	10-11-00-7095
In car camera system (lease) 4 of 5	16,885	10-11-00-8707/8708
Body cameras/tasers (lease) 5 of 5	23,655	10-11-00-8707/8708
Lease payment (Enterprise)	22,971	10-11-00-8707
Purchase of vehicles (2)	82,000	10-11-00-9010

#### Total Police

210,434

#### Animal Control

Compensation & Classification Study (\$13,000 total)	240	10-11-14-5023
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#### Total Animal Control

240

#### Fire

Compensation & Classification Study (\$13,000 total)	2,090	10-12-00-5023
Regroup (1/10)	563	10-12-00-6040
Bunker gear (1)	4,100	10-12-00-7006
Pagers x4	1,700	10-12-00-7006
Hose rack	3,920	10-12-00-7006
Pumper (lease) 5 of 7	87,140	10-12-00-8703/8704
Lease payment (Enterprise)	13,510	10-12-00-8703/8704
Scanner/printer (1/9)	2,000	10-12-00-9015

#### Total Fire

115,023

#### Streets

Compensation & Classification Study (\$13,000 total)	700	10-14-00-5023
Tires (lamar bobcat trailer) (1/2)	125	10-14-00-6025
Tires (load trail 83x22 tilt deck trailer) (1/3)	150	10-14-00-6025
Tires (load trail 83x20 tilt deck trailer) (1/3)	150	10-14-00-6025
Regroup (1/10)	563	10-14-00-6040
Tires (2019 F150) (1/2)	400	10-14-00-6502
Snow plow cutting edges	1,400	10-14-00-7006

## APPROVED EXPENDITURES FOR THE YEAR - 2026 BUDGET

Leaf blower	200	10-14-00-7006
Street sweeper broom	650	10-14-00-7006
Cut off saw (1/2)	650	10-14-00-7302
Lease payment - flatbed (Enterprise)	4,763	10-14-00-8703
Lease payment (Enterprise)	10,596	10-14-00-8709
Scanner/printer (1/9)	2,000	10-14-00-9015
60" commercial zero turn mower (1/3)	4,000	10-14-00-9015
4 new snow plows	28,000	10-14-00-9015
<b>Total Streets</b>	<b>54,347</b>	
<b>Economic Development</b>		
Compensation & Classification Study (\$13,000 total)	240	10-16-00-5023
Regroup (1/10)	563	10-16-00-6040
Scanner/printer (1/9)	2,000	10-16-00-9015
<b>Total Economic Development</b>	<b>2,803</b>	
<b>Community Development</b>		
Compensation & Classification Study (\$13,000 total)	470	10-17-00-5023
GIS training/code classes/re-cert	1,500	10-17-00-6035
Nuisance control demolitions	10,000	10-17-00-7135
Restore Richmond program (\$10,000 donations/\$7500 city)	7,500	10-17-00-7411
Scanner/printer (1/9)	2,000	10-17-00-9015
60" commercial zero turn mower (1/3)	4,000	10-17-00-9015
<b>Total Community Development</b>	<b>25,470</b>	
<b>Recreation</b>		
Update Compensation & Classification Study (\$13,000 total)	470	10-21-00-5023
Regroup (1/10)	563	10-21-00-6040
MyRecreation Software	3,395	10-21-00-7095
Scanner/printer (1/9)	2,000	10-21-00-9015
Replace Cell Phone	300	10-21-00-7006
Chip card readers + install	1,400	10-21-01-7006
Dome security camera in con. area	650	10-21-01-7006
Chairs	280	10-21-01-7006
Computers for pool (2)	1,000	10-21-01-7090
Paint pool office & concession ceiling	400	10-21-01-7405
Hot water heater/restroom plumbing	1,500	10-21-01-7405
Repaint blue around pool & other areas	1,000	10-21-01-7405
Soccer goals- (2) Youth (1/2)	1,500	10-21-06-7030
Update scary room	300	10-21-07-7405
Paint N end & stage area	450	10-21-07-7405
Update entrance	120	10-21-07-7405
New bunny costume	600	10-21-07-7035
<b>Total Recreation</b>	<b>15,928</b>	
<b>Cemetery</b>		
Update Compensation & Classification Study (\$13,000 total)	240	10-58-00-5023
Dredging & Rock for reflection pond	13,000	10-58-00-5023
Regroup (replacing textcaster) (1/10)	563	10-58-00-6040
Tires (Cemetery Dump Truck - last replaced 4 of 6 tires 10/14)	200	10-58-00-6502
Blades for mower	100	10-58-00-7006
Flag Replacement	300	10-58-00-7006
Bench's with plaque (donations/grant)	2,000	10-58-00-7006
New Computer	500	10-58-00-7090
Dye for Pond	50	10-58-00-7405
<b>Total Cemetery</b>	<b>16,953</b>	
<b>TOTAL GENERAL FUND</b>	<b>582,099</b>	

## APPROVED EXPENDITURES FOR THE YEAR - 2026 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 Enhancements	24,913	Personnel expenses
Update Compensation & Classification Study (\$13,000 total)	590	20-00-00-5023
Repair Playground Equipment - Maurice Roberts & Southview	14,450	20-00-00-5023
Fireworks	21,000	20-00-00-6010
Flags (6)	240	20-00-00-7006
Faucet at MR	50	20-00-00-7006
Kiddy Swings	150	20-00-00-7006
Organizational Equipment	90	20-00-00-7006
Sponsor Signs for disk golf (4)	300	20-00-00-7006
Park Signs (4)	240	20-00-00-7006
Pitching Rubbers (4)	120	20-00-00-7006
Base set with safety base	1,100	20-00-00-7006
TP Dispensers (8)	1,600	20-00-00-7006
Cevie Due - signs	300	20-00-00-7006
Disc Golf Benches (4)	3,300	20-00-00-7006
New cameras at park + install	800	20-00-00-7006
Youth soccer goals (2) (1/2)	1,500	20-00-00-7006
Trashcans (4)	1,400	20-00-00-7006
SimpleCity Annual License	5,665	20-00-00-7095
Antifreeze (winterize restroom)	312	20-00-00-7405
Weed/brush killer	500	20-00-00-7405
Herbicide to kill weeds/brush around lake	150	20-00-00-7405
Field Dry	150	20-00-00-7405
Wasp Spray	45	20-00-00-7405
Graffiti Removal	160	20-00-00-7405
Graffiti Removal wipes	30	20-00-00-7405
Paint	400	20-00-00-7405
Light bulbs	50	20-00-00-7405
Revitalize Sand Volleyball Court	2,000	20-00-00-7405
New Doors for RR @ SV Park	2,000	20-00-00-7405
Color mulch for MR	100	20-00-00-7405
Repair Plumbing	5,000	20-00-00-7405
Restroom pieces	500	20-00-00-7405
Grass seed	300	20-00-00-7405
Yard waste bags	20	20-00-00-7405
Fix Play structures	300	20-00-00-7405
Gravel at WP	350	20-00-00-7405
48 tons of field conditioner	8,000	20-00-00-7405
Black top patch	200	20-00-00-7405
Pruning sealer/torted	100	20-00-00-7405
flowers	250	20-00-00-7405
Repair shelter house	100	20-00-00-7405
Heater filter main garage	30	20-00-00-7405
Replace Drinking Water Fountain - Hamann Park	2,500	20-00-00-7405
Truck - Enterprise	9,286	20-00-00-8703
Scanner/printer (big format printer) (1/9) 18K new	2,000	20-00-00-9015
Paving, Gravel, and Striping at Maurice Roberts	50,000	20-00-00-9017
<b>TOTAL PARKS FUND</b>	<b>162,641</b>	

## APPROVED EXPENDITURES FOR THE YEAR - 2026 BUDGET

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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 Enhancements	5,415	Personnel expenses
Street Mill & Overlay/Pressure Pave/Crack Seal (fall)/Slurry Seal (spring)	150,000	27-00-00-5023
Valley Drive Overlay	125,000	27-00-00-5023
Sidewalk Partnership Project	10,000	27-00-00-7051
Drainage Partnership Project	10,000	27-00-00-7054
Enterprise - lease payments (delivered vehicles) (1/4)	11,660	27-00-00-8709
Enterprise - flatbed lease payments (1/3)	4,763	27-00-00-8703
Used bucket truck (1/3)	10,000	27-00-00-9010
Single Axle Dump truck (replacement for 2020 Freightliner) (1/3)	20,000	27-00-00-9010
<b>TOTAL TRANSPORTATION FUND</b>	<b>346,838</b>	

# APPROVED EXPENDITURES FOR THE YEAR - 2026 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

Server Room AC	1,600	35-00-00-7405
PW Door	3,500	35-00-00-7405
Continuing Obligation - Series 2021 Principal, Interest, Admin Fee	241,930	35-00-00-8100/8102/8103
City Hall/City Gym Roof	225,000	35-00-00-9020
<b>TOTAL MUNICIPAL COMPLEX FUND</b>	<b>472,030</b>	

## APPROVED EXPENDITURES FOR THE YEAR - 2026 BUDGET

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### SOLID WASTE FUND

Compensation Enhancements	1,152	Personnel expenses
Tub Grinder	15,000	51-00-00-5023
Regroup (1/10)	563	51-00-00-6040
Blades for wood chipper	800	51-00-00-7006
House hold hazardous waste	7,200	51-00-00-7500
Dumpsters for ward cleanup	5,000	51-00-00-7510
<b>TOTAL SOLID WASTE FUND</b>	<u>29,715</u>	

## APPROVED EXPENDITURES FOR THE YEAR - 2026 BUDGET

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### WATER FUND

Consider increasing water user rates (\$0.50/1,000 Gallons)

Compensation Enhancements

12,718	Personnel expenses
12,718	

### Water Plant

Update Compensation & Classification Study (\$13,000 total)

Well # 3 Maintenance Plan

Well # 5 Maintenance Plan

Well # 6 Maintenance Plan

HSP #3 Maintenance

Pigging Raw Water Line

Generator Maintenance

Sludge Removal Lagoon North #2 (South 04/2023)

Portable Air Compressor for Maintenance Service Truck (1/2) (\$4K)

Peristaltic Bleach Pumps (4)

Automatic Gate Opener

Security Camera & monitor

Enterprise - (2023 Chevrolet) - plant

Enterprise - (right to use/2023 Chevrolet) - PW Dir (1/8)

New Service Truck Replacing 2017 F550(1/2) ww/water (\$120K)

Scanner/Printer (1/9)

Fencing Around Well #5 (contracted)

740	52-52-00-5023
10,598	52-52-00-6015
13,778	52-52-00-6015
12,552	52-52-00-6015
3,500	52-00-00-6025
6,000	52-52-00-6027
2,348	52-52-00-6028
150,000	52-52-00-6030
2,000	52-52-00-7006
1,800	52-52-00-7006
5,000	52-52-00-7405
3,000	52-52-00-7405
10,242	52-52-00-8709
1,293	52-52-00-8709
30,000	52-52-00-9010
2,000	52-52-00-9015
30,000	52-52-00-9020

### Total Water Plant

284,851

### Water Distribution

Update Compensation & Classification Study (\$13,000 total)

Hill Street Standpipe Maintenance Plan

Valley Drive Tower Maintenance Plan

AMI Maintenance Plan (through FY34 or FY35) (1/2) Utility Service Co.

Tires (Lamar Bobcat Trailer) (1/2)wd/streets (sold over 1 year ago)

Tires (Loadtrail 83x22 tilt deck trailer - purchased 10/18) (1/3)

Tires (loadtrail 83x20 tilt deck trailer purchased 6/20) (1/3)

Mini Excavator 305 Rubber Tracks - purchased 1/18 (1/2 w/ WW 75% WD, 25% WW)

Clearwell Maintenance Plan (ROV inspection)

Regroup (1/10)

Data Plan for Tablet (1/2)ww/wd

Tires (2019 White F250 - purchased 3/19) (1/2)

Tires (Water Crew Truck - expected tire replacement in FY20)

Fire hydrants (4)

Blades & Walk Behind Saw

Tablet for GIS Mapping (1/2) ww/wd

Cut-off saw (1/2)wd/streets

Enterprise - flatbed (1/3)

Enterprise - continuing obligation (1/3 PW) (1/5 Dir)

Single Axle Dump truck (Replacement of 2 of 2 Sterling) (1/3)

Used bucket truck (1/3)

Maintenance Truck Replacing 2017 F550 (1/2)

Used Truck to Replace Meter Reader Truck (1/2)

60" Commercial Zero Turn Mower (1/3) (last replaced )com/wd/streets

6" trash pump 2of 2 (1/2) (pump/hose/fittings)

1,050	52-53-00-5023
30,496	52-53-00-6015
39,435	52-53-00-6015
24,885	52-53-00-6016
125	52-53-00-6025
150	52-53-00-6025
150	52-53-00-6025
1,950	52-53-00-6025
3,500	52-53-00-6027
563	52-53-00-6040
250	52-53-00-6200
400	52-53-00-6502
2,000	52-53-00-6502
13,000	52-53-00-7006
2,000	52-53-00-7006
500	52-53-00-7090
650	52-53-00-7302
4,765	52-53-00-8703
9,305	52-53-00-8709
20,000	52-53-00-9010
10,000	52-53-00-9010
30,000	52-53-00-9010
22,000	52-53-00-9010
4,000	52-53-00-9015
11,000	52-53-00-9015

### Total Water Distribution

232,174

### TOTAL WATER FUND

529,743

## APPROVED EXPENDITURES FOR THE YEAR - 2026 BUDGET

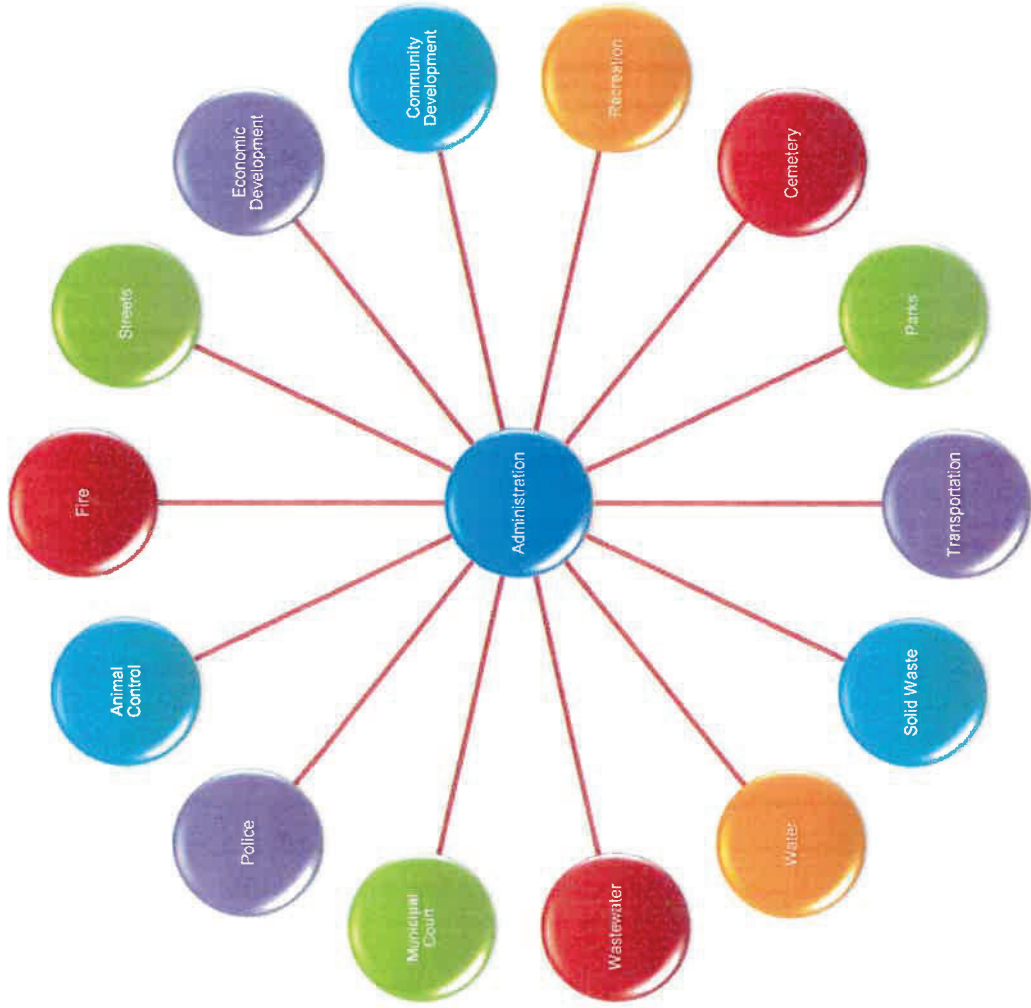
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### WASTE WATER FUND

Consider increasing wastewater user rates (\$2.00/1,000 Gallons)		
Compensation Enhancements \	14,609	Personnel expenses
Update Compensation & Classification Study (\$13,000 total)	1,660	55-00-00-5023
AMI Maintenance Plan (thru FY34/FY35) (1/2)	24,885	55-00-00-6016
Maintenance Contract Vac Truck	7,000	55-00-00-6025
Tires (loadtrail 83x22 tilt deck trailer (purchased 10/18) (1/3)	150	55-00-00-6025
Tires (loadtrail 83x20 tilt deck trailer (purchased 6/20) (1/3)	150	55-00-00-6025
Mini Excavator 305 Rubber Tracks - purchased 1/18 (1/2 w/ WD 75% WD, 25% WW)	650	55-00-00-6025
Generator Maintenance (4)	12,232	55-00-00-6028
Regroup (replacing textcaster) (1/10)	563	55-00-00-6040
N Plant Demo - Engineering	25,000	55-00-00-6055
Blower Replacement/Rehab	31,000	55-00-00-6110
Wasting Pump Rehab (3 total)	7,000	55-00-00-6110
UV Lamps, Ballast, Wipers, O-Rings, etc. (last replaced Jan 2023)	10,000	55-00-00-6110
SBR - Diffuser Rods, SS Cables & Fittings	12,300	55-00-00-6110
Sludge Blower/Motors Rebuild (4 total one every 2 years)	5,650	55-00-00-6110
Sludge Mixer (sludge basin #1)	10,000	55-00-00-6110
Sludge Pump Motor Replacement	10,000	55-00-00-6110
Rebuild Happy Hollow Lift Station	30,000	55-00-00-6115
North Pump Station Bar Screen Rebuild	5,000	55-00-00-6115
Influent Pump Rehab - NP2 & SP2 Plant Pump Maintenance (FTC)	10,000	55-00-00-6120
Internet for Tablet	250	55-00-00-6200
Tablets for GIS Mapping (1 - Trent) (1/2)	500	55-00-00-7090
Enterprise - continuing obligation (right to use/PW Director truck) - 2023 Chevy (1/5)	2,586	55-00-00-8702
Enterprise - continuing obligation (right to use/WW plant truck) - 3/4 ton 4x4	10,446	55-00-00-8702
Continuing Obligation - Series 2021 Principal, Interest, Admin Fee	323,481	55-00-00-8504/8513/8514
Continuing Obligation - Series 2022 Principal, Interest, Admin Fee	199,616	55-00-00-8504/8515/8516
Continuing Obligation - USDA Loan Payment	43,428	55-00-00-8517
2017 Ford F550 Service Truck (1/2) (Service Bed & Crane)	60,000	55-00-00-9010
Used Bucket Truck (1/3)	10,000	55-00-00-9010
Single axel Dump truck (Replacement for 2 of 2 Streling) (1/3) USED	30,000	55-00-00-9010
Used Truck to Replace Meter Reader Truck (1/2)	22,000	52-53-00-9010
Scanner/Printer (big format printer) (1/9) 18K new	2,000	55-00-00-9015
6" trash pump 2 of 2 (1/2) (pump/hoses/ fittings)	11,000	55-00-00-9015
Portable air compressor for maintenance service truck (replacement) (1/2)	2,000	55-00-00-9015
Air conditioners for pump VFDs (North and South)	18,000	55-00-00-9020
<b>TOTAL WASTE WATER FUND</b>	<b>953,155</b>	

# COST ALLOCATION PLAN 2026

## Allocation of Administrative Expenses to Operating Departments



## **COST ALLOCATION PLAN 2026**

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# **COST ALLOCATION PLAN 2026**

## **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.

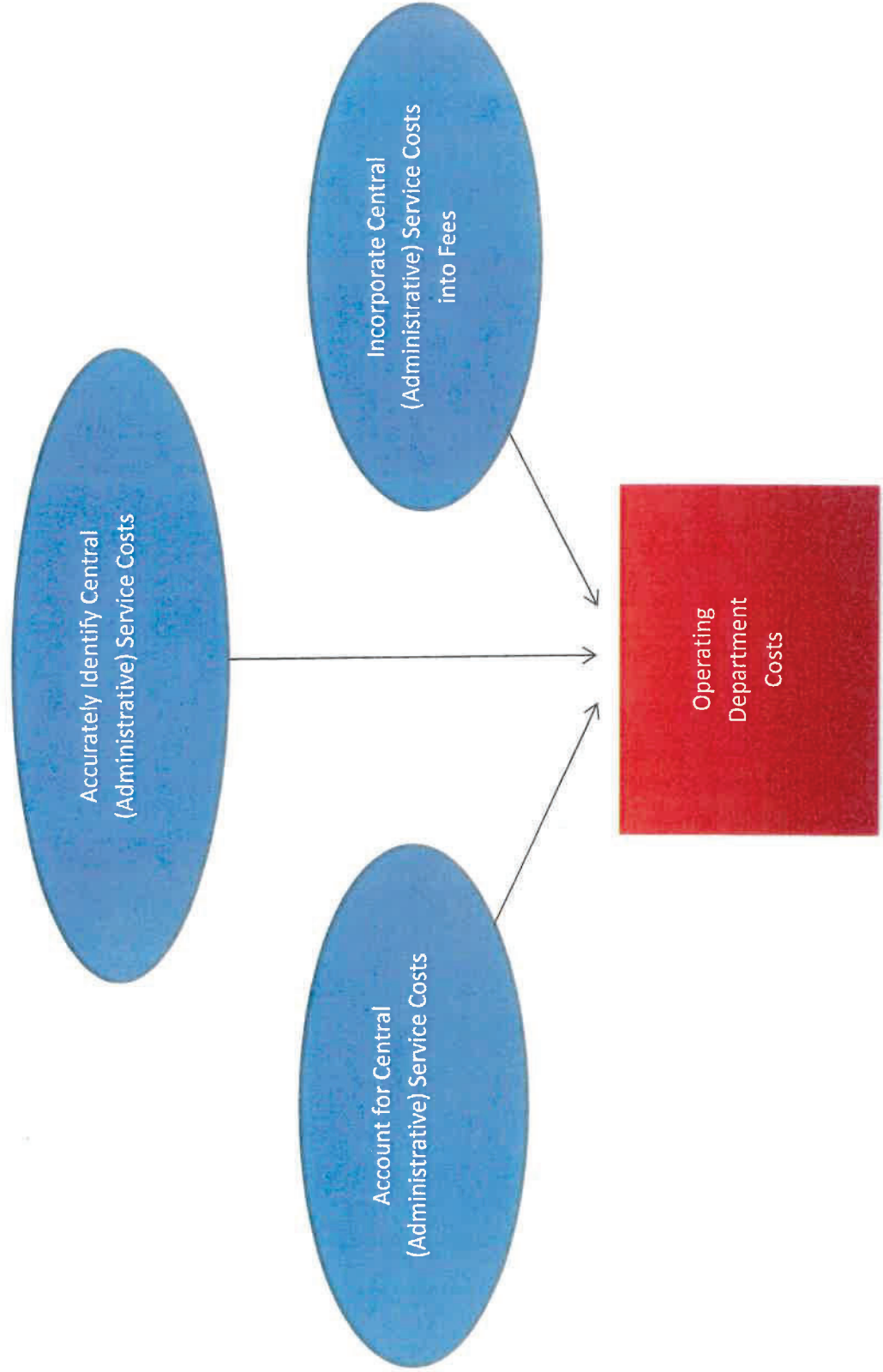
In general, cities have administrative and general management Central Service Departments, such as the City Administrator, City Clerk, Finance, Human Resources, Billing, Collections, etc., that provide services directly to Operating Departments such as Municipal Court, Police, Animal Control, Fire, Streets, 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 2026

# THE PROCESS



## **COST ALLOCATION PLAN 2026**

# **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, Billing, 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 - 2026

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	\$ 31,479						\$ 31,479	\$	31,479
City Administrator	129,760						129,760		129,760
City Clerk	76,120						76,120		76,120
Billing/AR Specialist	58,884						58,884		58,884
Customer Service Specialist	52,578						52,578		52,578
Finance Director	107,085						107,085		107,085
Assistant Finance Director	-						-		-
Human Resource Specialist	78,238						78,238		78,238
Mayor & Council	18,522						18,522		18,522
Other Allocable Administrative Expenses		\$ 139,060	\$ 37,273	\$ 29,833			206,166		206,166
Unallocable Administrative Expenses		53,140	-			\$ 2,000		\$ 55,140	55,140
<b>TOTAL ADMINISTRATION</b>	<b>\$ 552,666</b>	<b>\$ 192,200</b>	<b>\$ 37,273</b>	<b>\$ 29,833</b>	<b>\$ -</b>	<b>\$ 2,000</b>	<b>\$ 758,832</b>	<b>\$ 55,140</b>	<b>\$ 813,972</b>

## 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 - 2026

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	\$ 59,851	\$ 17,902	\$ 77,753
Police	1,390,914	72,130	1,463,044
Animal Control	71,618	17,716	89,334
Fire	1,023,279	55,137	1,078,416
Streets	318,034	30,242	348,276
Economic Development	81,960	17,267	99,227
Community Development	182,572	76,912	259,484
Recreation	309,544	41,356	350,900
Cemetery	141,342	25,897	167,239
Special Revenue Funds:			
Park	515,621	42,325	557,946
Training	3,785	13,320	17,105
Transportation	585,541	28,680	614,221
Debt Service	356,615	15,981	372,596
Municipal Complex	470,580	17,338	487,918
Cemetery Perpetual	330	12,716	13,046
Enterprise Funds:			
Solid Waste	464,902	48,156	513,058
Water: Plant	1,042,442	62,489	1,104,931
Water: Distribution	961,951	65,240	1,027,191
Waste Water	2,137,567	98,028	2,235,595
<b>TOTAL OPERATING DEPTS</b>	<b>\$ 10,118,448</b>	<b>\$ 758,832</b>	<b>\$ 10,877,280</b>

TABLE 2

## Cost Allocation Plan - 2026

### 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 - 2026

Table 4 - City Administrator Expense

Mayor & Council				City Administrator									
Agenda Freq	Dept %	\$ Allocation		Agenda Freq	Dept %	\$ Allocation	# of Expenses	Dept %	\$ Allocation	# of Empl	Dept %	\$ Allocation	TOTAL
General Fund Departments:													
0	0.00%	\$ -	-	0	0.00%	\$ -	143	3.97%	\$ 1,030.58	0.5	0.95%	\$ 186	\$ 58,851
7	9.59%	\$ 1,776	-	7	9.59%	\$ 6,221	305	8.47%	\$ 2,188.10	13	24.79%	\$ 4,826	\$ 1,390,914
0	0.00%	\$ -	-	0	0.00%	\$ -	93	2.58%	\$ 670.24	1	1.91%	\$ 371	\$ 1,179
5	6.85%	\$ 1,269	-	5	6.85%	\$ 4,444	265	7.36%	\$ 1,909.82	9	17.17%	\$ 3,341	\$ 11,663
2	2.74%	\$ 507	-	2	2.74%	\$ 1,778	274	7.61%	\$ 1,974.68	2.15	4.10%	\$ 788	\$ 1,023,279
0	0.00%	\$ -	-	0	0.00%	\$ -	84	2.33%	\$ 605.38	1	1.91%	\$ 371	\$ 318,034
29	39.73%	\$ 7,358	-	29	39.73%	\$ 25,774	159	4.42%	\$ 1,145.89	2	3.81%	\$ 742	\$ 81,960
4	5.48%	\$ 1,015	-	4	5.48%	\$ 3,555	435	12.08%	\$ 3,134.99	1.5	2.86%	\$ 557	\$ 182,572
3	4.11%	\$ 761	-	3	4.11%	\$ 2,666	161	4.47%	\$ 1,160.31	1.1	2.10%	\$ 408	\$ 309,544
Special Revenue Funds:													
4	5.48%	\$ 1,015	-	4	5.48%	\$ 3,555	322	8.94%	\$ 2,320.61	2.5	4.77%	\$ 928	\$ 515,621
0	0.00%	\$ -	-	0	0.00%	\$ -	4	0.11%	\$ 28.83	0	0.00%	\$ -	\$ 3,785
0	0.00%	\$ -	-	0	0.00%	\$ -	56	1.56%	\$ 403.58	3.85	7.34%	\$ 1,428	\$ 585,541
0	0.00%	\$ -	-	0	0.00%	\$ -	4	0.11%	\$ 28.83	0	0.00%	\$ -	\$ 355,615
1	1.37%	\$ 254	-	1	1.37%	\$ 889	13	0.36%	\$ 93.69	0	0.00%	\$ -	\$ 470,580
0	0.00%	\$ -	-	0	0.00%	\$ -	0	0.00%	\$ -	0	0.00%	\$ -	\$ 330
Enterprise Funds:													
0	0.00%	\$ -	-	0	0.00%	\$ -	108	3.00%	\$ 778.34	0.75	1.43%	\$ 278	\$ 464,902
10	13.70%	\$ 2,537	-	10	13.70%	\$ 8,868	347	9.64%	\$ 2,500.78	4.25	8.11%	\$ 1,578	\$ 1,042,442
3	4.11%	\$ 761	-	3	4.11%	\$ 2,666	411	11.41%	\$ 2,862.02	4.08	7.78%	\$ 1,515	\$ 961,951
5	6.85%	\$ 1,269	-	5	6.85%	\$ 4,444	417	11.58%	\$ 3,005.27	5.75	10.97%	\$ 2,137	\$ 1,337,567
73	100.00%	\$ 18,522	-	73	100.00%	\$ 64,880	3601	100.00%	\$ 25,952	52.43	100.00%	\$ 19,464	\$ 10,118,448
												\$ 129,760	
												%	

Cost Allocation Plan - 2026

Table 7 - Finance Director Expense

Finance Director																	
	# of JE's	\$ 37,480		# of Expenditures	\$ 37,480		Agency Freq	\$ 16,063		# of Employees	\$ 8,031		Budgeted Expenses	Dept % Allocation	\$ 8,031	TOTAL	\$ 107,085 %
		Dept %	Allocation		Dept %	Allocation		Dept %	Allocation		Dept %	Allocation					
General Fund Departments:																	
Municipal Court	45	1.93%	\$ 746	143	3.97%	\$ 1,488	0	0.00%	\$ -	0.5	0.95%	\$ 77	\$ 59,851	0.59%	\$ 48	\$ 2,359	2.20%
Police	73	3.23%	\$ 1,211	305	8.47%	\$ 3,174	7	9.59%	\$ 1,540	13	24.79%	\$ 1,991	\$ 1,390,914	13.75%	\$ 1,104	\$ 9,021	8.42%
Animal Control	23	1.02%	\$ 381	93	2.58%	\$ 968	0	0.00%	\$ -	0	1.91%	\$ 153	\$ 71,618	0.71%	\$ 57	\$ 1,559	1.46%
Fire	46	2.04%	\$ 763	265	7.36%	\$ 2,758	5	6.85%	\$ 1,100	9	17.17%	\$ 1,379	\$ 1,023,279	10.11%	\$ 812	\$ 6,812	6.36%
Streets	44	1.95%	\$ 730	274	7.61%	\$ 2,852	2	2.74%	\$ 440	2.15	4.10%	\$ 329	\$ 318,034	3.14%	\$ 252	\$ 4,603	4.30%
Economic Development	27	1.19%	\$ 448	84	2.33%	\$ 874	0	0.00%	\$ -	1	1.91%	\$ 153	\$ 81,960	0.81%	\$ 65	\$ 1,540	1.44%
Community Development	33	1.46%	\$ 577	159	4.42%	\$ 1,655	29	39.73%	\$ 6,381	2	3.81%	\$ 305	\$ 182,572	1.80%	\$ 145	\$ 9,035	8.44%
Recreation	107	4.73%	\$ 1,774	435	12.08%	\$ 4,528	4	5.48%	\$ 880	1.5	2.86%	\$ 230	\$ 309,544	3.06%	\$ 246	\$ 7,658	7.15%
Cemetery	43	1.90%	\$ 713	161	4.47%	\$ 1,676	3	4.11%	\$ 660	1.1	2.10%	\$ 169	\$ 141,342	1.40%	\$ 112	\$ 3,330	3.11%
Special Revenue Funds:																	
Park	324	14.34%	\$ 5,373	322	8.94%	\$ 3,351	4	5.48%	\$ 880	2.5	4.77%	\$ 383	\$ 515,621	5.10%	\$ 409	\$ 10,397	9.71%
Training	105	4.65%	\$ 1,741	4	0.11%	\$ 42	0	0.00%	\$ -	0	0.00%	\$ -	\$ 3,785	0.04%	\$ 3	\$ 1,786	1.67%
Transportation	230	10.18%	\$ 3,814	56	1.56%	\$ 593	0	0.00%	\$ -	3.85	7.34%	\$ 590	\$ 585,541	5.79%	\$ 465	\$ 5,452	5.09%
Debt Service	48	2.12%	\$ 796	4	0.11%	\$ 42	0	0.00%	\$ -	0	0.00%	\$ -	\$ 356,615	3.52%	\$ 283	\$ 1,121	1.05%
Municipal Complex	85	3.76%	\$ 1,410	13	0.36%	\$ 135	1	1.37%	\$ 220	0	0.00%	\$ -	\$ 470,580	4.65%	\$ 374	\$ 2,138	2.00%
Cemetery Perpetual	76	3.36%	\$ 1,260	0	0.00%	\$ -	0	0.00%	\$ -	0	0.00%	\$ -	\$ 330	0.00%	\$ 0	\$ 1,261	1.18%
Enterprise Funds:																	
Solid Waste	266	11.77%	\$ 4,411	108	3.00%	\$ 1,124	0	0.00%	\$ -	0.75	1.43%	\$ 115	\$ 464,902	4.59%	\$ 369	\$ 6,019	5.62%
Water, Plant	136	6.02%	\$ 2,255	347	9.64%	\$ 3,612	10	13.70%	\$ 2,200	4.25	8.11%	\$ 651	\$ 1,042,442	10.30%	\$ 827	\$ 9,546	8.91%
Water, Distribution	129	5.71%	\$ 2,139	411	11.41%	\$ 4,278	3	4.11%	\$ 660	4.08	7.79%	\$ 625	\$ 961,951	9.51%	\$ 764	\$ 8,466	7.91%
Waste Water	420	18.58%	\$ 6,965	417	11.58%	\$ 4,340	5	6.85%	\$ 1,100	5.75	10.97%	\$ 881	\$ 2,137,567	21.13%	\$ 1,697	\$ 14,963	13.99%
TOTAL	2260	100.00%	\$ 37,480	3601	100.00%	\$ 37,480	73	100.00%	\$ 16,063	52.43	100.00%	\$ 8,031	\$ 10,118,448	100.00%	\$ 8,031	\$ 107,085	100.00%

Table 8 - Collector Asst Expense

Collector Asst	# of Receipts	Debt %	\$ 52,578 Allocation
General Fund Departments:			
Municipal Court	52	0.17%	\$ 89
Police	246	0.80%	\$ 478
Animal Control	163	0.53%	\$ 219
Fire	20	0.06%	\$ 34
Streets	62	0.20%	\$ 106
Economic Development	20	0.06%	\$ 34
Community Development	61	0.20%	\$ 104
Recreation	1663	5.39%	\$ 2,833
Cemetery	96	0.31%	\$ 164
Special Revenue Funds:			
Park	163	0.53%	\$ 278
Training	1	0.00%	\$ 2
Transportation	36	0.12%	\$ 61
Debt Service	12	0.04%	\$ 20
Municipal Complex	37	0.12%	\$ 53
Cemetery Perpetual	0	0.00%	\$ -
Enterprise Funds:			
Solid Waste	8996	29.15%	\$ 15,326
Water: Plant	5103.5	16.54%	\$ 8,695
Water: Distribution	5103.5	16.54%	\$ 8,695
Waste Water	9027	29.25%	\$ 15,379

Table 9 - Human Resource Specialist Expense

Human Resource Director	# of Employees	Dept %	\$ Allocation
	0.5	0.95%	\$ 746
	13	24.79%	\$ 19,399
	1	1.91%	\$ 1,492
	9	17.17%	\$ 13,430
	2.15	4.10%	\$ 3,208
	1	1.91%	\$ 1,492
	2	3.81%	\$ 2,984
	1.5	2.86%	\$ 2,238
	1.1	2.10%	\$ 1,641
	2.5	4.77%	\$ 3,731
	0	0.00%	\$ -
	3.85	7.34%	\$ 5,745
	0	0.00%	\$ -
	0	0.00%	\$ -
	0	0.00%	\$ -
	0.75	1.43%	\$ 1,119
	4.25	8.11%	\$ 6,342
	4.08	7.78%	\$ 6,088
	5.75	10.97%	\$ 8,580
	52.43	100.00%	\$ 78,238

Table 10 - Accounts Payable Clerk Expense

Accounts Payable Clerk			
# of Expenses	Dept %	\$ 31,479 Allocation	
143	3.97%	\$ 1,250	
305	8.47%	\$ 2,666	
93	2.58%	\$ 813	
265	7.36%	\$ 2,317	
274	7.61%	\$ 2,395	
84	2.33%	\$ 734	
159	4.42%	\$ 1,390	
435	12.08%	\$ 3,803	
161	4.47%	\$ 1,407	
322	8.94%	\$ 2,815	
4	0.11%	\$ 35	
56	1.56%	\$ 490	
4	0.11%	\$ 35	
13	0.36%	\$ 114	
0	0.00%	\$ -	
108	3.00%	\$ 944	
347	9.64%	\$ 3,033	
411	11.47%	\$ 3,593	
417	11.59%	\$ 3,645	

Table 11 - Operating Expenses

[illegible]

Cost Allocation Plan - 2026

Table 12 - Summary Total Allocation

	Total Allocation	
	\$	%
General Fund Departments:		
Municipal Court	\$ 17,507	2.32%
Police	\$ 72,234	9.56%
Animal Control	\$ 17,623	2.33%
Fire	\$ 54,949	7.27%
Streets	\$ 30,096	3.98%
Economic Development	\$ 16,870	2.23%
Community Development	\$ 77,106	10.20%
Recreation	\$ 41,181	5.45%
Cemetery	\$ 25,737	3.41%
Special Revenue Funds:		
Parks	\$ 42,205	5.59%
Training	\$ 12,890	1.71%
Transportation	\$ 28,221	3.73%
Debt Service	\$ 15,543	2.06%
Municipal Complex	\$ 16,901	2.24%
Cemetery Perpetual	\$ 12,280	1.63%
Enterprise Funds:		
Solid Waste	\$ 47,990	6.35%
Water: Plant	\$ 62,660	8.29%
Water: Distribution	\$ 65,340	8.65%
Waste Water	\$ 98,283	13.01%
<b>TOTAL</b>	<b>\$ 755,617</b>	<b>100.00%</b>

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	<b>SALARIES – OFFICIALS</b> Compensation for the mayor and city council.
5002	<b>SALARIES – FULL TIME</b> Compensation for full-time staff.
5003	<b>SALARIES – PART TIME</b> Compensation for part-time staff.
5004	<b>SALARIES - OVERTIME</b> Overtime compensation for staff.
5005	<b>PAYROLL TAX EXPENSE</b> Employer portion of the payroll taxes.
5006	<b>SALARIES – ON-CALL (FIRE ONLY)</b> On-call compensation for fire department staff.
5006	<b>PENSION EXPENSE</b> GASB 68 required pension expense.
5007	<b>LAGERS</b> LAGERS retirement program contributions.
5009	<b>LIFE INSURANCE EXPENSE</b> The City's portion of the group term life insurance premiums.
5011	<b>WORKER'S COMPENSATION</b> 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	<b>VOLUNTEERS</b> Funds used to reimburse volunteer firefighters.
5015	<b>UNEMPLOYMENT INSURANCE</b> Unemployment insurance benefits. This is paid quarterly based on the former employees that file for unemployment (the City is a reimbursable employer).

5016	<b>HEALTH/DENTAL/VISION PREMIUMS EXPENSE</b> The City's portion of the employee health, dental, and vision insurance premiums.
5017	<b>COMPENSATED ABSENCES</b> Employees' year-end vacation value accrual adjustment expense.
5018	<b>ACCIDENT INSURANCE - VOLUNTEER FIREFIGHTERS</b> Accident insurance premium for volunteer firefighters.
5019	<b>HSA/FSA ADMIN FEES</b> The administrative fees for the HSA and FSA plans.
5020	<b>CONTRACTED SERVICES (LEGAL)</b> Contracted labor legal services (i.e. city attorney, bond counsel, special counsel, etc.).
5022	<b>CONTRACTED SERVICES (MOWING)</b> Contracted labor for mowing services.
5023	<b>CONTRACTED SERVICES (OTHER)</b> 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	<b>CONTRACTED SERVICES (CLEANING)</b> Contracted labor for cleaning services.
5026	<b>CONTRACTED SERVICES (PROSECUTOR)</b> Contracted labor for the City prosecutor.
5030	<b>ELECTION FEES</b> Election fees paid to the Ray County Clerk.
5035	<b>RECORDING FEES</b> Recording fees paid to the Ray County Recorder.
5040	<b>SALES TAX REIMBURSEMENT AGREEMENT</b> Sales tax reimbursed to a local vendor due to a sales tax reimbursement agreement for an incentive program.
6001	<b>POSTAGE</b> Postage expenses (i.e. postage machine usage, permit, refills, and ink cartridges and UPS/FedEx shipping fees).
6005	<b>PRINTING</b> 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	<b>DUES/FEES</b> Organizational membership dues or fees (i.e. professional organization dues and licenses, employee bonds, Sam's Club membership, etc.).
6041	<b>CHAMBER OF COMMERCE DUES</b> Organizational dues for the Richmond Chamber of Commerce.
6045	<b>ACCOUNTING &amp; AUDITING</b> Annual audit and other outside professional accounting fees.
6050	<b>ASSESSOR'S OFFICE</b> 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	<b>COUNTY COLLECTION FEE</b> 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	<b>ENGINEERING</b> Fees for contracted study and design engineering.
6095	<b>PRISONER BOARDING</b> 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	<b>FELLOWSHIP CENTER CONTRACT</b> Annual contract payment with Fellowship Center.
6101	<b>RENT EXPENSE</b> Annual payment for land rented.
6105	<b>UNIFORMS</b> Uniform expense for personnel (i.e. weekly uniform rental, shirts, pants, jackets, boots, gloves, etc.).
6110	<b>PLANT EQUIPMENT REPAIR (WASTEWATER ONLY)</b> Repair of waste water plant equipment (i.e. equipment fixed at the waste water plants).
6115	<b>LIFT STATION REPAIR (WASTEWATER ONLY)</b> 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, battery replacement,  
                batteries 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 utility expense.
- 6204           **UTILITIES – GAS**  
                Gas utility expense.
- 6205           **UTILITIES – STREET LIGHTS**  
                Street lights utility expense.
- 6206           **UTILITIES – FLOWERBEDS WATER**  
                Water utility 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**  
                             Purchase of 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, batteries, 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	<b>K-9 EXPENSES</b> Police K-9 expenses.
7085	<b>CUSTODIAL SUPPLIES</b> Cleaning supplies (i.e. trash bags, vacuum supplies, mops, toilet paper, paper towels, hand soap, etc.).
7090	<b>COMPUTER SOFTWARE &amp; HARDWARE</b> 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	<b>WEBSITE DEVELOPMENT/HOSTING</b> Fees for website development and hosting (i.e. contracted services to develop website, city website domain fee, etc.)
7095	<b>SOFTWARE ANNUAL LICENSE</b> Annual license fee for SimpleCity, Omnigo (police), MyRec (recreation), and First Due (fire).
7096	<b>PLC/SCADA EXPENSE</b> Fee for PLC or SCADA software.
7097	<b>GIS</b> Mapping layers and annual hosting fee for GIS.
7105	<b>FUEL</b> Fuel for City vehicles and equipment.
7106	<b>FUEL – GENERATOR</b> Fuel for generator.
7110	<b>OIL/GREASE</b> Bulk oil, grease, and, other related products for operations other than vehicle maintenance oil changes.
7115	<b>LABORATORY EQUIPMENT</b> Laboratory equipment for testing (i.e. flasks, beakers, test tubes, bottles, light bulbs, gauges, filters, thermometer, batteries, etc.).
7120	<b>BLEACH (WATER PLANT ONLY)</b> 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	<b>CHEMICALS (WASTEWATER ONLY)</b> Chemical expenditures utilized in waste water treatment/sludge disposal.

7125	<b>FISH RESTOCKING</b> Fish for Southview Lake.
7126	<b>TREE TRIMMING</b> Contracted labor for trimming, pruning, and maintaining trees and shrubs in the City Parks.
7127	<b>WEED/LILY PAD CONTROL</b> Contracted labor for weed and lily pad control in the City Parks.
7130	<b>WATERLINE REPAIR (WATER ONLY)</b> Material and contract labor utilized to repair breaks and leaks in waterlines (i.e. valves, fittings, clamps, pipe, copper, bushing, concrete, etc.).
7130	<b>SEWER LINE REPAIR/REPLACEMENT (WASTEWATER ONLY)</b> Material and contract labor utilized to repair or replace sewer lines.
7135	<b>WATERLINE REPLACEMENT (WATER ONLY)</b> Material utilized to replace waterlines (i.e. valves, fittings, clamps, pipe, copper, bushing, concrete, etc.).
7135	<b>NUISANCE CONTROL (COMMUNITY DEVELOPMENT ONLY)</b> 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	<b>ANIMAL CONTROL</b> Animal control services and expenses (i.e. litter, food, euthanasia, etc.).
7141	<b>YARD REPAIRS</b> Materials to repair yards after City projects are complete, such as waterline repairs, street projects, etc (i.e. straw, grass seed, etc.).
7145	<b>FUEL – NUSANCE CONTROL</b> Fuel for mowing equipment related to nuisance control.
7150	<b>CO2</b> 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	<b>HANDTOOLS/HARDWARE</b> Handtools and hardware (i.e. screwdrivers, saws, etc.).
7401	<b>MAINTENANCE EXPENSE</b>

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, keys, etc.).
- 7411            **RESTORE RICHMOND PROGRAM**  
Expenses associated with administering the Restore Richmond Program, including program operations, supplies, outreach, and related costs.
- 7412            **FARMER’S MARKET EXPENSES**  
Expenses associated with operation of the Farmer’s Market program.
- 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	<b>LAND AMORTIZATION</b> Annual expense of portion of cemetery based on number of plots sold in current year.
8050	<b>MISCELLANEOUS EXPENSE</b> Expenses not listed in another category (i.e. vaccines, etc.).
8051	<b>DRUG TESTING</b> Employee pre-employment and random drug screenings.
8055	<b>CASH SHORT/LONG</b> Cash short and long for daily bank deposits made by the City Collector.
8080	<b>BAD DEBT EXPENSE</b> The expense related to changes in allowance for doubtful accounts.
8090	<b>BANK FEES</b> Monthly fees charged by the bank and credit card fees for MyRec system purchases (fee built into product pricing).
8100	<b>MUNICIPAL COMPLEX LOAN INTEREST</b> Interest payments for the Municipal Complex loan/Certificates of Participation Bonds (installments through July 2043).
8102	<b>MUNICIPAL COMPLEX LOAN PRINCIPAL</b> Principal payments for the Municipal Complex loan/Certificates of Participation Bonds (installments through July 2043).
8103	<b>2013 BOND ADMINISTRATIVE FEE</b> Annual administrative fee for the 2013 Certificate of Participation Bonds.
8500's	<b>BOND PAYMENTS (PRINCIPAL &amp; INTEREST), ADMINISTRATIVE FEES, COST OF ISSUANCE, AND OTHER FINANCING USES</b> All bond payments and related fees.
8703	<b>LONG TERM LOAN - PRINCIPAL</b> Principal payment on long term loan.
8704	<b>LONG TERM LOAN - INTEREST</b> Interest payment on long term loan.
8707	<b>CAPITAL LEASE-PRINCIPAL</b> Principal payment on capital lease.
8708	<b>CAPITAL LEASE-INTEREST</b>

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**

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	1,543.75	1,098.21-	994.46-	.00	.00	.00
10-00-00-4102 PERSONAL PROPERTY TAX	2,190.31	522.87-	2,349.95	250.00	123.87	250.00
10-00-00-4103 UTILITY TAX	17,275.42	19,814.48	21,433.59	23,628.00	23,627.97	23,000.00
10-00-00-4106 OLD PERSONAL PROPERTY TAX	.00	28.36	.00	.00	.00	.00
10-00-00-4108 SUR TAX	36,753.00	36,542.33	40,460.37	40,000.00	39,468.37	41,000.00
10-00-00-4120 SURPLUS REAL ESTATE TAX	.00	.00	.00	.00	.00	.00
10-00-00-4121 REAL ESTATE TAX-FROM COUNTY	340,475.06	347,126.30	375,517.27	381,241.00	381,240.53	390,000.00
10-00-00-4122 PERSONAL PROPERTY TAX-FROM CO	142,408.01	164,865.01	160,143.95	160,000.00	157,970.48	160,000.00
10-00-00-4131 SALES TAX	1,339,274.95	1,404,212.90	1,419,192.26	1,456,266.00	1,456,265.07	1,420,000.00
10-00-00-4132 USE TAX	104,309.61	129,844.65	214,279.29	183,052.00	183,051.53	170,000.00
10-00-00-4143 CIGARETTE TAX	23,641.40	21,712.62	20,105.50	20,000.00	19,654.37	20,000.00
10-00-00-4149 MUNI MOTOR VEHICLE LIC-FROM C	28,710.00	29,100.00	29,063.00	29,484.00	29,484.00	30,000.00
10-00-00-4150 MUNI MOTOR VEHICLE LICENSE TA	671.23	336.00	306.00	300.00	150.00	300.00
10-00-00-4153 ADVERTISING FEES	.00	.00	.00	.00	.00	.00
10-00-00-4160 GAS FRANCHISE TAX	112,531.95	136,523.90	107,768.58	115,000.00	101,387.94	115,000.00
10-00-00-4161 ELECTRIC FRANCHISE TAX	337,780.63	347,557.60	351,221.07	440,955.00	440,954.23	370,000.00
10-00-00-4162 TELEPHONE FRANCHISE TAX	64,969.31	55,705.24	57,777.21	55,000.00	53,130.53	55,000.00
10-00-00-4164 CABLE TV FRANCHISE TAX	23,874.89	23,011.50	21,039.42	24,000.00	17,380.64	24,000.00
10-00-00-4165 FINANCIAL INSTITUTION TAX	5,769.10	217.79	212.35	2,219.00	2,218.65	2,500.00
10-00-00-4201 LIQUOR LICENSES	12,995.00	8,720.00	10,792.50	9,550.00	9,005.00	8,500.00
10-00-00-4203 OCCUPATIONAL LICENSES	23,999.35	23,678.55	29,731.20	34,000.00	32,911.00	32,000.00
10-00-00-4204 SPECIAL EVENT PERMIT FEE	460.00	350.00	.00	50.00	50.00	100.00
10-00-00-4205 GARAGE SALE PERMIT FEE	850.00	1,000.00	900.00	1,000.00	730.00	1,000.00
10-00-00-4206 ENCROACHMENT PERMIT	.00	25.00	25.00	50.00	50.00	50.00
10-00-00-4320 FINES-SHOW-ME COURT (TRAFFIC)	8,946.00	26,775.50	37,954.50	35,000.00	23,108.00	30,000.00
10-00-00-4321 FINES-SHOW-ME COURT (NON-TRAF	3,598.50	16,807.00	20,081.00	16,000.00	12,261.50	16,000.00
10-00-00-4325 FINES-ANIMAL CONTROL	353.50	126.00	.00	.00	.00	.00
10-00-00-4326 FINES-POLICE TRAFFIC VIOLATIO	24,955.50	7,556.00	2,289.50	2,500.00	2,166.50	2,500.00
10-17-00-4327 FINES-COMMUNITY DEVELOPMENT	1,427.00	25.00	50.00	.00	.00	.00
10-00-00-4327 FINES-POLICE NONTRAFFIC VIOLA	17,163.00	5,995.50	2,310.50	1,600.00	1,586.50	2,000.00
10-00-00-4329 PENALTIES ON MUNI MOTOR VEHIC	760.00	603.72	488.00	500.00	272.00	500.00
10-00-00-4334 CRIME VICTIMS COMPENSATION	198.32	196.97	230.63	200.00	146.52	200.00
10-00-00-4516 RETURN CHECK FEE	.00	25.00	.00	.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	.00	.00	.00	.00	.00
10-00-00-4607 ARPA REVENUE	.00	.00	.00	.00	.00	.00
10-00-00-4710 PILOT FEE-HOUSING AUTHORITY	.00	.00	.00	.00	.00	.00
10-00-00-4715 PILOTS-TAX ABATEMENTS	4,911.22	5,237.90	5,303.82	5,558.00	5,557.53	5,304.00
10-00-00-4811 LEASE REVENUE	.00	.00	4,800.00	2,400.00	2,400.00	2,400.00
10-00-00-4821 DONATIONS	5,000.00	.00	.00	.00	.00	.00
10-00-00-4901 INTEREST INCOME	4,302.88	4,303.69	4,254.52	4,645.00	4,253.03	4,250.00
10-00-00-4902 PENALTIES ON TAXES	2,196.18	1,113.17	1,537.40	1,500.00	440.31	1,500.00
10-00-00-4903 INTEREST ON TAXES-FROM COUNTY	7,660.30	7,138.07	8,484.04	8,726.00	8,725.01	7,500.00
10-00-00-4915 COLLECTION FEES	.00	.00	.00	.00	.00	.00
10-00-00-4940 COBRA REIMBURSEMENTS	1,398.62	.00	.00	1,302.00	1,301.85	.00
10-00-00-4960 SALE OF SURPLUS	.00	9,852.00	6,280.20	12,000.00	12,000.00	.00
10-00-00-4999 MISCELLANEOUS REVENUE	6,393.20	338.12	171.26	568.00	567.23	.00
10-77-00-4900 SOLID WASTE REIMBURSEMENT	42,680.69	45,829.89	45,324.06	48,349.00	44,319.88	47,990.00
10-78-00-4900 WATER REIMBURSEMENT	94,729.85	112,603.20	111,356.61	114,431.00	104,917.52	128,000.00

**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
10-79-00-4900	WASTE WATER REIMBURSEMENT	89,220.18	96,378.51	95,314.21	117,747.00	107,956.42	98,283.00
10-80-00-4900	PARKS REIMBURSEMENT	37,594.09	38,137.71	37,709.01	46,441.00	42,594.64	42,207.00
10-81-00-4900	TRANSP. TAX REIMBURSEMENT	21,983.48	29,346.64	29,026.70	27,856.00	25,502.07	28,221.00
	TOTAL REVENUE	2,995,955.48	3,157,140.74	3,274,290.01	3,423,368.00	3,348,930.69	3,279,605.00
10-01-00-5001	SALARIES-OFFICIALS	16,900.00	16,800.00	16,800.00	16,800.00	16,700.00	16,800.00
10-01-00-5002	SALARIES-FULL TIME	343,116.17	391,673.83	308,964.49	392,577.00	384,960.12	431,458.00
10-01-00-5003	SALARIES-PART TIME	.00	.00	63,018.96	34,862.00	34,861.28	.00
10-01-00-5004	SALARIES-OVERTIME	151.54	.00	.00	140.00	139.05	.00
10-01-00-5005	PAYROLL TAX EXPENSE	26,252.27	29,575.69	28,401.68	33,997.00	31,586.41	33,971.00
10-01-00-5007	LAGERS	21,025.44	16,840.86	13,607.97	22,881.00	18,506.80	27,710.00
10-01-00-5009	LIFE INSURANCE EXPENSE	408.55	639.25	5,959.60	466.00	447.06	451.00
10-01-00-5011	WORKER'S COMPENSATION	1,504.80	1,408.01	1,327.00	1,409.00	1,304.07	1,426.00
10-01-00-5015	UNEMPLOYMENT INSURANCE	.00	.00	.00	.00	.00	.00
10-01-00-5016	HEALTH/DENTAL/VISION PREM EXP	25,097.72	33,737.21	17,724.70	94,325.00	93,693.91	40,500.00
10-01-00-5019	HSA/FSA ADMIN FEES	116.10	150.00	337.50	350.00	150.00	350.00
10-01-00-5020	CONTRACTED SERVICES (LEGAL)	28,845.96	33,359.10	32,244.10	36,000.00	31,872.78	36,000.00
10-01-00-5022	CONTRACTED SERVICES (MOWING)	3,531.59	2,660.00	3,570.00	4,350.00	3,750.00	4,350.00
10-01-00-5023	CONTRACTED SERVICES (OTHER)	7,379.10	4,862.83	2,519.92	21,730.00	21,627.08	14,835.00
10-01-00-5024	CONTRACTED SERVICES (CLEANING)	12,515.00	12,515.00	13,490.00	13,500.00	11,540.00	11,700.00
10-01-00-5026	CONTRACTED SERVICES (PROSECUT	13,090.00	13,504.50	13,457.50	15,000.00	12,250.00	13,500.00
10-01-00-5030	ELECTION FEES	3,119.41	2,068.67	1,811.80	3,500.00	2,997.90	3,500.00
10-01-00-5035	RECORDING FEES	24.00	108.00	198.00	110.00	27.00	110.00
10-01-00-5040	SALES TAX REIMBURSEMENT AGMT	9,878.75	7,802.64	.00	.00	.00	.00
10-01-00-6001	POSTAGE	3,310.99	2,502.55	6,111.77	6,780.00	6,775.68	7,183.00
10-01-00-6005	PRINTING	1,098.05	1,104.29	921.35	1,250.00	592.50	1,250.00
10-01-00-6010	ADVERTISING/PROMOTIONAL	359.45	805.00	356.85	1,000.00	526.00	750.00
10-01-00-6020	EQUIPMENT REPAIR	286.49	.00	.00	145.00	.00	145.00
10-01-00-6025	EQUIPMENT MAINTENANCE	66.50	30.34	.00	250.00	.00	250.00
10-01-00-6026	COPIER EXPENSE	4,424.87	1,541.93	3,411.69	3,100.00	3,024.48	3,525.00
10-01-00-6035	TRAINING & TRAVEL	2,697.53	962.45	1,985.49	5,596.00	4,476.54	6,500.00
10-01-00-6040	DUES/FEES	4,286.17	4,912.67	4,498.19	5,332.00	5,212.58	4,500.00
10-01-00-6041	CHAMBER OF COMMERCE DUES	3,025.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00
10-01-00-6045	ACCOUNTING & AUDITING	20,135.00	30,031.00	30,790.00	35,200.00	29,331.90	35,600.00
10-01-00-6050	ASSESSOR'S OFFICE	5,797.70	7,595.68	5,796.89	7,550.00	6,319.25	8,255.00
10-01-00-6051	COUNTY COLLECTION FEE	20,153.61	21,746.14	22,767.25	22,915.00	22,913.35	23,385.00
10-01-00-6100	FELLOWSHIP CENTER CONTRACT	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00	.00
10-01-00-6135	ORDINANCE CODIFICATION	13,642.00	1,919.29	4,552.00	8,005.00	8,003.00	1,700.00
10-01-00-6200	INTERNET	.00	2,555.73	2,515.87	725.00	724.13	120.00
10-01-00-6201	TELEPHONE	2,625.06	498.61	506.44	3,539.00	3,538.02	3,850.00
10-01-00-6202	UTILITIES - ELECTRIC	4,344.58	4,020.67	3,520.34	4,000.00	3,359.79	3,600.00
10-01-00-6203	UTILITIES - WATER & SEWER	977.34	460.87	359.97	500.00	376.20	400.00
10-01-00-6204	UTILITIES - GAS	1,545.57	2,100.61	1,180.92	1,425.00	1,399.74	1,600.00
10-01-00-6206	UTILITIES - FLOWERBEDS WATER	1,203.48	1,520.40	1,605.40	1,600.00	1,479.43	1,600.00
10-01-00-6302	COMPUTER MAINT & REPAIR	748.00	1,966.41	849.50	1,000.00	711.84	1,000.00
10-01-00-6502	VEHICLE MAINT & REPAIRS	87.62	27.11	401.80	110.00	40.13	500.00
10-01-00-7001	OFFICE SUPPLIES	4,570.91	5,370.34	4,659.49	5,000.00	4,583.37	5,000.00
10-01-00-7005	MISCELLANEOUS SUPPLIES	337.56	.00	.00	.00	.00	.00
10-01-00-7006	EXPENDABLE EQUIPMENT EXP	673.24	659.68	495.45	399.00	139.83	2,250.00

**BUDGET REPORT****PCT OF FISCAL YTD 100.0%**

		3 YRS AGO ACTUAL	2 YRS AGO ACTUAL	LAST YEAR ACTUAL	CURRENT BUDGET	CURRENT YR TO DATE	NEW BUDGET
10-01-00-7081	COVID-19 RESPONSE	681.42	.00	.00	.00	.00	.00
10-01-00-7085	CUSTODIAL SUPPLIES	928.55	980.56	743.32	1,000.00	787.48	1,000.00
10-01-00-7090	COMPUTER SOFTWARE & HARDWARE	3,899.50	2,625.17	6,401.16	3,600.00	3,598.88	3,500.00
10-01-00-7091	WEBSITE DEVELOPMENT/HOSTING	1,980.00	1,995.00	2,295.00	2,450.00	2,295.00	2,850.00
10-01-00-7095	SIMPLECITY ANNUAL LICENSE	6,518.79	6,889.40	7,337.86	11,330.00	11,330.00	11,330.00
10-01-00-7097	GIS	240.00	.00	480.00	264.00	264.00	264.00
10-01-00-7098	Annual License - Waterworth	.00	.00	1,650.00	1,733.00	1,732.50	1,820.00
10-01-00-7105	FUEL	106.46	.00	35.85	150.00	1.98	100.00
10-01-00-7405	BLDG & GRND-MAINT/REPAIRS	5,796.38	2,512.40	2,875.27	3,485.00	3,369.88	3,000.00
10-01-00-8001	PROPERTY INSURANCE	3,120.00	3,240.00	3,648.57	4,461.00	4,456.97	5,214.00
10-01-00-8005	LIABILITY INSURANCE	16,517.90	19,665.50	22,486.56	23,130.00	23,126.76	24,382.00
10-01-00-8010	AUTO INSURANCE	173.00	175.34	209.00	220.00	209.00	237.00
10-01-00-8025	DISCRETIONARY FUND	2,529.46	2,619.04	2,942.17	5,000.00	4,613.44	7,000.00
10-01-00-8050	MISCELLANEOUS EXPENSE	62.69	2,308.54	10,116.91	250.00	36.96	250.00
10-01-00-8051	DRUG TESTING	303.50	486.00	405.00	100.00	.00	50.00
10-01-00-8055	CASH SHORT/LONG	4.19-	16.47-	87.72	.00	6.47-	.00
10-01-00-8090	BANK FEES	2,930.18	405.26	340.67	500.00	340.67	375.00
10-01-00-9010	CAPITAL ASSET-VEHICLES	.00	.00	.00	.00	.00	.00
10-01-00-9015	CAPITAL ASSET-EQUIPMENT	5,304.94	.00	.00	.00	.00	2,000.00
10-01-00-9017	CAPITAL ASSET-BLDG & GRNDS	.00	.00	.00	.00	.00	.00
10-01-00-9020	CAPITAL IMPROVEMENT	54,552.24	52,862.34	.00	.00	.00	.00
10-01-00-9490	TRANSFER TO MUNI COMPL FUND	.00	.00	.00	.00	.00	.00
TOTAL EXPENSES		719,318.82	761,506.94	676,855.74	871,091.00	832,098.27	813,996.00
GENERAL TOTAL		2,276,636.66	2,395,633.80	2,597,434.27	2,552,277.00	2,516,832.42	2,465,609.00

## ADMINISTRATION

### REVENUE

10-00-00-4101	<b>REAL ESTATE TAX</b> The annual real estate tax attributed to the General Fund – collected by the City (2018 and years prior).
10-00-00-4102	<b>PERSONAL PROPERTY TAX</b> The annual personal property tax attributed to the General Fund – collected by the City (2018 and years prior).
10-00-00-4103	<b>UTILITY TAX</b> Taxes paid on railroad and utilities. This tax is received annually from Ray County, usually in January.
10-00-00-4102	<b>OLD PERSONAL PROPERTY TAX</b> The collection of personal property taxes that were previously deemed as uncollectible and wrote-off.
10-00-00-4108	<b>SUR TAX</b> 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	<b>SURPLUS REAL ESTATE TAX</b> Money paid in excess of the taxes due at the real estate tax sale.
10-00-00-4121	<b>REAL ESTATE TAX - FROM COUNTY</b> The annual real estate tax attributed to the General Fund – collected by the County (2019 and years forward).
10-00-00-4122	<b>PERSONAL PROPERTY TAX - FROM COUNTY</b> The annual personal property tax attributed to the General Fund – collected by the County (2019 and years forward).
10-00-00-4131	<b>SALES TAX</b> The 1% sales tax collected on retail sales of tangible personal property and certain services within the City.

10-00-00-4132	<b>USE TAX</b> The 1% use tax collected on the storage, use or consumption of tangible personal property in the City.
10-00-00-4143	<b>CIGARETTE TAX</b> 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	<b>MUNICIPAL MOTOR VEHICLE LICENSE TAX – FROM COUNTY</b> 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	<b>MUNICIPAL MOTOR VEHICLE LICENSE TAX</b> 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	<b>ADVERTISING FEES</b> Revenue from the reimbursement of advertising fees on delinquent taxes.
10-00-00-4160	<b>GAS FRANCHISE TAX</b> 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	<b>ELECTRIC FRANCHISE TAX</b> 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	<b>TELEPHONE FRANCHISE TAX</b> 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	<b>CABLE TV FRANCHISE TAX</b> 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	<b>FINANCIAL INSTITUTION TAX</b> 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	<b>LIQUOR LICENSES</b> 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	<b>OCCUPATIONAL LICENSES</b> 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	<b>GARAGE SALE PERMIT FEE</b> 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)).
10-17-00-4300	<b>FARMER'S MARKET EXPENSES</b> Revenue received from participant's entry fees in the Farmer's Market program. Goal is to offset program expenses.
10-00-00-4325	<b>FINES – ANIMAL CONTROL</b> 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	<b>FINES – POLICE TRAFFIC VIOLATIONS</b> 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	<b>FINES - COMMUNITY DEVELOPMENT</b> 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	<b>FINES – POLICE NON-TRAFFIC VIOLATIONS</b>

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	<b>PENALTIES ON MUNICIPAL MOTOR VEHICLE LICENSE TAX</b> 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	<b>CITY CRIME VICTIMS</b> 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	<b>RETURN CHECK FEE</b> 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	<b>GRANT REVENUE</b> Revenue received from grants.
10-00-00-4605	<b>FEMA/SEMA REVENUE</b> Revenue received from FEMA and SEMA for reimbursements of City expenditures incurred due to disasters or emergencies.
10-00-00-4606	<b>CARES ACT REIMBURSEMENT</b> 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	<b>ARPA REVENUE</b> ARPA revenue received and recognized.
10-00-00-4710	<b>P.I.L.O.T. FEE – HOUSING AUTHORITY</b> 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	<b>P.I.L.O.T.S – TAX ABATEMENTS</b> Revenue received as Payment In Lieu of Taxes from entities that have tax abatement agreements.
10-00-00-4811	<b>CAPITAL LEASE REVENUE</b> An other financing source equal to the net present value of the minimum lease payments of a capital lease.
10-00-00-4821	<b>DONATIONS</b> Donations toward the administration expenses.

10-00-00-4901	<b>INTEREST INCOME</b> Bank interest earned on the cash in the general fund.
10-00-00-4902	<b>PENALTIES ON TAXES</b> 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	<b>INTEREST ON TAXES-FROM COUNTY</b> 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	<b>COLLECTION FEES</b> \$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	<b>COBRA REIMBURSEMENTS</b> Reimbursement of insurance premiums by former employees participating in COBRA.
10-00-00-4960	<b>SALE OF VEHICLES/EQUIPMENT</b> Proceeds from the sale of surplus items.
10-00-00-4999	<b>MISCELLANEOUS REVENUE</b> Revenues not listed in another category including copy fees, rebates, reimbursements, salvage revenue, etc.
10-77-00-4900	<b>SOLID WASTE REIMBURSEMENT</b> 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	<b>WATER REIMBURSEMENT</b> 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	<b>WASTE WATER REIMBURSEMENT</b> 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	<b>PARKS REIMBURSEMENT</b> 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	.00	.00	.00	.00	.00	.00
10-00-00-4332 COURT COST FEES-NON-TRAFFIC V	1,221.00	374.00	88.00	100.00	88.00	100.00
10-00-00-4333 COURT COST FEES-TRAFFIC VIOLA	3,132.50	737.00	231.00	300.00	231.00	300.00
10-00-00-4337 BOND FORFEITURE	6,810.00	4,859.50	5,597.00	4,000.00	1,633.00	4,000.00
10-00-00-4340 COURT COST FEES-SHOW-ME COURT	1,606.00	4,986.92	7,131.93	5,500.00	4,440.00	5,500.00
10-08-00-4999 MISC COURT REVENUE	.00	.00	20.00	8.00	7.54	20.00
TOTAL REVENUE	12,769.50	10,957.42	13,067.93	9,908.00	6,399.54	9,920.00
10-08-00-5002 SALARIES-FULL TIME	18,600.97	21,746.63	22,016.55	23,741.00	22,818.27	24,363.00
10-08-00-5003 SALARIES-PART TIME	.00	.00	.00	.00	.00	.00
10-08-00-5004 SALARIES-OVERTIME	65.96	.00	.00	.00	.00	.00
10-08-00-5005 PAYROLL TAX EXPENSE	1,293.47	1,565.99	1,561.86	1,740.00	1,645.77	1,864.00
10-08-00-5007 LAGERS	843.90	1,143.54	1,022.77	1,217.00	1,209.32	1,565.00
10-08-00-5009 LIFE INSURANCE EXPENSE	25.89	33.36	33.36	36.00	34.26	35.00
10-08-00-5011 WORKER'S COMPENSATION	152.35	159.98	86.00	135.00	130.73	95.00
10-08-00-5015 UNEMPLOYMENT INSURANCE	61.04	17.17	.00	.00	.00	.00
10-08-00-5016 HEALTH/DENTAL/VISION PREM EXP	3,031.11	3,499.92	3,499.92	3,500.00	3,499.92	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	.00	72.50	100.00	.00	100.00
10-08-00-5023 CONTRACTED SERVICES (OTHER)	12,155.15	10,766.47	10,550.76	10,629.00	10,592.81	10,680.00
10-08-00-6001 POSTAGE	264.70	456.54	363.25	500.00	.00	500.00
10-08-00-6005 PRINTING	266.01	84.57	.00	300.00	238.79	375.00
10-08-00-6010 ADVERTISING/PROMOTIONAL	.00	.00	.00	.00	.00	.00
10-08-00-6025 EQUIPMENT MAINTENANCE	.00	.00	.00	.00	.00	.00
10-08-00-6035 TRAINING & TRAVEL	.00	35.71	.00	50.00	49.28	100.00
10-08-00-6040 DUES/FEES	135.00	163.00	163.00	350.00	350.00	355.00
10-08-00-6095 PRISONER BOARDING	5,220.00	1,575.00	3,780.00	6,335.00	6,240.00	7,500.00
10-08-00-6200 INTERNET	.00	255.52	251.54	63.00	62.67	.00
10-08-00-6201 TELEPHONE	280.76	28.85	32.27	10.00	5.40	.00
10-08-00-6202 UTILITIES - ELECTRIC	690.00	670.98	587.49	622.00	560.71	590.00
10-08-00-6203 UTILITIES - WATER & SEWER	31.70	46.80	33.33	50.00	38.73	45.00
10-08-00-6204 UTILITIES - GAS	262.66	350.56	197.07	235.00	233.59	235.00
10-08-00-6302 COMPUTER MAINT & REPAIR	22.00	52.63	124.95	55.00	54.00	200.00
10-08-00-7001 OFFICE SUPPLIES	825.59	528.04	631.69	580.00	488.66	700.00
10-08-00-7005 MISCELLANEOUS SUPPLIES	.00	.00	.00	.00	.00	.00
10-08-00-7006 EXPENDABLE EQUIPMENT EXP	527.32	155.98	.00	120.00	118.02	2,500.00
10-08-00-7085 CUSTODIAL SUPPLIES	.00	.00	.00	.00	.00	.00
10-08-00-7090 COMPUTER SOFTWARE & HARDWARE	759.87	293.31	517.83	450.00	364.99	375.00
10-08-00-7095 SIMPLICITY ANNUAL LICENSE	1,671.49	1,878.93	1,998.52	3,090.00	3,090.00	3,308.00
10-08-00-7405 BLDG & GRNDS-MAINT/REPAIRS	.00	.00	.00	.00	.00	.00
10-08-00-8001 PROPERTY INSURANCE	520.00	515.50	588.50	719.00	718.80	841.00
10-08-00-8050 MISCELLANEOUS EXPENSE	.00	.00	.00	25.00	.00	25.00
10-08-00-8051 DRUG TESTING	.00	.00	.00	.00	.00	.00
10-08-00-9015 CAPITAL ASSET-EQUIPMENT	.00	.00	.00	.00	.00	.00
TOTAL EXPENSES	47,706.94	46,024.98	48,113.16	54,652.00	52,544.72	59,851.00
GENERAL TOTAL	34,937.44-	35,067.56-	35,045.23-	44,744.00-	46,145.18-	49,931.00-

## MUNICIPAL COURT

### REVENUE

10-00-00-4331	<b>JAIL</b> 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	<b>COURT COSTS FEES – NON-TRAFFIC VIOLATIONS</b> 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	<b>COURT COSTS FEES – TRAFFIC VIOLATIONS</b> 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	<b>BOND FOREFEITURE</b> Forfeiture of court bonds.
10-08-00-4999	<b>MISCELLANEOUS COURT REVENUE</b> 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	1,237.00	1,362.00	1,030.00	1,150.00	1,135.00	1,500.00
10-11-00-4525 ATV/UTV SPECIAL USE PERMIT FE	590.00	1,990.00	1,620.00	1,500.00	1,360.00	1,500.00
10-11-00-4530 FEES FOR DVDS	40.00	30.00	.00	.00	.00	.00
10-11-00-4531 FEES FOR FINGERPRINTS	270.00	350.00	190.00	210.00	210.00	200.00
10-11-00-4532 POLICE GRANT REVENUE	.00	.00	6,612.00	15,509.00	15,508.24	12,000.00
10-00-00-4550 BUILDING USAGE FEES	.00	.00	.00	.00	.00	.00
10-11-00-4602 MO DOT GRANT REVENUE	2,331.24	6,274.64	27,238.21	27,850.00	3,209.49	4,000.00
10-11-00-4810 LOAN PROCEEDS	.00	.00	.00	.00	.00	.00
10-11-00-4811 LEASE REVENUE	223,954.53	92,749.86	47,048.16	.00	.00	.00
10-11-00-4821 POLICE DEPT DONATIONS	2,000.00	1,500.00	2,150.00	3,150.00	3,147.50	2,000.00
10-11-00-4822 GIVING-BACK EVENT DONATIONS	5,000.00	500.00	2,475.00	4,000.00	1,050.00	3,000.00
10-11-00-4930 INSURANCE PROCEEDS	7,029.58	8,078.24	.00	.00	.00	.00
10-00-58-4935 SCHOOL RESOURCE OFFICER REVEN	62,271.39	57,845.30	63,688.90	66,015.00	66,014.51	69,688.09
10-11-00-4960 SALE OF VEHICLES/EQUIPMENT	.00	13,185.10	.00	.00	.00	.00
10-11-00-4990 TRANSFER FROM POLICE TRNG FUN	.00	.00	.00	.00	.00	.00
10-11-00-4999 MISC POLICE REVENUE	1,100.35	.00	1,207.32	872.00	871.64	7,000.00
TOTAL REVENUE	305,824.09	183,865.14	153,259.59	120,256.00	92,506.38	100,888.09
10-11-00-5002 SALARIES-FULL TIME	538,731.80	610,274.98	713,904.71	720,797.00	705,328.28	744,719.00
10-11-00-5003 SALARIES-PART TIME	3,314.13	13,760.00	12,725.00	15,080.00	9,752.81	15,080.00
10-11-00-5004 SALARIES-OVERTIME	19,410.62	18,322.72	23,555.02	23,450.00	22,519.58	20,000.00
10-11-00-5005 PAYROLL TAX EXPENSE	41,640.46	48,028.94	55,630.66	57,825.00	54,822.94	58,501.00
10-11-00-5007 LAGERS	66,082.08	69,045.06	84,813.82	93,065.00	86,609.38	94,086.00
10-11-00-5009 LIFE INSURANCE EXPENSE	722.81	716.58	840.42	861.00	814.69	880.00
10-11-00-5011 WORKER'S COMPENSATION	28,317.30	27,631.65	35,551.00	38,150.00	31,732.90	41,056.00
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	47,457.78	39,686.40	38,557.41	60,020.00	57,394.28	70,000.00
10-11-00-5019 HSA/FSA ADMIN FEES	219.66	125.00	312.50	300.00	75.00	200.00
10-11-00-5020 CONTRACTED SERVICES (LEGAL)	2,060.00	2,500.00	.00	1,100.00	.00	1,100.00
10-11-00-5023 CONTRACTED SERVICES (OTHER)	6,053.86	9,540.08	5,008.45	2,100.00	726.67	4,285.00
10-11-00-5024 CONTRACTED SERVICES (CLEANING)	.00	.00	.00	.00	.00	.00
10-11-00-6001 POSTAGE	91.06	204.26	480.63	200.00	54.34	200.00
10-11-00-6005 PRINTING	664.20	474.39	320.50	1,000.00	264.21	600.00
10-11-00-6010 ADVERTISING/PROMOTIONAL	110.00	175.78	121.88	500.00	61.73	500.00
10-11-00-6020 EQUIPMENT REPAIR	1,000.00	.00	931.26	1,000.00	526.54	750.00
10-11-00-6025 EQUIPMENT MAINTENANCE	655.00	30.33	.00	650.00	.00	300.00
10-11-00-6026 COPIER EXPENSE	7,491.54	1,378.41	946.55	1,780.00	1,779.01	1,900.00
10-11-00-6028 GENERATOR INSPECTION/MAINT	503.00	588.50	2,235.42	2,163.00	720.47	2,130.00
10-11-00-6035 TRAINING & TRAVEL	4,434.30	3,245.95	4,317.57	6,625.00	5,523.57	6,145.00
10-11-00-6040 DUES/FEES	667.25	414.00	364.00	672.00	671.60	953.00
10-11-00-6095 PRISONER BOARDING EXP	3,825.00	3,285.00	3,150.00	4,000.00	1,230.00	4,000.00
10-11-00-6105 UNIFORMS	9,458.11	7,843.20	3,081.17	4,516.00	2,673.41	5,000.00
10-11-00-6120 VEHICLE MAINTENANCE	1,617.15	4,160.79	4,099.74	3,800.00	3,760.21	4,600.00
10-11-00-6200 INTERNET & INTERNET AIR CARDS	1,498.14	8,318.81	8,792.54	6,010.00	6,007.42	5,891.00
10-11-00-6201 TELEPHONE	8,032.14	6,314.63	6,822.36	8,500.00	8,107.85	8,902.00
10-11-00-6202 UTILITIES - ELECTRIC	7,143.62	6,946.96	6,082.48	6,208.00	5,805.16	6,100.00
10-11-00-6203 UTILITIES - WATER & SEWER	380.38	617.93	399.45	590.00	465.01	500.00
10-11-00-6204 UTILITIES - GAS	2,719.43	3,629.43	2,040.41	2,600.00	2,418.44	2,420.00

## 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	55.00	.00	622.50	500.00	.00	500.00
10-11-00-6502	VEHICLE REPAIRS	15,555.76	5,059.05	13,424.06	12,000.00	10,879.50	10,000.00
10-11-00-7001	OFFICE SUPPLIES	1,590.64	826.30	938.58	1,200.00	811.12	1,200.00
10-11-00-7005	MISCELLANEOUS SUPPLIES	241.12	.00	.00	200.00	.00	200.00
10-11-00-7006	EXPENDABLE EQUIPMENT EXP	27,370.46	6,477.86	21,648.55	24,700.00	24,697.38	25,648.00
10-11-00-7082	AMMUNITION/TASER SUPPLIES	2,961.86	932.44	1,495.37	2,000.00	1,930.81	2,000.00
10-11-00-7083	EVIDENCE SUPPLIES	932.94	426.10	1,112.03	1,500.00	304.13	1,500.00
10-11-00-7085	CUSTODIAL SUPPLIES	729.76	565.77	567.01	750.00	735.38	750.00
10-11-00-7090	COMPUTER SOFTWARE & HARDWARE	2,739.01	4,119.87	31,597.59	41,850.00	15,249.88	16,856.00
10-11-00-7095	POLICE SOFTWARE ANNUAL LICENS	16,600.04	22,198.91	19,230.30	20,192.00	20,191.85	21,202.00
10-11-00-7097	GIS	240.00	.00	480.00	264.00	264.00	264.00
10-11-00-7105	FUEL	24,859.61	17,660.04	21,603.66	22,000.00	15,333.80	15,000.00
10-11-00-7302	HANDTOOLS/HARDWARE	.00	.00	.00	50.00	.00	50.00
10-11-00-7405	BLDG & GRND-MAINT/REPAIRS	84.61	2,633.08	50.98	1,000.00	126.98	1,000.00
10-11-00-8001	PROPERTY INSURANCE	5,687.87	5,017.85	5,709.51	6,873.00	6,861.01	7,894.00
10-11-00-8005	LIABILITY INSURANCE	10,666.00	16,109.00	15,757.00	13,995.00	13,865.00	17,557.00
10-11-00-8010	AUTO INSURANCE	9,368.00	10,863.40	9,703.00	11,080.00	11,080.00	15,075.00
10-11-00-8026	GIVING-BACK EVENTS	2,943.71	2,470.92	2,947.45	4,000.00	1,758.50	3,000.00
10-11-00-8027	TRICK OR TREAT STREET EVENT	.00	1,657.24	1,468.62	1,500.00	1,447.55	1,500.00
10-11-00-8050	MISCELLANEOUS EXPENSE	.00	71.66	55.20	250.00	96.50	250.00
10-11-00-8051	DRUG TESTING	493.66	.00	25.00	50.00	.00	50.00
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	33,177.56	52,283.86	53,190.87	59,164.00	57,496.41	63,509.00
10-11-00-8708	CAPITAL LEASE-INTEREST	1,812.60	6,693.57	6,782.51	4,866.00	4,865.39	3,135.00
10-11-00-9010	CAPITAL ASSET-VEHICLES	43,561.58	.00	47,048.16	.00	.00	82,000.00
10-11-00-9015	CAPITAL ASSET-EQUIPMENT	175,584.51	5,369.00	.00	.00	.00	.00
10-11-00-9017	CAPITAL ASSET-BLDG & GRNDS	.00	.00	.00	.00	.00	.00
10-11-00-9020	CAPITAL IMPROVEMENTS	.00	92,749.86	.00	.00	.00	.00
TOTAL EXPENSES		1,179,557.12	1,141,445.56	1,270,542.90	1,293,546.00	1,197,840.69	1,390,938.00
GENERAL TOTAL		873,733.03-	957,580.42-	1,117,283.31-	1,173,290.00-	1,105,334.31-	1,290,049.91-

## POLICE DEPARTMENT

### REVENUE

10-00-00-4328	<b>POLICE REPORTS</b> Revenues from fees charged for copying various police department reports (city code section 150.135).
10-11-00-4525	<b>ATV/UTV SPECIAL USE PERMIT FEE</b> Revenue received from the sale of ATV/UTV special use permits (\$20.00 annually) (city code section 340.120(A)(1)(c)).
10-11-00-4530	<b>FEES FOR DVDS</b> Revenue received from individuals for copies of DVDs (\$10.00/DVD) (city code section 150.135).
10-11-00-4531	<b>FEES FOR FINGERPRINTS</b> Revenue received from individuals for fingerprinting services (\$10.00/City resident & \$20.00/non-residents)(city code section 150.135).
10-11-00-4532	<b>POLICE GRANT REVENUE</b> Revenue received from grants designed to offset the cost of police department expenses.
10-00-00-4550	<b>BUILDING USAGE FEES</b> Revenue received from outside organizations using the police training room for a fee.
10-11-00-4602	<b>MO DOT GRANT REVENUE</b> 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	<b>LOAN PROCEEDS</b> Cash received from obtaining a loan.
10-11-00-4811	<b>CAPITAL LEASE REVENUE</b> An other financing source equal to the net present value of the minimum lease payments of a capital lease.
10-11-00-4821	<b>POLICE DEPARTMENT DONATIONS</b> Donations toward the police department expenses.
10-11-00-4822	<b>GIVING-BACK EVENT DONATIONS</b> Donations toward the police department giving-back event expenses (i.e. Shop with a Cop, etc.).

10-11-00-4930	<b>INSURANCE PROCEEDS</b> Reimbursements received from the general, liability, auto, or inland marine insurance due to claims filed.
10-00-58-4935	<b>SCHOOL RESOURCE OFFICER REVENUE</b> Revenues received from the Richmond School District to fund the School Resource Officer's salary, benefits, and equipment.
10-11-00-4960	<b>SALE OF VEHICLES/EQUIPMENT</b> Proceeds from the sale of surplus items.
10-11-00-4990	<b>TRANSFER FROM POLICE TRAINING FUND</b> 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	<b>MISCELLANEOUS POLICE REVENUE</b> 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	1,296.00	1,141.00	1,145.00	1,250.00	860.00	1,250.00
10-00-00-4530	ANIMAL SHELTER & KENNEL FEES	3,468.00	2,395.00	1,390.00	1,300.00	785.00	1,300.00
10-00-00-4540	DONATION-ANIMAL SHELTER	.00	25.00	1,315.00	100.00	100.00	100.00
10-11-14-4930	INSURANCE PROCEEDS	.00	.00	.00	.00	.00	.00
10-11-14-4999	MISC ANIMAL CONTROL REVENUE	.00	.00	.00	.00	.00	5,000.00
	TOTAL REVENUE	4,764.00	3,561.00	3,850.00	2,650.00	1,745.00	7,650.00
10-11-14-5002	SALARIES-FULL TIME	31,686.82	36,740.89	37,794.74	39,127.00	38,323.89	43,649.00
10-11-14-5003	SALARIES-PART TIME	.00	.00	1,321.93	3,125.00	1,670.62	3,750.00
10-11-14-5004	SALARIES-OVERTIME	97.41	132.92	148.75	100.00	97.28	100.00
10-11-14-5005	PAYROLL TAX EXPENSE	2,233.72	2,159.52	2,998.74	3,240.00	3,067.02	3,347.00
10-11-14-5007	LAGERS	1,549.41	1,871.13	1,764.89	2,093.00	2,036.33	2,562.00
10-11-14-5009	LIFE INSURANCE EXPENSE	60.80	66.06	66.96	72.00	68.76	69.00
10-11-14-5011	WORKER'S COMPENSATION	665.04	688.18	820.00	846.00	665.65	900.00
10-11-14-5016	HEALTH/DENTAL/VISION PREM EXP	3,891.65	7,000.08	.00	.00	.00	.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)	410.32	736.47	350.76	430.00	392.82	685.00
10-11-14-6005	PRINTING	244.55	72.80	323.98	300.00	146.50	300.00
10-11-14-6010	ADVERTISING/PROMOTIONAL	138.00	.00	34.00	200.00	.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	35.71	.00	100.00	.00	100.00
10-11-14-6040	DUES/FEES	.00	.00	.00	.00	.00	.00
10-11-14-6105	UNIFORMS	516.74	159.00	135.00	200.00	.00	200.00
10-11-14-6200	INTERNET	.00	.00	.00	.00	.00	.00
10-11-14-6201	TELEPHONE	437.05	485.85	527.65	550.00	440.89	500.00
10-11-14-6202	UTILITIES - ELECTRIC	3,877.41	4,559.88	3,313.55	4,925.00	4,900.75	4,950.00
10-11-14-6203	UTILITIES - WATER & SEWER	31.70	374.72	33.33	600.00	71.78	45.00
10-11-14-6302	COMPUTER MAINT & REPAIR	.00	.00	.00	250.00	.00	250.00
10-11-14-6502	VEHICLE MAINT & REPAIR	1,215.38	804.05	294.03	3,609.00	3,578.71	1,000.00
10-11-14-7001	OFFICE SUPPLIES	.00	.00	71.43	100.00	67.68	100.00
10-11-14-7005	MISCELLANEOUS SUPPLIES	.00	.00	50.00	50.00	.00	50.00
10-11-14-7006	EXPENDABLE EQUIPMENT EXP	434.96	204.95	201.84	475.00	190.61	.00
10-11-14-7085	CUSTODIAL SUPPLIES	35.37	.00	.00	200.00	62.90	200.00
10-11-14-7090	COMPUTER SOFTWARE & HARDWARE	.00	.00	58.00	200.00	.00	200.00
10-11-14-7105	FUEL	1,415.71	2,261.41	2,753.15	3,000.00	1,670.77	2,000.00
10-11-14-7140	FOOD AND VETTING	125.00	1,208.76	1,352.87	3,500.00	1,714.92	3,500.00
10-11-14-7302	HANDTOOLS/HARDWARE	.00	.00	.00	25.00	.00	.00
10-11-14-7405	BLDG & GRND-MAINT/REPAIRS	2,921.58	567.61	795.49	4,120.00	3,478.96	1,300.00
10-11-14-8001	PROPERTY INSURANCE	148.00	148.00	161.11	195.00	192.14	220.00
10-11-14-8010	AUTO INSURANCE	842.00	862.00	1,031.00	1,031.00	1,031.00	1,166.00
10-11-14-8050	MISCELLANEOUS EXPENSE	.00	.00	51.72	50.00	.00	50.00
10-11-14-8051	DRUG TESTING	52.66	.00	.00	25.00	.00	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	53,031.28	61,139.99	56,454.92	72,938.00	63,869.98	71,618.00
GENERAL TOTAL	48,267.28-	57,578.99-	52,604.92-	70,288.00-	62,124.98-	63,968.00-

## 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	2,559.00	.00	.00	21,109.00	.00	.00
10-12-00-4605	FEMA/SEMA REVENUE	.00	.00	.00	.00	.00	.00
10-12-00-4810	LOAN PROCEEDS	.00	.00	.00	.00	.00	.00
10-12-00-4811	LEASE REVENUE	548,011.00	64,320.26	.00	.00	.00	.00
10-12-00-4821	FIRE DEPT DONATIONS	7,025.00	1,025.00	2,177.00	3,000.00	2,120.00	3,000.00
10-12-00-4905	RURAL FIRE REIMBURS OF EXPENS	10,286.15	6,906.49	9,424.67	20,000.00	5,898.43	20,000.00
10-12-50-4906	RURAL FIRE REVENUE	83,426.78	90,582.00	104,466.14	113,572.00	113,571.78	107,000.00
10-12-00-4930	INSURANCE PROCEEDS	.00	.00	.00	.00	.00	.00
10-12-00-4936	CPR EDUCATION	.00	.00	.00	.00	.00	.00
10-12-00-4960	SALE OF VEHICLES/EQUIPMENT	23,350.00	9,250.00	.00	.00	.00	.00
10-12-00-4999	MISC FIRE REVENUE	486.00	.00	900.00	.00	.00	.00
	TOTAL REVENUE	675,143.93	172,083.75	116,967.81	157,681.00	121,590.21	130,000.00
10-12-00-5002	SALARIES-FULL TIME	375,942.50	496,258.03	555,506.35	528,408.00	488,058.95	555,433.66
10-12-00-5003	SALARIES-PART TIME	.00	.00	.00	.00	.00	.00
10-12-00-5004	SALARIES-OVERTIME	30,886.34	21,106.13	26,164.30	52,950.00	49,559.88	25,000.00
10-12-00-5005	PAYROLL TAX EXPENSE	29,694.97	38,518.12	42,733.43	45,966.00	39,874.59	45,894.93
10-12-00-5006	SALARIES ON-CALL	19,622.00	19,601.92	15,659.20	19,500.00	15,142.60	19,500.00
10-12-00-5007	LAGERS	12,804.39	15,830.84	22,406.34	17,051.00	14,495.22	23,106.28
10-12-00-5009	LIFE INSURANCE EXPENSE	476.03	535.14	560.88	593.00	511.78	613.44
10-12-00-5011	WORKER'S COMPENSATION	39,976.17	38,800.79	46,188.00	48,497.00	48,480.44	43,924.95
10-12-00-5013	VOLUNTEERS	7,950.00	7,950.00	7,500.00	8,100.00	5,550.00	8,100.00
10-12-00-5015	UNEMPLOYMENT INSURANCE	.00	.00	.00	.00	.00	.00
10-12-00-5016	HEALTH/DENTAL/VISION PREM EXP	48,754.20	41,728.66	43,712.46	50,000.00	29,006.73	39,500.00
10-12-00-5018	ACCIDENT INSUR-VOL FIREFIGHTE	1,922.00	1,922.00	1,922.00	2,000.00	1,941.00	2,000.00
10-12-00-5019	HSA/FSA ADMIN FEES	.00	.00	.00	.00	.00	.00
10-12-00-5020	CONTRACTED SERVICES (LEGAL)	5,575.00	.00	1,087.50	1,100.00	.00	1,100.00
10-12-00-5023	CONTRACTED SERVICES (OTHER)	5,178.34	6,345.71	3,150.00	900.00	392.82	2,535.00
10-12-00-6001	POSTAGE	254.54	12.50	71.68	365.00	363.04	200.00
10-12-00-6005	PRINTING	.00	.00	345.75	25.00	.00	25.00
10-12-00-6010	ADVERTISING/PROMOTIONAL	.00	.00	.00	.00	.00	.00
10-12-00-6015	CERTIFICATION OF EQUIPMENT	6,358.80	2,594.45	8,297.78	9,000.00	2,409.60	9,000.00
10-12-00-6020	EQUIPMENT REPAIR	4,775.94	1,492.64	2,612.22	3,000.00	1,823.04	3,000.00
10-12-00-6025	EQUIPMENT MAINTENANCE	1,637.75	607.22	474.59	750.00	609.89	750.00
10-12-00-6026	COPIER EXPENSE	5,088.49	384.80	480.96	350.00	143.79	150.00
10-12-00-6028	GENERATOR INSPECTION/MAINT	1,132.69	770.37	1,873.97	1,968.00	886.10	1,930.00
10-12-00-6035	TRAINING & TRAVEL	3,370.04	5,242.26	5,950.38	6,000.00	5,673.50	6,000.00
10-12-00-6040	DUES/FEES	642.52	148.54	447.50	850.00	521.60	1,425.00
10-12-00-6105	UNIFORMS	2,056.23	3,212.45	1,137.64	3,000.00	1,593.86	3,000.00
10-12-00-6120	VEHICLE MAINTENANCE	1,060.87	484.20	2,435.38	1,055.00	1,053.40	1,000.00
10-12-00-6145	FIRE PREVENTION EDUCATION	308.14	1,116.60	484.90	3,000.00	1,313.47	3,000.00
10-12-00-6150	RURAL FIRE EXPENSES	10,222.33	6,906.59	6,419.67	20,000.00	2,932.43	20,000.00
10-12-00-6200	INTERNET	105.84	480.12	520.13	1,200.00	1,095.69	1,200.00
10-12-00-6201	TELEPHONE	1,942.05	2,491.25	6,599.87	4,616.00	4,615.67	3,160.00
10-12-00-6202	UTILITIES - ELECTRIC	10,459.33	10,676.96	10,934.02	11,000.00	10,128.00	10,775.00
10-12-00-6203	UTILITIES - WATER & SEWER	2,216.17	2,722.31	2,594.14	4,000.00	3,348.67	3,425.00
10-12-00-6204	UTILITIES - GAS	7,544.29	8,880.65	7,046.03	8,000.00	6,737.91	6,775.00
10-12-00-6302	COMPUTER MAINT & REPAIR	630.00	.00	.00	500.00	61.77	500.00
10-12-00-6502	VEHICLE REPAIRS	351.12	2,678.73	1,766.66	3,000.00	1,196.69	3,000.00

## 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	172.75	181.30	155.83	250.00	19.48	250.00
10-12-00-7005	MISCELLANEOUS SUPPLIES	.00	17.60	50.00	25.00	.00	25.00
10-12-00-7006	EXPENDABLE EQUIPMENT EXP	22,511.15	12,108.48	4,757.04	8,575.00	2,397.52	9,720.00
10-12-00-7081	EMERGENCY RESPONSE SUPPLIES	2,246.02	1,909.37	1,906.41	2,500.00	2,425.47	3,000.00
10-12-00-7085	CUSTODIAL SUPPLIES	866.35	907.43	966.13	1,000.00	767.14	1,000.00
10-12-00-7090	COMPUTER SOFTWARE & HARDWARE	7,045.82	1,271.79	1,868.01	1,600.00	1,599.50	1,600.00
10-12-00-7095	FIRE SOFTWARE ANNUAL LICENSE	3,815.00	5,095.86	6,500.00	6,825.00	6,825.00	6,825.00
10-12-00-7097	GIS	240.00	.00	555.00	264.00	264.00	264.00
10-12-00-7105	FUEL	7,938.24	7,670.96	6,066.20	8,000.00	5,508.52	8,000.00
10-12-00-7302	HANDTOOLS/HARDWARE	384.23	511.89	22.95	50.00	.00	50.00
10-12-00-7405	BLDG & GRND-MAINT/REPAIRS	13,981.55	6,070.90	2,203.28	5,000.00	2,226.91	5,000.00
10-12-00-7505	STORM WARNING SIREN EXPENSE	5,208.00	5,418.00	7,454.50	5,960.00	5,880.00	6,468.00
10-12-00-8001	PROPERTY INSURANCE	13,188.00	13,016.72	13,847.61	16,270.00	16,269.55	19,071.00
10-12-00-8005	LIABILITY INSURANCE	.00	.00	.00	.00	.00	.00
10-12-00-8010	AUTO INSURANCE	3,212.00	7,577.16	12,209.00	12,580.00	12,209.00	16,108.00
10-12-00-8050	MISCELLANEOUS EXPENSE	165.97	.00	.00	200.00	.00	200.00
10-12-00-8051	DRUG TESTING	335.50	25.00	25.00	200.00	25.00	50.00
10-12-00-8703	LTL-PRINCIPAL	87,139.74	76,007.01	81,880.49	88,781.00	88,780.91	91,587.00
10-12-00-8704	LTL-INTEREST	.00	19,916.22	18,785.35	11,868.00	11,867.95	9,062.00
10-12-00-9010	CAPITAL ASSET-VEHICLES	98,365.00	502,967.21	.00	30,621.00	24,388.55	.00
10-12-00-9015	CAPITAL ASSET-EQUIPMENT	.00	45,000.00	.00	21,109.00	.00	.00
10-12-00-9017	CAPITAL ASSET-BLDG & GRNDS	.00	6,350.00	.00	.00	.00	.00
10-12-00-9020	CAPITAL IMPROVEMENT	.00	10,999.05	.00	.00	.00	.00
TOTAL EXPENSES		905,754.40	1,462,521.93	986,336.53	1,078,422.00	920,976.63	1,023,303.26
GENERAL TOTAL		230,610.47-	1,290,438.18-	869,368.72-	920,741.00-	799,386.42-	893,303.26-

## FIRE DEPARTMENT

### REVENUE

10-12-00-4532	<b>FIRE DEPARTMENT GRANT REVENUE</b> Revenue received from grants designed to offset the cost of fire department expenditures.
10-12-00-4605	<b>FEMA/SEMA REVENUE</b> Revenue received from FEMA and SEMA for reimbursements of City expenditures incurred due to disasters or emergencies.
10-12-00-4810	<b>LOAN PROCEEDS</b> Cash received from obtaining a loan.
10-12-00-4811	<b>CAPITAL LEASE REVENUE</b> An other financing source equal to the net present value of the minimum lease payments of a capital lease.
10-12-00-4821	<b>FIRE DEPARTMENT DONATIONS</b> Donations toward the fire department expenses.
10-12-00-4905	<b>RURAL FIRE REIMBURSEMENT OF EXPENSES</b> Revenue received from the Richmond Rural Fire District for the reimbursement of certain expenses detailed in the contract.
10-12-50-4906	<b>RURAL FIRE REVENUE</b> Revenue received from the Richmond Rural Fire District.
10-12-00-4930	<b>INSURANCE PROCEEDS</b> Reimbursements received from the general, liability, auto, or inland marine insurance due to claims filed.
10-12-00-4936	<b>CPR EDUCATION</b> Revenues from teaching CPR education to other entities or individuals.
10-12-00-4960	<b>SALE OF VEHICLES/EQUIPMENT</b> Proceeds from the sale of surplus items.
10-12-00-4999	<b>MISCELLANEOUS FIRE REVENUE</b> 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	174,115.77	211,706.60	224,520.50	250,010.00	250,009.54	248,744.00
10-00-00-4151	MOTOR VEHICLE STATE SALES TAX	58,812.49	60,303.03	66,617.80	66,695.00	66,694.39	65,000.00
10-00-00-4152	MOTOR VEHICLE LICENSE/REG FEE	27,559.82	30,950.57	26,769.19	27,000.00	26,559.11	28,000.00
10-14-00-4337	FINANCIAL SECURITY FORFEITURE	.00	.00	1,500.00	.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	.00	.00	.00	.00	.00
10-14-00-4810	LOAN PROCEEDS	.00	.00	.00	.00	.00	.00
10-14-00-4811	LEASE REVENUE	.00	.00	21,121.67	.00	.00	.00
10-14-00-4900	STREET EXCAVATION PERMIT FEE	950.00	550.00	1,100.00	1,550.00	1,550.00	1,250.00
10-14-00-4930	INSURANCE PROCEEDS	6,608.29	.00	.00	.00	.00	.00
10-14-00-4960	SALE OF VEHICLES/EQUIPMENT	.00	3,741.66	.00	1,350.00	1,350.00	2,000.00
10-14-00-4999	MISC STREETS REVENUE	.00	5.88	.00	6.00	5.03	.00
TOTAL REVENUE		268,046.37	307,257.74	341,629.16	346,611.00	346,168.07	344,994.00
10-14-00-5002	SALARIES-FULL TIME	67,292.74	72,912.98	88,876.56	91,881.00	88,401.56	83,486.00
10-14-00-5003	SALARIES-PART TIME	1,132.12	.00	.00	.00	.00	.00
10-14-00-5004	SALARIES-OVERTIME	2,203.65	391.60	1,955.70	6,850.00	6,598.65	5,000.00
10-14-00-5005	PAYROLL TAX EXPENSE	5,244.60	5,811.37	6,581.22	7,411.00	6,930.06	6,769.00
10-14-00-5007	LAGERS	3,552.47	2,871.52	3,421.56	5,195.00	5,022.92	5,692.00
10-14-00-5009	LIFE INSURANCE EXPENSE	99.37	94.49	112.62	124.00	115.59	116.00
10-14-00-5011	WORKER'S COMPENSATION	10,350.56	4,490.90	8,328.00	12,286.00	7,330.65	7,055.00
10-14-00-5015	UNEMPLOYMENT INSURANCE	.00	.00	92.51	.00	.00	.00
10-14-00-5016	HEALTH/DENTAL/VISION PREM EXP	7,414.40	10,052.60	5,945.82	8,084.00	7,725.49	9,125.00
10-14-00-5019	HSA/FSA ADMIN FEES	.00	.00	.00	.00	.00	.00
10-14-00-5020	CONTRACTED SERVICES (LEGAL)	.00	.00	.00	.00	.00	.00
10-14-00-5022	CONTRACTED SERVICES (MOWING)	.00	.00	.00	.00	.00	.00
10-14-00-5023	CONTRACTED SERVICES (OTHER)	1,782.09	2,601.43	1,515.72	430.00	392.82	1,130.00
10-14-00-5035	RECORDING FEES	.00	.00	24.00	.00	.00	.00
10-14-00-6005	PRINTING	.00	.00	22.20	25.00	.00	.00
10-14-00-6010	ADVERTISING/PROMOTIONAL	.00	.00	.00	.00	.00	.00
10-14-00-6020	EQUIPMENT REPAIR	2,801.12	1,653.87	4,372.72	3,000.00	1,198.64	3,000.00
10-14-00-6025	EQUIPMENT MAINTENANCE	2,999.61	1,131.57	1,702.24	5,000.00	1,327.00	2,500.00
10-14-00-6035	TRAINING & TRAVEL	.00	35.71	.00	.00	.00	.00
10-14-00-6040	DUES/FEES	157.00	68.46	130.00	440.00	420.85	682.00
10-14-00-6105	UNIFORMS	896.53	665.59	2,092.71	1,600.00	1,111.47	1,600.00
10-14-00-6200	INTERNET	665.11	918.66	1,194.19	600.00	300.95	450.00
10-14-00-6201	TELEPHONE	187.06	60.80	21.50	176.00	175.84	200.00
10-14-00-6202	UTILITIES - ELECTRIC	2,923.75	2,868.47	2,920.74	3,000.00	2,831.35	2,855.00
10-14-00-6203	UTILITIES - WATER & SEWER	688.29	395.64	813.23	900.00	367.34	680.00
10-14-00-6204	UTILITIES - GAS	1,999.95	1,974.87	1,569.46	2,000.00	1,761.70	1,750.00
10-14-00-6205	UTILITIES - STREET LIGHTS	91,031.62	92,986.80	101,872.99	94,400.00	90,112.96	98,400.00
10-14-00-6302	COMPUTER MAINT & REPAIR	49.75	151.09	69.95	150.00	54.00	150.00
10-14-00-6502	VEHICLE MAINT & REPAIRS	1,863.70	1,512.72	1,395.06	2,500.00	2,468.49	2,400.00
10-14-00-7001	OFFICE SUPPLIES	9.99	.00	.00	25.00	19.99	25.00
10-14-00-7005	MISCELLANEOUS SUPPLIES	23.94	55.60	.00	100.00	27.98	50.00
10-14-00-7006	EXPENDABLE EQUIPMENT EXP	5,429.94	949.05	5,021.09	2,285.00	2,008.49	3,150.00
10-14-00-7050	ROAD REPAIR MATERIAL	1,628.97	3,900.00	1,793.19	3,650.00	3,649.70	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	.00	.00	.00	500.00	.00	500.00
10-14-00-7070 STREET SIGNS	731.25	455.99	1,636.78	1,500.00	1,307.54	1,500.00
10-14-00-7075 SALT	2,101.05	.00	2,230.80	6,500.00	4,340.16	5,000.00
10-14-00-7076 SAND	2,034.63	774.89	.00	3,000.00	1,475.47	2,000.00
10-14-00-7081 SAFETY EQUIPMENT	.00	.00	459.41	750.00	9.99	500.00
10-14-00-7085 CUSTODIAL SUPPLIES	24.59	106.48	171.66	300.00	109.08	300.00
10-14-00-7090 COMPUTER SOFTWARE & HARDWARE	317.65	111.28	283.70	500.00	225.00	725.00
10-14-00-7097 GIS	240.00	.00	480.00	264.00	264.00	264.00
10-14-00-7105 FUEL	7,758.36	5,484.25	10,652.65	10,000.00	8,979.50	9,500.00
10-14-00-7110 OIL/GREASE	.00	8.25	.00	.00	.00	.00
10-14-00-7302 HANDTOOLS/HARDWARE	370.95	55.70	427.30	600.00	119.28	600.00
10-14-00-7405 BLDG & GRND-MAINT/REPAIRS	6,204.32	637.56	507.24	1,000.00	659.43	1,000.00
10-14-00-8001 PROPERTY INSURANCE	707.52	1,174.98	1,669.40	1,920.00	1,759.45	1,380.00
10-14-00-8010 AUTO INSURANCE	3,768.34	4,875.10	4,629.66	4,789.00	4,558.95	5,461.00
10-14-00-8050 MISCELLANEOUS EXPENSE	7.08	.00	26.56	100.00	.00	100.00
10-14-00-8051 DRUG TESTING	189.50	45.84	37.50	100.00	.00	100.00
10-14-00-8702 SHORT TERM LEASE EXPENSE	.00	.00	.00	.00	.00	.00
10-14-00-8703 LTL-PRINCIPAL	.00	.00	13,304.74	5,822.00	4,934.46	4,763.00
10-14-00-8704 LTL-INTEREST	.00	.00	.00	.00	.00	.00
10-14-00-8709 SHORT TERM LEASE EXPENSE	.00	6,423.35	.00	13,002.00	10,551.90	10,600.00
10-14-00-9010 CAPITAL ASSET-VEHICLES	.00	.00	21,121.67	.00	.00	.00
10-14-00-9015 CAPITAL ASSET-EQUIPMENT	35,336.00	.00	.00	15,575.00	.00	34,000.00
10-14-00-9017 CAPITAL ASSET-BLDG & GRNDS	.00	.00	.00	.00	.00	.00
10-14-00-9020 CAPITAL IMPROVEMENTS	.00	.00	.00	.00	.00	.00
TOTAL EXPENSES	272,219.57	228,709.46	299,484.05	318,334.00	269,648.70	318,058.00
GENERAL TOTAL	4,173.20	78,548.28	42,145.11	28,277.00	76,519.37	26,936.00

## STREET DEPARTMENT

### REVENUES

10-00-00-4141	<b>MOTOR FUEL TAX</b> 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	<b>MOTOR VEHICLE STATE SALES TAX</b> 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	<b>MOTOR VEHICLE LICENSE &amp; REGISTRATION FEES</b> 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	<b>FINANCIAL SECURITY FORFEITURE</b> Forfeiture of excavation financial security due to the failure to restore the surface (city code section 510.080).
10-14-00-4532	<b>STREETS GRANT REVENUE</b> Revenue received from grants designed to offset the cost of street department expenditures.
10-14-00-4602	<b>FEMA/SEMA REVENUE</b> Revenue received from FEMA and SEMA for reimbursements of City expenditures incurred due to disasters or emergencies.
10-14-00-4603	<b>CARES ACT REIMBURSEMENT</b> Cares Act revenue received (i.e. from state of Missouri for unemployment reimbursement, etc.).
10-14-00-4810	<b>LOAN PROCEEDS</b> Cash received from obtaining a loan.

10-14-00-4811	<b>CAPITAL LEASE REVENUE</b> An other financing source equal to the net present value of the minimum lease payments of a capital lease.
10-14-00-4900	<b>STREET EXCAVATION PERMIT FEE</b> Revenue received from the sale of street excavation permits (\$50.00) (city code section 510.030).
10-14-00-4930	<b>INSURANCE PROCEEDS</b> Reimbursements received from the general, liability, auto, or inland marine insurance due to claims filed.
10-14-00-4960	<b>SALE OF VEHICLES/EQUIPMENT</b> Proceeds from the sale of surplus items.
10-14-00-4999	<b>MISCELLANEOUS REVENUE</b> 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	750.00	.00	.00	750.00	.00	750.00
10-16-00-4532	GRANT REVENUE	.00	.00	.00	.00	.00	.00
10-16-00-4999	MISCELLANEOUS REVENUE	.00	.00	.00	.00	.00	.00
TOTAL REVENUE		750.00	.00	.00	750.00	.00	750.00
10-16-00-5002	SALARIES-FULL TIME	53,262.40	58,512.80	9,518.44	.00	.00	59,550.00
10-16-00-5003	SALARIES-PART TIME	.00	.00	41,538.42	60,000.00	9,000.27	.00
10-16-00-5005	PAYROLL TAX EXPENSE	3,839.23	4,065.19	3,897.89	4,590.00	688.53	4,556.00
10-16-00-5007	LAGERS	3,598.65	2,972.39	150.51	.00	.00	3,939.00
10-16-00-5009	LIFE INSURANCE EXPENSE	68.20	66.96	.00	.00	.00	69.00
10-16-00-5011	WORKER'S COMPENSATION	.00	81.98	131.00	139.00	71.38	138.00
10-16-00-5016	HEALTH/DENTAL/VISION PREM EXP	1,369.38	1,429.11	.00	.00	.00	7,000.00
10-16-00-5019	HSA/FSA ADMIN FEES	72.31	87.50	68.75	.00	.00	.00
10-16-00-5020	CONTRACTED SERVICES (LEGAL)	.00	.00	36.25	50.00	20.65	50.00
10-16-00-5023	CONTRACTED SERVICES (OTHER)	22,399.98	736.47	350.76	430.00	392.82	669.00
10-16-00-5035	RECORDING FEES	60.00	60.00	.00	60.00	.00	30.00
10-16-00-6001	POSTAGE	1,336.76	7.02	1.33	150.00	.00	50.00
10-16-00-6005	PRINTING	1,000.00	525.37	39.78	100.00	.00	100.00
10-16-00-6010	ADVERTISING/PROMOTIONAL	2,452.68	884.46	1,893.59	780.00	745.00	750.00
10-16-00-6020	EQUIPMENT REPAIR	.00	.00	.00	.00	.00	.00
10-16-00-6025	EQUIPMENT MAINTENANCE	.00	.00	.00	.00	.00	.00
10-16-00-6035	TRAINING & TRAVEL	1,541.42	1,342.33	1,127.41	1,500.00	.00	.00
10-16-00-6040	DUES/FEES	939.55	1,121.96	762.50	1,250.00	1,148.60	1,389.00
10-16-00-6055	ENGINEERING	.00	.00	.00	.00	.00	.00
10-16-00-6200	INTERNET	.00	255.52	251.54	63.00	62.67	.00
10-16-00-6201	TELEPHONE	280.64	28.85	32.27	550.00	5.40	.00
10-16-00-6202	UTILITIES - ELECTRIC	690.00	670.98	587.49	700.00	560.71	589.00
10-16-00-6203	UTILITIES-WATER & SEWER	31.70	46.80	33.33	50.00	38.73	41.00
10-16-00-6204	UTILITIES-GAS	262.66	350.56	197.07	260.00	233.59	234.00
10-16-00-6302	COMPUTER MAINT & REPAIR	41.50	41.09	83.88	110.00	108.00	.00
10-16-00-7001	OFFICE SUPPLIES	725.28	287.45	51.53	150.00	.00	50.00
10-16-00-7005	MISCELLANEOUS SUPPLIES	.00	.00	.00	.00	.00	.00
10-16-00-7006	EXPENDABLE EQUIPMENT	.00	.00	54.54	53.00	.00	.00
10-16-00-7090	COMPUTER SOFTWARE & HARDWARE	947.80	506.16	595.78	1,650.00	1,018.79	390.00
10-16-00-7091	WEBSITE DEVELOPMENT/HOSTING	1,500.00	.00	.00	.00	.00	.00
10-16-00-7097	GIS	240.00	.00	480.00	264.00	264.00	264.00
10-16-00-7105	FUEL	.00	.00	.00	.00	.00	.00
10-16-00-7405	BLDG & GRND-MAINT/REPAIRS	.00	.00	.00	.00	.00	.00
10-16-00-8001	PROPERTY INSURANCE	520.00	515.50	588.50	727.00	718.80	841.00
10-16-00-8005	LIABILITY INSURANCE	896.00	943.00	1,039.00	1,160.00	1,144.00	1,260.00
10-16-00-8050	MISCELLANEOUS EXPENSE	.00	20.00	.00	.00	.00	.00
10-16-00-8051	DRUG TESTING	.00	.00	25.00	.00	.00	25.00
10-16-00-9010	CAPITAL ASSET-VEHICLE	.00	.00	.00	.00	.00	.00
10-16-00-9015	CAPITAL ASSET-EQUIPMENT	.00	.00	.00	.00	.00	.00
10-16-00-9017	CAPITAL ASSET-BLDG & GRNDS	.00	.00	.00	.00	.00	.00
10-16-00-9020	CAPITAL IMPROVEMENT	.00	.00	.00	.00	.00	.00
TOTAL EXPENSES		98,076.14	75,559.45	63,536.56	74,786.00	16,221.94	81,984.00

BUDGET REPORT

PCT OF FISCAL YTD 100.0%

	3 YRS AGO ACTUAL	2 YRS AGO ACTUAL	LAST YEAR ACTUAL	CURRENT BUDGET	CURRENT YR TO DATE	NEW BUDGET
GENERAL TOTAL	97,326.14-	75,559.45-	63,536.56-	74,036.00-	16,221.94-	81,234.00-

## 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	1,379.00	3,430.00	2,050.00	1,800.00	1,800.00	1,600.00
10-00-00-4221	BUILDING PERMIT FEE	18,823.85	29,336.71	54,268.39	31,100.00	31,062.60	30,000.00
10-17-00-4300	FARMER'S MARKET REVENUE	.00	900.00	590.00	790.00	750.00	740.00
10-17-00-4540	LIENS-DEMO'S/MOWING/DANG BLDG	8,762.33	17,527.10	30,127.91	12,050.00	12,044.97	30,000.00
10-17-00-4811	LEASE REVENUE	.00	.00	.00	.00	.00	.00
10-17-00-4821	DONATIONS	13,446.37	5,000.00	.00	.00	.00	10,000.00
10-17-00-4903	INTEREST ON LIENS-FROM COUNTY	753.03	19.44	.00	.00	.00	.00
10-17-00-4960	SALE OF VEHICLES/EQUIPMENT	.00	.00	.00	.00	.00	.00
10-17-00-4999	MISC COMM DEVELOPMENT REVENUE	126.10	15.00	51.00	50.00	15.07	50.00
TOTAL REVENUE		43,290.68	56,228.25	87,087.30	45,790.00	45,672.64	72,390.00
10-17-00-5002	SALARIES-FULL TIME	72,682.70	99,078.38	97,945.42	97,162.00	78,062.14	105,030.00
10-17-00-5003	SALARIES-PART TIME	735.25	.00	.00	.00	.00	.00
10-17-00-5004	SALARIES-OVERTIME	14.66	5.41	5.41	200.00	.00	200.00
10-17-00-5005	PAYROLL TAX EXPENSE	5,346.53	7,325.33	7,020.89	7,448.00	5,728.29	8,050.00
10-17-00-5007	LAGERS	4,984.30	5,043.75	4,413.73	5,210.00	3,478.30	6,759.00
10-17-00-5009	LIFE INSURANCE EXPENSE	73.02	103.82	102.61	102.00	54.03	105.00
10-17-00-5011	WORKER'S COMPENSATION	6,723.88	6,274.45	3,414.00	8,413.00	2,261.06	5,911.00
10-17-00-5015	UNEMPLOYMENT INSURANCE	.00	.00	.00	.00	.00	.00
10-17-00-5016	HEALTH/DENTAL/VISION PREM EXP	7,231.77	8,040.60	12,123.05	8,518.00	6,852.59	11,662.00
10-17-00-5019	HSA/FSA ADMIN FEES	72.31	37.50	18.75	100.00	.00	100.00
10-17-00-5020	CONTRACTED SERVICES (LEGAL)	2,671.50	.00	2,109.75	3,000.00	.00	3,000.00
10-17-00-5022	CONTRACTED SERVICES (MOWING)	.00	.00	.00	.00	.00	.00
10-17-00-5023	CONTRACTED SERVICES (OTHER)	1,976.94	1,585.07	849.36	2,500.00	420.90	2,970.00
10-17-00-5035	RECORDING FEES	1,053.00	795.00	477.00	1,000.00	738.00	1,000.00
10-17-00-6001	POSTAGE	952.65	708.39	572.97	1,500.00	.00	1,000.00
10-17-00-6005	PRINTING	19.50	229.48	2,454.02	350.00	185.87	350.00
10-17-00-6010	ADVERTISING/PROMOTIONAL	411.14	491.99	272.20	500.00	149.20	500.00
10-17-00-6020	EQUIPMENT REPAIR	243.89	132.86	188.91	290.00	285.48	250.00
10-17-00-6025	EQUIPMENT MAINTENANCE	.00	47.23	21.98	55.00	7.84	100.00
10-17-00-6026	COPIER EXPENSE	4,660.33	385.78	1,434.68	750.00	472.39	537.00
10-17-00-6035	TRAINING & TRAVEL	21.46	59.92	.00	1,500.00	.00	1,500.00
10-17-00-6040	DUES/FEES	325.00	390.00	360.00	555.00	555.00	500.00
10-17-00-6105	UNIFORMS	6.36	562.96	325.45	500.00	145.38	510.00
10-17-00-6200	INTERNET	609.08	1,061.45	1,155.24	750.00	689.14	632.00
10-17-00-6201	TELEPHONE	561.38	16.24	64.51	545.00	10.80	.00
10-17-00-6202	UTILITIES - ELECTRIC	1,149.99	1,118.32	979.17	1,100.00	879.35	1,000.00
10-17-00-6203	UTILITIES - WATER & SEWER	52.89	77.99	55.54	80.00	64.64	70.00
10-17-00-6204	UTILITIES - GAS	437.77	584.28	328.47	450.00	389.33	400.00
10-17-00-6302	COMPUTER MAINT & REPAIR	87.50	82.17	194.90	300.00	108.00	300.00
10-17-00-6502	VEHICLE MAINT & REPAIRS	51.46	.00	1,073.12	500.00	476.61	500.00
10-17-00-7001	OFFICE SUPPLIES	229.96	358.72	704.11	400.00	124.92	400.00
10-17-00-7006	EXPENDABLE EQUIPMENT EXP	221.00	.00	305.98	.00	.00	.00
10-17-00-7085	CUSTODIAL SUPPLIES	.00	.00	.00	.00	.00	.00
10-17-00-7090	COMPUTER SOFTWARE & HARDWARE	1,573.55	733.02	3,206.82	800.00	477.38	800.00
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	555.00	220.00	480.00	500.00	264.00	500.00
10-17-00-7105	FUEL - TRUCK	910.90	605.73	1,026.14	850.00	363.24	500.00

**BUDGET REPORT****PCT OF FISCAL YTD 100.0%**

		3 YRS AGO ACTUAL	2 YRS AGO ACTUAL	LAST YEAR ACTUAL	CURRENT BUDGET	CURRENT YR TO DATE	NEW BUDGET
10-17-00-7135	NUISANCE CONTROL	19,445.00	31,477.25	5,400.00	10,000.00	5,329.13	10,000.00
10-17-00-7145	FUEL - NUISANCE CONTROL	.00	.00	.00	500.00	173.37	500.00
10-17-00-7405	BLDG & GRND-MAINT/REPAIRS	.00	.00	.00	.00	.00	.00
10-17-00-7410	COMMUNITY BEAUTIFICATION	19,301.22	41,814.00	24,973.00	.00	.00	.00
10-17-00-7411	RESTORE RICHMOND	15,000.00	5,304.81	3,785.00	7,500.00	6,998.00	7,500.00
10-17-00-7412	FARMER'S MARKET EXPENSES	.00	272.93	350.00	920.00	832.21	700.00
10-17-00-8001	PROPERTY INSURANCE	1,280.59	1,271.59	1,550.70	1,813.00	1,810.67	1,931.00
10-17-00-8010	AUTO INSURANCE	559.66	574.34	688.00	791.00	688.00	780.00
10-17-00-8050	MISCELLANEOUS EXPENSE	.00	.00	.00	.00	.00	.00
10-17-00-8051	DRUG TESTING	50.00	.00	.00	25.00	25.00	25.00
10-17-00-8703	LTL-PRINCIPAL	.00	253.37	.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	6,000.00
TOTAL EXPENSES		172,283.14	217,124.13	180,430.88	167,477.00	119,100.26	182,572.00
GENERAL TOTAL		128,992.46-	160,895.88-	93,343.58-	121,687.00-	73,427.62-	110,182.00-

## COMMUNITY DEVELOPMENT

### REVENUES

10-00-00-4542	<b>PLANNING AND ZONING FEES</b> 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	<b>BUILDING PERMIT FEE</b> 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).
10-00-00-4300	<b>FARMER'S MARKET REVENUE</b> Revenue received from the sale of permits for farmer's market.
10-17-00-4540	<b>LIENS - DEMO'S/MOWING/DANGEROUS BUILDINGS</b> Revenue received from individuals for liens related to dangerous buildings, mowing their property, demolitions by City, etc.
10-17-00-4811	<b>CAPITAL LEASE REVENUE</b> An other financing source equal to the net present value of the minimum lease payments of a capital lease.
10-17-00-4960	<b>SALE OF VEHICLES/EQUIPMENT</b> Proceeds from the sale of surplus items.
10-17-00-4999	<b>MISCELLANEOUS COMMUNITY DEVEL. REVENUE</b> Revenues not listed in another category (i.e. purchase of building plans, copies, and scanning, etc.).

BUDGET REPORT

PCT OF FISCAL YTD 100.0%

	3 YRS AGO ACTUAL	2 YRS AGO ACTUAL	LAST YEAR ACTUAL	CURRENT BUDGET	CURRENT YR TO DATE	NEW BUDGET
RECREATION INCOME STATEMENT						
*						
GENERAL RECREATION						
10-21-00-4999 MISC RECREATION REVENUE	.00	.00	115.25	231.00	230.77	.00
TOTAL GEN RECREATION REVENUE	.00	.00	115.25	231.00	230.77	.00
*						
10-21-00-5002 SALARIES-FULL TIME	78,170.20	91,684.33	105,350.56	83,856.00	80,926.80	55,595.00
10-21-00-5003 SALARIES-PART TIME	278.85	734.37	116.63	.00	.00	210.00
10-21-00-5004 SALARIES-OVERTIME	115.97	304.22	65.76	300.00	105.33	300.00
10-21-00-5005 PAYROLL TAX EXPENSE	5,931.81	6,781.26	7,609.34	6,146.00	5,930.03	4,345.00
10-21-00-5007 LAGERS	5,463.79	4,716.61	4,939.55	4,472.00	4,315.93	3,590.00
10-21-00-5009 LIFE INSURANCE EXPENSE	136.37	122.76	133.92	114.00	109.08	69.00
10-21-00-5011 WORKER'S COMPENSATION	4,022.70	4,306.85	4,938.00	6,485.00	6,484.89	2,721.00
10-21-00-5015 UNEMPLOYMENT INSURANCE	.00	.00	.00	.00	.00	.00
10-21-00-5016 HEALTH/DENTAL PREM EXP	13,864.09	13,966.20	9,885.18	10,500.00	5,581.70	4,500.00
10-21-00-5019 HSA/FSA ADMIN FEES	.00	.00	.00	.00	.00	.00
10-21-00-5020 CONTRACTED SERVICES (LEGAL)	18,032.86	8,470.00	1,546.50	1,000.00	.00	1,000.00
10-21-00-5023 CONTRACTED SERVICES (OTHER)	818.66	1,435.07	699.36	460.00	420.82	920.00
10-21-00-6001 POSTAGE	16.96	15.00	32.98	80.00	.00	50.00
10-21-00-6005 PRINTING	.00	120.00	39.79	80.00	.00	50.00
10-21-00-6010 ADVERTISING/PROMOTIONAL	.00	.00	.00	.00	.00	.00
10-21-00-6026 COPIER EXPENSE	4,455.91	418.39	874.53	1,350.00	1,259.80	716.00
10-21-00-6035 TRAINING & TRAVEL	225.00	838.02	772.29	875.00	778.12	745.00
10-21-00-6040 DUES/FEES	1,010.00	1,130.00	1,182.50	1,200.00	951.60	1,648.00
10-21-00-6200 INTERNET	60.00	451.15	578.17	168.00	125.37	525.00
10-21-00-6201 TELEPHONE	1,045.97	574.71	592.16	475.00	451.69	500.00
10-21-00-6202 UTILITIES - ELECTRIC	967.64	934.61	818.29	807.00	781.00	850.00
10-21-00-6203 UTILITIES - WATER & SEWER	63.40	93.51	66.58	100.00	77.49	100.00
10-21-00-6204 UTILITIES - GAS	359.26	488.27	274.50	500.00	325.37	400.00
10-21-00-6302 COMPUTER MAINT & REPAIR	83.00	105.26	250.58	325.00	324.00	325.00
10-21-00-7001 OFFICE SUPPLIES	262.59	281.33	222.47	375.00	306.42	375.00
10-21-00-7005 MISCELLANEOUS SUPPLIES	.00	.00	.00	50.00	.00	50.00
10-21-00-7006 EXPENDABLE EQUIPMENT EXP	181.62	.28	.00	65.00	12.97	300.00
10-21-00-7085 CUSTODIAL SUPPLIES	23.45	.00	26.63	130.00	.00	100.00
10-21-00-7090 COMPUTER SOFTWARE & HARDWARE	845.34	796.49	530.58	350.00	344.99	350.00
10-21-00-7095 RECREATION SOFTWARE	.00	3,295.00	3,295.00	3,295.00	3,295.00	3,460.00
10-21-00-7105 FUEL	88.01	156.61	95.57	115.00	12.10	100.00
10-21-00-7302 HANDTOOLS/HARDWARE	.00	10.30	81.23	50.00	5.44	50.00
10-21-00-7405 BLDG & GRND-MAINT/REPAIRS	127.79	464.84	28.00	100.00	34.22	240.00
10-21-00-8001 PROPERTY INSURANCE	1,202.05	1,191.44	1,513.16	1,850.00	1,849.61	2,158.00
10-21-00-8050 MISCELLANEOUS EXPENSES	.00	14.78	.00	25.00	.00	25.00
10-21-00-8051 DRUG TESTING	52.66	.00	.00	50.00	.00	50.00
10-21-00-9015 CAPITAL ASSET-EQUIPMENT	.00	.00	.00	.00	.00	2,000.00
10-21-00-9017 CAPITAL ASSET-BLDG & GRNDS	.00	.00	.00	.00	.00	.00
TOTAL GEN RECREATION EXPENSES	137,905.95	143,901.66	146,559.81	125,748.00	114,809.77	88,417.00
*						
GEN RECREATION PROFIT (LOSS)	137,905.95-	143,901.66-	146,444.56-	125,517.00-	114,579.00-	88,417.00-
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SOUTHVIEW POOL						
10-21-01-4410 POOL ADMISSION REVENUE	23,289.64	24,564.85	25,512.75	27,500.00	20,501.25	35,000.00
10-21-01-4411 POOL PASS REVENUES	6,147.00	7,676.10	11,909.00	11,072.00	9,418.80	14,000.00

## 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
10-21-01-4415	POOL RENTAL REVENUE	6,421.00	4,731.00	10,874.00	6,588.00	6,588.00	9,875.00
10-21-01-4420	CONCESSION REVENUES	14,604.06	15,722.35	18,902.75	15,500.00	13,326.50	16,800.00
10-21-01-4421	SWIM LESSONS	4,828.50	5,490.00	5,420.00	6,000.00	5,825.00	6,700.00
10-21-01-4821	POOL DONATIONS	802.79	.00	1,400.00	.00	.00	.00
10-21-02-4430	WATER FITNESS REVENUE	205.00	580.00	1,923.00	2,230.00	2,229.00	2,100.00
	TOTAL POOL REVENUE	56,297.99	58,764.30	75,941.50	68,890.00	57,888.55	84,475.00
	*						
10-21-01-5002	SALARIES-FULL TIME (POOL)	.00	.00	.00	.00	.00	.00
10-21-01-5003	SALARIES-PART TIME (POOL)	43,628.73	48,842.89	55,410.88	51,921.00	51,920.90	57,074.00
10-21-01-5004	SALARIES-OVERTIME (POOL)	50.07	.00	.00	300.00	.00	300.00
10-21-01-5005	PAYROLL TAX EXPENSE (POOL)	3,340.82	3,736.46	4,239.14	3,973.00	3,972.12	4,389.00
10-21-01-5007	LAGERS (POOL)	3.45	.00	.00	17.00	.00	19.00
10-21-01-5009	LIFE INSURANCE EXPENSE (POOL)	.09	.00	.00	.00	.00	.00
10-21-01-5011	WORKER'S COMPENSATION (POOL)	1,213.83	2,085.78	2,538.00	2,665.00	2,294.97	3,223.00
10-21-01-5015	UNEMPLOYMENT INSURANCE	.00	.00	.00	.00	.00	.00
10-21-01-5016	HEALTH/DENTAL/VISION EXP(POOL)	8.38	.00	.00	.00	.00	.00
10-21-01-5020	CONTRACTED SERVICES (LEGAL)	.00	.00	.00	.00	.00	.00
10-21-01-6001	POSTAGE	.00	.00	.00	25.00	.00	25.00
10-21-01-6005	PRINTING	22.78	.00	.00	280.00	216.00	280.00
10-21-01-6010	ADVERTISING/PROMOTIONAL	.00	.00	.00	.00	.00	.00
10-21-01-6020	EQUIPMENT REPAIR	1,399.00	252.92	352.37	1,570.00	396.65	1,570.00
10-21-01-6025	EQUIPMENT MAINTENANCE	183.48	.00	7.99	800.00	178.05	800.00
10-21-01-6035	TRAINING & TRAVEL	225.00	.00	.00	500.00	.00	775.00
10-21-01-6040	DUES/FEES	200.00	200.00	200.00	200.00	200.00	200.00
10-21-01-6055	ENGINEERING	.00	.00	.00	.00	.00	.00
10-21-01-6105	UNIFORMS	.00	.00	.00	.00	.00	.00
10-21-01-6200	INTERNET	533.58	.00	.00	600.00	327.79	360.00
10-21-01-6201	TELEPHONE	1,341.38	1,252.01	3,150.96	920.00	910.26	100.00
10-21-01-6202	UTILITIES - ELECTRIC	4,319.72	4,271.86	4,289.67	4,500.00	3,914.40	4,408.00
10-21-01-6203	UTILITIES - WATER & SEWER	6,767.81	9,310.51	21,736.94	15,000.00	7,904.36	10,000.00
10-21-01-6302	COMPUTER MAINT & REPAIR	.00	.00	.00	150.00	.00	100.00
10-21-01-7001	OFFICE SUPPLIES	111.69	283.89	55.72	200.00	23.56	125.00
10-21-01-7005	MISCELLANEOUS SUPPLIES	79.84	.00	.00	100.00	.00	100.00
10-21-01-7006	EXPENDABLE EQUIPMENT EXP	6,742.26	2,065.81	1,469.63	3,209.00	2,579.96	3,080.00
10-21-01-7060	SAND & GRAVEL	.00	.00	.00	.00	.00	.00
10-21-01-7081	FIRST AID SUPPLIES	92.28	59.49	74.38	215.00	93.93	215.00
10-21-01-7085	CUSTODIAL SUPPLIES	619.65	332.56	1,105.69	901.00	900.72	675.00
10-21-01-7090	COMPUTER SOFTWARE & HARDWARE	1,111.18	3,020.65	.00	.00	.00	1,000.00
10-21-01-7100	CONCESSION INVENTORY/SUPPLIES	4,531.43	5,039.37	4,975.31	5,643.00	4,051.94	7,000.00
10-21-01-7105	FUEL	65.56	17.46	30.92	190.00	43.08	100.00
10-21-01-7120	CHEMICALS	4,446.15	7,579.00	6,488.75	10,270.00	10,091.29	8,300.00
10-21-01-7302	HANDTOOLS/HARDWARE	7.60	4.91	74.34	140.00	79.22	75.00
10-21-01-7405	BLDG & GRND-MAINT/REPAIRS	2,038.67	35,092.45	10,406.73	3,795.00	3,792.95	5,625.00
10-21-01-8001	PROPERTY INSURANCE	2,115.00	1,677.60	2,395.50	2,930.00	2,928.20	3,427.00
10-21-01-8050	MISCELLANEOUS EXPENSE	.00	.00	26.42	100.00	11.74	100.00
10-21-01-8051	DRUG TESTING	654.02	600.00	450.00	550.00	550.00	450.00
10-21-01-9015	CAPITAL ASSET-EQUIPMENT	.00	.00	5,362.54	.00	.00	.00
10-21-01-9017	CAPITAL ASSET-BLDG & GRNDS	120,000.00	.00	.00	.00	.00	.00
10-21-01-9020	CAPITAL IMPROVEMENT	31,000.00	.00	.00	.00	.00	.00
	TOTAL POOL EXPENSES	236,853.45	125,725.62	124,841.88	111,664.00	97,382.09	113,895.00
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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)	180,555.46-	66,961.32-	48,900.38-	42,774.00-	39,493.54-	29,420.00-
10-21-02-4425	SWIM TEAM REVENUE	2,612.00	3,193.14	3,869.92	4,120.00	3,880.50	4,470.00
10-21-02-5003	SALARIES-PART TIME (SWIM TEAM	1,109.92	401.51	1,489.37	1,779.00	1,778.24	1,875.00
10-21-02-5005	PAYROLL TAX EXPENSE(SWIM TEAM	84.91	30.72	113.95	137.00	136.05	143.00
10-21-02-7010	SWIM TEAM EXPENSE	2,037.84	2,396.61	1,801.21	2,450.00	2,362.64	2,450.00
	SWIM TEAM PROFIT (LOSS)	620.67-	364.30	465.39	246.00-	396.43-	2.00
10-21-01-4425	LIFEGUARD CERTIFICATION REVEN	3,565.00	3,070.00	2,165.00	3,050.00	1,275.00	1,775.00
10-21-01-6036	RED CROSS CERTIFICATION CARDS	1,148.00	1,176.00	920.00	1,250.00	752.00	1,250.00
10-21-01-6037	LIFEGUARD TRAINING EXPENSES	396.00	500.50	283.50	650.00	343.00	450.00
	LIFEGAURD CERT PROFIT (LOSS)	2,021.00	1,393.50	961.50	1,150.00	180.00	75.00
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
10-21-01-4495	POOL IMPVMNT FUNDRAISER REVEN	.00	.00	87.00	375.00	.00	250.00
10-21-01-7795	POOL IMPVMNT FUNDRAISER EXPEN	.00	.00	86.79	80.00	16.56	80.00
	POOL IMPVMNT PROFIT (LOSS)	.00	.00	.21	295.00	16.56-	170.00
	GYM						
10-21-07-4493	GYM RENTAL REVENUE	1,055.00	1,285.00	960.00	2,495.00	2,495.00	2,700.00
10-21-07-4990	GYM IMPROVEMENT DONATIONS	2,000.00	1,000.00	500.00	70.00	70.00	.00
10-21-07-4810	LOAN PROCEEDS	.00	.00	.00	.00	.00	.00
	TOTAL GYM REVENUE	3,055.00	2,285.00	1,460.00	2,565.00	2,565.00	2,700.00
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10-21-07-5024	CONTRACTED SERVICES (CLEANING	1,140.00	1,140.00	1,235.00	1,140.00	1,045.00	1,140.00
10-21-07-6020	EQUIPMENT REPAIR	.00	680.69	426.36	600.00	.00	600.00
10-21-07-6025	EQUIPMENT MAINTENANCE	66.50	30.33	.00	500.00	.00	500.00
10-21-07-6040	DUES/FEES	.00	.00	.00	.00	.00	.00
10-21-07-6202	UTILITIES - ELECTRIC	9,470.96	9,210.24	8,064.10	8,800.00	7,696.43	8,100.00
10-21-07-6203	UTILITIES - WATER & SEWER	253.57	411.92	266.26	400.00	309.97	325.00
10-21-07-6204	UTILITIES - GAS	3,605.35	4,811.86	2,705.16	4,000.00	3,206.39	3,300.00
10-21-07-7005	MISCELLANEOUS SUPPLIES	1.53	.00	.00	50.00	.00	50.00
10-21-07-7006	EXPENDABLE EQUIPMENT EXPENSE	343.60	.00	.00	100.00	66.48	600.00
10-21-07-7085	CUSTODIAL SUPPLIES	644.12	396.02	91.74	1,855.00	1,029.97	1,855.00
10-21-07-7405	BLDG & GRND-MAINT/REPAIRS	5,616.11	2,341.36	914.10	1,670.00	1,241.05	1,670.00
10-21-07-8001	PROPERTY INSURANCE	5,628.81	5,999.25	6,378.66	7,785.00	7,783.60	9,085.00
10-21-07-8703	LTL-PRINCIPAL	.00	.00	.00	.00	.00	.00
10-21-07-8704	LRL-INTEREST	.00	.00	.00	.00	.00	.00
10-21-07-9015	CAPITAL ASSET-EQUIPMENT	.00	.00	.00	.00	.00	.00
10-21-07-9017	CAPITAL ASSET-BLDG & GRNDS	.00	.00	.00	.00	.00	.00
10-21-07-9020	CAPITAL IMPROVEMENT	.00	.00	177,000.00	.00	.00	.00
	TOTAL GYM EXPENSES	26,770.55	25,021.67	197,081.38	26,900.00	22,378.89	27,225.00
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	GYM PROFIT (LOSS)	23,715.55-	22,736.67-	195,621.38-	24,335.00-	19,813.89-	24,525.00-
10-21-07-4495	PROGRAMS FOR GYM IMPROVEMENTS	1,216.00	2,435.00	2,005.00	11,700.00	2,760.00	11,700.00
10-21-07-7795	PROGRAMS FOR GYM IMPROVEMENTS	155.52	1,347.76	875.63	2,000.00	890.18	1,753.00
	GYM IMPVMNT PROFIT (LOSS)	1,060.48	1,087.24	1,129.37	9,700.00	1,869.82	9,947.00

## 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
10-21-09-4476	OTHER CONCESSION REVENUE	7,695.86	5,984.40	5,616.82	9,000.00	5,684.00	6,500.00
10-21-09-5003	SALARIES-PART TIME (OTH CONC)	3,286.44	2,363.00	3,225.05	3,938.00	2,595.33	4,725.00
10-21-09-5005	PAYROLL TAX EXPENSE (OTH CONC)	251.41	180.75	246.72	313.00	198.55	361.00
10-21-09-5011	WORKER'S COMPENSATION	91.36	156.99	185.00	195.00	167.92	227.00
10-21-09-6010	ADVERTISING/PUBLICATIONS	.00	.00	.00	.00	.00	.00
10-21-09-7001	OFFICE SUPPLIES	.00	33.27	.00	30.00	5.88	30.00
10-21-09-7006	EXPENDABLE EQUIPMENT	4.14	12.00	62.71	140.00	.00	.00
10-21-09-7085	CUSTODIAL SUPPLIES	36.67	9.24	.00	75.00	26.16	75.00
10-21-09-7100	CONCESSION INVENTORY/SUPPLIES	3,031.99	3,173.41	2,552.63	3,000.00	2,077.24	3,000.00
10-21-09-7105	FUEL	11.92	7.72	32.30	85.00	13.18	80.00
10-21-09-7405	MAINT EXP-BLDG & GRND	.00	10.00	.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)	981.93	38.02	687.59-	1,224.00	599.74	1,998.00-
10-21-03-4430	BASE/SOFTBALL REC SPONSOR REV	2,420.00	2,200.00	2,895.00	3,080.00	2,750.00	3,080.00
10-21-03-4431	BASE/SOFTBALL REC PARTICIPANT	17,203.00	15,119.79	14,960.00	17,020.00	14,110.00	18,380.00
10-21-03-4432	BASE/SOFTBALL REC REIMBURSEME	.00	.00	.00	.00	.00	.00
10-21-03-7019	BASE/SOFTBALL REC EXPENSE	11,444.54	9,399.28	9,127.24	19,327.00	9,513.09	20,290.00
	BASE/SOFTBALL REC PROFIT(LOSS)	8,178.46	7,920.51	8,727.76	773.00	7,346.91	1,170.00
10-21-03-4433	BASE/SOFTBALL LEAGUE SPONSOR	660.00	495.00	1,080.00	1,030.00	1,030.00	1,080.00
10-21-03-4434	BASE/SOFTBALL LEAGUE PARTICIP	5,030.00	6,164.00	6,631.50	6,973.00	6,973.00	6,840.00
10-21-03-4439	BASE/SOFTBALL LEAGUE REIMBURS	.00	.00	.00	.00	.00	.00
10-21-03-7020	BASE/SOFTBALL LEAGUE EXPENSE	5,257.60	5,820.03	7,951.62	6,438.00	5,895.18	6,480.00
	BASE/SOFTBALL LEAGUE PROFIT(L	432.40	838.97	240.12-	1,565.00	2,107.82	1,440.00
10-21-03-4438	ADULT SOFTBALL REVENUE	1,740.00	3,575.00	3,200.00	4,000.00	3,200.00	3,200.00
10-21-03-7018	ADULT SOFTBALL EXPENSE	1,102.75	1,775.91	2,747.56	2,265.00	1,329.02	1,800.00
	ADULT SOFTBALL PROFIT(LOSS)	637.25	1,799.09	452.44	1,735.00	1,870.98	1,400.00
10-21-04-4440	YOUTH VOLLEYBALL REVENUE	2,580.00	2,875.00	3,080.00	4,090.00	4,090.00	3,425.00
10-21-04-7020	YOUTH VOLLEYBALL EXPENSE	1,040.53	1,183.80	1,858.00	1,440.00	335.62	1,560.00
	YOUTH VOLLEYBALL PROFIT (LOSS)	1,539.47	1,691.20	1,222.00	2,650.00	3,754.38	1,865.00
10-21-04-4445	ADULT VOLLEYBALL REVENUE	1,200.00	1,200.00	1,375.00	2,750.00	1,375.00	2,500.00
10-21-04-7745	ADULT VOLLEYBALL EXPENSE	512.75	581.00	883.40	1,332.00	340.65	1,170.00
	ADULT VOLLEYBALL PROFIT (LOSS)	687.25	619.00	491.60	1,418.00	1,034.35	1,330.00
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	10,545.00	12,830.00	11,615.00	13,010.00	13,010.00	15,035.00
10-21-05-4451	CHEERLEADING REVENUE	2,784.00	2,865.00	2,469.00	3,105.00	3,105.00	3,165.00
10-21-05-7025	YOUTH BASKETBALL EXPENSE	8,661.39	11,140.57	9,422.06	11,390.00	10,657.66	13,220.00
10-21-05-7026	CHEERLEADING EXPENSE	800.68	705.61	468.56	1,030.00	566.45	1,030.00
	YOUTH BBALL/CHEER PROFIT(LOSS)	3,866.93	3,848.82	4,193.38	3,695.00	4,890.89	3,950.00

## BUDGET REPORT

PCT OF FISCAL YTD 100.0%

		3 YRS AGO ACTUAL	2 YRS AGO ACTUAL	LAST YEAR ACTUAL	CURRENT BUDGET	CURRENT YR TO DATE	NEW BUDGET
10-21-05-4454	INSTRUCTIONAL BASKETBALL REV	.00	.00	.00	.00	.00	.00
10-21-05-7055	INSTRUCTIONAL BASKETBALL EXP	.00	.00	.00	.00	.00	.00
	INSTRUCT BBALL PROFIT (LOSS)	.00	.00	.00	.00	.00	.00
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10-21-05-4455	3 ON 3 BASKETBALL REVENUE	.00	.00	.00	.00	.00	.00
10-21-05-7018	3 ON 3 BASKETBALL EXPENSE	.00	.00	.00	.00	.00	.00
	3 ON 3 PROFIT FOR GYM IMPROVM	.00	.00	.00	.00	.00	.00
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10-21-06-4460	SOCCER REVENUES	12,478.00	15,950.00	16,322.00	16,265.00	16,148.24	17,080.00
10-21-06-7030	SOCCER EXPENSE	5,760.10	10,515.75	7,327.25	11,000.00	9,653.15	11,100.00
	SOCCER PROFIT (LOSS)	6,717.90	5,434.25	8,994.75	5,265.00	6,495.09	5,980.00
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10-21-08-4480	FLAG FOOTBALL REVENUE	5,735.00	5,655.00	6,640.00	5,800.00	5,590.00	6,711.00
10-21-08-7050	FLAG FOOTBALL EXPENSE	2,904.13	2,631.50	2,258.08	3,650.00	1,475.84	3,940.00
	FLAG FOOTBALL PROFIT (LOSS)	2,830.87	3,023.50	4,381.92	2,150.00	4,114.16	2,771.00
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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
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10-21-07-4470	EASTER EGG HUNT DONATIONS	600.00	875.00	640.00	1,000.00	700.00	1,000.00
10-21-07-7035	EASTER EGG HUNT EXPENSE	447.18	586.24	503.01	1,200.00	595.29	1,200.00
	EASTER EGG HUNT PROFIT (LOSS)	152.82	288.76	136.99	200.00-	104.71	200.00-
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10-21-07-4491	STRETCH & FLEX REVENUE	240.00	.00	140.00	375.00	.00	360.00
10-21-07-7791	STRETCH & FLEX EXPENSE	78.88	.00	.00	75.00	.00	105.00
	STRETCH & FLEX PROFIT (LOSS)	161.12	.00	140.00	300.00	.00	255.00
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	TOTAL RECREATION PROFIT (LOSS	313,529.75-	205,252.49-	360,596.72-	161,152.00-	139,930.57-	114,205.00-

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

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

10-21-00-9015      **CAPITAL ASSET – EQUIPMENT**  
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	<b>SALARIES – OVERTIME</b> Overtime compensation for staff.
10-21-01-5005	<b>PAYROLL TAX EXPENSE</b> Employer portion of the payroll taxes.
10-21-01-5007	<b>LAGERS</b> LAGERS retirement program contributions.
10-21-01-5009	<b>LIFE INSURANCE EXPENSE</b> The City's portion of the life insurance premiums.
10-21-01-5011	<b>WORKER'S COMPENSATION</b> 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	<b>HEALTH/DENTAL PREMIUMS EXPENSE</b> The City's portion of the health and dental insurance premiums.
10-21-00-5020	<b>CONTRACTED SERVICES (LEGAL)</b> Contracted labor legal services (i.e. city attorney fees).
10-21-00-6001	<b>POSTAGE</b> Postage machine usage.
10-21-01-6005	<b>PRINTING</b> Printing expenses (i.e. pool passés).
10-21-01-6010	<b>ADVERTISING/PROMOTIONAL</b> Advertising and promotional expenses (i.e. advertise for job openings, legal publications in newspaper, etc.).
10-21-01-6020	<b>EQUIPMENT REPAIR</b> Repair of equipment (i.e. pool slide, pool vacuum, chemical feeder, etc.).
10-21-01-6025	<b>EQUIPMENT MAINTENANCE</b> Maintenance of equipment (i.e. pool slide, pool vacuum, chemical feeder, etc.).
10-21-01-6035	<b>TRAINING &amp; TRAVEL</b> 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	<b>DUES/FEES</b> Organizational membership dues or fees (i.e. professional organization dues and licenses, Sam's Club membership, etc.).
10-21-01-6055	<b>ENGINEERING</b> Design engineering for pool projects.
10-21-01-6200	<b>INTERNET</b> Internet, internet air cards for laptops, and/or data plans for cellular phones and/or tablets.
10-21-01-6201	<b>TELEPHONE</b> Pool phone expense.
10-21-01-6202	<b>UTILITIES - ELECTRIC</b> Electric expense for the pool.
10-21-01-6203	<b>UTILITIES - WATER &amp; SEWER</b> Water and sewer expense for the pool.
10-21-01-7001	<b>OFFICE SUPPLIES</b> Office supplies (i.e. envelopes, paper, folders, notepads, pens, binders, etc.).
10-21-01-7005	<b>MISCELLANEOUS SUPPLIES</b> Miscellaneous supply expense (i.e. first aid items, etc.).
10-21-01-7006	<b>EXPENDABLE EQUIPMENT EXPENSE</b> Equipment that costs less than \$5,000, is non-repairable, 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	<b>SAND &amp; GRAVEL</b> Sand, gravel, rock, and the related delivery charges (i.e. sand for sand filters).
10-21-01-7081	<b>FIRST AID SUPPLIES</b> First aid supplies (i.e. CPR masks, bandages, etc.)
10-21-01-7085	<b>CUSTODIAL SUPPLIES</b> Cleaning supplies (i.e. trash bags, toilet paper, paper towels, hand soap, etc.).
10-21-01-7100	<b>CONCESSION INVENTORY/SUPPLIES</b> Food and drinks sold at the swimming pool concession stand.
10-21-01-7105	<b>FUEL</b> Fuel for City vehicles.
10-21-01-7120	<b>CHEMICALS</b>

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**

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	<b>PAYROLL TAX EXPENSE</b> Employer portion of the payroll taxes.
10-21-02-7010	<b>SWIM TEAM EXPENSE</b> 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	<b>LIFEGAURD CERTIFICATION REVENUE</b> Fees paid by individual lifeguards for lifeguard certification in-house training (i.e. training sponsored by the recreation director).
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**EXPENDITURES**

10-21-01-6036	<b>RED CROSS CERTIFICATION CARDS</b> Red Cross certification fees related to lifeguard certification in-house training.
10-21-01-6037	<b>LIFEGAURD TRAINING EXPENSES</b> Lifeguard training expenses related to lifeguard certification in-house training.

**LIFEGUARD IN TRAINING**  
**REVENUE**

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

10-21-01-6038	<b>LIFEGAURD IN TRAINING EXPENSES</b> Expenses related to lifeguard in training program.
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**GYM**  
**REVENUE**

10-21-07-4493	<b>GYM RENTAL REVENUE</b> Fees paid by individuals or groups renting the gym. This revenue accumulates in cash account 10-21-00-1010.
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10-21-00-4990	<b>GYM IMPROVEMENT DONATIONS</b> Restricted donations received to be used for gym improvement projects. This revenue accumulates in cash account 10-21-00-1010.
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10-21-07-4810	<b>LOAN PROCEEDS</b> Cash received from obtaining a loan.
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EXPENDITURES

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

10-21-07-9015      **CAPITAL ASSET - EQUIPMENT**  
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	<b>EXPENDABLE EQUIPMENT</b> Equipment that costs less than \$5,000, is non-repairable, and/or has a useful life of less than a year (i.e. microwave, popcorn machine, freezer, etc.).
10-21-09-7085	<b>CUSTODIAL SUPPLIES</b> Cleaning supplies (i.e. trash bags, toilet paper, paper towels, hand soap, etc.).
10-21-09-7100	<b>CONCESSION INVENTORY/SUPPLIES</b> Food and drinks sold at the concession stands other than at Southview Pool.
10-21-09-7105	<b>FUEL</b> Fuel for City vehicles.
10-21-09-7405	<b>MAINTENANCE EXPENSE – BUILDINGS &amp; GROUNDS</b> Buildings and grounds maintenance and repairs expenses (i.e. concession building repairs, keys, etc.).
10-21-09-8051	<b>DRUG TESTING</b> Employee pre-employment and random drug screenings.
10-21-09-9015	<b>CAPITAL ASSET - EQUIPMENT</b> 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	<b>BASEBALL &amp; SOFTBALL REC SPONSOR REVENUE</b> Sponsorships from organizations sponsoring a recreation youth softball and baseball team.
10-21-03-4431	<b>BASEBALL &amp; SOFTBALL REC PARTICIPANT REVENUE</b> Fees paid by individuals participating in the recreation youth softball and baseball league.
10-21-03-4432	<b>BASEBALL &amp; SOFTBALL REC REIMBURSEMENT</b> 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.).

**PROGRAMS FOR GYM IMPROVEMENTS**

10-21-07-4495

**PROGRAMS FOR GYM IMPROVEMENTS**

Fees paid by individuals, teams, program/gym sponsors from select programs to raise money for gym improvements. This revenue accumulates in cash account 10-21-00-1010.

10-21-07-7795

**PROGRAMS FOR GYM IMPROVEMENTS**

Programs for gym improvement 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	.00
10-58-00-4810 LOAN PROCEEDS	.00	.00	.00	.00	.00	.00
10-58-00-4821 MAINTENANCE DONATIONS	50.00	425.00	175.00	100.00	75.00	100.00
10-58-00-4881 BURIAL SPACE REVENUE	6,715.00	6,375.00	8,947.95	6,503.00	6,502.50	6,000.00
10-58-00-4884 GRAVE OPENINGS/CLOSINGS	14,650.00	17,350.00	23,525.00	20,025.00	20,025.00	17,500.00
10-58-00-4885 MARKER PLACEMENT FEES	2,350.00	3,250.00	2,400.00	3,600.00	3,600.00	3,000.00
10-58-00-4890 PERPETUAL INT FOR MAINT USE	284.61	215.99	259.15	300.00	.00	300.00
10-58-00-4930 INSURANCE PROCEEDS	.00	.00	.00	.00	.00	.00
10-58-00-4960 SALE OF VEHICLES/EQUIPMENT	.00	7,775.00	.00	7,725.00	7,725.00	.00
10-58-00-4999 MISC CEMETERY REVENUE	.00	.00	.00	.00	.00	2,000.00
TOTAL REVENUE	24,049.61	35,390.99	35,307.10	38,253.00	37,927.50	28,900.00
10-58-00-5002 SALARIES-FULL TIME	46,674.81	49,394.49	51,710.71	53,314.00	53,237.20	54,247.00
10-58-00-5003 SALARIES-PART TIME	.00	.00	.00	.00	.00	.00
10-58-00-5004 SALARIES-OVERTIME	790.82	1,007.88	1,272.11	2,500.00	1,292.44	2,500.00
10-58-00-5005 PAYROLL TAX EXPENSE	3,437.73	3,673.68	3,806.67	4,270.00	3,975.91	4,341.00
10-58-00-5007 LAGERS	2,803.38	2,640.64	2,401.13	2,992.00	2,890.12	3,649.00
10-58-00-5009 LIFE INSURANCE EXPENSE	71.72	70.32	73.42	79.00	75.32	74.00
10-58-00-5011 WORKER'S COMPENSATION	4,076.51	3,561.61	4,049.00	3,555.00	2,742.76	4,022.00
10-58-00-5016 HEALTH/DENTAL/VISION PREM EXP	6,708.65	7,000.08	7,132.19	7,557.00	6,950.34	7,100.00
10-58-00-5019 HSA/FSA ADMIN FEES	.00	.00	.00	.00	.00	.00
10-58-00-5020 CONTRACTED SERVICES (LEGAL)	.00	.00	.00	.00	.00	.00
10-58-00-5022 CONTRACTED SERVICES (MOWING)	29,060.34	33,000.00	50,750.00	45,000.00	37,400.00	34,000.00
10-58-00-5023 CONTRACTED SERVICES (OTHER)	497.83	736.47	350.76	430.00	392.90	13,670.00
10-58-00-5035 RECORDING FEES	27.00	.00	216.00	360.00	360.00	27.00
10-58-00-6001 POSTAGE	8.31	3.96	11.68	25.00	.00	25.00
10-58-00-6005 PRINTING	.00	.00	.00	.00	.00	.00
10-58-00-6010 ADVERTISING/PROMOTIONAL	.00	.00	.00	.00	.00	.00
10-58-00-6020 EQUIPMENT REPAIR	1,406.55	702.85	1,472.90	623.00	304.41	700.00
10-58-00-6025 EQUIPMENT MAINTENANCE	39.41	315.36	327.95	300.00	93.84	300.00
10-58-00-6035 TRAINING & TRAVEL	.00	35.71	.00	.00	.00	.00
10-58-00-6040 DUES/FEES	60.00	60.00	12.50	335.00	321.62	562.50
10-58-00-6105 UNIFORMS	265.49	251.72	365.98	365.00	327.28	600.00
10-58-00-6200 INTERNET	185.72	221.80	643.82	567.00	519.53	567.00
10-58-00-6201 TELEPHONE	337.29	333.51	417.08	350.00	307.47	336.00
10-58-00-6202 UTILITIES - ELECTRIC	2,428.18	2,732.43	2,673.51	2,709.00	2,229.47	2,696.00
10-58-00-6203 UTILITIES - WATER	118.04	152.04	160.54	160.00	143.62	162.00
10-58-00-6204 UTILITIES - GAS	.00	.00	.00	.00	.00	.00
10-58-00-6302 COMP MAINT & REPAIR	19.00	41.09	69.98	55.00	54.00	55.00
10-58-00-6502 VEHICLE MAINT & REPAIRS	304.02	25.58	631.99	595.00	456.22	400.00
10-58-00-7001 OFFICE SUPPLIES	.00	.00	.00	.00	.00	.00
10-58-00-7005 MISCELLANEOUS SUPPLIES	.00	11.53	.00	.00	.00	.00
10-58-00-7006 EXPENDIBLE EQUIPMENT EXPENSE	22.99	200.94	504.48	100.00	92.47	2,400.00
10-58-00-7010 MARKERS/PLATES/VASES REPLACEM	.00	614.00	1,825.00	1,050.00	900.00	1,000.00
10-58-00-7085 CUSTODIAL SUPPLIES	25.97	49.63	40.23	115.00	112.42	75.00
10-58-00-7090 COMPUTER SOFTWARE & HARDWARE	220.00	620.00	1.15	.00	.00	500.00
10-58-00-7095 SIMPLICITY ANNUAL LICENSE	1,671.49	1,878.93	1,998.52	3,090.00	3,090.00	3,306.00
10-58-00-7097 GIS	240.00	.00	480.00	264.00	264.00	264.00
10-58-00-7105 FUEL	1,577.38	1,091.31	1,041.68	1,223.00	1,140.59	1,000.00

**BUDGET REPORT****PCT OF FISCAL YTD 100.0%**

		3 YRS AGO ACTUAL	2 YRS AGO ACTUAL	LAST YEAR ACTUAL	CURRENT BUDGET	CURRENT YR TO DATE	NEW BUDGET
10-58-00-7110	OIL/GREASE	.00	8.25	.00	20.00	.00	20.00
10-58-00-7302	HANDTOOLS/HARDWARE	112.14	65.48	.00	200.00	.00	200.00
10-58-00-7405	BLDG & GRND-MAINT/REPAIRS	13,837.50	8,014.11	14,397.26	6,830.00	6,829.55	1,050.00
10-58-00-8001	PROPERTY INSURANCE	331.15	330.03	444.14	515.00	492.15	461.00
10-58-00-8010	AUTO INSURANCE	745.00	760.00	910.00	956.00	910.00	1,031.00
10-58-00-8035	LAND AMORITIZATION	147.20	110.40	161.92	.00	.00	.00
10-58-00-8050	MISCELLANEOUS EXPENSE	.00	.00	.00	.00	.00	.00
10-58-00-8051	DRUG TESTING	.00	86.00	.00	25.00	.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	.00	.00	.00	11,890.00	10,772.00	.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		118,251.62	119,801.83	150,354.30	152,419.00	138,677.63	141,365.50
GENERAL TOTAL		94,202.01-	84,410.84-	115,047.20-	114,166.00-	100,750.13-	112,465.50-

## CEMETERY DEPARTMENT

### REVENUES

10-58-00-4605	<b>FEMA/SEMA REVENUE</b> Revenue received from FEMA and SEMA for reimbursements of City expenditures incurred due to disasters or emergencies.
10-58-00-4810	<b>LOAN PROCEEDS</b> Cash received from obtaining a loan.
10-58-00-4821	<b>MAINTENANCE DONATIONS</b> Donations received for cemetery maintenance.
10-58-00-4881	<b>BURIAL SPACE REVENUE</b> 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	<b>GRAVE OPENINGS/CLOSINGS</b> Fee paid by individuals for the opening and closing of a burial space (city code section 140.050).
10-58-00-4885	<b>MARKER PLACEMENT FEES</b> Fee paid by individuals for the marker placement (city code section 140.050).
10-58-00-4890	<b>PERPETUAL INTEREST FOR MAINTENANCE USE</b> 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	<b>INSURANCE PROCEEDS</b> Reimbursements received from the general, liability, auto, or inland marine insurance due to claims filed.
10-58-00-4960	<b>SALE OF VEHICLES/EQUIPMENT</b> Proceeds from the sale of surplus items.
10-58-00-4999	<b>MISCELLANEOUS CEMETERY REVENUE</b> 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	385.31	274.12-	248.20-	.00	.00	.00
20-00-00-4102 PERSONAL PROPERTY TAX	318.78	84.32-	501.63	50.00	30.92	50.00
20-00-00-4103 UTILITY TAX	4,311.94	4,945.69	5,349.82	5,898.00	5,897.54	5,500.00
20-00-00-4106 OLD PERSONAL PROPERTY TAX	.00	2.13	.00	.00	.00	.00
20-00-00-4121 REAL ESTATE TAXES-FROM COUNTY	84,978.45	86,638.47	93,724.06	95,139.00	95,138.56	99,153.00
20-00-00-4122 PERSONAL PROPERTY TAX-FROM CO	35,543.47	41,158.15	39,969.72	39,422.00	39,421.80	36,771.00
20-00-00-4131 SALES TAX	306,625.13	324,427.18	330,930.83	339,795.00	339,794.41	329,000.00
20-00-00-4132 USE TAX	26,077.36	32,461.17	53,569.80	45,763.00	45,762.88	39,000.00
20-00-00-4715 PILOTS-TAX ABATEMENTS	766.52	848.81	903.72	904.00	903.19	850.00
20-00-00-4810 LOAN PROCEEDS	.00	.00	.00	.00	.00	.00
20-00-00-4811 LEASE PROCEEDS	.00	38,512.11	.00	.00	.00	.00
20-00-00-4901 INTEREST INCOME	748.32	919.17	965.39	1,042.00	952.38	900.00
20-00-00-4902 INTEREST INCOME - SALES TAX	443.95	372.67	375.19	566.00	512.33	400.00
20-00-00-4903 INTEREST ON TAXES-FROM COUNTY	1,418.17	1,619.96	2,117.50	2,178.00	2,177.47	1,600.00
20-00-00-4911 SHELTER RENTAL	2,549.00	1,632.00	2,752.00	2,754.00	2,766.00	2,600.00
20-00-00-4923 DONATIONS FOR THE PARK	.00	.00	1,600.00	60.00	60.00	.00
20-00-00-4930 INSURANCE PROCEEDS	.00	3,611.84	.00	.00	.00	.00
20-00-00-4960 SALE OF VEHICLES/EQUIPMENT	.00	1,500.00	.00	.00	.00	.00
20-00-00-4999 MISC PARKS REVENUE	100.00	71.88-	600.00	1,638.00	1,637.54	.00
TOTAL REVENUE	464,266.40	538,219.03	533,111.46	535,209.00	535,055.02	515,824.00
20-00-00-5002 SALARIES-FULL TIME	74,783.57	74,218.37	80,257.08	128,829.00	117,479.30	160,966.00
20-00-00-5003 SALARIES-PART TIME	4,917.41	5,222.52	5,969.76	6,825.00	6,377.54	7,500.00
20-00-00-5004 SALARIES-OVERTIME	1,499.50	949.29	1,003.61	1,500.00	907.68	1,500.00
20-00-00-5005 PAYROLL TAX EXPENSE	5,135.80	5,548.25	6,366.82	10,492.00	9,015.82	12,429.00
20-00-00-5007 LAGERS	5,174.28	3,794.58	2,529.55	6,994.00	6,053.71	12,673.00
20-00-00-5009 LIFE INSURANCE EXPENSE	107.47	65.20	208.48-	168.00	156.71	208.00
20-00-00-5011 WORKER'S COMPENSATION	3,567.27	3,819.28	4,837.00	6,500.00	3,218.43	218.00
20-00-00-5016 HEALTH/DENTAL/VISION PREM EXP	12,624.77	10,984.13	4,498.12	20,095.00	17,494.19	9,467.00
20-00-00-5019 HSA/FSA ADMIN FEES	72.31	87.50	68.75	100.00	.00	100.00
20-00-00-5020 CONTRACTED SERVICES (LEGAL)	641.08	715.33	612.26	850.00	752.51	850.00
20-00-00-5022 CONTRACTED SERVICES (MOWING)	34,803.07	28,175.00	37,360.00	51,680.00	41,905.00	56,500.00
20-00-00-5023 CONTRACTED SERVICES (OTHER)	1,271.97	1,965.71	31,355.00	55,720.00	45,237.90	15,019.00
20-00-00-5035 RECORDING FEES	.00	.00	.00	.00	.00	.00
20-00-00-6001 POSTAGE	.14	.60	39.68	25.00	.00	50.00
20-00-00-6005 PRINTING	150.57	.00	40.33	50.00	.00	50.00
20-00-00-6010 ADVERTISING/PROMOTIONAL	.00	.00	15,043.40	17,905.00	17,533.69	21,000.00
20-00-00-6020 EQUIPMENT REPAIR	1,119.94	461.25	51.23	1,000.00	238.55	2,000.00
20-00-00-6025 EQUIPMENT MAINTENANCE	268.86	42.64	217.48	630.00	626.00	650.00
20-00-00-6026 COPIER EXPENSE	.00	.00	.00	.00	.00	716.00
20-00-00-6035 TRAINING & TRAVEL	.00	35.71	.00	1,400.00	.00	1,375.00
20-00-00-6040 DUES/FEES	500.00	14.50	40.00	350.00	.00	330.00
20-00-00-6050 ASSESSOR'S OFFICE	1,447.08	1,896.42	1,446.84	1,907.00	1,576.98	2,065.00
20-00-00-6051 COUNTY COLLECTION FEE	5,030.18	5,429.29	5,682.39	5,729.00	5,718.02	5,845.00
20-00-00-6055 ENGINEERING	.00	.00	.00	.00	.00	.00
20-00-00-6105 UNIFORMS	525.21	795.81	876.55	1,600.00	977.80	1,600.00
20-00-00-6200 INTERNET	4,851.70	5,011.42	6,397.94	2,500.00	2,487.72	2,399.00
20-00-00-6201 TELEPHONE	285.75	28.85	32.27	200.00	99.60	114.00
20-00-00-6202 UTILITIES - ELECTRIC	15,066.81	15,468.08	15,232.28	15,472.00	14,297.20	14,499.00

## 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
20-00-00-6203	UTILITIES - WATER & SEWER	3,534.44	3,127.92	4,543.61	5,000.00	3,084.41	4,152.00
20-00-00-6204	UTILITIES - GAS	121.94	162.76	91.49	150.00	108.45	109.00
20-00-00-6302	COMPUTER MAINT & REPAIR	81.50	81.09	823.15	172.00	171.84	300.00
20-00-00-6502	VEHICLE MAINT & REPAIRS	1,311.90	857.75	986.32	3,297.00	135.17	1,000.00
20-00-00-7001	OFFICE SUPPLIES	.00	.00	36.93	100.00	73.65	150.00
20-00-00-7006	EXPENDABLE EQUIPMENT EXP	24,233.09	3,676.55	6,405.65	20,559.00	15,086.46	11,690.00
20-00-00-7081	SAFETY EQUIPMENT	31.99	.00	156.11	100.00	18.36	100.00
20-00-00-7085	CUSTODIAL SUPPLIES	1,855.84	1,384.25	2,064.57	3,500.00	1,993.05	3,500.00
20-00-00-7090	COMPUTER SOFTWARE & HARDWARE	595.53	243.24	2,174.26	500.00	125.00	500.00
20-00-00-7095	SIMPLECITY ANNUAL LICENSE	3,096.89	3,444.70	3,678.88	5,665.00	5,665.00	6,099.00
20-00-00-7105	FUEL	2,872.47	2,420.97	2,154.19	2,500.00	1,618.48	1,975.00
20-00-00-7125	FISH RESTOCKING	.00	.00	.00	.00	.00	.00
20-00-00-7126	TREE TRIMMING	10,400.00	.00	4,625.00	15,265.00	15,262.50	10,000.00
20-00-00-7127	WEED/LILY PAD CONTROL	3,900.00	3,900.00	7,800.00	7,800.00	2,700.00	5,000.00
20-00-00-7302	HANDTOOLS & HARDWARE	584.68	99.97	969.40	500.00	310.15	500.00
20-00-00-7405	BLDG & GRND-MAINT/REPAIRS	69,753.62	5,669.07	38,732.56	31,885.00	30,891.78	24,400.00
20-00-00-8001	PROPERTY INSURANCE	3,206.79	3,201.21	3,790.79	4,564.00	4,560.79	5,154.00
20-00-00-8005	LIABILITY INSURANCE	3,929.49	4,716.39	5,421.60	5,705.00	5,606.40	6,095.00
20-00-00-8010	AUTO INSURANCE	473.00	591.00	910.00	1,047.00	910.00	1,031.00
20-00-00-8050	MISCELLANEOUS EXPENSE	11.97	.00	4,407.99-	50.00	8.97	50.00
20-00-00-8051	DRUG TESTING	.00	25.00	25.00	50.00	.00	50.00
20-00-00-8090	BANK FEES	835.30	102.00	128.37	200.00	128.37	150.00
20-00-00-8703	LTL-PRINCIPAL	.00	981.20	6,308.57	9,287.00	9,286.44	9,286.00
20-00-00-8704	LTL-INTEREST	.00	570.67	2,977.87	.00	.00	.00
20-00-00-9000	ADMINISTRATIVE OVERHEAD	37,594.09	38,137.71	37,709.01	46,441.00	42,594.64	42,207.00
20-00-00-9010	CAPITAL ASSET-VEHICLES	.00	38,512.11	.00	.00	.00	.00
20-00-00-9015	CAPITAL ASSET-EQUIPMENT	.00	30,993.55	.00	.00	.00	2,000.00
20-00-00-9017	CAPITAL ASSET-BLDG & GRNDS	40,247.46	301,511.97	.00	.00	.00	50,000.00
TOTAL EXPENSES		382,516.73	609,140.81	347,855.20	502,858.00	432,494.26	515,621.00
PARK TOTAL		81,749.67	70,921.78-	185,256.26	32,351.00	102,560.76	203.00

## PARK FUND

### REVENUES

20-00-00-4101	<b>REAL ESTATE TAX</b> The annual real estate tax attributed to the Park Fund – collected by the City (2018 and years prior).
20-00-00-4102	<b>PERSONAL PROPERTY TAX</b> The annual personal property tax attributed to the Park Fund – collected by the City (2018 and years prior).
20-00-00-4103	<b>UTILITY TAX</b> Taxes paid on railroad and utilities. This tax is received annually from Ray County, usually in January.
20-00-00-4102	<b>OLD PERSONAL PROPERTY TAX</b> The collection of personal property taxes that were previously deemed as uncollectible and wrote-off.
20-00-00-4121	<b>REAL ESTATE TAX - FROM COUNTY</b> The annual real estate tax attributed to the Park Fund – collected by the County (2019 and years forward).
20-00-00-4122	<b>PERSONAL PROPERTY TAX - FROM COUNTY</b> The annual personal property tax attributed to the Park Fund – collected by the County (2019 and years forward).
20-00-00-4131	<b>SALES TAX</b> 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	<b>USE TAX</b> 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	<b>P.I.L.O.T.S – TAX ABATEMENTS</b> Revenue received as Payment In Lieu of Taxes attributed to the Park Fund from entities that have tax abatement agreements.
20-00-00-4810	<b>LOAN PROCEEDS</b> Cash received from obtaining a loan.
20-00-00-4901	<b>INTEREST INCOME</b> Bank interest earned on the park's general cash.

20-00-00-4902	<b>INTEREST INCOME – SALES TAX</b> Bank interest earned on the park’s sales tax cash.
20-00-00-4903	<b>INTEREST ON TAXES-FROM COUNTY</b> 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	<b>SHELTER RENTAL</b> Fees paid for the rental of the shelter houses at the parks.
20-00-00-4923	<b>DONATIONS FOR THE PARK</b> Donations toward the park expenses. This revenue accumulates in cash account 20-00-00-1011.
20-00-00-4960	<b>SALE OF VEHICLES/EQUIPMENT</b> Proceeds from the sale of surplus items.
20-00-00-4999	<b>MISCELLANEOUS PARKS REVENUE</b> 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	900.00	1,800.00	2,700.00	1,900.00	1,700.00	1,700.00
25-00-00-4320	R-POST TRAINING	533.39	398.59	496.31	638.00	637.25	500.00
25-00-00-4321	R-POLICE TRAINING	1,080.00	1,058.00	1,248.00	1,100.00	798.00	1,100.00
25-00-00-4322	R-JUDICIAL EDUCATION FEE	540.00	533.00	624.00	500.00	398.00	500.00
25-00-00-4901	INTEREST INCOME	18.35	19.03	23.95	29.00	26.38	30.00
	TOTAL REVENUE	3,071.74	3,808.62	5,092.26	4,167.00	3,559.63	3,830.00
25-00-00-6435	R-DWI/DRUG ENFORCEMENT EXPENS	250.00	941.57	939.09	1,000.00	677.25	1,000.00
25-00-00-6436	R-POST TRAINING EXPENSES	849.00	600.00	600.00	765.00	.00	765.00
25-00-00-6437	R-POLICE TRAINING EXPENSES	783.39	950.00	500.00	510.00	.00	510.00
25-00-00-6438	R-JUDICIAL EDUCATION EXPENSE	798.67	872.53	986.66	1,048.00	1,048.00	1,500.00
25-00-00-8090	BANK FEES	2.81	1.42	1.76	10.00	1.76	10.00
25-00-00-9490	TRANSFER TO GENERAL FUND	.00	.00	.00	.00	.00	.00
	TOTAL EXPENSES	2,683.87	3,365.52	3,027.51	3,333.00	1,727.01	3,785.00
	POLICE TRAINING TOTAL	387.87	443.10	2,064.75	834.00	1,832.62	45.00

## 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	613,251.57	648,854.83	661,861.78	679,588.00	679,587.90	660,000.00
27-00-00-4132	USE TAX	52,154.81	64,922.31	107,139.62	91,526.00	91,525.75	75,000.00
27-00-00-4532	GRANT REVENUE	12,000.00	.00	.00	.00	.00	.00
27-00-00-4811	LEASE PROCEEDS	.00	.00	21,121.67	.00	.00	.00
27-00-00-4901	INTEREST INCOME	2,180.69	2,439.26	2,869.73	4,135.00	3,736.71	2,700.00
27-00-00-4999	MISCELLANEOUS REVENUE	.00	.00	.00	.00	.00	63,000.00
	1/2C SALES TAX FOR TRANSPORTAT						
	TOTAL REVENUE	679,587.07	716,216.40	792,992.80	775,249.00	774,850.36	800,700.00
27-00-00-5002	SALARIES-FULL TIME	41,431.22	82,797.44	147,292.47	152,396.00	145,246.00	151,199.00
27-00-00-5003	SALARIES-PART TIME	1,132.11	.00	.00	.00	.00	.00
27-00-00-5004	SALARIES-OVERTIME	34.50	132.49	241.02	2,000.00	149.46	2,000.00
27-00-00-5005	PAYROLL TAX EXPENSE	3,155.49	5,939.51	10,798.17	11,811.00	10,668.57	11,720.00
27-00-00-5007	LAGERS	2,392.14	4,183.58	5,563.55	8,266.00	7,677.82	9,843.00
27-00-00-5009	LIFE INSURANCE EXPENSE	50.54	95.93	106.23	211.00	182.18	211.00
27-00-00-5011	WORKER'S COMPENSATION	.00	4,149.38	14,575.00	21,496.00	3,661.93	12,952.00
27-00-00-5015	UNEMPLOYMENT INSURANCE	.00	.00	92.51	.00	.00	.00
27-00-00-5016	HEALTH/DENTAL/VISION PREM EXP	3,801.97	2,218.34	7,834.84	15,863.00	15,261.23	16,425.00
27-00-00-5020	CONTRACTED SERVICES (LEGAL)	.00	.00	.00	.00	.00	.00
27-00-00-5023	CONTRACTED SERVICES (OTHER)	416,818.45	466,059.79	26,451.00	350,000.00	.00	275,000.00
27-00-00-5030	ELECTION FEES	.00	.00	.00	.00	.00	.00
27-00-00-5035	RECORDING FEES	.00	.00	.00	.00	.00	.00
27-00-00-6001	POSTAGE	.00	.00	.00	.00	.00	.00
27-00-00-6010	ADVERTISING/PUBLICATIONS	.00	.00	.00	.00	.00	.00
27-00-00-6040	DUES/FEES	.00	3.63	.00	.00	.00	.00
27-00-00-6055	ENGINEERING	.00	.00	.00	.00	.00	.00
27-00-00-6105	UNIFORMS	23.00	204.00	227.10	1,005.00	201.50	1,800.00
27-00-00-7001	OFFICE SUPPLIES	.00	4.00	.00	.00	.00	.00
27-00-00-7005	MISCELLANEOUS SUPPLIES	24.95	28.46	.00	25.00	.00	25.00
27-00-00-7006	EXPENDABLE EQUIPMENT	.00	471.08	3,799.33	.00	.00	.00
27-00-00-7050	ROAD REPAIR MATERIALS	.00	.00	1,802.94	2,000.00	1,710.91	2,000.00
27-00-00-7051	SIDEWALK PARTNERSHIP PROGRAM	.00	1,982.00	.00	10,000.00	.00	10,000.00
27-00-00-7052	SIDEWALK/CURB MATERIALS	.00	.00	.00	1,000.00	.00	1,000.00
27-00-00-7054	DRAINAGE PARTNERSHIP	589.00	.00	1,243.50	10,000.00	.00	10,000.00
27-00-00-7055	DRAINAGE MATERIALS	.00	593.94	.00	1,500.00	.00	1,500.00
27-00-00-7060	GRAVEL	796.72	.00	962.61	2,000.00	.00	2,000.00
27-00-00-7070	STREET SIGNS	30,164.00	.00	.00	.00	.00	.00
27-00-00-7090	COMPUTER SOFTWARE & HARDWARE	.00	.00	17.47	20.00	.00	20.00
27-00-00-7097	GIS	40,840.00	.00	705.00	500.00	264.00	264.00
27-00-00-7105	FUEL	.00	.00	.00	1,000.00	.00	1,000.00
27-00-00-7141	YARD REPAIR MATERIALS	.00	.00	.00	500.00	.00	500.00
27-00-00-7302	HANDTOOLS/HARDWARE	.00	.00	.00	500.00	.00	500.00
27-00-00-8001	PROPERTY INSURANCE	.00	.00	43.65	50.00	43.56	47.00
27-00-00-8010	AUTO INSURANCE	.00	75.67	1,278.76	1,534.00	1,502.67	1,670.00
27-00-00-8050	MISCELLANEOUS EXPENSE	.00	4.83	.00	50.00	.00	50.00
27-00-00-8090	BANK FEES	326.77	160.71	199.87	250.00	199.87	250.00
27-00-00-8703	LRL-PRINCIPAL	.00	.00	13,304.83	8,971.00	4,934.45	4,772.00
27-00-00-8704	LRL-INTEREST	.00	.00	.00	.00	.00	10,596.00
27-00-00-8709	SHORT TERM LEASE EXPENSE	.00	5,153.03	.00	16,253.00	10,551.78	.00
27-00-00-9000	ADMINISTRATIVE OVERHEAD	21,983.48	29,346.64	29,026.70	27,856.00	25,502.07	28,221.00

## BUDGET REPORT

PCT OF FISCAL YTD 100.0%

		3 YRS AGO ACTUAL	2 YRS AGO ACTUAL	LAST YEAR ACTUAL	CURRENT BUDGET	CURRENT YR TO DATE	NEW BUDGET
27-00-00-9010	CAPITAL ASSET-VEHICLE	.00	.00	21,121.67	.00	.00	30,000.00
27-00-00-9015	CAPITAL ASSET-EQUIPMENT	.00	.00	.00	.00	.00	.00
27-00-00-9017	CAPITAL ASSET-BLDG & GRNDS	.00	.00	.00	.00	.00	.00
27-00-00-9401	GRANT EXPENSE	17,040.89	.00	.00	.00	.00	.00
27-00-11-5002	SALARIES-FULL TIME (STORM)	.00	.00	.00	.00	.00	.00
27-00-11-5003	SALARIES-PART TIME (STORM)	.00	.00	.00	.00	.00	.00
27-00-11-5004	SALARIES-OVERTIME (STORM)	.00	.00	.00	.00	.00	.00
27-00-11-5005	PAYROLL TAX EXPENSE (STORM)	.00	.00	.00	.00	.00	.00
27-00-11-5007	LAGERS (STORM)	.00	.00	.00	.00	.00	.00
27-00-11-5009	LIFE INSURANCE EXP (STORM)	.00	.00	.00	.00	.00	.00
27-00-11-5016	HEALTH/DENTAL PREM EXP (STORM)	.00	.00	.00	.00	.00	.00
27-00-11-5020	CONTRACT SERVICES-LEGAL (STOR	.00	.00	.00	.00	.00	.00
27-00-11-5023	CONTRACTED SERVICES (STORM)	.00	.00	.00	.00	.00	.00
27-00-11-5030	ELECTION FEES (STORM)	.00	.00	.00	.00	.00	.00
27-00-11-5035	RECORDING FEES (STORM)	.00	.00	.00	.00	.00	.00
27-00-11-6001	POSTAGE (STORM)	.00	.00	.00	.00	.00	.00
27-00-11-6010	ADVERTISING/PUBLICAT (STORM)	.00	.00	.00	.00	.00	.00
27-00-11-6055	ENGINEERING	.00	.00	.00	.00	.00	.00
27-00-11-7001	OFFICE SUPPLIES (STORM)	.00	.00	.00	.00	.00	.00
27-00-11-7050	ROAD REPAIR MATERIALS (STORM)	.00	.00	.00	.00	.00	.00
27-00-11-7052	SIDEWALK REPAIR/REPLACEMENT	.00	.00	.00	.00	.00	.00
27-00-11-7055	DRAINAGE PRODUCTS (STORM)	.00	.00	.00	.00	.00	.00
27-00-11-7060	SAND, GRAVEL, & DIRT (STORM)	.00	.00	.00	.00	.00	.00
27-00-11-7105	FUEL (STORM)	.00	.00	.00	.00	.00	.00
27-00-11-7141	YARD REPAIRS	.00	.00	.00	.00	.00	.00
27-00-11-7302	HANDTOOLS/HARDWARE (STORM)	.00	.00	.00	.00	.00	.00
27-00-11-8050	MISCELLANEOUS EXPENSE (STORM)	.00	.00	.00	.00	.00	.00
27-00-11-8090	BANK FEES	.00	.00	.00	.00	.00	.00
27-00-11-9000	ADMINISTRATIVE OVERHEAD	.00	.00	.00	.00	.00	.00
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
27-00-13-6502	VEHICLE MAINT & REPAIRS (Stre	.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

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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
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		580,559.23	603,604.45	286,475.76	647,057.00	227,758.00	585,565.00
1/2c SALES TAX FOR TRANSP TOT		99,027.84	112,611.95	506,517.04	128,192.00	547,092.36	215,135.00

## 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	785.45	461.08-	613.04-	.00	.00	.00
30-00-00-4102 PERSONAL PROPERTY TAX	658.91	3.00	1,244.91	125.00	77.22	125.00
30-00-00-4103 UTILITY TAX	9,124.49	10,465.57	11,320.74	12,600.00	12,479.77	14,300.00
30-00-00-4106 OLD PERSONAL PROPERTY TAX	.00	4.96	.00	.00	.00	.00
30-00-00-4121 REAL ESTATE TAX-FROM COUNTY	180,062.21	213,285.05	231,479.99	234,842.00	234,841.78	247,450.00
30-00-00-4122 PERSONAL PROPERTY TAX-FROM CO	75,441.21	100,956.70	98,529.30	97,293.00	97,292.26	91,700.00
30-00-00-4715 PILOTS-TAX ABATEMENTS	1,622.16	2,096.46	2,232.09	2,231.00	2,230.76	2,100.00
30-00-00-4901 INTEREST INCOME	782.95	475.88	416.58	500.00	424.06	500.00
30-00-00-4903 INTEREST ON TAXES-FROM COUNTY	3,253.62	3,777.02	5,140.17	5,360.00	5,359.88	3,500.00
30-00-00-4999 MISC REVENUE	.00	.00	.00	.00	.00	.00
TOTAL REVENUE	271,731.00	330,603.56	349,750.74	352,951.00	352,705.73	359,675.00
30-00-00-6001 POSTAGE	.34	.00	.00	.00	.00	.00
30-00-00-6005 PRINTING	.00	.00	.00	.00	.00	.00
30-00-00-6050 ASSESSOR'S OFFICE	3,256.43	4,670.49	3,570.50	5,000.00	3,892.40	5,845.00
30-00-00-6051 COUNTY COLLECTION FEE	11,319.76	13,370.85	14,026.36	14,500.00	14,113.97	14,420.00
30-00-00-8090 BANK FEES	120.13	44.82	50.71	150.00	50.71	150.00
30-00-00-8505 2011 BOND PRINCIPAL	240,000.00	255,000.00	90,000.00	.00	.00	.00
30-00-00-8506 2011 BOND INTEREST	16,466.26	7,884.38	1,631.25	.00	.00	.00
30-00-00-8507 BOND ADMINISTRATIVE FEE	1,000.00	1,477.00	477.00	1,000.00	477.00	500.00
30-00-00-8511 2022 BOND PRINCIPAL	.00	.00	30,000.00	130,000.00	130,000.00	145,000.00
30-00-00-8512 2022 BOND INTEREST	.00	238,333.33	199,400.00	196,200.00	196,200.00	190,700.00
TOTAL EXPENSES	272,162.92	520,780.87	339,155.82	346,850.00	344,734.08	356,615.00
DEBT SERVICE TOTAL	431.92-	190,177.31-	10,594.92	6,101.00	7,971.65	3,060.00

## DEBT SERVICE FUND

### REVENUES

30-00-00-4101	<b>REAL ESTATE TAX</b> The annual real estate tax attributed to the Debt Service Fund – collected by the City (2018 and years prior).
30-00-00-4102	<b>PERSONAL PROPERTY TAX</b> The annual personal property tax attributed to the Debt Service Fund – collected by the City (2018 and years prior).
30-00-00-4103	<b>UTILITY TAX</b> Taxes paid on railroad and utilities. This tax is received annually from Ray County, usually in January.
30-00-00-4102	<b>OLD PERSONAL PROPERTY TAX</b> The collection of personal property taxes that were previously deemed as uncollectible and wrote-off.
30-00-00-4121	<b>REAL ESTATE TAX - FROM COUNTY</b> The annual real estate tax attributed to the Debt Service Fund – collected by the County (2019 and years forward).
30-00-00-4122	<b>PERSONAL PROPERTY TAX - FROM COUNTY</b> The annual personal property tax attributed to the Debt Service Fund – collected by the County (2019 and years forward).
30-00-00-4715	<b>P.I.L.O.T.S – TAX ABATEMENTS</b> Revenue received as Payment In Lieu of Taxes attributed to the Park Fund from entities that have tax abatement agreements.
30-00-00-4901	<b>INTEREST INCOME</b> Bank interest earned on the cash in the debt service fund.
30-00-00-4903	<b>INTEREST ON TAXES-FROM COUNTY</b> 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	<b>MISCELLANEOUS REVENUE</b> 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
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	MUNICIPAL COMPLEX FUND						
35-00-00-4131	SALES TAX	308,625.10	322,427.21	330,930.90	339,795.00	339,794.44	327,500.00
35-00-00-4132	USE TAX	26,077.41	32,461.15	53,569.76	55,000.00	45,762.83	55,000.00
35-00-00-4901	INTEREST INCOME	456.81	1,279.61	806.58	740.00	688.76	1,000.00
35-00-00-4950	OTHR FIN SOURCE-COP'S ISSUED	.00	.00	.00	.00	.00	.00
35-00-00-4990	TRANSFER FROM GENERAL FUND	.00	.00	.00	.00	.00	.00
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	TOTAL REVENUE	335,159.32	356,167.97	385,307.24	395,535.00	386,246.03	383,500.00
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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	9,715.93	45,511.00	2,200.00	10,000.00	.00	3,600.00
35-00-00-8090	BANK FEES	64.39	39.69	50.93	56.00	50.93	50.00
35-00-00-8100	MUNI COMPLEX LOAN INTEREST	95,785.88	94,125.00	93,255.00	91,980.00	91,980.00	90,180.00
35-00-00-8102	MUNI COMPLEX LOAN PRINCIPAL	140,000.00	145,000.00	150,000.00	150,000.00	150,000.00	150,000.00
35-00-00-8103	BOND ADMINISTRATIVE FEE	1,909.88	1,750.00	1,750.00	1,750.00	1,750.00	1,750.00
35-00-00-8506	COST OF ISSUANCE - COP'S	.00	.00	.00	.00	.00	.00
35-00-00-8511	OTHR FIN USE-PMT TO ESCROW	.00	.00	.00	.00	.00	.00
35-00-00-9015	CAPITAL ASSET-EQUIPMENT	14,400.00	.00	.00	.00	.00	.00
35-00-00-9020	CAPITAL IMPROVEMENT	.00	30,000.00	183,594.91	146,994.00	41,432.85	225,000.00
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	TOTAL EXPENSES	261,876.08	316,425.69	430,850.84	400,780.00	285,213.78	470,580.00
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	MUNICIPAL COMPLEX TOTAL	73,283.24	39,742.28	45,543.60-	5,245.00-	101,032.25	87,080.00-
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## 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	570,391.50	258,864.43	288,191.00	288,190.41	.00
45-00-00-4901	INTEREST INCOME	3,344.70	13,054.62	13,248.98	12,370.00	11,384.44	6,000.00
45-00-00-4940	OTHER FIN SOURCE-BOND PREMIUM	249,441.70	.00	.00	.00	.00	.00
45-00-00-4950	OTHER FIN SOURCE-BONDS ISSUED	5,000,000.00	.00	.00	.00	.00	.00
	TOTAL REVENUE	5,252,786.40	583,446.12	272,113.41	300,561.00	299,574.85	6,000.00
45-00-00-6055	ENGINEERING	.00	526,486.50	43,895.35	100,903.00	50,907.38	117,343.00
45-00-00-8090	BANK FEES	337.33	1,014.57	1,248.61	1,500.00	1,248.61	1,500.00
45-00-00-8506	COST OF ISSUANCE	99,316.00	.00	.00	.00	.00	.00
45-00-00-9020	CAPITAL IMPROVEMENT	.00	43,905.00	252,500.31	5,367,605.00	1,949,725.87	3,444,974.00
	TOTAL EXPENSES	99,653.33	571,406.07	297,644.27	5,470,008.00	2,001,881.86	3,563,817.00
	CAPITAL PROJECTS TOTAL	5,153,133.07	12,040.05	25,530.86	5,169,447.00	1,702,307.01	3,557,817.00

## 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	329,935.09	356,827.46	412,157.70	461,817.00	461,816.30	462,000.00
51-00-00-4503 CUSTOMER CHARGES - COMPOST	.00	.00	.00	.00	.00	.00
51-00-00-4511 PENALTIES-SOLID WASTE	5,533.25	5,954.67	6,649.91	7,664.00	7,663.02	6,500.00
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	457.56	481.77	498.87	655.00	594.03	500.00
51-00-00-4960 SALE OF VEHICLES/EQUIPMENT	.00	775.00	.00	.00	.00	.00
51-00-00-4999 MISC SOLID WASTE REVENUE	.00	525.00	.00	.00	.00	.00
TOTAL REVENUE	335,925.90	364,563.90	419,306.48	470,136.00	470,073.35	469,000.00
51-00-00-5002 SALARIES-FULL TIME	8,726.05	20,700.63	31,024.95	31,707.00	30,535.70	32,089.00
51-00-00-5003 SALARIES-PART TIME	928.11	.00	.00	.00	.00	.00
51-00-00-5004 SALARIES-OVERTIME	825.39	348.37	91.76	1,000.00	364.07	1,000.00
51-00-00-5005 PAYROLL TAX EXPENSE	750.86	1,333.49	2,109.89	2,502.00	2,153.47	2,531.00
51-00-00-5006 PENSION EXPENSE	534.30	888.72	.00	.00	.00	.00
51-00-00-5007 LAGERS	29.92	240.62	1,252.63	1,752.00	1,633.83	2,127.00
51-00-00-5009 LIFE INSURANCE EXPENSE	10.37	25.15	17.28	44.00	36.12	45.00
51-00-00-5011 WORKER'S COMPENSATION	50.88	473.82	1,444.00	4,470.00	.00	2,770.00
51-00-00-5015 UNEMPLOYMENT INSURANCE	.00	.00	11.56	.00	.00	.00
51-00-00-5016 HEALTH/DENTAL/VISION PREM EXP	698.45	765.46	2,206.42	4,065.00	4,047.44	3,625.00
51-00-00-5020 CONTRACTED SERVICES (LEGAL)	427.35	441.47	410.85	550.00	486.97	550.00
51-00-00-5023 CONTRACT SERVICES (OTHER)	235,124.42	257,706.16	278,737.94	333,476.00	333,476.00	342,600.00
51-00-00-6001 POSTAGE	3,695.51	3,470.67	2,065.39	5,000.00	4,500.00	5,000.00
51-00-00-6005 PRINTING	.00	645.09	723.80	835.00	834.80	835.00
51-00-00-6010 ADVERTISING/PROMOTIONAL	.00	.00	.00	.00	.00	.00
51-00-00-6020 EQUIPMENT REPAIR	.00	41.47	353.08	200.00	.00	200.00
51-00-00-6025 EQUIPMENT MAINTENANCE	1,000.00	.00	.00	900.00	.00	1,000.00
51-00-00-6035 TRAINING & TRAVEL	.00	.00	.00	.00	.00	.00
51-00-00-6040 DUES/FEES	157.00	60.00	115.50	421.00	420.65	662.00
51-00-00-6105 UNIFORMS	2.87	46.20	34.30	350.00	26.50	370.00
51-00-00-6202 UTILITIES - ELECTRIC	92.71	95.12	97.57	100.00	58.71	80.00
51-00-00-6302 COMPUTER MAINT & REPAIR	40.00	40.00	69.27	65.00	63.84	65.00
51-00-00-7001 OFFICE SUPPLIES	.00	.00	.00	.00	.00	.00
51-00-00-7006 EXPENDABLE EQUIPMENT EXP	6,134.90	6,484.13	1,788.96	100.00	97.26	.00
51-00-00-7081 SAFETY EQUIPMENT	.00	.00	.00	.00	.00	.00
51-00-00-7090 COMPUTER SOFTWARE & HARDWARE	90.00	.00	2.54	25.00	.00	25.00
51-00-00-7095 SIMPLICITY ANNUAL LICENSE	3,096.89	3,444.70	3,678.88	5,665.00	5,665.00	6,062.00
51-00-00-7105 FUEL	.00	.00	.00	500.00	.00	100.00
51-00-00-7302 HANDTOOLS/HARDWARE	.00	.00	.00	.00	.00	.00
51-00-00-7405 BLDG & GRND-MAINT/REPAIRS	.00	.00	10.19	.00	.00	.00
51-00-00-7500 HAZARDOUS WASTE COLLECTION	6,554.17	7,088.70	6,733.67	7,070.00	6,892.54	7,237.00
51-00-00-7510 COMPOST PILE DISPOSAL	1,675.08	3,594.21	2,325.30	5,000.00	.00	5,000.00
51-00-00-8001 PROPERTY INSURANCE	199.29	199.04	300.45	328.00	278.64	213.00
51-00-00-8005 LIABILITY INSURANCE	1,309.80	1,572.10	1,807.19	1,980.00	1,868.79	2,031.00
51-00-00-8030 DEPRECIATION EXPENSE	3,068.87	1,013.14	1,013.14	.00	.00	.00
51-00-00-8050 MISCELLANEOUS EXPENSE	.00	.00	21.29	.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

## 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
51-00-00-8090	BANK FEES	350.36	36.12	43.23	100.00	43.23	50.00
51-00-00-8703	LTL-PRINCIPAL	.00	.00	.00	.00	.00	.00
51-00-00-8704	LTL-INTEREST	.00	.00	.00	.00	.00	.00
51-00-00-9015	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	42,680.69	45,829.89	45,324.06	48,349.00	44,319.88	48,395.00
	TOTAL EXPENSES	317,179.90	352,794.87	383,780.53	456,554.00	437,803.44	464,662.00
	SOLID WASTE TOTAL	18,746.00	11,769.03	35,525.95	13,582.00	32,269.91	4,338.00

## SOLID WASTE FUND

### REVENUES

51-00-00-4501	<b>CUSTOMER CHARGES – SOLID WASTE</b> Revenue received from customers for solid waste services rendered (city code section 235.180).
51-00-00-4503	<b>CUSTOMER CHARGES – COMPOST</b> 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	<b>PENALTIES – SOLID WASTE</b> Penalties paid as the result of the late payment of monthly utility bills.
51-00-00-4605	<b>FEMA/SEMA REVENUE</b> Revenue received from FEMA and SEMA for reimbursements of City expenditures incurred due to disasters or emergencies.
51-00-00-4810	<b>LOAN PROCEEDS</b> Cash received from obtaining a loan.
51-00-00-4811	<b>CAPITAL LEASE REVENUE</b> An other financing source equal to the net present value of the minimum lease payments of a capital lease.
51-00-00-4901	<b>INTEREST INCOME</b> Bank interest earned on the cash in the solid waste fund.
51-00-00-4960	<b>SALE OF VEHICLES/EQUIPMENT</b> Proceeds from the sale of surplus items.
51-00-00-4999	<b>MISCELLANEOUS SOLID WASTE REVENUE</b> 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	1,371,335.70	1,774,236.63	1,723,318.05	1,912,223.00	1,912,222.69	1,965,000.00
52-00-00-4502 WATER CHG - INTERNAL CITY USA	16,915.39	22,464.26	24,276.55	25,000.00	20,795.93	25,000.00
52-00-00-4503 WATER SALES, BULK & TANK	3,780.00	3,941.30	6,767.75	4,840.00	4,835.30	3,800.00
52-00-00-4511 PENALTIES-WATER	19,179.20	22,522.84	27,717.19	29,716.00	29,715.04	24,000.00
52-00-00-4515 RECONNECT FEES	12,770.00	12,690.00	15,210.00	16,240.00	16,235.00	14,000.00
52-00-00-4516 RETURN CHECK FEE	350.00	550.00	525.00	525.00	525.00	500.00
52-00-00-4520 WATER CONNECTION CHARGE	2,850.00	4,050.00	6,300.00	13,200.00	13,200.00	7,500.00
52-00-00-4525 WATER METERS	8,748.53	8,593.30	20,831.86	28,982.00	28,981.15	15,000.00
52-00-00-4607 ARPA REVENUE	35,306.00	.00	.00	.00	.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	.00
52-00-00-4901 INTEREST INCOME	1,701.40	1,836.93	2,649.66	4,112.00	3,706.61	1,800.00
52-00-00-4916 2001A BOND INTEREST INCOME	.00	.00	.00	.00	.00	.00
52-00-00-4930 INSURANCE PROCEEDS	8,843.43	.00	.00	.00	.00	.00
52-00-00-4960 SALE OF VEHICLES/EQUIPMENT	27,008.00	2,891.67	4,369.33	2,000.00	1,100.00	2,000.00
52-00-00-4999 MISC WATER REVENUE	17,920.51	2,306.51	992.20	4,898.00	4,897.11	3,000.00
DEPARTMENT TOTAL	1,526,708.16	1,856,083.44	1,832,957.59	2,041,736.00	2,036,213.83	2,061,600.00
TOTAL REVENUE	1,526,708.16	1,856,083.44	1,832,957.59	2,041,736.00	2,036,213.83	2,061,600.00
WATER PLANT EXPENSES						
52-52-00-5002 SALARIES FULL TIME	123,012.86	155,722.74	152,440.45	247,998.00	139,809.28	221,181.00
52-52-00-5003 SALARIES-PART TIME	.00	.00	.00	.00	.00	.00
52-52-00-5004 SALARIES-OVERTIME	9,618.48	13,803.95	37,761.60	30,000.00	22,291.80	10,000.00
52-52-00-5005 PAYROLL TAX EXPENSE	9,898.67	12,436.45	14,009.12	19,737.00	11,680.69	17,685.00
52-52-00-5006 PENSION EXPENSE	10,277.41	7,030.97	.00	.00	.00	.00
52-52-00-5007 LAGERS	339.45	865.07	8,586.60	21,776.00	8,567.95	19,837.00
52-52-00-5009 LIFE INSURANCE	2,091.09	198.61	321.76	285.00	175.01	295.00
52-52-00-5011 WORKER'S COMPENSATION	9,263.00	8,258.48	8,579.00	12,313.00	4,260.80	8,857.00
52-52-00-5016 HEALTH/DENTAL/VISION PREM EXP	19,534.47	12,421.36	8,704.63	29,240.00	8,083.16	15,250.00
52-52-00-5017 COMPENSATED ABSENCES	3,344.01	7,670.32	2,071.54	.00	.00	.00
52-52-00-5019 HSA/FSA ADMIN FEES	.00	.00	.00	.00	.00	.00
52-52-00-5020 CONTRACTED SERVICES (LEGAL)	3,205.18	3,591.00	3,061.08	4,000.00	3,541.45	4,000.00
52-52-00-5023 CONTRACTED SERVICES (OTHER)	4,630.57	2,195.71	1,050.00	395.00	392.90	1,170.00
52-52-00-5030 ELECTION FEES	.00	.00	.00	.00	.00	.00
52-52-00-5035 RECORDING FEES	.00	.00	.00	.00	.00	.00
52-52-00-6001 POSTAGE	105.84	175.54	100.92	500.00	.00	310.00
52-52-00-6005 PRINTING	.00	.00	.00	.00	.00	.00
52-52-00-6010 ADVERTISING/PROMOTIONAL	531.20	525.00	504.00	600.00	525.00	600.00
52-52-00-6015 MAINT PLAN-WELLS (SUEZ)	65,414.00	65,414.00	65,414.00	36,928.00	36,928.00	38,235.00
52-52-00-6020 EQUIPMENT REPAIR	4,854.67	22,808.18	15,145.77	19,500.00	19,282.81	15,000.00
52-52-00-6025 EQUIPMENT MAINTENANCE	6,190.90	1,165.64	152.78	5,000.00	625.49	5,000.00
52-52-00-6027 WELL/RAW WATERLINE TEST/REHAB	.00	7,021.30	.00	6,800.00	.00	6,000.00
52-52-00-6028 GENERATOR INSPECTION/MAINT	1,141.50	3,025.00	4,845.91	9,348.00	5,929.50	2,960.00
52-52-00-6030 SLUDGE REMOVAL/LAGOON MAINT	122,400.00	119,650.00	.00	.00	.00	150,000.00
52-52-00-6035 TRAINING & TRAVEL	1,438.25	35.71	2,026.59	2,945.00	776.00	2,000.00
52-52-00-6040 DUES/FEE	784.50	678.74	607.75	910.00	905.88	870.00

## 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	36,796.80	.00	.00	.00	.00
52-52-00-6101	RENT EXPENSE	1,200.00	1,200.00	1,200.00	1,200.00	1,200.00
52-52-00-6105	UNIFORMS	838.20	1,178.24	1,222.30	1,900.00	1,900.00
52-52-00-6200	INTERNET	104.60	.00	.00	600.00	300.00
52-52-00-6201	TELEPHONE	1,608.64	2,479.04	2,648.73	615.00	614.65
52-52-00-6202	UTILITIES - ELECTRIC	97,243.11	108,005.53	110,093.67	103,500.00	98,750.84
52-52-00-6203	UTILITIES - WATER & SEWER	5.33	8.68	5.58	15.00	6.49
52-52-00-6204	UTILITIES - GAS	197.00	262.91	147.81	300.00	175.19
52-52-00-6302	COMPUTER MAINT & REPAIR	20.00	350.00	144.63	350.00	31.97
52-52-00-6502	VEHICLE MAINT & REPAIRS	1,700.00	4.00	133.71	315.00	313.10
52-52-00-6703	TESTING	6,631.29	7,135.20	7,036.68	8,000.00	6,491.94
52-52-00-7001	OFFICE SUPPLIES	324.83	192.22	327.20	300.00	295.53
52-52-00-7005	MISC SUPPLIES	.00	.00	.00	25.00	.00
52-52-00-7006	EXPENDABLE EQUIP EXPENSE	3,184.64	4,751.38	3,432.71	1,805.00	1,802.26
52-52-00-7008	CALABRATION OF METERS	2,356.00	391.15	739.00	2,500.00	443.40
52-52-00-7080	LIME & ALUM	55,753.79	102,966.18	105,254.84	120,000.00	93,792.33
52-52-00-7081	SAFETY EQUIPMENT	473.25	.00	421.97	500.00	138.34
52-52-00-7085	CUSTODIAL SUPPLIES	325.01	377.52	297.05	500.00	313.11
52-52-00-7090	COMPUTER SOFTWARE & HARDWARE	636.08	442.82	1,023.16	630.00	627.01
52-52-00-7095	SIMPLECITY ANNUAL LICENSE	1,302.36	1,409.20	1,501.38	2,318.00	2,317.50
52-52-00-7096	PLC/SCADA EXPENSE	2,067.46	340.00	370.00	8,700.00	910.00
52-52-00-7105	FUEL-TRUCK & MOWER	691.54	294.12	1,105.51	1,000.00	839.48
52-52-00-7106	FUEL-GENERATOR	291.09	.00	279.00	800.00	.00
52-52-00-7110	OIL/GREASE	1,054.89	1,379.48	590.41	1,500.00	547.44
52-52-00-7115	LABORATORY EQUIPMENT	220.10	1,467.28	.00	500.00	106.86
52-52-00-7116	CALIBRATION OF LAB EQUIPMENT	292.25	1,012.99	697.00	1,000.00	.00
52-52-00-7120	CHEMICALS (BLEACH)	52,207.63	81,312.27	75,973.05	72,000.00	70,673.96
52-52-00-7150	CO2	14,645.62	26,027.18	26,180.46	28,725.00	24,531.42
52-52-00-7302	HANDTOOLS/HARDWARE	41.97	123.30	100.63	800.00	474.48
52-52-00-7405	BLDG & GRND-MAINT/REPAIRS	138.77	2,018.59	1,308.16	8,000.00	4,815.49
52-52-00-8001	PROPERTY INSURANCE	7,195.51	7,132.39	8,241.85	10,078.00	10,066.34
52-52-00-8005	LIABILITY INSURANCE	7,858.95	9,432.75	10,843.20	11,650.00	11,212.80
52-52-00-8010	AUTO INSURANCE	985.00	1,484.49	1,640.00	1,886.00	1,640.00
52-52-00-8030	DEPRECIATION EXPENSE	29,383.82	25,918.93	28,394.49	.00	.00
52-52-00-8050	MISC EXPENSE	.00	409.14	5,190.00	25.00	.00
52-52-00-8051	DRUG TESTING	.00	.00	37.50	50.00	.00
52-52-00-8080	BAD DEBT EXPENSE	.00	.00	.00	.00	.00
52-52-00-8090	BANK FEES	890.09	60.24	68.09	150.00	68.09
52-52-00-8501	2001A BOND PRINCIPAL	.00	.00	.00	.00	.00
52-52-00-8503	2001A BOND INTEREST	.00	.00	.00	.00	.00
52-52-00-8504	BOND ADMINISTRATIVE FEE	.00	.00	.00	.00	.00
52-52-00-8703	LRL-PRINCIPAL	.00	.00	.00	.00	.00
52-52-00-8704	LRL-INTEREST	.00	.00	.00	.00	.00
52-52-00-8709	SHORT TERM LEASE EXPENSE	.00	7,693.12	12,120.75	11,553.00	11,401.63
52-52-00-9000	ADMINISTRATIVE OVERHEAD	33,866.02	41,886.84	41,420.78	51,366.00	47,107.06
52-52-00-9010	CAPITAL ASSETS-VEHICLES	.00	.00	.00	.00	.00
52-52-00-9015	CAPITAL ASSET-EQUIPMENT	.00	.00	479.99	25,000.00	12,269.07
52-52-00-9017	CAPITAL ASSET-BLDG & GRNDS	.00	.00	249.00	.00	.00
52-52-00-9020	CAPITAL IMPROVEMENT	.00	.00	6,000.00	.00	.00
WATER PLANT EXPENSE TOTAL		740,052.87	844,936.29	781,660.27	928,431.00	669,054.69
						1,042,442.00

## 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
WATER DISTRIBUTION EXPENSES						
52-53-00-5002 SALARIES FULL TIME	109,593.84	81,384.19	142,827.26	156,400.00	144,126.41	140,940.00
52-53-00-5003 SALARIES - PART TIME	2,932.11	.00	.00	.00	.00	.00
52-53-00-5004 SALARIES - OVERTIME	7,765.15	3,996.05	13,291.76	20,000.00	7,145.52	20,000.00
52-53-00-5005 PAYROLL TAX EXPENSE	8,909.71	5,802.51	11,404.60	13,495.00	11,086.47	12,312.00
52-53-00-5006 PENSION EXPENSE	10,210.56	3,751.94	.00	.00	.00	.00
52-53-00-5007 LAGERS	110.33	527.44	5,716.11	9,482.00	7,800.92	10,375.00
52-53-00-5009 LIFE INSURANCE	1,689.24	125.93	195.93	232.00	188.93	205.00
52-53-00-5011 WORKER'S COMPENSATION	7,878.78	9,803.24	10,960.00	23,263.00	10,114.04	6,008.00
52-53-00-5015 UNEMPLOYMENT INSURANCE	.00	.00	92.50	.00	.00	.00
52-53-00-5016 HEALTH/DENTAL/VISION PREM EXP	13,116.25	55,477.29	11,049.83	16,702.00	16,655.63	17,344.00
52-53-00-5017 COMPENSATED ABSENCES	647.85	108.99	.00	.00	.00	.00
52-53-00-5019 HSA/FSA ADMIN FEES	.00	.00	.00	.00	.00	.00
52-53-00-5020 CONTRACTED SERVICES (LEGAL)	3,205.18	3,591.00	3,278.58	4,000.00	3,541.46	4,000.00
52-53-00-5023 CONTRACTED SERVICES (OTHER)	3,603.92	3,306.27	1,690.56	500.00	392.90	1,479.00
52-53-00-5030 ELECTION FEES	.00	.00	.00	.00	.00	.00
52-53-00-5035 RECORDING FEES	.00	.00	.00	.00	.00	.00
52-53-00-6001 POSTAGE	4,086.11	3,460.46	2,903.84	6,000.00	4,500.00	7,000.00
52-53-00-6005 PRINTING	.00	645.10	1,721.49	2,000.00	834.80	1,000.00
52-53-00-6010 ADVERTISING/PROMOTIONAL	133.20	.00	.00	100.00	.00	100.00
52-53-00-6015 MAINT PLAN-RESIVOIRS (SUEZ)	222,642.00	222,642.00	69,931.00	69,931.00	69,931.00	69,931.00
52-53-00-6016 MAINT PLAN-AMI (SUEZ)	20,334.22	21,054.05	21,799.36	23,700.00	23,699.62	24,885.00
52-53-00-6020 EQUIPMENT REPAIR	942.53	579.24	8,401.76	5,000.00	1,851.02	5,000.00
52-53-00-6025 EQUIPMENT MAINTENANCE	3,135.39	564.02	645.62	3,200.00	220.17	3,500.00
52-53-00-6027 WATER TOWER/TANK TEST & REHAB	.00	.00	3,150.00	2,000.00	.00	3,500.00
52-53-00-6035 TRAINING & TRAVEL	250.00	35.71	.00	1,000.00	.00	1,000.00
52-53-00-6040 DUES/FEES	514.50	411.80	480.25	850.00	847.48	1,110.00
52-53-00-6055 ENGINEERING	36,796.80	.00	.00	47,510.00	.00	.00
52-53-00-6105 UNIFORMS	1,516.47	1,204.16	2,431.36	2,165.00	2,013.63	2,000.00
52-53-00-6200 INTERNET	585.49	1,015.33	1,310.14	1,300.00	685.83	1,161.00
52-53-00-6201 TELEPHONE	863.50	751.18	952.08	1,000.00	990.38	1,283.00
52-53-00-6202 UTILITIES - ELECTRIC	4,590.65	4,246.92	4,126.78	4,500.00	3,937.62	4,183.00
52-53-00-6203 UTILITIES - WATER & SEWER	704.08	403.68	829.81	900.00	386.64	700.00
52-53-00-6204 UTILITIES - GAS	2,051.63	2,033.36	1,602.34	2,100.00	1,800.68	2,100.00
52-53-00-6207 LOCATES	1,156.12	930.81	3,928.01	4,400.00	957.02	3,000.00
52-53-00-6302 COMPUTER MAINT & REPAIR	56.25	171.09	324.58	200.00	85.99	200.00
52-53-00-6502 VEHICLE MAINT & REPAIRS	1,795.37	1,566.88	1,675.21	4,600.00	1,842.91	4,600.00
52-53-00-6703 TESTING	132.00	180.00	.00	200.00	.00	200.00
52-53-00-7001 OFFICE SUPPLIES	48.37	.00	106.59	100.00	24.08	100.00
52-53-00-7005 MISC SUPPLIES	203.82	78.58	.00	100.00	.00	100.00
52-53-00-7006 EXPENDABLE EQUIPMENT EXPENSE	5,270.46	990.27	19,294.55	15,246.00	8,445.23	15,000.00
52-53-00-7007 METERS & SUPPLIES	9,432.23	10,587.50	10,987.75	7,100.00	7,050.82	15,000.00
52-53-00-7010 EMERGENCY UTILITY REPAIR	167.75	810.40	.00	.00	.00	.00
52-53-00-7050 ROAD REPAIR MATERIALS	4,180.45	4,952.95	20,730.34	30,000.00	16,494.11	30,000.00
52-53-00-7060 GRAVEL	3,186.65	.00	426.87	3,500.00	1,223.64	3,500.00
52-53-00-7081 SAFETY EQUIPMENT	.00	.00	.00	1,500.00	.00	500.00
52-53-00-7085 CUSTODIAL SUPPLIES	24.61	.00	171.73	300.00	109.10	300.00
52-53-00-7090 COMPUTER SOFTWARE & HARDWARE	413.31	193.33	681.11	800.00	157.49	1,300.00
52-53-00-7095 SIMPLCITY ANNUAL LICENSE	2,695.27	2,974.97	3,171.79	4,893.00	4,892.50	5,235.00
52-53-00-7097 GIS	240.00	75.00	480.00	264.00	264.00	264.00
52-53-00-7098 Annual License - Waterworth	.00	.00	4,400.00	4,620.00	4,620.00	4,850.00

## BUDGET REPORT

PCT OF FISCAL YTD 100.0%

	3 YRS AGO ACTUAL	2 YRS AGO ACTUAL	LAST YEAR ACTUAL	CURRENT BUDGET	CURRENT YR TO DATE	NEW BUDGET
52-53-00-7105 FUEL	10,513.35	8,451.36	14,392.39	12,500.00	10,598.20	12,000.00
52-53-00-7110 OIL/GREASE	.00	8.25	.00	.00	.00	.00
52-53-00-7130 WATERLINE REPAIR	58,568.10	36,084.15	38,642.82	100,000.00	46,441.65	100,000.00
52-53-00-7135 WATERLINE REPLACEMENT	828.00	.00	962.61	200,000.00	.00	200,000.00
52-53-00-7141 YARD REPAIR	211.14	83.40	98.40	1,000.00	.00	1,000.00
52-53-00-7302 HANDTOOLS/HARDWARE	620.27	92.78	844.15	1,800.00	1,015.97	1,300.00
52-53-00-7405 BLDG & GRND-MAINT/REPAIRS	1,644.89	585.16	248.59	1,000.00	251.95	1,000.00
52-53-00-8001 PROPERTY INSURANCE	13,290.06	15,604.31	16,682.30	15,990.00	15,740.36	17,455.00
52-53-00-8005 LIABILITY INSURANCE	7,858.95	9,432.75	10,843.20	11,391.00	11,212.80	12,189.00
52-53-00-8010 AUTO INSURANCE	4,455.34	4,964.33	5,354.66	5,856.00	5,601.69	5,683.00
52-53-00-8029 RIGHT OF USE AMORTIZATION	.00	.00	1,760.14	.00	.00	.00
52-53-00-8030 DEPRECIATION EXPENSE	149,845.44	191,624.15	196,905.97	.00	.00	.00
52-53-00-8050 MISC EXPENSE	37.94	1.55	5,203.03	100.00	.00	100.00
52-53-00-8051 DRUG TESTING	260.50	45.83	37.50	100.00	.00	100.00
52-53-00-8080 BAD DEBT EXPENSE	.00	.00	.00	.00	.00	.00
52-53-00-8090 BANK FEES	890.05	60.24	68.09	150.00	68.09	75.00
52-53-00-8501 2001A BOND PRINCIPAL	.00	.00	.00	.00	.00	.00
52-53-00-8503 2001A BOND INTEREST	.00	.00	.00	.00	.00	.00
52-53-00-8504 BOND ADMINISTRATIVE FEE	.00	.00	.00	.00	.00	.00
52-53-00-8703 LTL-PRINCIPAL	.00	417.04	1,563.58	37,427.00	37,127.25	4,763.00
52-53-00-8704 LTL-INTEREST	8,406.67	5,449.75	2,853.91	154.00	150.30	.00
52-53-00-8709 SHORT TERM LEASE EXPENSE	.00	.00	8,664.44	14,205.00	14,087.05	9,305.00
52-53-00-9000 ADMINISTRATIVE OVERHEAD	60,863.83	70,716.36	69,935.83	63,065.00	57,810.49	74,740.00
52-53-00-9010 CAPITAL ASSET-VEHICLES	.00	.00	.00	.00	.00	82,000.00
52-53-00-9015 CAPITAL ASSET-EQUIPMENT	.00	.00	.00	.00	.00	15,000.00
52-53-00-9017 CAPITAL ASSET-BLDG & GRNDS	.00	.00	.00	.00	.00	.00
52-53-00-9020 CAPITAL IMPROVEMENT	.00	.00	.00	.00	.00	.00
52-53-00-9830 (GAIN)/LOSS ON DISPOSAL	.00	.00	.00	.00	.00	.00
WATER DIST EXPENSE TOTAL	791,675.04	785,496.29	762,233.10	959,891.00	559,023.84	961,975.00
TOTAL EXPENSES	1,531,727.91	1,630,432.58	1,543,893.37	1,888,322.00	1,228,078.53	2,004,417.00
WATER TOTAL	5,019.75	225,650.86	289,064.22	153,414.00	808,135.30	57,183.00

## WATER FUND

### REVENUES

52-00-00-4501	<b>CUSTOMER CHARGES – WATER</b> Revenue received from customers for water services rendered (city code section 700.090).
52-00-00-4502	<b>WATER CHARGE – INTERNAL CITY USAGE</b> Revenue received from internal city departments for water services rendered (city code section 700.090).
52-00-00-4503	<b>WATER SALES, BULK &amp; TANK</b> Revenue generated from sale of tank or special arrangement water. This includes the water machine on Summit Street.
52-00-00-4607	<b>ARPA REVENUE</b> ARPA revenue received and recognized.
52-00-00-4511	<b>PENALTIES – WATER</b> Penalties paid as the result of the late payment of monthly utility bills (city code section 700.190).
52-00-00-4515	<b>RECONNECT FEES</b> 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	<b>RETURN CHECK FEE</b> 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	<b>WATER CONNECTION CHARGE</b> Revenue received from charges assessed to customers for connection to the water main (city code section 705.130).
52-00-00-4525	<b>WATER METERS</b> Revenue received from charges assessed to customers for installation of water meters (city code section 700.030).
52-00-00-4810	<b>LOAN PROCEEDS</b> Cash received from obtaining a loan.
52-00-00-4811	<b>CAPITAL LEASE REVENUE</b> An other financing source equal to the net present value of the minimum lease payments of a capital lease.

52-00-00-4901	<b>INTEREST INCOME</b> Bank interest earned on cash in the water fund.
52-00-00-4916	<b>2001A BOND INTEREST INCOME</b> Interest income earned on the monthly prepayments to UMB bank for the semi-annual payments of the 2001A Bond.
52-00-00-4930	<b>INSURANCE PROCEEDS</b> Reimbursements received from the general, liability, auto, or inland marine insurance due to claims filed.
52-00-00-4960	<b>SALE OF VEHICLES/EQUIPMENT</b> Proceeds from the of surplus items.
52-00-00-4999	<b>MISCELLANEOUS WATER REVENUE</b> 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	1,709,789.50	1,658,543.26	1,685,890.89	1,698,690.00	1,698,509.08	1,944,000.00
55-00-00-4503 SEWER CHG - INTERNAL CITY USA	5,257.21	4,515.53	13,129.63	6,000.00	4,613.40	6,000.00
55-00-00-4504 PORTA-POTTY REVENUE	.00	.00	.00	.00	.00	.00
55-00-00-4511 PENALTIES-SEWER	26,596.18	25,379.13	27,116.06	27,621.00	27,620.07	26,000.00
55-00-00-4520 SEWER CONNECTION CHARGE	1,800.00	1,950.00	5,850.00	12,700.00	12,700.00	9,000.00
55-00-00-4525 WATER METERS	3,600.00	.00	.00	1,500.00	.00	1,500.00
55-00-00-4602 FEMA/SEMA REVENUE	.00	.00	.00	.00	.00	.00
55-00-00-4603 CARES ACT REIMBURSEMENT	.00	.00	.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	.00
55-00-00-4812 GROUND LEASE REVENUE	13,200.00	13,200.00	13,200.00	13,200.00	13,200.00	14,520.00
55-00-00-4901 INTEREST INCOME	6,427.82	5,635.04	4,621.39	4,515.00	4,113.63	4,000.00
55-00-00-4930 INSURANCE PROCEEDS	.00	.00	.00	.00	.00	.00
55-00-00-4960 SALE OF VEHICLES/EQUIPMENT	27,008.00	12,166.67	.00	3,900.00	3,900.00	.00
55-00-00-4999 MISC WASTE WATER REVENUE	6,289.83	1,092.63	173.01	375.00	374.23	400.00
TOTAL REVENUE	1,799,968.54	1,722,482.26	1,749,980.98	1,768,501.00	1,765,030.41	2,005,420.00
55-00-00-5002 SALARIES-FULL TIME	129,055.83	190,500.23	270,060.90	443,121.00	245,233.64	424,210.00
55-00-00-5003 SALARIES-PART TIME	204.00	.00	.00	.00	.00	.00
55-00-00-5004 SALARIES-OVERTIME	5,515.21	5,068.71	4,161.28	7,500.00	5,926.66	7,500.00
55-00-00-5005 PAYROLL TAX EXPENSE	9,015.04	12,944.15	20,392.37	34,472.00	17,542.16	33,026.00
55-00-00-5006 PENSION EXPENSE	14,688.11	8,002.86	.00	.00	.00	.00
55-00-00-5007 LAGERS	378.93	1,655.71	12,417.53	24,478.00	12,998.34	27,964.00
55-00-00-5009 LIFE INSURANCE EXPENSE	204.90	166.07	507.11	603.00	297.33	574.00
55-00-00-5011 WORKER'S COMPENSATION	9,057.74	9,392.63	17,072.00	27,740.00	16,616.83	19,286.00
55-00-00-5015 UNEMPLOYMENT INSURANCE	.00	.00	.00	.00	.00	.00
55-00-00-5016 HEALTH/DENTAL/VISION PREM EXP	20,516.57	20,561.61	10,463.69	49,276.00	29,553.94	56,619.00
55-00-00-5017 COMPENSATED ABSENCES EXPENSE	3,189.76	5,127.30	2,514.98	.00	.00	.00
55-00-00-5019 HSA/FSA ADMIN FEES	72.31	87.50	68.75	400.00	400.00	200.00
55-00-00-5020 CONTRACTED SERVICES (LEGAL)	6,410.25	13,328.28	10,876.13	8,000.00	7,082.83	8,000.00
55-00-00-5023 CONTRACTED SERVICES (OTHER)	8,189.83	5,646.93	3,091.20	900.00	392.90	2,089.00
55-00-00-5035 RECORDING FEES	.00	.00	.00	50.00	.00	50.00
55-00-00-6001 POSTAGE	3,708.20	3,460.45	2,783.04	5,320.00	4,539.31	5,000.00
55-00-00-6005 PRINTING	90.05	645.10	1,703.29	2,000.00	834.78	2,000.00
55-00-00-6010 ADVERTISING/PROMOTIONAL	.00	.00	.00	100.00	40.00	100.00
55-00-00-6016 MAINT PLAN-AMI (SUEZ)	20,334.22	21,054.05	21,799.36	69,931.00	23,699.62	24,885.00
55-00-00-6020 PORTABLE EQUIPMENT REPAIR	474.89	1,430.28	6,806.83	2,135.00	2,131.46	1,600.00
55-00-00-6025 PORTABLE EQUIPMENT MAINTENANC	1,416.81	7,266.49	6,629.00	7,600.00	7,138.93	9,450.00
55-00-00-6028 GENERATOR INSPECTION/MAINT	4,302.00	5,621.89	11,335.21	12,232.00	4,581.07	12,232.00
55-00-00-6030 I&I REDUCTION	164,899.35	.00	275.03	87,416.00	.00	100,000.00
55-00-00-6035 TRAINING & TRAVEL	.00	35.71	1,890.35	3,000.00	250.00	1,500.00
55-00-00-6040 DUES/FEES	863.95	843.01	828.45	1,500.00	1,133.38	1,421.00
55-00-00-6045 ACCOUNTING & AUDITING	.00	.00	.00	.00	.00	.00
55-00-00-6055 ENGINEERING	.00	.00	11,048.43	75,000.00	.00	25,000.00
55-00-00-6105 UNIFORMS	969.53	1,904.92	2,285.68	4,600.00	2,021.29	4,600.00
55-00-00-6110 PLANT EQUIPMENT REPAIR	12,485.90	32,327.93	12,812.87	67,800.00	43,298.52	86,000.00
55-00-00-6115 LIFT STATION REPAIR	4,220.48	126,851.22	60,987.55	82,084.00	71,282.67	55,000.00
55-00-00-6120 PLANT EQU & LIFT STATION MAIN	683.61	108,338.27	1,222.80	76,000.00	1,078.22	16,000.00
55-00-00-6200 INTERNET	2,131.85	2,298.82	2,923.76	6,000.00	2,256.34	2,382.00

## 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	1,181.79	1,801.78	3,024.17	1,300.00	1,088.85	335.00
55-00-00-6202	UTILITIES - ELECTRIC	180,977.99	181,429.39	173,243.72	185,000.00	174,356.87	192,421.00
55-00-00-6203	UTILITIES - WATER	5,112.28	7,657.21	3,869.14	8,000.00	7,245.82	6,064.00
55-00-00-6204	UTILITIES - GAS	430.92	585.65	329.25	600.00	390.24	400.00
55-00-00-6207	LOCATES	1,155.27	930.83	2,790.56	2,850.00	800.14	3,000.00
55-00-00-6302	COMPUTER MAINT & REPAIR	83.00	145.06	620.96	280.00	279.88	280.00
55-00-00-6502	VEHICLE MAINT & REPAIRS	1,868.61	1,542.10	2,209.93	2,500.00	946.77	3,200.00
55-00-00-6703	TESTING/LABORATORY SUPPLIES	6,747.96	12,195.94	10,443.56	12,000.00	7,108.83	9,500.00
55-00-00-7001	OFFICE SUPPLIES	210.68	298.33	422.92	400.00	99.18	250.00
55-00-00-7005	MISCELLANEOUS SUPPLIES	216.51	49.47	48.24	200.00	28.25	200.00
55-00-00-7006	EXPENDABLE EQUIPMENT EXP	1,284.50	4,634.73	7,010.34	2,220.00	149.72	2,500.00
55-00-00-7007	METERS & SUPPLIES	9,374.99	10,587.56	10,908.31	7,100.00	7,050.79	15,000.00
55-00-00-7008	CALABRATION OF METERS/TRANSDU	1,850.00	571.15	739.00	2,500.00	898.40	2,500.00
55-00-00-7050	ROAD REPAIR MATERIAL	.00	.00	.00	500.00	.00	500.00
55-00-00-7060	GRAVEL	796.72	.00	143.53	1,000.00	.00	1,000.00
55-00-00-7080	LIME-LAND APPLICATION	.00	2,000.00	.00	3,000.00	.00	3,000.00
55-00-00-7081	SAFETY EQUIPMENT	328.03	223.95	8.25	1,500.00	29.99	500.00
55-00-00-7085	CUSTODIAL SUPPLIES	310.97	331.91	343.78	450.00	313.67	450.00
55-00-00-7090	COMPUTER SOFTWARE & HARDWARE	1,050.34	666.93	3,989.70	800.00	182.50	1,635.00
55-00-00-7095	SIMPLECITY ANNUAL LICENSE	3,997.64	4,384.17	4,673.17	7,210.00	7,210.00	7,715.00
55-00-00-7096	SCADA EXPENSE	18,381.74	555.00	4,280.36	3,000.00	2,669.40	10,000.00
55-00-00-7097	GIS	390.00	.00	855.00	615.00	264.00	615.00
55-00-00-7098	Annual License - Waterworth	.00	.00	3,080.00	3,235.00	3,234.00	3,400.00
55-00-00-7105	FUEL-TRUCKS & EQUIPMENT	9,648.75	10,345.20	11,939.16	12,500.00	8,199.40	12,500.00
55-00-00-7106	FUEL-GENERATORS	1,796.62	.00	1,866.00	3,000.00	.00	3,000.00
55-00-00-7110	OIL/GREASE	.00	8.25	.00	.00	.00	.00
55-00-00-7115	LABORATORY EQUIPMENT	63.80	1,573.37	451.83	3,500.00	711.00	3,500.00
55-00-00-7116	CALABRATION OF LAB EQUIPMENT	1,187.75	1,071.59	1,456.50	1,500.00	412.00	1,500.00
55-00-00-7120	CHEMICALS	5,940.00	5,940.00	5,940.00	10,000.00	5,940.00	10,000.00
55-00-00-7130	SEWER LINE REPAIR/REPLACEMENT	47,396.08	13,953.51	2,984.15	15,000.00	.00	15,000.00
55-00-00-7141	YARD REPAIRS	.00	.00	.00	400.00	.00	400.00
55-00-00-7302	HANDTOOLS/HARDWARE	605.65	643.48	1,630.16	1,000.00	941.26	1,000.00
55-00-00-7405	BLDG & GRND-MAINT/REPAIRS	2,279.52	2,688.39	906.64	3,000.00	1,553.18	3,000.00
55-00-00-8001	PROPERTY INSURANCE	21,106.35	20,969.62	23,025.36	25,529.00	23,319.71	25,870.00
55-00-00-8005	LIABILITY INSURANCE	15,717.90	18,865.50	21,686.40	22,427.00	22,425.60	24,378.00
55-00-00-8010	AUTO INSURANCE	7,879.68	9,179.15	10,949.00	10,975.00	10,972.19	12,433.00
55-00-00-8030	DEPRECIATION EXPENSE	470,953.91	538,865.66	518,836.71	.00	.00	.00
55-00-00-8050	MISCELLANEOUS EXPENSE	.00	146.89	3,102.04	250.00	16.41	250.00
55-00-00-8051	DRUG TESTING	.00	33.33	12.50	100.00	.00	100.00
55-00-00-8080	BAD DEBT EXPENSE	.00	.00	.00	.00	.00	.00
55-00-00-8090	BANK FEES	5,209.17	432.02	522.28	1,000.00	522.28	575.00
55-00-00-8504	BOND ADMINISTRATIVE FEE	397.50	636.00	636.00	636.00	636.00	636.00
55-00-00-8513	2013/2021 BOND PRINCIPAL	.00	.00	.00	205,000.00	205,000.00	210,000.00
55-00-00-8514	2013/2021 BOND INTEREST	191,719.68	128,608.34	124,437.50	118,869.00	118,868.75	113,163.00
55-00-00-8515	2014/2022 BOND PRINCIPAL	.00	.00	.00	115,000.00	115,000.00	120,000.00
55-00-00-8516	2014/2022 BOND INTEREST	119,895.96	90,600.80	86,655.00	83,058.00	83,058.00	79,298.00
55-00-00-8517	USDA LOAN PRINCIPAL	.00	.00	.00	43,428.00	43,428.00	43,428.00
55-00-00-8518	USDA LOAN INTEREST	22,907.73	22,766.71	22,191.34	.00	.00	.00
55-00-00-8702	SHORT TERM LEASE EXPENSE	.00	7,627.39	13,377.03	13,493.00	12,807.55	13,100.00
55-00-00-8703	LTL-PRINCIPAL	.00	.00	.00	37,520.00	36,998.44	.00
55-00-00-8704	LTL-INTEREST	8,406.61	5,449.71	2,431.33	154.00	150.27	.00

## BUDGET REPORT

PCT OF FISCAL YTD 100.0%

		3 YRS AGO ACTUAL	2 YRS AGO ACTUAL	LAST YEAR ACTUAL	CURRENT BUDGET	CURRENT YR TO DATE	NEW BUDGET
55-00-00-9010	CAPITAL ASSET-VEHICLES	.00	.00	.00	.00	.00	122,000.00
55-00-00-9015	CAPITAL ASSET-EQUIPMENT	.00	.00	57,148.71-	75,000.00	.00	15,000.00
55-00-00-9017	CAPITAL ASSET-BLDG & GRNDS	.00	.00	.00	.00	.00	.00
55-00-00-9020	CAPITAL IMPROVEMENT	.00	.00	.00	.00	.00	18,000.00
55-00-00-9830	(GAIN)/LOSS ON ASSET DISPOSAL	.00	.00	.00	.00	.00	.00
55-79-00-9000	ADMINISTRATIVE OVERHEAD	89,220.18	96,378.51	95,314.21	117,747.00	107,956.42	98,283.00
TOTAL EXPENSES		1,644,648.50	1,772,617.56	1,590,349.87	2,265,604.00	1,513,593.98	2,137,567.00
WASTE WATER TOTAL		155,320.04	50,135.30-	159,631.11	497,103.00-	251,436.43	132,147.00-

## WASTE WATER FUND

### REVENUES

55-00-00-4501	<b>CUSTOMER CHARGES - SEWER</b> Revenue received from customers for sewer services rendered (city code section 700.100-700.120).
55-00-00-4503	<b>SEWER CHARGE –INTERNAL CITY USAGE</b> Revenue received from internal city departments for sewer services rendered (city code section 700.100).
55-00-00-4504	<b>PORTA-POTTY REVENUE</b> Revenue received from customers to empty porta-potties at the wastewater treatment plants.
55-00-00-4511	<b>PENALTIES - SEWER</b> Penalties paid as the result of the late payment of monthly utility bills (city code section 700.190).
55-00-00-4520	<b>SEWER CONNECTION CHARGE</b> Revenue received from charges assessed to customers for connection to the sewer system (city code section 710.160).
55-00-00-4525	<b>WATER METERS</b> Revenue received from charges assessed to customers for installation of water meters (city code section 700.030).
55-00-00-4602	<b>FEMA/SEMA REVENUE</b> Revenue received from FEMA and SEMA for reimbursements of City expenditures incurred due to disasters or emergencies.
55-00-00-4603	<b>CARES ACT REIMBURSEMENT</b> Cares Act revenue received (i.e. from state of Missouri for unemployment reimbursement, etc.).
55-00-00-4810	<b>LOAN PROCEEDS</b> Cash received from obtaining a loan.
55-00-00-4811	<b>CAPITAL LEASE REVENUE</b> An other financing source equal to the net present value of the minimum lease payments of a capital lease.
55-00-00-4812	<b>GROUND LEASE REVENUE</b> Revenue received from the lease of ground owned by the Wastewater Fund.
55-00-00-4901	<b>INTEREST INCOME</b> Bank interest earned on cash in the waste water fund.

55-00-00-4930	<b>INSURANCE PROCEEDS</b> Reimbursements received from the general, liability, auto, or inland marine insurance due to claims filed.
55-00-00-4960	<b>SALE OF VEHICLES/EQUIPMENT</b> Proceeds from the sale of surplus items.
55-00-00-4999	<b>MISCELLANEOUS WASTE WATER REVENUE</b> 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
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	CEMETERY TRUST FUND						
72-00-00-4821	DONATIONS	.00	.00	.00	.00	.00	.00
72-00-00-4881	15% OF BURIAL SPACE REVENUE	1,185.00	1,125.00	1,579.05	1,148.00	1,147.50	1,100.00
72-00-00-4901	INTEREST INCOME	284.61	281.08	286.32	300.00	262.29	300.00
72-00-00-4902	R-INTEREST INCOME-B. HIGDON	2.68	2.61	2.62	3.00	2.39	2.00
		<hr/>					
	TOTAL REVENUE	1,472.29	1,408.69	1,867.99	1,451.00	1,412.18	1,402.00
72-00-00-7401	MAINTENANCE EXPENSE	284.61	215.99	259.15	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	43.54	22.15	27.39	30.00	27.39	30.00
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	TOTAL EXPENSES	328.15	238.14	286.54	330.00	27.39	330.00
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	CEMETERY TRUST TOTAL	1,144.14	1,170.55	1,581.45	1,121.00	1,384.79	1,072.00
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## 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.