

# Annual Budget



Fiscal Year 2027

City of Richmond

**CITY OF RICHMOND, MISSOURI**

**ADOPTED BUDGET**

**FISCAL YEAR 2026 – 2027**

**(OCTOBER 2026 – SEPTEMBER 2027)**



**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

Brittnie Lee  
Deanna Guy  
Rodney Williams  
Rob Kinnard

June Paige  
Rob Brash  
Barb Hardwick  
Dale Aksamit

# CITY OF RICHMOND, MISSOURI

## CITY STAFF

CITY ADMINISTRATOR – Tonya A. Willim



### ADMINISTRATIVE DEPARTMENT DIRECTORS

|                                        |                   |
|----------------------------------------|-------------------|
| City Clerk/Executive Assistant to C/A  | Saige Mason       |
| Finance Director                       | Ashley Bennett    |
| Human Resources Manager/Payroll        | Courtney Williams |
| Municipal Court Clerk/A/P Clerk        | Sarah Collins     |
| Economic Development Director          |                   |
| Interim Community Development Director | Heather Robertson |
| 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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October 1, 2026

Mayor and Council Members:

I am pleased to present the City of Richmond, Missouri's budget for the 2026–2027 fiscal year. Projected revenues total \$11,197,557 representing a 3.91% increase over the 2025–2026 budget. This growth is largely the result of increased General Fund revenues, continued strength in sales and use tax collections, grant and other one-time revenues, and revenues supporting the City's utility and other operating funds.

In addition to current-year revenues, the budget includes the planned use of accumulated fund balances to support capital projects, one-time purchases, debt obligations, and other nonrecurring expenditures. Total budgeted expenditures for FY27 are \$12,841,780.

Overall expenditures reflect an 11.68% decrease compared to the prior fiscal year. This decrease is primarily attributable to changes in the timing and level of capital expenditures and other one-time expenditures across City funds. The FY27 budget continues to make planned investments in capital projects, equipment, infrastructure, and other nonrecurring needs while maintaining required reserve levels. 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 2026–2027 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.

Development of the 2026–2027 budget began in May 2026. Departments submitted recommendations during budget meetings held between June and July. The proposed budget was finalized and presented to the Finance Committee on September 3, 2026, with no changes recommended. It was subsequently reviewed during a Council Work Session on September 9, 2026, and formally adopted on September 22, 2026, by a unanimous 8–0 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: 26-23**

**ORDINANCE NO: 2712**

**AN ORDINANCE ADOPTING THE ANNUAL OPERATING BUDGET OF THE CITY OF RICHMOND, MISSOURI, FOR FISCAL YEAR BEGINNING OCTOBER 1, 2026, AND ENDING SEPTEMBER 30, 2027, 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 2026 – 2027 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**

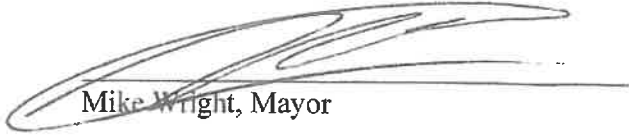
No expenditures shall be made not in compliance with the Annual Fiscal Year Operating Budget, without proper amendment, and without proper authority granted by the City Council and Mayor of the City of Richmond, Missouri.

#### 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 22nd day of September 2026.

The seal of the City of Richmond, Missouri, is a circular emblem. It features a central figure, possibly a person or a symbol, surrounded by the text "SEAL OF THE CITY OF RICHMOND MISSOURI". Below the seal, the word "ATTEST" is printed. A signature in blue ink is written over the seal and the word "ATTEST".  
Saige Mason, City Clerk

A handwritten signature in blue ink, appearing to read "Mike Wright".  
Mike Wright, Mayor

APPROVED this 22rd day of September 2026.

The seal of the City of Richmond, Missouri, is a circular emblem. It features a central figure, possibly a person or a symbol, surrounded by the text "SEAL OF THE CITY OF RICHMOND MISSOURI". Below the seal, the word "ATTEST" is printed. A signature in blue ink is written over the seal and the word "ATTEST".  
Saige Mason, City Clerk

A handwritten signature in blue ink, appearing to read "Mike Wright".  
Mike Wright, Mayor

# City Council Goals and Objectives (FY27) 2026–2027

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## **1. Economic Development & Downtown Revitalization**

- Establish or restructure economic development leadership capacity.
- Begin development of a Downtown Master Plan.
- Strengthen partnerships with the Chamber, Main Street organizations, businesses, and churches.
- Identify redevelopment and infill opportunities downtown.
- Develop strategies to recruit new retail, restaurants, and entertainment opportunities.
- Continue marketing and branding efforts tied to 'Make It Richmond.'
- Evaluate façade improvement, wayfinding, and beautification opportunities.
- Conduct community engagement activities regarding downtown priorities.

## **2. Community Engagement & Communication**

- Expand communication beyond social media platforms.
- Evaluate the development of quarterly community update mailers or informational inserts.
- Increase public education regarding City projects and budgeting.
- Host quarterly 'Coffee with Council' or community listening sessions.
- Increase ward-level engagement opportunities.
- Conduct a citywide community survey.
- Continue promoting community pride initiatives.
- Improve website and communication accessibility.

## **3. Infrastructure & Connectivity**

- Continue annual street maintenance and overlay program.
- Continue waterline replacement program.
- Complete priority sidewalk connectivity projects.
- Conduct a citywide Walkability Study.
- Conduct engineering review of missing pedestrian connections.
- Continue utility infrastructure maintenance and planning.
- Identify future grant opportunities for infrastructure improvements.
- Continue coordination with MoDOT, MARC, schools, and local partners.

## **4. Employee Recruitment, Retention & Organizational Stability**

- Evaluate recommendations from the Classification & Compensation Study.
- Evaluate a multi-year compensation adjustment strategy.
- Evaluate benefit enhancements and retention incentives.
- Continue succession planning and internal staff development.
- Review staffing needs across all departments during the FY27 budget process.
- Continue modernization of equipment and technology for staff efficiency.
- Develop annual employee evaluation and goal-setting process.
- Expand/evaluate employee training and certification opportunities

## **5. Long-Term Community Growth & Quality of Life**

- Identify future housing development opportunities.
- Explore family entertainment and recreation opportunities.
- Continue Parks Master Plan implementation discussions.
- Evaluate feasibility of future community center/recreation space concepts.
- Strengthen partnerships with schools, churches, and civic groups.
- Continue investment in parks and public spaces.

## 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.

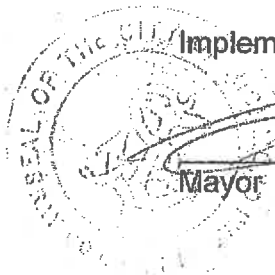
The City shall maintain a balanced budget. This means that all operating expenses shall not exceed operating revenue in the recommended budget. Any one-time revenue source, such as under spending or fund balance, shall only be used for one-time expenses that do not add to the fixed operating cost.

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

Date

July 13, 2010

## 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.

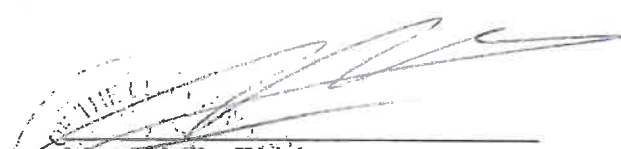
*Replenishment of Fund Balance*

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>2023<br/>ACTUAL</b> | <b>2024<br/>ACTUAL</b> | <b>2025<br/>BUDGET</b> | <b>2026<br/>BUDGET</b> | <b>2026<br/>YR TO DATE</b> |
|---------------------------|------------------------|------------------------|------------------------|------------------------|----------------------------|
| <b>REVENUES</b>           |                        |                        |                        |                        |                            |
| General Fund              | \$ 4,072,021           | \$ 4,177,760           | \$ 3,989,353           | \$ 4,168,803           | \$ 4,251,496               |
| Parks Fund                | 538,219                | 492,167                | 502,993                | 515,825                | 587,610                    |
| Training & Education Fund | 3,809                  | 3,025                  | 3,525                  | 3,830                  | 3,615                      |
| Transportation Tax Fund   | 716,216                | 731,989                | 732,000                | 800,700                | 820,776                    |
| Debt Service Fund         | 330,604                | 332,583                | 332,663                | 359,675                | 375,217                    |
| Municipal Complex Fund    | 356,168                | 382,750                | 382,900                | 383,500                | 387,355                    |
| Capital Projects Fund     | 583,446                | 526,006                | 6,000                  | 6,000                  | 5,910                      |
| Solid Waste Fund          | 364,564                | 459,650                | 466,746                | 469,000                | 480,081                    |
| Water Fund                | 1,856,083              | 1,933,441              | 1,970,000              | 2,061,600              | 2,066,710                  |
| Waste Water Fund          | 1,722,482              | 1,632,353              | 1,702,500              | 2,005,420              | 1,971,994                  |
| Cemetery Perpetual Fund   | 1,409                  | 1,505                  | 1,402                  | 1,402                  | 11,735                     |
| Total Revenues            | <u>10,545,021</u>      | <u>10,673,229</u>      | <u>10,090,082</u>      | <u>10,775,755</u>      | <u>10,962,499</u>          |
| <b>EXPENSES</b>           |                        |                        |                        |                        |                            |
| General Fund              | 4,464,622              | 4,650,361              | 4,356,996              | 4,391,617              | 3,922,272                  |
| Parks Fund                | 609,141                | 450,331                | 502,859                | 515,621                | 506,394                    |
| Training & Education Fund | 3,366                  | 3,010                  | 3,285                  | 3,785                  | 862                        |
| Transportation Tax Fund   | 603,604                | 758,440                | 647,057                | 580,792                | 1,660,932                  |
| Debt Service Fund         | 520,781                | 343,082                | 346,850                | 356,615                | 356,401                    |
| Municipal Complex Fund    | 316,426                | 480,805                | 400,780                | 470,580                | 462,047                    |
| Capital Projects Fund     | 571,406                | 5,279,098              | 5,470,008              | 3,563,817              | 2,195,487                  |
| Solid Waste Fund          | 352,795                | 456,653                | 450,074                | 464,662                | 457,695                    |
| Water Fund                | 1,630,433              | 1,888,805              | 1,888,322              | 2,004,417              | 1,474,866                  |
| Waste Water Fund          | 1,772,618              | 2,527,108              | 2,265,739              | 2,137,517              | 1,709,945                  |
| Cemetery Perpetual Fund   | 238                    | 325                    | 330                    | 330                    | 27                         |
| Total Expenses            | <u>10,845,429</u>      | <u>16,838,018</u>      | <u>16,332,300</u>      | <u>14,489,753</u>      | <u>12,746,929</u>          |
| <b>TOTAL NET CHANGE</b>   |                        |                        |                        |                        |                            |
| General Fund              | (392,602)              | (472,601)              | (367,643)              | (222,814)              | 329,224                    |
| Parks Fund                | (70,922)               | 41,836                 | 134                    | 204                    | 81,216                     |
| Training & Education Fund | 443                    | 15                     | 240                    | 45                     | 2,754                      |
| Transportation Tax Fund   | 112,612                | (26,451)               | 84,943                 | 219,908                | (840,156)                  |
| Debt Service Fund         | (190,177)              | (10,499)               | (14,187)               | 3,060                  | 18,816                     |
| Municipal Complex Fund    | 39,742                 | (98,055)               | (17,880)               | (87,080)               | (74,692)                   |
| Capital Projects Fund     | 12,040                 | (4,753,092)            | (5,464,008)            | (3,557,817)            | (2,189,577)                |
| Solid Waste Fund          | 11,769                 | 2,997                  | 16,672                 | 4,338                  | 22,386                     |
| Water Fund                | 225,651                | 44,636                 | 81,678                 | 57,183                 | 591,844                    |
| Waste Water Fund          | (50,135)               | (894,756)              | (563,239)              | (132,097)              | 262,049                    |
| Cemetery Perpetual Fund   | 1,171                  | 1,180                  | 1,072                  | 1,072                  | 11,707                     |
| Total Net Change          | <u>\$ (300,408)</u>    | <u>\$ (6,164,790)</u>  | <u>\$ (6,242,218)</u>  | <u>\$ (3,713,998)</u>  | <u>\$ (1,784,430)</u>      |

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

|                                   | <b>2023<br/>ACTUAL</b> | <b>2024<br/>ACTUAL</b> | <b>2025<br/>BUDGET</b> | <b>2026<br/>BUDGET</b> | <b>2026<br/>YR TO DATE</b> |
|-----------------------------------|------------------------|------------------------|------------------------|------------------------|----------------------------|
| <b>REVENUES</b>                   |                        |                        |                        |                        |                            |
| Administration Revenue            | \$ 3,157,141           | 3,212,820              | 3,223,524              | 3,279,605              | 3,340,263                  |
| Municipal Court Department        | 10,957                 | 8,750                  | 9,900                  | 9,920                  | 12,173                     |
| Police Department                 | 183,865                | 159,240                | 101,044                | 100,888                | 86,324                     |
| Animal Control                    | 3,561                  | 3,550                  | 2,550                  | 7,650                  | 4,630                      |
| Fire Department                   | 172,084                | 113,780                | 134,889                | 130,000                | 132,231                    |
| Streets Department                | 307,258                | 303,419                | 282,550                | 344,994                | 373,019                    |
| Economic Development              | -                      | 144,250                | 750                    | 750                    | 750                        |
| Community Development             | 56,228                 | 62,950                 | 32,550                 | 72,390                 | 101,198                    |
| Recreation Department             | 145,536                | 133,601                | 174,232                | 193,726                | 168,042                    |
| Cemetery Department               | 35,391                 | 35,400                 | 26,400                 | 28,900                 | 32,867                     |
| Total General Fund Revenues       | <u>4,072,021</u>       | <u>4,177,760</u>       | <u>3,987,889</u>       | <u>4,168,823</u>       | <u>4,251,496</u>           |
| <b>EXPENSES</b>                   |                        |                        |                        |                        |                            |
| Administration                    | 761,507                | 758,583                | 789,065                | 813,996                | 774,438                    |
| Municipal Court Department        | 46,025                 | 51,245                 | 52,141                 | 59,851                 | 51,748                     |
| Police Department                 | 1,141,446              | 1,294,919              | 1,260,807              | 1,390,938              | 1,184,495                  |
| Animal Control                    | 61,140                 | 67,767                 | 68,183                 | 71,618                 | 63,640                     |
| Dispatch                          | -                      | -                      | -                      | -                      | -                          |
| Fire Department                   | 1,462,522              | 1,005,110              | 1,075,007              | 1,023,303              | 996,414                    |
| Streets Department                | 228,709                | 336,719                | 391,584                | 318,058                | 288,093                    |
| Economic Development              | 75,559                 | 235,728                | 75,006                 | 81,984                 | 7,348                      |
| Community Development             | 217,124                | 222,898                | 167,257                | 182,572                | 134,489                    |
| Recreation Department             | 350,788                | 528,558                | 327,054                | 307,931                | 285,804                    |
| Cemetery Department               | 119,802                | 148,834                | 150,884                | 141,366                | 135,803                    |
| Total General Fund Expenses       | <u>4,464,622</u>       | <u>4,650,361</u>       | <u>4,356,996</u>       | <u>4,391,617</u>       | <u>3,922,272</u>           |
| <b>General Fund Net Change</b>    | <u>\$ (392,602)</u>    | <u>\$ (472,601)</u>    | <u>\$ (369,107)</u>    | <u>\$ (222,794)</u>    | <u>\$ 329,224</u>          |
| <br><b>Department Net Expense</b> |                        |                        |                        |                        |                            |
| Administration                    | \$ 2,395,634           | \$ 2,454,237           | \$ 2,434,459           | \$ 2,465,609           | \$ 2,565,825               |
| Municipal Court Department        | (35,068)               | (42,495)               | (42,241)               | (49,931)               | (39,575)                   |
| Police Department                 | (957,580)              | (1,135,679)            | (1,159,763)            | (1,290,050)            | (1,098,171)                |
| Animal Control                    | (57,579)               | (64,217)               | (65,633)               | (63,968)               | (59,010)                   |
| Dispatch                          | -                      | -                      | -                      | -                      | -                          |
| Fire Department                   | (1,290,438)            | (891,330)              | (940,118)              | (893,303)              | (864,183)                  |
| Streets Department                | 78,548                 | (33,300)               | (109,034)              | 26,936                 | 84,925                     |
| Economic Development              | (75,559)               | (91,478)               | (74,256)               | (81,234)               | (6,598)                    |
| Community Development             | (160,896)              | (159,948)              | (134,707)              | (110,182)              | (33,291)                   |
| Recreation Department             | (205,252)              | (394,957)              | (152,822)              | (114,205)              | (117,762)                  |
| Cemetery Department               | (84,411)               | (113,434)              | (124,484)              | (112,466)              | (102,936)                  |
| Total (= Rev Over Exp)            | \$ (392,602)           | \$ (472,601)           | \$ (368,599)           | \$ (222,794)           | \$ 329,224                 |

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

|                                 | <b>Actual<br/>9/30/2023</b> | <b>Actual<br/>9/30/2024</b> | <b>Actual<br/>9/30/2025</b> | <b>Preliminary<br/>9/30/2026</b> | <b>Projected<br/>9/30/2027</b> |
|---------------------------------|-----------------------------|-----------------------------|-----------------------------|----------------------------------|--------------------------------|
| General Fund                    |                             |                             |                             |                                  |                                |
| Operating Cash                  | \$ 1,498,475                | \$ 1,537,818                | \$ 1,815,479                | \$ 2,108,976                     | \$ 2,235,396                   |
| Gym Improvement                 | 27,231                      | 2,582                       | 6,617                       | 11,890                           | \$ 12,390                      |
| Community Development Donations | 31,418                      | -                           | -                           | -                                | 0                              |
| Fire Pumper Lease Escrow        | -                           | -                           | -                           | -                                | -                              |
| ARPA Funds                      | 546,765                     | 288,149                     | 2                           | (0)                              | -                              |
| Parks Fund                      | 378,325                     | 572,584                     | 663,870                     | 742,892                          | 750,447                        |
| Training & Education Fund       |                             |                             |                             |                                  |                                |
| Police Training                 | (405)                       | (191)                       | 108                         | 1,296                            | 1,886                          |
| Judicial Education              | 2,249                       | 1,891                       | 1,271                       | 1,007                            | 7                              |
| DWI/Drug Enforcement            | 5,779                       | 8,091                       | 9,889                       | 11,214                           | 12,814                         |
| POST Training                   | 14                          | (89)                        | 549                         | 1,052                            | 787                            |
| Transportation Tax Fund         | 1,081,551                   | 1,342,259                   | 1,886,542                   | 1,045,025                        | 1,025,439                      |
| Debt Service Fund               | 91,982                      | 102,378                     | 110,369                     | 129,158                          | 147,974                        |
| Municipal Complex Fund          | 234,696                     | 155,088                     | 256,343                     | 181,567                          | 106,875                        |
| Capital Projects Fund           |                             |                             |                             |                                  |                                |
| 2022 G.O. Bond Proceeds         | 5,165,173                   | 5,157,283                   | 3,601,642                   | 1,370,005                        | 1,069,330                      |
| ARPA Funds                      | -                           | -                           | -                           | -                                | -                              |
| Solid Waste Fund                | 191,614                     | 182,049                     | 294,066                     | 288,007                          | 310,394                        |
| Water Fund                      |                             |                             |                             |                                  |                                |
| Operating Reserves              | 623,186                     | 898,461                     | 1,666,103                   | 2,219,533                        | 2,611,377                      |
| Water Equipment Replacement     | 25,557                      | 51,115                      | 76,672                      | 102,229                          | 127,787                        |
| Waste Water Fund                |                             |                             |                             |                                  |                                |
| Operating Reserves              | 1,707,707                   | 1,423,514                   | 1,635,611                   | 1,881,343                        | 2,076,147                      |
| WW Equipment Replacement        | 81,333                      | 90,370                      | 99,407                      | 108,444                          | 117,481                        |
| Debt Service Accounts           | 190,965                     | 195,308                     | 205,972                     | 208,353                          | 218,353                        |
| Cemetery Perpetual Fund         |                             |                             |                             |                                  |                                |
| Bessie Higdon Interest          | 26                          | 28                          | 31                          | 33                               | 35                             |
| Bessie Higdon Endowment         | 1,000                       | 1,000                       | 1,000                       | 1,000                            | 1,000                          |
| Perpetual Care Endowment        | 110,411                     | 111,990                     | 113,115                     | 124,540                          | 136,247                        |

**CITY OF RICHMOND  
DEBT & LEASE PAYMENTS**

|                                                      | <b>Total Due<br/>in FY27</b> | <b>Total Due<br/>in FY28</b> | <b>Final<br/>Payment<br/>Due Date</b> |
|------------------------------------------------------|------------------------------|------------------------------|---------------------------------------|
| <b>General Fund</b>                                  |                              |                              |                                       |
| <b>Police Department</b>                             |                              |                              |                                       |
| Taser/Body Camera Lease/In-Car Camera AXON           | 46,828.53                    | 46,828.53                    | Nov. 2025                             |
| In-Car Camera Lease                                  | -                            | -                            | Dec. 2026                             |
| Enterprise Lease -2022 Ford Interceptor              | 11,035.56                    | 919.63                       | Oct. 2027                             |
| Enterprise Lease -2023 Ford Interceptor              | 11,736.12                    | 11,736.12                    | Jan. 2029                             |
| Total                                                | <u>\$ 69,600.21</u>          | <u>\$ 59,484.28</u>          |                                       |
| <b>Fire Department</b>                               |                              |                              |                                       |
| Pumper Lease/Purchase                                | 87,139.74                    | 87,139.74                    | June 2028                             |
| Enterprise Lease - 2023 Ford F-150                   | 13,509.12                    | 9,006.08                     | May 2028                              |
| Total                                                | <u>\$ 100,648.86</u>         | <u>\$ 96,145.82</u>          |                                       |
| <b>Street Department</b>                             |                              |                              |                                       |
| Enterprise Lease (1/3) - 2022 Ford F-250 w/plow      | \$ 651.10                    |                              | Dec. 2027                             |
| Enterprise Lease (1/3) - 2022 Ford F-250 w/plow      | \$ 676.29                    |                              | Feb. 2028                             |
| Enterprise Lease (1/3) - 2022 Ford F-250 w/plow      | \$ 676.32                    |                              | Feb. 2028                             |
| Enterprise Lease (1/4) - 2023 Chevrolet 2500HD       | \$ 646.31                    |                              | June 2028                             |
| Enterprise Lease (1/3)-2026 Chevy 250HD W/plow mount | 2,062.98                     | 2,750.64                     | Jan. 2028                             |
| Enterprise Lease (1/3)-2026 Chevy 250HD W/plow mount | 2,062.98                     | 2,750.64                     | Jan. 2028                             |
| Enterprise Lease (1/3)-2026 Chevy 250HD W/plow mount | 2,062.98                     | 2,750.64                     | Jan. 2028                             |
| Enterprise Lease (1/4)-2026 Chevy 250HD              | 1,470.20                     | 1,960.26                     | Jan. 2028                             |
| Enterprise Lease (1/3) - 2024 Ford F-350             | 4,762.92                     | 4,762.92                     | Jan. 2028                             |
| Total                                                | <u>\$ 15,072.08</u>          | <u>\$ 14,975.10</u>          |                                       |
| <b>General Fund Total</b>                            | <u><b>\$ 185,321.15</b></u>  | <u><b>\$ 326,235.30</b></u>  |                                       |
| <b>Parks Fund</b>                                    |                              |                              |                                       |
| 2022 Ford F150 (26FRHJ)                              | 2,321.61                     | -                            | Jan. 2028                             |
| Enterprise-2026 Chevy F250HD Ext. W/Plow mount       | 6,305.58                     | 9,032.16                     | Jan. 2028                             |
| Parks Fund Total                                     | <u>\$ 8,627.19</u>           | <u>\$ 9,032.16</u>           |                                       |
| <b>Transportation Fund</b>                           |                              |                              |                                       |
| Enterprise Lease (1/3) - 2022 Ford F-250 w/plow      | \$ 651.10                    |                              | Dec. 2027                             |
| Enterprise Lease (1/3) - 2022 Ford F-250 w/plow      | \$ 676.29                    |                              | Feb. 2028                             |
| Enterprise Lease (1/3) - 2022 Ford F-250 w/plow      | \$ 676.32                    |                              | Feb. 2028                             |
| Enterprise Lease (1/4) - 2023 Chevrolet 2500HD       | \$ 646.31                    |                              | June 2028                             |
| Enterprise Lease (1/3)-2026 Chevy 250HD W/plow mount | 2,062.98                     | 2,750.64                     | Jan. 2028                             |
| Enterprise Lease (1/3)-2026 Chevy 250HD W/plow mount | 2,062.98                     | 2,750.64                     | Jan. 2028                             |
| Enterprise Lease (1/3)-2026 Chevy 250HD W/plow mount | 2,062.98                     | 2,750.64                     | Jan. 2028                             |
| Enterprise Lease (1/4)-2026 Chevy 250HD              | 1,470.20                     | 1,960.26                     | Jan. 2028                             |
| Enterprise Lease (1/3) - 2024 Ford F-350             | 4,762.92                     | 4,762.92                     | Jan. 2028                             |
| Transportation Fund Total                            | <u>\$ 15,072.08</u>          | <u>\$ 14,975.10</u>          |                                       |
| <b>Debt Service Fund</b>                             |                              |                              |                                       |
| 2022 G.O. Bond                                       | 340,177.00                   | 348,677.00                   | Sept. 2042                            |
| Debt Service Fund Total                              | <u>\$ 340,177.00</u>         | <u>\$ 348,677.00</u>         |                                       |
| <b>Municipal Complex Fund</b>                        |                              |                              |                                       |
| 2021 Refunding COP                                   | 239,830.00                   | 242,280.00                   | Jul. 2043                             |
| Municipal Compelx Fund Total                         | <u>\$ 239,830.00</u>         | <u>\$ 242,280.00</u>         |                                       |

ater Fund

|                                                      |              |              |           |
|------------------------------------------------------|--------------|--------------|-----------|
| Land for Water Well Lease                            | 1,200.00     | 1,200.00     | June 2093 |
| Enterprise Lease (1/3) - 2022 Ford F-250 w/plow      | 651.10       |              | Dec. 2027 |
| Enterprise Lease (1/3) - 2022 Ford F-250 w/plow      | 676.29       |              | Feb. 2028 |
| Enterprise Lease (1/3) - 2022 Ford F-250 w/plow      | 676.32       |              | Feb. 2028 |
| Enterprise Lease (1/4) - 2023 Chevrolet 2500HD       | 646.31       |              | June 2028 |
| Enterprise Lease - 2023 Chevrolet 2500HD             | 2,560.26     |              | July 2028 |
| Enterprise Lease (1/3)-2026 Chevy 250HD W/plow mount | 2,062.98     | 2,750.64     | Jan. 2028 |
| Enterprise Lease (1/3)-2026 Chevy 250HD W/plow mount | 2,062.98     | 2,750.64     | Jan. 2028 |
| Enterprise Lease (1/3)-2026 Chevy 250HD W/plow mount | 2,062.98     | 2,750.64     | Jan. 2028 |
| Enterprise Lease (1/4)-2026 Chevy 250HD              | 1,470.24     | 1,960.26     | Jan. 2028 |
| Enterprise Lease-2026 Chevy 250HD w/plow mount       | 6,188.94     | 8,867.52     | Jan. 2029 |
| Enterprise Lease (1/3) - 2024 Ford F-350             | 4,762.92     | 4,762.92     | Apr. 2029 |
| Water Fund Total                                     | \$ 25,021.32 | \$ 25,042.62 |           |

aste Water Fund

|                                                |               |               |           |
|------------------------------------------------|---------------|---------------|-----------|
| 2021 Refunding Revenue Bond                    | 327,568.00    | 324,543.00    | Feb. 2042 |
| 2022 Refunding Revenue Bond                    | 195,691.50    | 196,767.50    | Aug. 2042 |
| USDA Loan                                      | 43,428.00     | 43,428.00     | Feb. 2050 |
| Enterprise Lease (1/4) - 2023 Chevrolet 2500HD | 2,611.29      |               | June 2028 |
| Enterprise Lease - 2023 Chevrolet 2500HD       | 646.32        |               | May 2028  |
| Enterprise Lease (1/4)-2026 Chevy 250HD        | 1,470.24      | 1,960.26      | Jan. 2027 |
| Enterprise Lease -2026 Chevy 250HD             | 5,880.78      | 7,841.04      | Jan. 2027 |
| Waste Water Fund Total                         | \$ 577,296.13 | \$ 566,698.76 |           |

l Funds Total

|                       |                       |
|-----------------------|-----------------------|
| <u>\$1,391,344.86</u> | <u>\$1,532,940.94</u> |
|-----------------------|-----------------------|

## APPROVED EXPENDITURES FOR THE YEAR - 2027 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

#### Administration

|                                            |               |               |
|--------------------------------------------|---------------|---------------|
| Goal Setting Session                       | 7,500         | 10-01-00-5023 |
| Employee Training/Professional Development | 5,000         | 10-01-00-5023 |
| HR Chair                                   | 300           | 10-01-00-7006 |
| Finance Dir Chair                          | 300           | 10-01-00-7006 |
| ID Printer Upgrade                         | 1,500         | 10-01-00-7006 |
| Website Accessibility/ADA improvements     | 10,000        | 10-01-00-7091 |
| <b>Total Administration</b>                | <b>24,600</b> |               |

#### Police

|                                                                               |                |                    |
|-------------------------------------------------------------------------------|----------------|--------------------|
| Uniforms (4) new hire - Uniforms/Apparel/Duty Gear (4)                        | 6,400          | 10-11-00-6105      |
| Uniforms (4) new hire - Kevlar Vest/holders (4)                               | 5,600          | 10-11-00-7006      |
| Transunion TLO Software                                                       | 3,000          | 10-11-00-7095      |
| Omnigo Software                                                               | 22,263         | 10-11-00-7095      |
| Axon In Car Camera System/Body Camera/Tasers (lease) 1 of 5                   | 46,829         | 10-11-00-8707/8    |
| Lease payment (2 vehicles - Enterprise)                                       | 22,772         | 10-11-00-8707      |
| Blue Shield Grant (so long as grant funded) (7006/\$1644) ( 9015/\$27,156.74) | 29,070         | 10-11-00-7006/9015 |
| Axon In Car Camera System/Body Camera/Tasers (lease) 5 year lease             | 234,143        | 10-11-00-9015      |
| <b>Total Police</b>                                                           | <b>370,076</b> |                    |

#### Animal Control

|                             |              |               |
|-----------------------------|--------------|---------------|
| (2) Dog Crates              | 1966         | 10-11-14-7006 |
| Vehicle Upfitting           | 3300         | 10-11-14-7006 |
| <b>Total Animal Control</b> | <b>5,266</b> |               |

#### Fire

|                                                     |                |                    |
|-----------------------------------------------------|----------------|--------------------|
| AFG Grant (so long as grant funded) Match \$3519.10 | 35,191         | 10-11-00-7006      |
| Ladder Truck Repair                                 | 4,284          | 10-12-00-6020      |
| (2) Bunker Gear (if do not rec grant)               | 8,400          | 10-12-00-7006      |
| Pagers (replacements if one breaks) (2)             | 800            | 10-12-00-7006      |
| Light Fixtures                                      | 2,506          | 10-12-00-7405      |
| Bldg. Paint                                         | 430            | 10-12-00-7405      |
| Pumper (City-owned) (6 yr lease/purch.) 6 of 7      | 87,140         | 10-12-00-8703/8704 |
| Enterprise Truck lease payment                      | 13,510         | 10-12-00-8703/8704 |
| Radios (3)                                          | 21,000         | 10-12-00-9015      |
| <b>Total Fire</b>                                   | <b>173,261</b> |                    |

#### Streets

|                                                            |               |               |
|------------------------------------------------------------|---------------|---------------|
| Drag Chains Spreader Boxes                                 | 1,500         | 10-14-00-6020 |
| Street Sweeper Broom (last rep. 3/18)                      | 750           | 10-14-00-6020 |
| Snow plow cutting edges                                    | 2,500         | 10-14-00-6020 |
| Tires Wheel loader (1/4 st/sld/wd/ww)                      | 1,400         | 10-14-00-6025 |
| Tires Loadtrail 83x20 tilt deck trailer (1/3)ww/wd/streets | 170           | 10-14-00-6025 |
| Tires Loadtrail 83x20 tilt deck trailer (1/3)ww/wd/streets | 170           | 10-14-00-6025 |
| Tires (PW Truck) (1/5) ww/wd/wp/street/tran                | 250           | 10-14-00-6502 |
| Tires (2019 White F250 - purchased 3/19) (1/2)wd/streets   | 400           | 10-14-00-6502 |
| Roof Repairs                                               | 1,000         | 10-14-00-7405 |
| Enterprise - flatbed lease payments                        | 4,760         | 10-14-00-8703 |
| Enterprise - lease payments (delivered vehicles)           | 10,310        | 10-14-00-8709 |
| Pick Up Broom \$6,000 (1/3 st/wd/ww)                       | 2,000         | 10-14-00-9015 |
| Brush Cutter \$15,000 (1/5 ww/wd/park/street/tran)         | 3,000         | 10-14-00-9015 |
| <b>Total Streets</b>                                       | <b>28,210</b> |               |

#### Community Development

|                                                        |        |               |
|--------------------------------------------------------|--------|---------------|
| GIS training/Code Classes/Re-Cert                      | 3,000  | 10-17-00-6035 |
| Nuisance Control - demolitions                         | 10,000 | 10-17-00-7135 |
| Wayfinding Signs Downtown - Beautification             | 10,000 | 10-17-00-7410 |
| Restore Richmond program (\$10k donations/\$7500 City) | 7,500  | 10-17-00-7411 |

## APPROVED EXPENDITURES FOR THE YEAR - 2027 BUDGET

|                                                       |                       |               |
|-------------------------------------------------------|-----------------------|---------------|
| New (Used) Vehicle - Replacement                      | 30,000                | 10-17-00-9010 |
| <b>Total Community Development</b>                    | <u>60,500</u>         |               |
| <b>Recreation</b>                                     |                       |               |
| Banner -                                              | 120                   | 10-21-00-6010 |
| MyRecreation Software                                 | 3,845                 | 10-21-00-7095 |
| Max Repairs                                           | 550                   | 10-21-01-6020 |
| Chairs (8)                                            | 400                   | 10-21-01-7006 |
| Pool Filter Lids/Installed/Gaskets 1900+300           | 2,200                 | 10-21-01-7006 |
| Removal/Replace of Sand/Gravel Filter Media           | 30,000                | 10-21-01-7060 |
| Plumbing Issues                                       | 2,000                 | 10-21-01-7405 |
| Restroom plumbing (1/2 Parks)                         | 2,000                 | 10-21-01-7405 |
| Winterizing Pool (1/2 Parks Outside Restrooms)        | 2,000                 | 10-21-01-7405 |
| Repaint blue around pool & other areas                | 3,000                 | 10-21-01-7405 |
| Concrete Work around Deck                             | 5,500                 | 10-21-01-9017 |
| Table & folding tables & Dolly, Exit Signs,           | 500                   | 10-21-07-7006 |
| Update Back Room in Gym                               | 450                   | 10-21-07-7405 |
| Plumbing Issues                                       | 800                   | 10-21-07-7405 |
| Update entrance                                       | 120                   | 10-21-07-7405 |
| Water fountain                                        | 350                   | 10-21-07-7406 |
| New Easter bunny costume                              | 1,000                 | 10-21-07-7035 |
| <b>Total Recreation</b>                               | <u>54,835</u>         |               |
| <b>Cemetery</b>                                       |                       |               |
| Treatment Fertilizer                                  | 2,900                 | 10-28-00-7405 |
| Bench's with plaque (only if, grant/donations funded) | 2,600                 | 10-58-00-7006 |
| <b>Total Cemetery</b>                                 | <u>5,500</u>          |               |
| <b>TOTAL GENERAL FUND</b>                             | <u><u>722,248</u></u> |               |

## **APPROVED EXPENDITURES FOR THE YEAR - 2027 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.

### **PARKS FUND**

|                                                    |                |               |
|----------------------------------------------------|----------------|---------------|
| Grant Writer                                       | 7,000          | 20-00-00-5023 |
| Fireworks                                          | 20,000         | 20-00-00-6010 |
| Tiller for Tractor - new tines                     | 4,500          | 20-00-00-6020 |
| Engineering (MR/Charles Armour)                    | 20,000         | 20-00-00-6055 |
| Cameras (Charles Armour/                           | 1,600          | 20-00-00-7006 |
| Sign for Cevic Due Skate Park                      | 3,000          | 20-00-00-7006 |
| Door at Hamann Park - Boys Restroom                | 4,100          | 20-00-00-7006 |
| Sign for Fire House Park                           | 3,000          | 20-00-00-7006 |
| Winterizing Park Restrooms SV, Hamman, MR, CA      | 4,000          | 20-00-00-7405 |
| Volleyball Sand                                    | 1,500          | 20-00-00-7406 |
| Plumbing Issues                                    | 4,000          | 20-00-00-7405 |
| Field Conditioner                                  | 6,000          | 20-00-00-7405 |
| Playground Mulch                                   | 2,500          | 20-00-00-7406 |
| Continuing Obligation Truck - Enterprise           | 8,629          | 20-00-00-8703 |
| Brush Cutter \$15,000 (1/5 ww/wd/park/street/tran) | 3,000          | 20-00-00-9015 |
| Playground Structure (so long as grant funded)     | 252,000        | 20-00-00-9017 |
| <b>TOTAL PARKS FUND</b>                            | <b>344,829</b> |               |

## **APPROVED EXPENDITURES FOR THE YEAR - 2027 BUDGET**

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### **TRANSPORTATION FUND**

|                                                                            |                |               |
|----------------------------------------------------------------------------|----------------|---------------|
| Street Mill & Overlay/Pressure Pave/Crack Seal (fall)/Slurry Seal (spring) | 200,000        | 27-00-00-5023 |
| Walkability Study                                                          | 35,000         | 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)                     | 10,310         | 27-00-00-8709 |
| Enterprise - flatbed lease payments (1/3)                                  | 4,763          | 27-00-00-8703 |
| Salt Barn                                                                  | 103,000        | 27-00-00-9017 |
| Brush Cutter \$15,000 (1/5 ww/wd/park/street/tran)                         | 3,000          | 27-00-00-9015 |
| <b>TOTAL TRANSPORTATION FUND</b>                                           | <b>376,073</b> |               |

## **APPROVED EXPENDITURES FOR THE YEAR - 2027 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.

### **MUNICIPAL COMPLEX FUND**

|                                                                    |                |                         |
|--------------------------------------------------------------------|----------------|-------------------------|
| Continuing Obligation - Series 2021 Principal, Interest, Admin Fee | 239,830        | 35-00-00-8100/8102/8103 |
| Chairs Council Chamber (11)                                        | 3,500          | 35-00-00-9015           |
| Conference Room Chairs (12) Stackable                              | 2,500          | 35-00-00-9015           |
| AV System - Council Chambers                                       | 15,000         | 35-00-00-9015           |
| Roof - Fire Department                                             | 90,000         | 35-00-00-9020           |
| <b>TOTAL MUNICIPAL COMPLEX FUND</b>                                | <u>350,830</u> |                         |

## **APPROVED EXPENDITURES FOR THE YEAR - 2027 BUDGET**

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

### **SOLID WASTE FUND**

|                                       |               |               |
|---------------------------------------|---------------|---------------|
| Tub Grinder                           | 15,000        | 51-00-00-5023 |
| Blades for wood chipper               | 800           | 51-00-00-7006 |
| Household hazardous waste             | 7,500         | 51-00-00-7500 |
| Tires Wheel loader (1/4 st/sld/wd/ww) | 1,400         | 51-00-00-6025 |
| <b>TOTAL SOLID WASTE FUND</b>         | <u>24,700</u> |               |

## APPROVED EXPENDITURES FOR THE YEAR - 2027 BUDGET

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### WATER FUND

#### Water Plant

|                                                                    |                |               |
|--------------------------------------------------------------------|----------------|---------------|
| Well # 3,5,6 Maintenance Plan                                      | 71,202         | 52-52-00-6015 |
| HSP #2 Maintenance                                                 | 5,000          | 52-00-00-6025 |
| Pigging Raw Water Line                                             | 3,500          | 52-52-00-6027 |
| Generator Maintenance                                              | 2,348          | 52-52-00-6028 |
| Engineering/Design SCADA System                                    | 60,000         | 52-52-00-6055 |
| Portable Air Compressor for Maintenance Service Truck (1/2) (\$4K) | 2,000          | 52-52-00-7006 |
| Peristaltic Bleach Pumps (4)                                       | 1,800          | 52-52-00-7006 |
| Powerwasher/Wand                                                   | 830            | 52-52-00-7006 |
| Rack                                                               | 200            | 52-52-00-7006 |
| Cordless Drill                                                     | 130            | 52-52-00-7302 |
| Chemical Room Door                                                 | 5,200          | 52-52-00-7405 |
| Enterprise - (2023 Chevrolet) - plant                              | 9,488          | 52-52-00-8709 |
| Enterprise - (right to use/2023 Chevrolet) - PW Dir (1/8)          | 1,293          | 52-52-00-8709 |
| Automatic gate opener                                              | 30,000         | 52-52-00-9017 |
| Security camera & monitor                                          | 10,000         | 52-52-00-9017 |
| <b>Total Water Plant</b>                                           | <b>202,991</b> |               |

#### Water Distribution

|                                                                              |                |               |
|------------------------------------------------------------------------------|----------------|---------------|
| Comprehensive Utility Rate Study                                             | 15,000         | 52-53-00-5023 |
| Hill Street Standpipe Maintenance Plan                                       | 30,496         | 52-53-00-6015 |
| Valley Drive Tower Maintenance Plan                                          | 39,435         | 52-53-00-6015 |
| AMI Maintenance Plan (through FY34 or FY35) (1/2) Utility Service Co.        | 26,130         | 52-53-00-6016 |
| Dozer Repair (1/2 wd/ww)                                                     | 3,000          | 52-53-00-6020 |
| Tires Wheel loader (1/4 st/sld/wd/ww)                                        | 1,400          | 52-53-00-6025 |
| Tires (Loadtrail 83x22 tilt deck trailer - purchased 10/18) (1/3)            | 170            | 52-53-00-6025 |
| tires (loadtrail 83x20 tilt deck trailer purchased 6/20) (1/3)               | 170            | 52-53-00-6025 |
| Mini Excavator 305 Rubber Tracks - purchased 1/18 (1/2 w/ WW 75% WD, 25% WW) | 1,950          | 52-53-00-6025 |
| Clearwell Maintenance Plan (ROV inspection)                                  | 3,500          | 52-53-00-6027 |
| Fire hydrants (4)                                                            | 10,000         | 52-53-00-7006 |
| Blades & Walk Behind Saw (1/2 wd/ww)                                         | 1,650          | 52-53-00-7006 |
| Cordless Drill                                                               | 130            | 52-53-00-7302 |
| Enterprise - flatbed (1/3)                                                   | 4,764          | 52-53-00-8703 |
| Enterprise - continuing obligation (1/3 PW) (1/5 Dir)                        | 9,574          | 52-53-00-8709 |
| Skid Steer Pick Up Broom \$6,000 (1/3 st/wd/ww)                              | 2,000          | 52-53-00-9015 |
| Brush Cutter \$15,000 (1/5 ww/wd/park/street/tran)                           | 3,000          | 52-53-00-9015 |
| <b>Total Water Distribution</b>                                              | <b>152,369</b> |               |

#### TOTAL WATER FUND

**355,360**

## APPROVED EXPENDITURES FOR THE YEAR - 2027 BUDGET

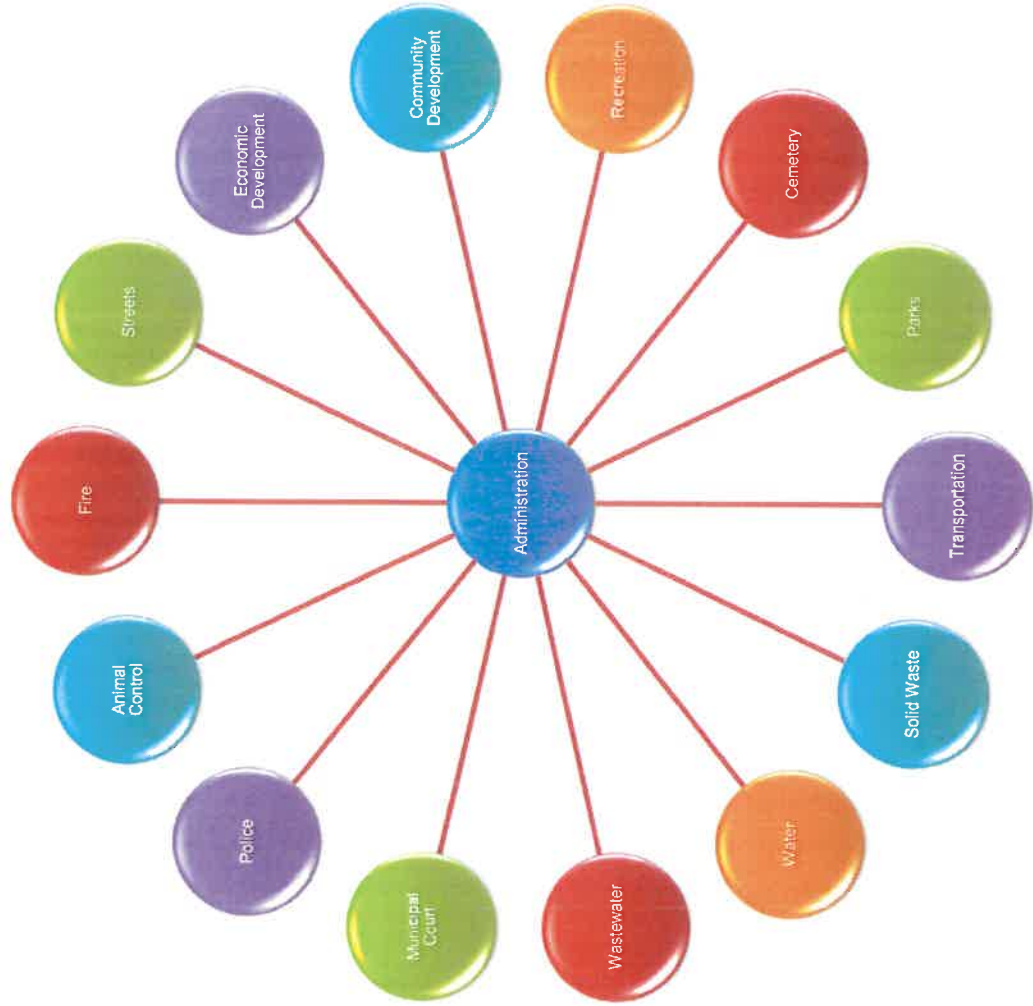
These are highlights and estimated costs of items and projects proposed in the adopted budget by fund/department. Funding sources may be derived from a combination of current operating income, one-time revenue sources, cash reserves, leases and grants. Details are provided in each respective area of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

### WASTE WATER FUND

|                                                                                        |                |                         |
|----------------------------------------------------------------------------------------|----------------|-------------------------|
| Comprehensive Utility Rate Study                                                       | 15,000         | 55-00-00-5023           |
| AMI Maintenance Plan (thru FY34/FY35) (1/2)                                            | 26,130         | 55-00-00-6016           |
| Dozer Repair (1/2 wd/ww)                                                               | 3,000          | 55-00-00-6020           |
| Root Saw for JetVac                                                                    | 2,500          | 55-00-00-6020           |
| Tires Wheel loader (1/4 st/sld/wd/ww)                                                  | 1,400          | 51-00-00-6025           |
| Maintenance contract Vac Truck                                                         | 7,800          | 55-00-00-6025           |
| Mini Excavator 305 Rubber Tracks - purchased 1/18 (1/2 w/ WW 75% WD, 25% WW)           | 1,950          | 55-00-00-6025           |
| Skid Steer Tracks                                                                      | 1,040          | 55-00-00-6025           |
| Generator Maintenance Contracts (4)                                                    | 12,232         | 55-00-00-6028           |
| Blower Replacement/Rehab                                                               | 4,000          | 55-00-00-6110           |
| Rehab blower (2 per year)                                                              | 4,000          | 55-00-00-6110           |
| Wasting pump rehab (3 total)                                                           | 7,000          | 55-00-00-6110           |
| UV System (last replaced Jan 2023)                                                     | 75,600         | 55-00-00-6110           |
| VFDs for Blowers 1, 2 3                                                                | 36,100         | 55-00-00-6110           |
| Sludge Screw Motor                                                                     | 2,800          | 55-00-00-6110           |
| S Bär Screen Rebuild                                                                   | 3,000          | 55-00-00-6115           |
| Sludge Blower Oil Change (4 blower twice per year)                                     | 800            | 55-00-00-6120           |
| Sludge Blower Air Filters (6 filters)                                                  | 420            | 55-00-00-6120           |
| SBR blower Oil Change (3 blower towal twice per year)                                  | 800            | 55-00-00-6120           |
| Blades & Walk Behind Saw (1/2 wd/ww)                                                   | 1,650          | 55-00-00-7006           |
| Enterprise - continuing obligation (right to use/PW Director truck) - 2023 Chevy (1/5) | 646            | 55-00-00-8702           |
| Enterprise - continuing obligation (right to use/WW plant truck) - 3/4 ton 4x4         | 9,962          | 55-00-00-8702           |
| Continuing Obligation - Series 2021 Principal, Interest, Admin Fee                     | 327,568        | 55-00-00-8504/8513/8514 |
| Continuing Obligation - Series 2022 Principal, Interest, Admin Fee                     | 195,692        | 55-00-00-8504/8515/8516 |
| Continuing Obligation - USDA Loan Payment                                              | 43,428         | 55-00-00-8517           |
| Pick Up Broom \$6,000 (1/3 st/wd/ww)                                                   | 2,000          | 55-00-00-9015           |
| Brush Cutter \$15,000 (1/5 ww/wd/park/street/tran)                                     | 3,000          | 55-00-00-9015           |
| <b>TOTAL WASTE WATER FUND</b>                                                          | <b>789,518</b> |                         |

# COST ALLOCATION PLAN 2027

## Allocation of Administrative Expenses to Operating Departments



## **COST ALLOCATION PLAN 2027**

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## **COST ALLOCATION PLAN 2027**

# **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.

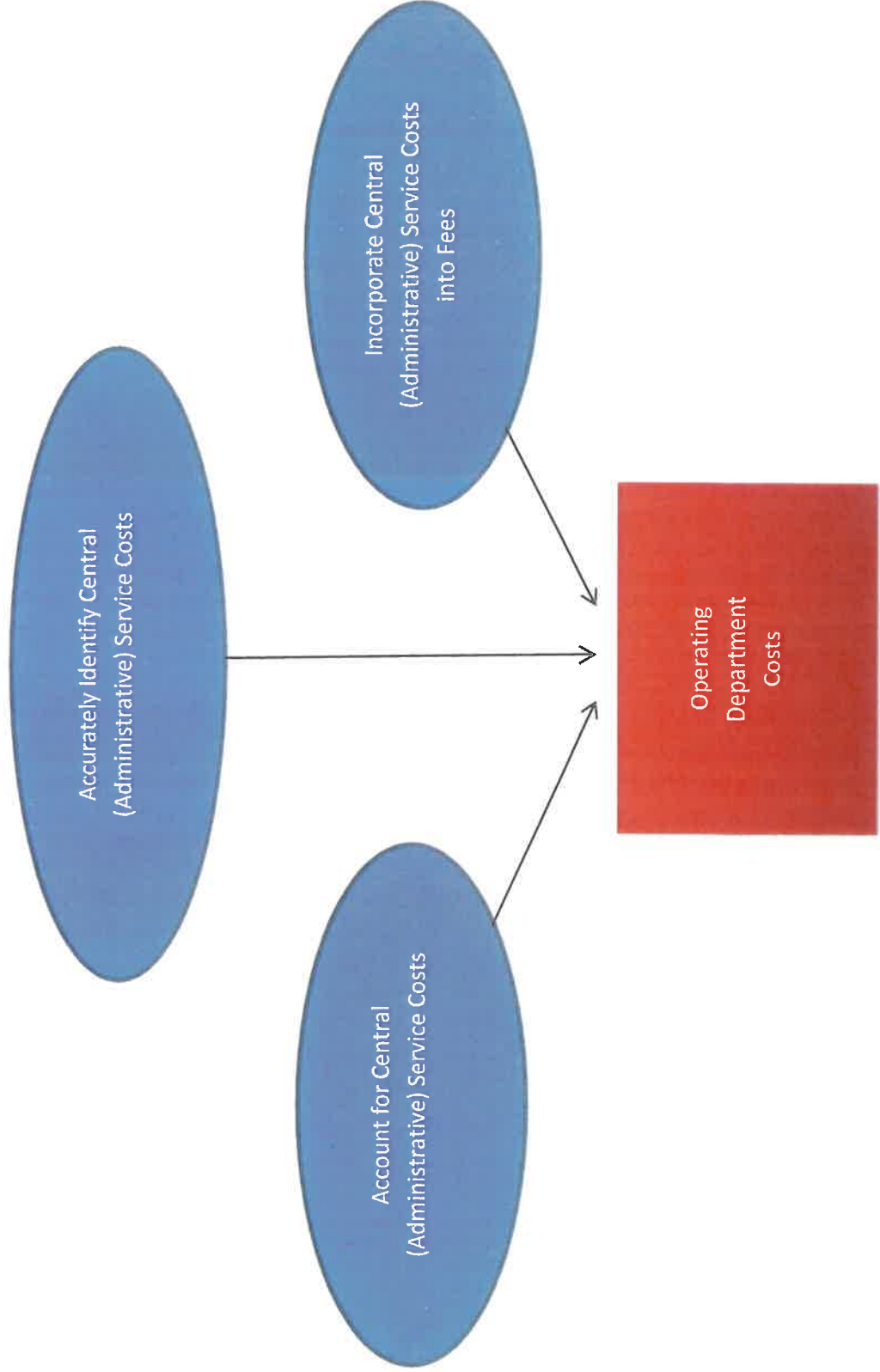
In general, cities have administrative and general management Central Service Departments, such as the City Administrator, City Clerk, Finance, Human Resources, Billing, Collections, etc., that provide services directly to Operating Departments such as Municipal Court, Police, Animal Control, Fire, Streets, 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 2027

# THE PROCESS



## **COST ALLOCATION PLAN 2027**

# **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 - 2027

Table 1: Administration Budgeted Expenses & Allocable Cost

|                                         | Personnel         | Contractual<br>Services | Commodities      | Insurance        | Debt        | Capital<br>Outlay | Allocable<br>Cost | Unallocable<br>Costs | Total<br>Administrative<br>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 |                   | \$ 104,346              | \$ 50,309        | \$ 33,406        |             |                   | 188,061           |                      | 188,061                          |
| Unallocable Administrative Expenses     |                   | 58,010                  | -                |                  |             |                   |                   | \$ 58,010            | 58,010                           |
| <b>TOTAL ADMINISTRATION</b>             | <b>\$ 552,666</b> | <b>\$ 162,356</b>       | <b>\$ 50,309</b> | <b>\$ 33,406</b> | <b>\$ -</b> | <b>\$ -</b>       | <b>\$ 740,727</b> | <b>\$ 58,010</b>     | <b>\$ 798,737</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 - 2027

Table 2: Operating Departments Budgeted Expenses Plus Allocable Cost

| Operating Departments        | Total<br>Budgeted<br>Expenses | Charge for<br>Allocable<br>Costs | Total<br>Expenses<br>+Allocable |
|------------------------------|-------------------------------|----------------------------------|---------------------------------|
| General Fund Departments:    |                               |                                  |                                 |
| Municipal Court              | \$ 56,270                     | \$ 16,990                        | \$ 73,260                       |
| Police                       | 1,310,879                     | 64,496                           | 1,375,375                       |
| Animal Control               | 74,577                        | 16,385                           | 90,962                          |
| Fire                         | 1,165,591                     | 50,516                           | 1,216,107                       |
| Streets                      | 237,021                       | 35,682                           | 272,703                         |
| Economic Development         | 98,814                        | 17,685                           | 116,499                         |
| Community Development        | 202,006                       | 60,630                           | 262,636                         |
| Recreation                   | 351,235                       | 31,887                           | 383,122                         |
| Cemetery                     | 98,909                        | 23,268                           | 122,177                         |
| Special Revenue Funds:       |                               |                                  |                                 |
| Park                         | 754,874                       | 41,244                           | 796,118                         |
| Training                     | 3,785                         | 12,442                           | 16,227                          |
| Transportation               | 788,562                       | 36,967                           | 825,529                         |
| Debt Service                 | 360,527                       | 16,050                           | 376,577                         |
| Municipal Complex            | 353,880                       | 16,973                           | 370,853                         |
| Cemetery Perpetual           | 330                           | 11,838                           | 12,168                          |
| Enterprise Funds:            |                               |                                  |                                 |
| Solid Waste                  | 475,418                       | 48,145                           | 523,563                         |
| Water: Plant                 | 1,011,994                     | 52,284                           | 1,064,278                       |
| Water: Distribution          | 945,004                       | 71,674                           | 1,016,678                       |
| Waste Water                  | 1,989,397                     | 115,571                          | 2,104,968                       |
| <b>TOTAL OPERATING DEPTS</b> | <b>\$ 10,279,073</b>          | <b>\$ 740,727</b>                | <b>\$ 11,019,800</b>            |

TABLE 2

## Cost Allocation Plan - 2027

### Exhibit 1: Administration Allocation Methods

**Mayor & Council -** 100.00% of the allocable cost is distributed to operating departments based on the number of items that each department had on the City Council Agendas in the past year (agenda frequency).

**City Administrator -** 50.00% of the allocable cost is distributed to operating departments based on the number of items that each department had on the City Council Agendas in the past year (agenda frequency).

20.00% of the allocable cost is distributed to operating departments based on the number of expenses processed for each department.

15.00% of the allocable cost is distributed to operating departments based on the number of Full Time Equivalent (FTE) employees in each department.

15.00% of the allocable cost is distributed to operating departments based on the total budgeted expenses.

**City Clerk/Executive Assistant -**

50.00% of the allocable cost is distributed to operating departments based on the number of items that each department had on the City Council Agendas in the past year (agenda frequency).

25.00% of the allocable cost is distributed to operating departments based on the number of Full Time Equivalent (FTE) employees in each department.

25.00% of the allocable cost is distributed to operating departments based on the total budgeted expenses.

**Collector** 30.00% of the allocable cost is distributed to operating departments based on the number of revenue receipts for each department.

10.00% of the allocable cost is distributed to the funds receiving real estate and property taxes based on the tax levy for each fund (lower percentage in 2020 due to County collecting current taxes).

60.00% of the allocable cost is distributed to the enterprise funds due to the billing of utilities based on 1 part solid waste, 3 parts water distribution, and 3 parts waste water (meter issues take consume more time than solid waste's flat fee) (higher percentage in 2020 due to AMI meter replacement project).

|                     |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |
|---------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Collector Assistant | All (100.00%) of the allocable cost is distributed to operating departments based on the number of revenue receipts for each department.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |
| Finance Director -  | <p>35.00% of the allocable cost is distributed to operating departments based on number of manual journal entry line items processed for each department.</p> <p>35.00% of the allocable cost is distributed to operating departments based on the number of expenses processed for each department.</p> <p>15.00% of the allocable cost is distributed to operating departments based on the number of items that each department had on the City Council Agendas in the past year (agenda frequency).</p> <p>7.50% of the allocable cost is distributed to operating departments based on the number of Full Time Equivalent (FTE) employees in each department.</p> <p>7.50% of the allocable cost is distributed to operating departments based on the total budgeted expenses.</p> |
| HR 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 - 2027

Table 3 - Mayor & Council Expense

| Agenda<br>Freq | Dept % | \$ Allocation |
|----------------|--------|---------------|
| 0              | 0.00%  | \$ -          |
| 6              | 6.82%  | \$ 1,263      |
| 0              | 0.00%  | \$ -          |
| 3              | 3.41%  | \$ 631        |
| 8              | 9.09%  | \$ 1,684      |
| 1              | 1.14%  | \$ 210        |
| 24             | 27.27% | \$ 5,051      |
| 1              | 1.14%  | \$ 210        |
| 3              | 3.41%  | \$ 631        |

General Fund Departments:

Municipal Court  
Police  
Animal Control  
Fire  
Streets  
Economic Development  
Community Development  
Recreation  
Cemetery

Special Revenue Funds:

Park  
Training  
Transportation  
Debt Service  
Municipal Complex  
Cemetery Perpetual

Enterprise Funds:

Solid Waste  
Water: Plant  
Water: Distribution  
Waste Water

TOTAL

Table 4 - City Administrator Expense

| Agenda<br>Freq | Dept %  | \$ Allocation | # of<br>Expenses | \$ 25,952<br>Allocation | # of<br>Empl | \$ 19,464<br>Allocation | Budgeted<br>Expenses | Dept %  | \$ 19,464<br>Allocation | TOTAL      | \$ 123,760<br>% |
|----------------|---------|---------------|------------------|-------------------------|--------------|-------------------------|----------------------|---------|-------------------------|------------|-----------------|
| 0              | 0.00%   | \$ -          | 159              | 4.20%                   | 0.5          | 0.93%                   | \$ 181               | 0.55%   | \$ 107                  | \$ 1,379   | 1.06%           |
| 6              | 6.82%   | \$ 4,424      | 273              | 7.22%                   | 1.3          | 24.17%                  | \$ 1,310,879         | 12.75%  | \$ 2,482                | \$ 13,484  | 10.39%          |
| 0              | 0.00%   | \$ -          | 83               | 2.19%                   | 1.12         | 2.08%                   | \$ 405               | 0.73%   | \$ 141                  | \$ 1,116   | 0.86%           |
| 3              | 3.41%   | \$ 2,212      | 329              | 8.70%                   | 9            | 16.73%                  | \$ 1,165,591         | 11.34%  | \$ 2,207                | \$ 9,934   | 7.66%           |
| 8              | 9.09%   | \$ 5,898      | 352              | 9.31%                   | 0.7          | 1.30%                   | \$ 237,021           | 2.31%   | \$ 449                  | \$ 9,016   | 6.95%           |
| 1              | 1.14%   | \$ 737        | 76               | 2.01%                   | 1            | 1.86%                   | \$ 98,814            | 0.96%   | \$ 187                  | \$ 1,808   | 1.39%           |
| 24             | 27.27%  | \$ 17,695     | 193              | 5.10%                   | 1.66         | 3.03%                   | \$ 202,006           | 1.97%   | \$ 383                  | \$ 20,002  | 15.41%          |
| 1              | 1.14%   | \$ 737        | 416              | 11.00%                  | 1            | 1.86%                   | \$ 351,235           | 3.42%   | \$ 665                  | \$ 4,619   | 3.56%           |
| 3              | 3.41%   | \$ 2,212      | 152              | 4.02%                   | 1.1          | 2.05%                   | \$ 98,909            | 0.96%   | \$ 187                  | \$ 3,840   | 2.96%           |
| 5              | 5.68%   | \$ 3,686      | 217              | 5.74%                   | 3.5          | 6.51%                   | \$ 754,874           | 7.34%   | \$ 1,429                | \$ 7,872   | 6.07%           |
| 0              | 0.00%   | \$ -          | 0                | 0.00%                   | 0            | 0.00%                   | \$ -                 | 0.04%   | \$ 7                    | \$ 7       | 0.01%           |
| 3              | 3.41%   | \$ 2,212      | 80               | 2.12%                   | 5.4          | 10.04%                  | \$ 1,954             | 7.87%   | \$ 1,493                | \$ 6,208   | 4.78%           |
| 0              | 0.00%   | \$ -          | 41               | 1.08%                   | 0            | 0.00%                   | \$ -                 | 3.51%   | \$ 683                  | \$ 984     | 0.74%           |
| 2              | 2.27%   | \$ 1,475      | 8                | 0.21%                   | 0            | 0.00%                   | \$ -                 | 3.44%   | \$ 670                  | \$ 2,200   | 1.70%           |
| 0              | 0.00%   | \$ -          | 0                | 0.00%                   | 0            | 0.00%                   | \$ -                 | 0.00%   | \$ 1                    | \$ 1       | 0.00%           |
| 2              | 2.27%   | \$ 1,475      | 103              | 2.72%                   | 0.7          | 1.30%                   | \$ 253               | 4.63%   | \$ 900                  | \$ 3,335   | 2.57%           |
| 5              | 5.68%   | \$ 3,686      | 339              | 8.96%                   | 4.3          | 8.00%                   | \$ 1,556             | 9.85%   | \$ 1,916                | \$ 9,485   | 7.31%           |
| 9              | 10.23%  | \$ 6,635      | 475              | 12.56%                  | 3.3          | 6.14%                   | \$ 1,194             | 9.19%   | \$ 1,789                | \$ 12,879  | 9.92%           |
| 16             | 18.18%  | \$ 11,796     | 486              | 12.85%                  | 7.5          | 13.95%                  | \$ 2,714             | 19.35%  | \$ 3,767                | \$ 21,613  | 16.66%          |
| 88             | 100.00% | \$ 64,880     | 3782             | 100.00%                 | 53.78        | 100.00%                 | \$ 19,464            | 100.00% | \$ 19,464               | \$ 129,760 | 100.00%         |

City Administrator

Table 5 - Assistant to the Administrator/City Clerk Expense

| Agenda<br>Freq | Dept %  | \$ Allocation | # of<br>Empl | \$ 19,030<br>Allocation | Budgeted<br>Expenses | Dept %  | \$ 19,030<br>Allocation | TOTAL     | \$ 76,120<br>% |
|----------------|---------|---------------|--------------|-------------------------|----------------------|---------|-------------------------|-----------|----------------|
| 0              | 0.00%   | \$ -          | 0.5          | 0.93%                   | \$ 177               | 0.55%   | \$ 104                  | \$ 281    | 0.37%          |
| 6              | 6.82%   | \$ 2,595      | 13           | 24.17%                  | \$ 4,600             | 12.75%  | \$ 2,427                | \$ 9,622  | 12.64%         |
| 0              | 0.00%   | \$ -          | 1.12         | 2.08%                   | \$ 396               | 0.73%   | \$ 138                  | \$ 534    | 0.70%          |
| 3              | 3.41%   | \$ 1,297      | 9            | 16.73%                  | \$ 3,185             | 11.34%  | \$ 2,168                | \$ 6,640  | 8.72%          |
| 8              | 9.09%   | \$ 3,460      | 0.7          | 1.30%                   | \$ 248               | 2.31%   | \$ 439                  | \$ 4,146  | 5.45%          |
| 1              | 1.14%   | \$ 432        | 1            | 1.86%                   | \$ 354               | 0.96%   | \$ 183                  | \$ 969    | 1.27%          |
| 24             | 27.27%  | \$ 10,380     | 1.66         | 3.03%                   | \$ 597               | 1.97%   | \$ 374                  | \$ 11,341 | 14.90%         |
| 1              | 1.14%   | \$ 432        | 1            | 1.86%                   | \$ 384               | 3.42%   | \$ 650                  | \$ 1,437  | 1.89%          |
| 3              | 3.41%   | \$ 1,297      | 1.1          | 2.05%                   | \$ 389               | 0.96%   | \$ 183                  | \$ 1,870  | 2.46%          |
| 5              | 5.68%   | \$ 2,162      | 3.5          | 6.51%                   | \$ 1,238             | 7.34%   | \$ 1,398                | \$ 4,798  | 6.30%          |
| 0              | 0.00%   | \$ -          | 0            | 0.00%                   | \$ -                 | 0.04%   | \$ 7                    | \$ 7      | 0.01%          |
| 3              | 3.41%   | \$ 1,297      | 5.4          | 10.04%                  | \$ 1,911             | 7.67%   | \$ 1,460                | \$ 4,668  | 6.13%          |
| 0              | 0.00%   | \$ -          | 0            | 0.00%                   | \$ -                 | 3.51%   | \$ 667                  | \$ 687    | 0.89%          |
| 2              | 2.27%   | \$ 865        | 0            | 0.00%                   | \$ -                 | 3.44%   | \$ 655                  | \$ 1,520  | 2.00%          |
| 0              | 0.00%   | \$ -          | 0            | 0.00%                   | \$ -                 | 0.00%   | \$ 1                    | \$ 1      | 0.00%          |
| 2              | 2.27%   | \$ 865        | 0.7          | 1.30%                   | \$ 248               | 4.63%   | \$ 880                  | \$ 1,993  | 2.62%          |
| 5              | 5.68%   | \$ 2,162      | 4.3          | 8.00%                   | \$ 1,522             | 9.85%   | \$ 1,874                | \$ 5,558  | 7.30%          |
| 9              | 10.23%  | \$ 3,892      | 3.3          | 6.14%                   | \$ 1,168             | 9.19%   | \$ 1,750                | \$ 6,810  | 8.95%          |
| 16             | 18.18%  | \$ 6,920      | 7.5          | 13.95%                  | \$ 2,654             | 19.35%  | \$ 3,683                | \$ 13,257 | 17.42%         |
| 88             | 100.00% | \$ 38,060     | 53.78        | 100.00%                 | \$ 19,030            | 100.00% | \$ 19,030               | \$ 76,120 | 100.00%        |

General Fund Departments:

Municipal Court  
Police  
Animal Control  
Fire  
Streets  
Economic Development  
Community Development  
Recreation  
Cemetery

Special Revenue Funds:

Park  
Training  
Transportation  
Debt Service  
Municipal Complex  
Cemetery Perpetual

Enterprise Funds:

Solid Waste  
Water: Plant  
Water: Distribution  
Waste Water

TOTAL

Table 6 - Collector Expense

| Agenda<br>Freq | Dept %  | \$ Allocation | # of<br>Empl | \$ 17,665<br>Allocation | Budgeted<br>Expenses | Dept %  | \$ 17,665<br>Allocation | TOTAL     | \$ 58,884<br>% |
|----------------|---------|---------------|--------------|-------------------------|----------------------|---------|-------------------------|-----------|----------------|
| 0              | 0.00%   | \$ -          | 36           | 0.11%                   | \$ 20                | 0.00%   | \$ -                    | \$ 369    | 0.63%          |
| 6              | 6.82%   | \$ 4,424      | 230          | 0.71%                   | \$ 126               | 0.00%   | \$ -                    | \$ 475    | 0.81%          |
| 0              | 0.00%   | \$ -          | 134          | 0.41%                   | \$ 73                | 0.00%   | \$ -                    | \$ 423    | 0.72%          |
| 3              | 3.41%   | \$ 2,212      | 8            | 0.02%                   | \$ 4                 | 0.00%   | \$ -                    | \$ 354    | 0.60%          |
| 8              | 9.09%   | \$ 5,898      | 87           | 0.27%                   | \$ 47                | 0.00%   | \$ -                    | \$ 397    | 0.67%          |
| 1              | 1.14%   | \$ 737        | 115          | 0.36%                   | \$ 63                | 0.00%   | \$ -                    | \$ 412    | 0.70%          |
| 24             | 27.27%  | \$ 17,695     | 932          | 2.88%                   | \$ 509               | 0.00%   | \$ -                    | \$ 858    | 1.46%          |
| 1              | 1.14%   | \$ 737        | 1696         | 5.24%                   | \$ 926               | 0.00%   | \$ -                    | \$ 1,275  | 2.17%          |
| 3              | 3.41%   | \$ 2,212      | 98           | 0.30%                   | \$ 53                | 0.00%   | \$ -                    | \$ 403    | 0.68%          |
| 5              | 5.68%   | \$ 3,686      | 121          | 0.37%                   | \$ 66                | 0.00%   | \$ -                    | \$ 851    | 1.45%          |
| 0              | 0.00%   | \$ -          | 1            | 0.00%                   | \$ 1                 | 0.00%   | \$ -                    | \$ -      | 0.00%          |
| 3              | 3.41%   | \$ 2,212      | 25           | 0.08%                   | \$ 14                | 0.00%   | \$ -                    | \$ 14     | 0.02%          |
| 0              | 0.00%   | \$ -          | 12           | 0.04%                   | \$ 7                 | 0.00%   | \$ -                    | \$ 1,966  | 3.34%          |
| 2              | 2.27%   | \$ 865        | 25           | 0.08%                   | \$ 14                | 0.00%   | \$ -                    | \$ -      | 0.00%          |
| 0              | 0.00%   | \$ -          | 0            | 0.00%                   | \$ -                 | 0.00%   | \$ -                    | \$ -      | 0.00%          |
| 2              | 2.27%   | \$ 865        | 9029.7       | 27.90%                  | \$ 4,929             | 0.00%   | \$ -                    | \$ 5,047  | 8.57%          |
| 5              | 5.68%   | \$ 2,162      | 16,239.7     | 16.23%                  | \$ 2,867             | 0.00%   | \$ -                    | \$ -      | 4.87%          |
| 9              | 10.23%  | \$ 3,892      | 5251.9       | 16.23%                  | \$ 2,867             | 0.00%   | \$ -                    | \$ 15,142 | 25.88%         |
| 16             | 18.18%  | \$ 6,920      | 9308.7       | 28.76%                  | \$ 5,081             | 0.00%   | \$ -                    | \$ 16,142 | 27.41%         |
| 88             | 100.00% | \$ 38,060     | 32362.2      | 100.00%                 | \$ 17,665            | 100.00% | \$ 35,331               | \$ 58,884 | 100.00%        |

Assistant to the Administrator/City Clerk

Collector

Cost Allocation Plan - 2027

Table 7 - Finance Director Expense

| Finance Director          |         |                      |               |         |                      |             |         |                      |                |         |                     |                   |         |                     |            |              |
|---------------------------|---------|----------------------|---------------|---------|----------------------|-------------|---------|----------------------|----------------|---------|---------------------|-------------------|---------|---------------------|------------|--------------|
|                           |         |                      |               |         |                      |             |         |                      |                |         |                     |                   |         |                     |            |              |
| General Fund Departments: |         |                      |               |         |                      |             |         |                      |                |         |                     |                   |         |                     |            |              |
| # of JE's                 | Dept %  | \$ 37,480 Allocation | # of Expenses | Dept %  | \$ 37,480 Allocation | Agency Freq | Dept %  | \$ 16,063 Allocation | # of Employees | Dept %  | \$ 8,031 Allocation | Budgeted Expenses | Dept %  | \$ 8,031 Allocation | TOTAL      | \$ 107,085 % |
| 46                        | 1.89%   | \$ 710               | 159           | 4.20%   | \$ 1,576             | 0           | 0.00%   | \$ -                 | 0.5            | 0.93%   | \$ 75               | \$ 56,270         | 0.55%   | \$ 44               | \$ 2,404   | 2.25%        |
| 57                        | 2.35%   | \$ 880               | 273           | 7.22%   | \$ 2,705             | 6           | 6.82%   | \$ 1,095             | 13             | 24.17%  | \$ 1,941            | \$ 1,310,879      | 12.75%  | \$ 1,024            | \$ 7,646   | 7.14%        |
| 18                        | 0.74%   | \$ 278               | 83            | 2.19%   | \$ 823               | 0           | 0.00%   | \$ -                 | 1.12           | 2.08%   | \$ 167              | \$ 74,577         | 0.73%   | \$ 58               | \$ 1,326   | 1.24%        |
| 39                        | 1.61%   | \$ 602               | 329           | 8.70%   | \$ 3,260             | 3           | 3.41%   | \$ 548               | 9              | 16.73%  | \$ 1,344            | \$ 1,165,591      | 11.34%  | \$ 911              | \$ 6,865   | 6.22%        |
| 43                        | 1.77%   | \$ 663               | 362           | 9.31%   | \$ 3,488             | 8           | 9.09%   | \$ 1,460             | 0.7            | 1.30%   | \$ 105              | \$ 237,021        | 2.31%   | \$ 185              | \$ 5,902   | 5.51%        |
| 26                        | 1.07%   | \$ 401               | 176           | 2.01%   | \$ 753               | 1           | 1.14%   | \$ 183               | 1              | 1.86%   | \$ 149              | \$ 98,814         | 0.96%   | \$ 77               | \$ 1,563   | 1.46%        |
| 45                        | 1.85%   | \$ 694               | 193           | 5.10%   | \$ 1,913             | 24          | 27.27%  | \$ 4,381             | 1.66           | 3.08%   | \$ 248              | \$ 202,006        | 1.97%   | \$ 158              | \$ 7,393   | 6.90%        |
| 97                        | 3.99%   | \$ 1,497             | 416           | 11.00%  | \$ 4,123             | 1           | 1.14%   | \$ 183               | 1              | 1.86%   | \$ 149              | \$ 351,235        | 3.42%   | \$ 274              | \$ 6,226   | 5.81%        |
| 49                        | 2.02%   | \$ 756               | 152           | 4.02%   | \$ 1,506             | 3           | 3.41%   | \$ 548               | 1.1            | 2.05%   | \$ 164              | \$ 98,909         | 0.96%   | \$ 77               | \$ 3,052   | 2.85%        |
|                           |         |                      |               |         |                      |             |         |                      |                |         |                     |                   |         |                     |            |              |
| Special Revenue Funds:    |         |                      |               |         |                      |             |         |                      |                |         |                     |                   |         |                     |            |              |
| 321                       | 13.22%  | \$ 4,953             | 217           | 5.74%   | \$ 2,150             | 5           | 5.68%   | \$ 913               | 3.5            | 6.51%   | \$ 523              | \$ 754,874        | 7.34%   | \$ 590              | \$ 9,129   | 8.52%        |
| 128                       | 5.27%   | \$ 1,975             | 0             | 0.00%   | \$ -                 | 0           | 0.00%   | \$ -                 | 0              | 0.00%   | \$ -                | \$ 3,765          | 0.04%   | \$ 3                | \$ 1,978   | 1.85%        |
| 238                       | 9.80%   | \$ 3,672             | 80            | 2.12%   | \$ 793               | 3           | 3.41%   | \$ 548               | 5.4            | 10.04%  | \$ 806              | \$ 788,562        | 7.67%   | \$ 616              | \$ 6,435   | 6.01%        |
| 62                        | 2.55%   | \$ 957               | 41            | 1.08%   | \$ 406               | 0           | 0.00%   | \$ -                 | 0              | 0.00%   | \$ -                | \$ 360,527        | 3.51%   | \$ 282              | \$ 1,645   | 1.54%        |
| 100                       | 4.12%   | \$ 1,543             | 8             | 0.21%   | \$ 79                | 2           | 2.27%   | \$ 365               | 0              | 0.00%   | \$ -                | \$ 353,880        | 3.44%   | \$ 276              | \$ 2,264   | 2.11%        |
| 90                        | 3.71%   | \$ 1,389             | 0             | 0.00%   | \$ -                 | 0           | 0.00%   | \$ -                 | 0              | 0.00%   | \$ -                | \$ 330            | 0.00%   | \$ 0                | \$ 1,389   | 1.30%        |
|                           |         |                      |               |         |                      |             |         |                      |                |         |                     |                   |         |                     |            |              |
| Enterprise Funds:         |         |                      |               |         |                      |             |         |                      |                |         |                     |                   |         |                     |            |              |
| 231                       | 9.51%   | \$ 3,564             | 103           | 2.72%   | \$ 1,021             | 2           | 2.27%   | \$ 365               | 0.7            | 1.30%   | \$ 105              | \$ 475,418        | 4.63%   | \$ 371              | \$ 5,426   | 5.07%        |
| 310                       | 12.76%  | \$ 4,783             | 339           | 8.96%   | \$ 3,359             | 5           | 5.68%   | \$ 913               | 4.3            | 8.00%   | \$ 642              | \$ 1,011,994      | 9.85%   | \$ 791              | \$ 10,488  | 9.79%        |
| 129                       | 5.31%   | \$ 1,990             | 475           | 12.56%  | \$ 4,707             | 9           | 10.23%  | \$ 1,643             | 3.3            | 6.14%   | \$ 493              | \$ 945,004        | 9.19%   | \$ 738              | \$ 9,572   | 8.94%        |
| 400                       | 16.47%  | \$ 6,172             | 486           | 12.85%  | \$ 4,816             | 16          | 18.18%  | \$ 2,920             | 7.5            | 13.95%  | \$ 1,120            | \$ 1,989,397      | 19.35%  | \$ 1,554            | \$ 16,583  | 15.49%       |
| 2429                      | 100.00% | \$ 37,480            | 3782          | 100.00% | \$ 37,480            | 88          | 100.00% | \$ 16,063            | 53.78          | 100.00% | \$ 8,031            | \$ 10,279,073     | 100.00% | \$ 8,031            | \$ 107,085 | 100.00%      |

Table 8 - Collector Asst Expense

| # of Receipts          | Dept %  | \$ 52,578 Allocation |
|------------------------|---------|----------------------|
| 36                     | 0.11%   | \$ 58                |
| 230                    | 0.71%   | \$ 374               |
| 134                    | 0.41%   | \$ 218               |
| 8                      | 0.02%   | \$ 13                |
| 87                     | 0.27%   | \$ 141               |
| 115                    | 0.36%   | \$ 187               |
| 932                    | 2.88%   | \$ 1,514             |
| 1696                   | 5.24%   | \$ 2,755             |
| 98                     | 0.30%   | \$ 159               |
| Special Revenue Funds: |         |                      |
| 121                    | 0.37%   | \$ 197               |
| 1                      | 0.00%   | \$ 2                 |
| 25                     | 0.08%   | \$ 41                |
| 12                     | 0.04%   | \$ 19                |
| 25                     | 0.08%   | \$ 41                |
| 0                      | 0.00%   | \$ -                 |
| Enterprise Funds:      |         |                      |
| 9029.7                 | 27.90%  | \$ 14,670            |
| 5251.9                 | 16.23%  | \$ 8,533             |
| 5251.9                 | 16.23%  | \$ 8,533             |
| 9308.7                 | 28.76%  | \$ 15,124            |
| 32362.2                | 100.00% | \$ 52,578            |

General Fund Departments:

Special Revenue Funds:

Enterprise Funds:

Table 9 - Human Resource Specialist Expense

| # of Employees         | Dept %  | \$ 78,238 Allocation |
|------------------------|---------|----------------------|
| 0.5                    | 0.93%   | \$ 727               |
| 13                     | 24.17%  | \$ 18,912            |
| 1.12                   | 2.08%   | \$ 1,629             |
| 9                      | 16.73%  | \$ 13,093            |
| 0.7                    | 1.30%   | \$ 1,018             |
| 1                      | 1.86%   | \$ 1,455             |
| 1.66                   | 3.09%   | \$ 2,415             |
| 1                      | 1.86%   | \$ 1,455             |
| 1.1                    | 2.05%   | \$ 1,600             |
| Special Revenue Funds: |         |                      |
| 3.5                    | 6.51%   | \$ 5,092             |
| 0                      | 0.00%   | \$ -                 |
| 5.4                    | 10.04%  | \$ 7,856             |
| 0                      | 0.00%   | \$ -                 |
| 0                      | 0.00%   | \$ -                 |
| 0                      | 0.00%   | \$ -                 |
| Enterprise Funds:      |         |                      |
| 0.7                    | 1.30%   | \$ 1,018             |
| 4.3                    | 8.00%   | \$ 6,256             |
| 3.3                    | 6.14%   | \$ 4,801             |
| 7.5                    | 13.95%  | \$ 10,911            |
| 53.78                  | 100.00% | \$ 78,238            |

Table 10 - Accounts Payable Clerk Expense

| # of Expenses          | Dept %  | \$ 31,479 Allocation |
|------------------------|---------|----------------------|
| 159                    | 4.20%   | \$ 1,323             |
| 273                    | 7.22%   | \$ 2,272             |
| 83                     | 2.19%   | \$ 691               |
| 329                    | 8.70%   | \$ 2,738             |
| 352                    | 9.31%   | \$ 2,930             |
| 76                     | 2.01%   | \$ 633               |
| 193                    | 5.10%   | \$ 1,606             |
| 416                    | 11.00%  | \$ 3,462             |
| 152                    | 4.02%   | \$ 1,265             |
| Special Revenue Funds: |         |                      |
| 217                    | 5.74%   | \$ 1,806             |
| 0                      | 0.00%   | \$ -                 |
| 80                     | 2.12%   | \$ 666               |
| 41                     | 1.08%   | \$ 341               |
| 8                      | 0.21%   | \$ 67                |
| 0                      | 0.00%   | \$ -                 |
| Enterprise Funds:      |         |                      |
| 103                    | 2.72%   | \$ 857               |
| 339                    | 8.96%   | \$ 2,822             |
| 475                    | 12.56%  | \$ 3,954             |
| 486                    | 12.85%  | \$ 4,045             |
| 3782                   | 100.00% | \$ 31,479            |

Table 11 - Operating Expenses

| Spread Event           | Dept %  | \$ 188,061 Allocation |
|------------------------|---------|-----------------------|
| 1                      | 5.56%   | \$ 10,448             |
| 1                      | 5.56%   | \$ 10,448             |
| 1                      | 5.56%   | \$ 10,448             |
| 1                      | 5.56%   | \$ 10,448             |
| 1                      | 5.56%   | \$ 10,448             |
| 1                      | 5.56%   | \$ 10,448             |
| 1                      | 5.56%   | \$ 10,448             |
| 1                      | 5.56%   | \$ 10,448             |
| 1                      | 5.56%   | \$ 10,448             |
| 1                      | 5.56%   | \$ 10,448             |
| 1                      | 5.56%   | \$ 10,448             |
| Special Revenue Funds: |         |                       |
| 1                      | 5.56%   | \$ 10,448             |
| 1                      | 5.56%   | \$ 10,448             |
| 1                      | 5.56%   | \$ 10,448             |
| 1                      | 5.56%   | \$ 10,448             |
| 1                      | 5.56%   | \$ 10,448             |
| Enterprise Funds:      |         |                       |
| 1                      | 5.56%   | \$ 10,448             |
| 0.5                    | 2.78%   | \$ 5,224              |
| 0.5                    | 2.78%   | \$ 5,224              |
| 1                      | 5.56%   | \$ 10,448             |
| 18                     | 100.00% | \$ 188,061            |

TABLES 7, 8, 9, 10 & 11

Cost Allocation Plan - 2027

Table 12 - Summary Total Allocation

|                           | Total Allocation |         |
|---------------------------|------------------|---------|
|                           | \$ 740,727       | %       |
| General Fund Departments: |                  |         |
| Municipal Court           | \$ 16,990        | 2.29%   |
| Police                    | \$ 64,496        | 8.71%   |
| Animal Control            | \$ 16,385        | 2.21%   |
| Fire                      | \$ 50,516        | 6.82%   |
| Streets                   | \$ 35,682        | 4.82%   |
| Economic Development      | \$ 17,685        | 2.39%   |
| Community Development     | \$ 60,630        | 8.19%   |
| Recreation                | \$ 31,887        | 4.30%   |
| Cemetery                  | \$ 23,268        | 3.14%   |
| Special Revenue Funds:    |                  |         |
| Parks                     | \$ 41,244        | 5.57%   |
| Training                  | \$ 12,442        | 1.68%   |
| Transportation            | \$ 36,967        | 4.99%   |
| Debt Service              | \$ 16,050        | 2.17%   |
| Municipal Complex         | \$ 16,973        | 2.29%   |
| Cemetery Perpetual        | \$ 11,838        | 1.60%   |
| Enterprise Funds:         |                  |         |
| Solid Waste               | \$ 48,145        | 6.50%   |
| Water: Plant              | \$ 52,284        | 7.06%   |
| Water: Distribution       | \$ 71,674        | 9.68%   |
| Waste Water               | \$ 115,571       | 15.60%  |
| TOTAL                     | \$ 740,727       | 100.00% |

TABLE 12

## **EXPENDITURE DESCRIPTIONS**

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

|      |                                                                                                                                                                                                                                                                                                                                         |
|------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 5001 | <b>SALARIES – OFFICIALS</b><br>Compensation for the mayor and city council.                                                                                                                                                                                                                                                             |
| 5002 | <b>SALARIES – FULL TIME</b><br>Compensation for full-time staff.                                                                                                                                                                                                                                                                        |
| 5003 | <b>SALARIES – PART TIME</b><br>Compensation for part-time staff.                                                                                                                                                                                                                                                                        |
| 5004 | <b>SALARIES - OVERTIME</b><br>Overtime compensation for staff.                                                                                                                                                                                                                                                                          |
| 5005 | <b>PAYROLL TAX EXPENSE</b><br>Employer portion of the payroll taxes.                                                                                                                                                                                                                                                                    |
| 5006 | <b>SALARIES – ON-CALL (FIRE ONLY)</b><br>On-call compensation for fire department staff.                                                                                                                                                                                                                                                |
| 5006 | <b>PENSION EXPENSE</b><br>GASB 68 required pension expense.                                                                                                                                                                                                                                                                             |
| 5007 | <b>LAGERS</b><br>LAGERS retirement program contributions.                                                                                                                                                                                                                                                                               |
| 5009 | <b>LIFE INSURANCE EXPENSE</b><br>The City’s portion of the group term life insurance premiums.                                                                                                                                                                                                                                          |
| 5011 | <b>WORKER’S COMPENSATON</b><br>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><br>Funds used to reimburse volunteer firefighters.                                                                                                                                                                                                                                                                    |
| 5015 | <b>UNEMPLOYMENT INSURANCE</b><br>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><br>The City's portion of the employee health, dental, and vision insurance premiums.                                                                                                                                                                                           |
| 5017 | <b>COMPENSATED ABSENCES</b><br>Employees' year-end vacation value accrual adjustment expense.                                                                                                                                                                                                                               |
| 5018 | <b>ACCIDENT INSURANCE - VOLUNTEER FIREFIGHTERS</b><br>Accident insurance premium for volunteer firefighters.                                                                                                                                                                                                                |
| 5019 | <b>HSA/FSA ADMIN FEES</b><br>The administrative fees for the HSA and FSA plans.                                                                                                                                                                                                                                             |
| 5020 | <b>CONTRACTED SERVICES (LEGAL)</b><br>Contracted labor legal services (i.e. city attorney, bond counsel, special counsel, etc.).                                                                                                                                                                                            |
| 5022 | <b>CONTRACTED SERVICES (MOWING)</b><br>Contracted labor for mowing services.                                                                                                                                                                                                                                                |
| 5023 | <b>CONTRACTED SERVICES (OTHER)</b><br>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><br>Contracted labor for cleaning services.                                                                                                                                                                                                                                            |
| 5026 | <b>CONTRACTED SERVICES (PROSECUTOR)</b><br>Contracted labor for the City prosecutor.                                                                                                                                                                                                                                        |
| 5030 | <b>ELECTION FEES</b><br>Election fees paid to the Ray County Clerk.                                                                                                                                                                                                                                                         |
| 5035 | <b>RECORDING FEES</b><br>Recording fees paid to the Ray County Recorder.                                                                                                                                                                                                                                                    |
| 5040 | <b>SALES TAX REIMBURSEMENT AGREEMENT</b><br>Sales tax reimbursed to a local vendor due to a sales tax reimbursement agreement for an incentive program.                                                                                                                                                                     |
| 6001 | <b>POSTAGE</b><br>Postage expenses (i.e. postage machine usage, permit, refills, and ink cartridges and UPS/FedEx shipping fees).                                                                                                                                                                                           |
| 6005 | <b>PRINTING</b><br>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, replacement snow blades, street sweeper.etc.).
- 6025           **EQUIPMENT MAINTENANCE**  
Maintenance of equipment (i.e. backhoe, generators, mower, weed eater, radios etc.).
- 6026           **COPIER EXPENSE**  
Expense for lease payments, maintenance, and other associated cost for the copy machine.
- 6027           **TESTING & REHAB OF WATER WELLS, RAW WATERLINE, AND WATER TOWERS**  
Testing and rehab expenses for the water wells, water well pumps, raw waterline, and water towers (testing and treatment of water wells, rebuilding water well pumps, testing and cleaning water towers, etc.).
- 6028           **GENERATOR INSPECTION/MAINTENANCE**  
Inspection and preventative maintenance expenses for the generators.
- 6030           **SLUDGE REMOVAL/LAGOON MAINTENANCE AND I&I REDUCTION**  
Water plant lagoon maintenance and lime sludge removal.  
Repairs and replacements of sewer lines and manholes to reduce inflow and infiltration (i.e. smoke testing, CIPP work, manhole rehab, etc.).
- 6035           **TRAINING & TRAVEL**  
Continuing education and training programs (i.e. meetings, training, conferences, seminars, etc.) and the related travel expenses (mileage, fuel, meals, lodging, etc.).

- 6040                    **DUES/FEES**  
Organizational membership dues or fees (i.e. professional organization dues and licenses, employee bonds, Sam's Club membership, etc.).
- 6041                    **CHAMBER OF COMMERCE DUES**  
Organizational dues for the Richmond Chamber of Commerce.
- 6045                    **ACCOUNTING & AUDITING**  
Annual audit and other outside professional accounting fees.
- 6050                    **ASSESSOR'S OFFICE**  
Payments made to the Ray County Assessor's office for 1.5% of Real Estate and Personal Property tax collected (County deducts this fee before remitting monthly amounts to the City).
- 6051                    **COUNTY COLLECTION FEE**  
Payments made to the Ray County offices (Collector, Commission, and Clerk) for 4.25% of Real Estate and Personal Property tax collected (County deducts this fee before remitting monthly amounts to the City).
- 6055                    **ENGINEERING**  
Fees for contracted study and design engineering.
- 6095                    **PRISONER BOARDING**  
Expense incurred for the housing of individuals in the Ray County jail that were arrested by the City police. Individuals with City issued tickets or warrants are recorded in the Court department and individuals with non-City issued tickets or are recorded in Police department.
- 6100                    **FELLOWSHIP CENTER CONTRACT**  
Annual contract payment with Fellowship Center.
- 6101                    **RENT EXPENSE**  
Annual payment for land rented.
- 6105                    **UNIFORMS**  
Uniform expense for personnel (i.e. weekly uniform rental, shirts, pants, jackets, boots, gloves, etc.).
- 6110                    **PLANT EQUIPMENT REPAIR (WASTEWATER ONLY)**  
Repair of waste water plant equipment (i.e. equipment fixed at the waste water plants).
- 6115                    **LIFT STATION REPAIR (WASTEWATER ONLY)**  
Repair of lift stations.

|      |                                                                                                                                                                                              |
|------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 6120 | <b>PLANT EQUIPMENT &amp; LIFT STATION MAINTENANCE<br/>(WASTEWATER ONLY)</b><br>Maintenance of fixed waste water plant equipment and lift stations.                                           |
| 6120 | <b>VEHICLE MAINTENANCE (POLICE ONLY)</b><br>Preventive maintenance of vehicles (i.e. oil changes, tune-ups, washer fluid, air filter, car wash tokens, battery replacement, batteries etc.). |
| 6135 | <b>ORDINANCE CODIFICATION</b><br>Expense to update ordinances and host the City code on the web.                                                                                             |
| 6145 | <b>FIRE PREVENTION/CPR EDUCATION (FIRE ONLY)</b><br>Community fire and CPR education materials and equipment (i.e. CPR cards, Heartsaver AED and first aid cards, etc.).                     |
| 6150 | <b>RURAL FIRE EXPENSES</b><br>Expenses related to rural fire district vehicles/equipment (i.e. maintenance, repairs, and insurance premiums).                                                |
| 6200 | <b>INTERNET/INTERNET AIR CARDS/DATA PLAN</b><br>Internet, internet air cards for laptops, and/or data plans for cellular phones and/or tablets.                                              |
| 6201 | <b>TELEPHONE</b><br>Office and cellular phone expense.                                                                                                                                       |
| 6202 | <b>UTILITIES - ELECTRIC</b><br>Electric expense.                                                                                                                                             |
| 6203 | <b>UTILITIES - WATER &amp; SEWER</b><br>Water and sewer utility expense.                                                                                                                     |
| 6204 | <b>UTILITIES – GAS</b><br>Gas utility expense.                                                                                                                                               |
| 6205 | <b>UTILITIES – STREET LIGHTS</b><br>Street lights utility expense.                                                                                                                           |
| 6206 | <b>UTILITIES – FLOWERBEDS WATER</b><br>Water utility expense for the flower beds along Spartan Drive.                                                                                        |
| 6207 | <b>LOCATES</b><br>Cost of locates called in to Missouri One Call within the City.                                                                                                            |
| 6302 | <b>COMPUTER MAINTENANCE &amp; REPAIR</b><br>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, license plates, 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.).
- 7007                    **METERS & SUPPLIES**  
Purchasing, replacing, and repairing water meters and related parts and supplies, including meter pits, lids, setters, couplings, fittings, and other materials needed for meter installation and maintenance.

|      |                                                                                                                                                                                                      |
|------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 7010 | <b>MARKERS/PLATES/VASES REPLACEMENT</b><br>Cost of repairing markers, plates, vases, or other grave items that the City damages.                                                                     |
| 7050 | <b>ROAD REPAIR MATERIAL</b><br>Road repair materials (i.e. coal, patching, asphalt, concrete, etc.).                                                                                                 |
| 7051 | <b>SIDEWALK PARTNERSHIP PROGRAM</b><br>Sidewalk partnership program in which the City splits the cost of sidewalk replacement with residents.                                                        |
| 7052 | <b>SIDEWALK/CURB MATERIALS</b><br>Sidewalk and curb repair and replacement materials (i.e. concrete, rebar, lumber, stakes, etc.).                                                                   |
| 7054 | <b>DRAINAGE PARTNERSHIP PROGRAM</b><br>Drainage partnership program in which the City splits the cost of drain tube replacements with residents.                                                     |
| 7055 | <b>DRAINAGE PRODUCTS</b><br>Drainage products (i.e. tile, pipe, culvert tube, grate, coupler, etc.).                                                                                                 |
| 7060 | <b>GRAVEL</b><br>Gravel and the related delivery charges.                                                                                                                                            |
| 7070 | <b>STREET SIGNS</b><br>Expense for new street signs and the replacement of street signs (i.e. signs, bolts, poles, posts, etc.).                                                                     |
| 7075 | <b>SALT</b><br>Salt for the winter maintenance of the streets.                                                                                                                                       |
| 7076 | <b>SAND</b><br>Sand for the winter maintenance of the streets.                                                                                                                                       |
| 7080 | <b>LIME &amp; ALUM</b><br>Lime and alum utilized in water treatment and waste water sludge land application.                                                                                         |
| 7081 | <b>COVID-19 RESPONSE (ADMINISTRATION ONLY)</b><br>Covid-19 response equipment and supplies (telework equipment, personal protective equipment, social distancing supplies, cleaning supplies, etc.). |
| 7081 | <b>EMERGENCY RESPONSE SUPPLIES (PUBLIC SAFETY ONLY)</b><br>Supplies to assist in emergency response (latex gloves, class A foam, etc.).                                                              |
| 7081 | <b>SAFETY EQUIPMENT (PUBLIC WORKS ONLY)</b>                                                                                                                                                          |

Personal protective equipment and safety equipment (i.e. hard hats, safety glasses, barricades, cones, safety signs, etc.).

7082

**AMMUNITION/TASER SUPPLIES**

Police ammunition and taser cartridges.

7083

**EVIDENCE SUPPLIES**

Police evidence supplies (i.e. bags, castone plaster, test kits, etc.)

7084

**K-9 EXPENSES**

Police K-9 expenses.

7085

**CUSTODIAL SUPPLIES**

Cleaning supplies (i.e. trash bags, vacuum supplies, mops, toilet paper, paper towels, hand soap, etc.).

7090

**COMPUTER SOFTWARE & HARDWARE**

Computer software and hardware (i.e. e-mail, I-Drive backup annual fee, city website domain fee, new or updated software, computer equipment, etc.).

7091

**WEBSITE DEVELOPMENT/HOSTING**

Fees for website development and hosting (i.e. contracted services to develop website, city website domain fee, etc.)

7095

**SOFTWARE ANNUAL LICENSE**

Annual license fee for SimpleCity, Omnigo (police), MyRec (recreation), and First Due (fire).

7096

**PLC/SCADA EXPENSE**

Fee for PLC or SCADA software.

7097

**GIS**

Mapping layers and annual hosting fee for GIS.

7098

**SOFTWARE ANNUAL LICENSE**

Annual license fee for budgeting software ClearGov.

7105

**FUEL**

Fuel for City vehicles and equipment.

7106

**FUEL – GENERATOR**

Fuel for generator.

7110

**OIL/GREASE**

Bulk oil, grease, and, other related products for operations other than vehicle maintenance oil changes.

|      |                                                                                                                                                                                                                                                             |
|------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 7115 | <b>LABORATORY EQUIPMENT</b><br>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><br>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><br>Chemical expenditures utilized in waste water treatment/sludge disposal.                                                                                                                                              |
| 7125 | <b>FISH RESTOCKING</b><br>Fish for Southview Lake.                                                                                                                                                                                                          |
| 7126 | <b>TREE TRIMMING</b><br>Contracted labor for trimming, pruning, and maintaining trees and shrubs in the City Parks.                                                                                                                                         |
| 7127 | <b>WEED/LILY PAD CONTROL</b><br>Contracted labor for weed and lily pad control in the City Parks.                                                                                                                                                           |
| 7130 | <b>WATERLINE REPAIR (WATER ONLY)</b><br>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><br>Material and contract labor utilized to repair or replace sewer lines.                                                                                                                            |
| 7135 | <b>WATERLINE REPLACEMENT (WATER ONLY)</b><br>Material utilized to replace waterlines (i.e. valves, fittings, clamps, pipe, copper, bushing, concrete, etc.).                                                                                                |
| 7135 | <b>NUISANCE CONTROL (COMMUNITY DEVELOPMENT ONLY)</b><br>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><br>Animal control services and expenses (i.e. litter, food, euthanasia, etc.).                                                                                                                                                        |
| 7141 | <b>YARD REPAIRS</b><br>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><br>Fuel for mowing equipment related to nuisance control.                                                                                                                                                                                                         |
| 7150 | <b>CO2</b><br>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><br>Handtools and hardware (i.e. screwdrivers, saws, etc.).                                                                                                                                                                                                            |
| 7401 | <b>MAINTENANCE EXPENSE</b><br>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 | <b>MAINTENANCE EXPENSE – B. HIGDON</b><br>Flowers for Betty Higdon’s grave as funded by the interest on the Betty Higdon cash/CD (account 72-00-00-4902).                                                                                                                                       |
| 7405 | <b>BUILDINGS &amp; GROUNDS-MAINTENANCE/REPAIRS</b><br>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 | <b>RESTORE RICHMOND PROGRAM</b><br>Expenses associated with administering the Restore Richmond Program, including program operations, supplies, outreach, and related costs.                                                                                                                    |
| 7412 | <b>FARMER’S MARKET EXPENSES</b><br>Expenses associated with operation of the Farmer’s Market program.                                                                                                                                                                                           |
| 7500 | <b>HAZARDOUS WASTE COLLECTION</b><br>Contracted services for hazardous waste collection.                                                                                                                                                                                                        |
| 7505 | <b>STORM WARNING SIREN EXPENSE</b><br>Maintenance and repair of the storm sirens.                                                                                                                                                                                                               |
| 8001 | <b>PROPERTY INSURANCE</b><br>Property insurance for City buildings and contents and inland marine equipment.                                                                                                                                                                                    |
| 8005 | <b>LIABILITY INSURANCE</b><br>Liability insurance for general liability, employment practices liability, and excess liability coverage.                                                                                                                                                         |

|      |                                                                                                                                                                                                                                                    |
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| 8010 | <b>AUTO INSURANCE</b><br>Automobile insurance for City vehicles.                                                                                                                                                                                   |
| 8025 | <b>DISCRETIONARY FUND</b><br>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 | <b>GIVING-BACK EVENTS</b><br>Expenses for police giving-back events (i.e. Shop with a Cop, etc.).                                                                                                                                                  |
| 8030 | <b>DEPRCIATION EXPENSE</b><br>Depreciation expense of capitalized items.                                                                                                                                                                           |
| 8035 | <b>LAND AMORTIZATION</b><br>Annual expense of portion of cemetery based on number of plots sold in current year.                                                                                                                                   |
| 8050 | <b>MISCELLANEOUS EXPENSE</b><br>Expenses not listed in another category (i.e. vaccines, etc.).                                                                                                                                                     |
| 8051 | <b>DRUG TESTING</b><br>Employee pre-employment and random drug screenings.                                                                                                                                                                         |
| 8055 | <b>CASH SHORT/LONG</b><br>Cash short and long for daily bank deposits made by the City Collector.                                                                                                                                                  |
| 8080 | <b>BAD DEBT EXPENSE</b><br>The expense related to changes in allowance for doubtful accounts.                                                                                                                                                      |
| 8090 | <b>BANK FEES</b><br>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><br>Interest payments for the Municipal Complex loan/Certificates of Participation Bonds (installments through July 2043).                                                                                   |
| 8102 | <b>MUNICIPAL COMPLEX LOAN PRINCIPAL</b><br>Principal payments for the Municipal Complex loan/Certificates of Participation Bonds (installments through July 2043).                                                                                 |
| 8103 | <b>2013 BOND ADMINISTRATIVE FEE</b><br>Annual administrative fee for the 2013 Certificate of Participation Bonds.                                                                                                                                  |

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|------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 8500 | <b>BOND PAYMENTS (PRINCIPAL &amp; INTEREST),<br/>ADMINISTRATIVE FEES, COST OF ISSUANCE, AND OTHER<br/>FINANCING USES</b><br>All bond payments and related fees.                                                                                                                                                                                                                                                      |
| 8703 | <b>LONG TERM LOAN - PRINCIPAL</b><br>Principal payment on long term loan.                                                                                                                                                                                                                                                                                                                                            |
| 8704 | <b>LONG TERM LOAN - INTEREST</b><br>Interest payment on long term loan.                                                                                                                                                                                                                                                                                                                                              |
| 8707 | <b>CAPITAL LEASE-PRINCIPAL</b><br>Principal payment on capital lease.                                                                                                                                                                                                                                                                                                                                                |
| 8708 | <b>CAPITAL LEASE-INTEREST</b><br>Interest payment on capital lease.                                                                                                                                                                                                                                                                                                                                                  |
| 8709 | <b>SHORT TERM LEASE</b><br>Payments for leases vehicles with a lease term of 12 months or less<br>(Enterprise leases).                                                                                                                                                                                                                                                                                               |
| 9000 | <b>ADMINISTRATIVE OVERHEAD</b><br>Administrative costs of the special revenue funds and the<br>enterprise funds. Amount allocated to each fund is based on the<br>annual cost allocation plan.                                                                                                                                                                                                                       |
| 9010 | <b>CAPITAL ASSET - VEHICLES</b><br>Automobiles with a cost of \$5,000 or more and with a useful life of<br>one year or more.                                                                                                                                                                                                                                                                                         |
| 9015 | <b>CAPITAL ASSET-EQUIPMENT</b><br>Equipment with a cost of \$5,000 or more and with a useful life of<br>one year or more (i.e. office equipment, machinery, furniture and<br>fixtures, etc.). Components that have a unit cost under the<br>capitalization cost limit should be capitalized if they are originally<br>acquired as a part of a system and the system cost equals or<br>exceeds capitalization levels. |
| 9017 | <b>CAPITAL ASSET-BUILDINGS &amp; GROUNDS</b><br>Buildings and purchased land with a cost of \$5,000 or more and<br>with a useful life of one year or more. Buildings are permanent<br>structures.                                                                                                                                                                                                                    |
| 9020 | <b>CAPITAL IMPROVEMENT</b><br>Improvements to other capital assets with a cost of \$5,000 or more<br>and with a useful life of one year or more. Capital improvements<br>are long-lived attachments to buildings or other capital assets that<br>increase the asset's life, usefulness, or value (i.e. air conditioning,<br>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<br>ACTUAL | 2 YRS AGO<br>ACTUAL | LAST YEAR<br>ACTUAL | CURRENT<br>BUDGET | CURRENT<br>YR TO DATE | NEW<br>BUDGET |
|---------------------------------------------|---------------------|---------------------|---------------------|-------------------|-----------------------|---------------|
| GENERAL FUND - ADMINISTRATION               |                     |                     |                     |                   |                       |               |
| 10-00-00-4101 REAL ESTATE TAX               | 1,098.21-           | 994.46-             | 79.68               | .00               | .00                   | .00           |
| 10-00-00-4102 PERSONAL PROPERTY TAX         | 522.87-             | 2,349.95            | 782.57-             | 250.00            | 59.79                 | 250.00        |
| 10-00-00-4103 UTILITY TAX                   | 19,814.48           | 21,433.59           | 23,627.97           | 23,000.00         | 23,361.88             | 24,000.00     |
| 10-00-00-4106 OLD PERSONAL PROPERTY TAX     | 28.36               | .00                 | .00                 | .00               | .00                   | .00           |
| 10-00-00-4108 SUR TAX                       | 36,542.33           | 40,460.37           | 39,468.37           | 41,000.00         | 38,735.92             | 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   | 347,126.30          | 375,517.27          | 381,240.53          | 390,000.00        | 396,864.61            | 409,000.00    |
| 10-00-00-4122 PERSONAL PROPERTY TAX-FROM CO | 164,865.01          | 160,143.95          | 157,970.48          | 160,000.00        | 172,520.63            | 160,000.00    |
| 10-00-00-4131 SALES TAX                     | 1,404,212.90        | 1,419,192.26        | 1,455,854.09        | 1,420,000.00      | 1,439,763.33          | 1,430,000.00  |
| 10-00-00-4132 USE TAX                       | 129,844.65          | 214,279.29          | 183,460.53          | 170,000.00        | 199,345.79            | 200,000.00    |
| 10-00-00-4143 CIGARETTE TAX                 | 21,712.62           | 20,105.50           | 19,654.37           | 20,000.00         | 18,443.31             | 20,000.00     |
| 10-00-00-4149 MUNI MOTOR VEHICLE LIC-FROM C | 29,100.00           | 29,063.00           | 29,484.00           | 30,000.00         | 30,498.00             | 30,000.00     |
| 10-00-00-4150 MUNI MOTOR VEHICLE LICENSE TA | 336.00              | 306.00              | 150.00              | 300.00            | 78.00                 | 300.00        |
| 10-00-00-4153 ADVERTISING FEES              | .00                 | .00                 | .00                 | .00               | .00                   | .00           |
| 10-00-00-4160 GAS FRANCHISE TAX             | 136,523.90          | 107,768.58          | 101,343.46          | 115,000.00        | 97,227.14             | 115,000.00    |
| 10-00-00-4161 ELECTRIC FRANCHISE TAX        | 347,557.60          | 351,221.07          | 444,941.88          | 370,000.00        | 388,793.53            | 370,000.00    |
| 10-00-00-4162 TELEPHONE FRANCHISE TAX       | 55,705.24           | 57,777.21           | 52,497.24           | 55,000.00         | 47,310.93             | 50,000.00     |
| 10-00-00-4164 CABLE TV FRANCHISE TAX        | 23,011.50           | 21,039.42           | 16,271.89           | 24,000.00         | 13,846.94             | 15,000.00     |
| 10-00-00-4165 FINANCIAL INSTITUTION TAX     | 217.79              | 212.35              | 2,218.65            | 2,500.00          | 423.57                | 2,500.00      |
| 10-00-00-4201 LIQUOR LICENSES               | 8,720.00            | 10,792.50           | 9,005.00            | 8,500.00          | 9,127.50              | 8,500.00      |
| 10-00-00-4203 OCCUPATIONAL LICENSES         | 23,678.55           | 29,731.20           | 33,006.00           | 32,000.00         | 33,074.30             | 33,000.00     |
| 10-00-00-4204 SPECIAL EVENT PERMIT FEE      | 350.00              | .00                 | 50.00               | 100.00            | .00                   | 100.00        |
| 10-00-00-4205 GARAGE SALE PERMIT FEE        | 1,000.00            | 900.00              | 730.00              | 1,000.00          | 620.00                | 1,000.00      |
| 10-00-00-4206 ENCROACHMENT PERMIT           | 25.00               | 25.00               | 50.00               | 50.00             | 100.00                | 50.00         |
| 10-00-00-4320 FINES-SHOW-ME COURT (TRAFFIC) | 26,775.50           | 37,954.50           | 25,504.00           | 30,000.00         | 36,042.75             | 30,000.00     |
| 10-00-00-4321 FINES-SHOW-ME COURT (NON-TRAF | 16,807.00           | 20,081.00           | 12,611.50           | 16,000.00         | 15,896.25             | 16,000.00     |
| 10-00-00-4325 FINES-ANIMAL CONTROL          | 126.00              | .00                 | .00                 | .00               | .00                   | .00           |
| 10-00-00-4326 FINES-POLICE TRAFFIC VIOLATIO | 7,556.00            | 2,289.50            | 2,166.50            | 2,500.00          | 2,042.50              | 2,500.00      |
| 10-17-00-4327 FINES-COMMUNITY DEVELOPMENT   | 25.00               | 50.00               | .00                 | .00               | .00                   | .00           |
| 10-00-00-4327 FINES-POLICE NONTRAFFIC VIOLA | 5,995.50            | 2,310.50            | 1,586.50            | 2,000.00          | 1,105.50              | 2,000.00      |
| 10-00-00-4329 PENALTIES ON MUNI MOTOR VEHIC | 603.72              | 488.00              | 272.00              | 500.00            | 152.76                | 500.00        |
| 10-00-00-4334 CRIME VICTIMS COMPENSATION    | 196.97              | 230.63              | 156.51              | 200.00            | 205.35                | 200.00        |
| 10-00-00-4516 RETURN CHECK FEE              | 25.00               | .00                 | .00                 | 50.00             | 35.00                 | 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         | 5,237.90            | 5,303.82            | 5,557.53            | 5,304.00          | 5,344.14              | 5,300.00      |
| 10-00-00-4811 LEASE REVENUE                 | .00                 | .00                 | 2,400.00            | 2,400.00          | 3,650.00              | 5,400.00      |
| 10-00-00-4821 DONATIONS                     | .00                 | .00                 | .00                 | .00               | .00                   | .00           |
| 10-00-00-4901 INTEREST INCOME               | 4,303.69            | 4,254.52            | 3,577.75            | 4,250.00          | 4,653.15              | 4,914.00      |
| 10-00-00-4902 PENALTIES ON TAXES            | 1,113.17            | 1,537.40            | 440.31              | 1,500.00          | 305.16                | 455.00        |
| 10-00-00-4903 INTEREST ON TAXES-FROM COUNTY | 7,138.07            | 8,484.04            | 8,725.01            | 7,500.00          | 8,867.39              | 8,479.00      |
| 10-00-00-4915 COLLECTION FEES               | .00                 | .00                 | .00                 | .00               | .00                   | .00           |
| 10-00-00-4940 COBRA REIMBURSEMENTS          | .00                 | .00                 | 1,267.69            | .00               | 39.28                 | .00           |
| 10-00-00-4960 SALE OF SURPLUS               | 9,852.00            | 6,280.20            | 12,000.00           | .00               | .00                   | .00           |
| 10-00-00-4999 MISCELLANEOUS REVENUE         | 338.12              | 15,727.63           | 627.23              | .00               | 911.28                | .00           |
| 10-77-00-4900 SOLID WASTE REIMBURSEMENT     | 45,829.89           | 45,324.06           | 51,163.22           | 47,990.00         | 43,990.87             | 48,145.00     |
| 10-78-00-4900 WATER REIMBURSEMENT           | 112,603.20          | 111,356.61          | 121,196.80          | 128,000.00        | 117,315.55            | 123,958.00    |

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

|               |                                | 3 YRS AGO<br>ACTUAL | 2 YRS AGO<br>ACTUAL | LAST YEAR<br>ACTUAL | CURRENT<br>BUDGET | CURRENT<br>YR TO DATE | NEW<br>BUDGET |
|---------------|--------------------------------|---------------------|---------------------|---------------------|-------------------|-----------------------|---------------|
| 10-79-00-4900 | WASTE WATER REIMBURSEMENT      | 96,378.51           | 95,314.21           | 124,670.88          | 98,283.00         | 90,113.65             | 115,571.00    |
| 10-80-00-4900 | PARKS REIMBURSEMENT            | 38,137.71           | 37,709.01           | 49,189.33           | 42,207.00         | 38,719.12             | 41,244.00     |
| 10-81-00-4900 | TRANSP. TAX REIMBURSEMENT      | 29,346.64           | 29,026.70           | 29,450.44           | 28,221.00         | 25,835.81             | 36,967.00     |
|               | TOTAL REVENUE                  | 3,157,140.74        | 3,285,046.38        | 3,402,884.77        | 3,279,605.00      | 3,305,420.68          | 3,351,383.00  |
| 10-01-00-5001 | SALARIES-OFFICIALS             | 16,800.00           | 16,800.00           | 16,700.00           | 16,800.00         | 16,800.00             | 16,800.00     |
| 10-01-00-5002 | SALARIES-FULL TIME             | 391,673.83          | 308,964.49          | 385,376.10          | 431,458.00        | 403,980.41            | 451,140.00    |
| 10-01-00-5003 | SALARIES-PART TIME             | .00                 | 63,018.96           | 34,861.28           | .00               | .00                   | .00           |
| 10-01-00-5004 | SALARIES-OVERTIME              | .00                 | .00                 | 139.05              | 112.00            | 111.24                | .00           |
| 10-01-00-5005 | PAYROLL TAX EXPENSE            | 29,575.69           | 28,401.68           | 31,659.86           | 33,971.00         | 29,924.08             | 35,797.00     |
| 10-01-00-5007 | LAGERS                         | 16,840.86           | 13,607.97           | 19,368.32           | 27,710.00         | 22,054.60             | 30,678.00     |
| 10-01-00-5009 | LIFE INSURANCE EXPENSE         | 639.25              | 5,959.60            | 447.06              | 550.00            | 527.25                | 451.00        |
| 10-01-00-5011 | WORKER'S COMPENSATION          | 1,408.01            | 1,327.00            | 1,304.07            | 1,426.00          | 1,134.52              | 1,429.00      |
| 10-01-00-5015 | UNEMPLOYMENT INSURANCE         | .00                 | .00                 | .00                 | .00               | .00                   | .00           |
| 10-01-00-5016 | HEALTH/DENTAL/VISION PREM EXP  | 33,737.21           | 17,724.70           | 95,681.63           | 41,767.00         | 41,766.30             | 45,500.00     |
| 10-01-00-5019 | HSA/FSA ADMIN FEES             | 150.00              | 337.50              | 150.00              | 575.00            | 475.00                | 450.00        |
| 10-01-00-5020 | CONTRACTED SERVICES (LEGAL)    | 33,359.10           | 32,244.10           | 34,770.30           | 36,000.00         | 32,873.16             | 38,000.00     |
| 10-01-00-5022 | CONTRACTED SERVICES (MOWING)   | 2,660.00            | 3,570.00            | 3,900.00            | 4,350.00          | 3,300.00              | 4,350.00      |
| 10-01-00-5023 | CONTRACTED SERVICES (OTHER)    | 4,862.83            | 2,519.92            | 21,662.79           | 43,030.00         | 42,884.90             | 13,325.00     |
| 10-01-00-5024 | CONTRACTED SERVICES (CLEANING) | 12,515.00           | 13,490.00           | 12,515.00           | 12,515.00         | 11,540.00             | 11,700.00     |
| 10-01-00-5026 | CONTRACTED SERVICES (PROSECUT  | 13,504.50           | 13,457.50           | 13,002.50           | 13,500.00         | 10,702.50             | 13,500.00     |
| 10-01-00-5030 | ELECTION FEES                  | 2,068.67            | 1,811.80            | 2,997.90            | 3,500.00          | 2,323.63              | 3,700.00      |
| 10-01-00-5035 | RECORDING FEES                 | 108.00              | 198.00              | 27.00               | 110.00            | 79.95                 | 110.00        |
| 10-01-00-5040 | SALES TAX REIMBURSEMENT AGMT   | 7,802.64            | .00                 | .00                 | .00               | .00                   | .00           |
| 10-01-00-6001 | POSTAGE                        | 2,502.55            | 6,111.77            | 5,549.21            | 7,183.00          | 6,340.56              | 7,191.00      |
| 10-01-00-6005 | PRINTING                       | 1,104.29            | 921.35              | 592.50              | 1,250.00          | 743.54                | 1,250.00      |
| 10-01-00-6010 | ADVERTISING/PROMOTIONAL        | 805.00              | 356.85              | 526.00              | 750.00            | 672.00                | 1,500.00      |
| 10-01-00-6020 | EQUIPMENT REPAIR               | .00                 | .00                 | .00                 | 145.00            | 19.99                 | 145.00        |
| 10-01-00-6025 | EQUIPMENT MAINTENANCE          | 30.34               | .00                 | .00                 | 250.00            | 185.00                | 250.00        |
| 10-01-00-6026 | COPIER EXPENSE                 | 1,541.93            | 3,411.69            | 2,986.40            | 3,686.00          | 3,685.68              | 3,325.00      |
| 10-01-00-6035 | TRAINING & TRAVEL              | 962.45              | 1,985.49            | 4,476.54            | 3,744.00          | 2,351.78              | 6,500.00      |
| 10-01-00-6040 | DUES/FEES                      | 4,912.67            | 4,498.19            | 5,351.97            | 4,500.00          | 4,405.69              | 4,506.00      |
| 10-01-00-6041 | CHAMBER OF COMMERCE DUES       | 1,000.00            | 1,000.00            | 1,000.00            | 1,000.00          | 1,000.00              | 4,400.00      |
| 10-01-00-6045 | ACCOUNTING & AUDITING          | 30,031.00           | 30,790.00           | 34,235.70           | 35,600.00         | 14,969.00             | 35,000.00     |
| 10-01-00-6050 | ASSESSOR'S OFFICE              | 7,595.68            | 5,796.89            | 6,319.25            | 8,255.00          | 8,192.73              | 8,300.00      |
| 10-01-00-6051 | COUNTY COLLECTION FEE          | 21,746.14           | 22,767.25           | 22,913.35           | 24,201.00         | 24,200.12             | 25,000.00     |
| 10-01-00-6100 | FELLOWSHIP CENTER CONTRACT     | 5,000.00            | 5,000.00            | 5,000.00            | 5,000.00          | 5,000.00              | 5,000.00      |
| 10-01-00-6135 | ORDINANCE CODIFICATION         | 1,919.29            | 4,552.00            | 8,003.00            | 1,700.00          | 1,195.00              | 4,295.00      |
| 10-01-00-6200 | INTERNET                       | 2,555.73            | 2,515.87            | 734.13              | 120.00            | 110.25                | 120.00        |
| 10-01-00-6201 | TELEPHONE                      | 498.61              | 506.44              | 3,858.14            | 4,212.00          | 3,854.32              | 4,294.00      |
| 10-01-00-6202 | UTILITIES - ELECTRIC           | 4,020.67            | 3,520.34            | 3,359.79            | 3,600.00          | 3,440.27              | 3,427.00      |
| 10-01-00-6203 | UTILITIES - WATER & SEWER      | 460.87              | 359.97              | 419.37              | 819.00            | 773.76                | 712.00        |
| 10-01-00-6204 | UTILITIES - GAS                | 2,100.61            | 1,180.92            | 1,399.74            | 1,600.00          | 1,359.86              | 1,484.00      |
| 10-01-00-6206 | UTILITIES - FLOWEBEDS WATER    | 1,520.40            | 1,605.40            | 1,613.63            | 1,611.00          | 1,476.20              | 1,683.00      |
| 10-01-00-6302 | COMPUTER MAINT & REPAIR        | 1,966.41            | 849.50              | 711.84              | 1,000.00          | 711.84                | 1,000.00      |
| 10-01-00-6502 | VEHICLE MAINT & REPAIRS        | 27.11               | 401.80              | 40.13               | 500.00            | 173.76                | 500.00        |
| 10-01-00-7001 | OFFICE SUPPLIES                | 5,370.34            | 4,659.49            | 4,599.52            | 5,450.00          | 5,445.17              | 7,000.00      |
| 10-01-00-7005 | MISCELLANEOUS SUPPLIES         | .00                 | .00                 | .00                 | .00               | .00                   | .00           |
| 10-01-00-7006 | EXPENDABLE EQUIPMENT EXP       | 659.68              | 495.45              | 139.83              | 1,526.00          | 1,525.16              | 2,500.00      |

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

|                |                              | 3 YRS AGO<br>ACTUAL | 2 YRS AGO<br>ACTUAL | LAST YEAR<br>ACTUAL | CURRENT<br>BUDGET | CURRENT<br>YR TO DATE | NEW<br>BUDGET |
|----------------|------------------------------|---------------------|---------------------|---------------------|-------------------|-----------------------|---------------|
| 10-01-00-7081  | COVID-19 RESPONSE            | .00                 | .00                 | .00                 | .00               | .00                   | .00           |
| 10-01-00-7085  | CUSTODIAL SUPPLIES           | 980.56              | 743.32              | 908.11              | 900.00            | 671.13                | 1,000.00      |
| 10-01-00-7090  | COMPUTER SOFTWARE & HARDWARE | 2,625.17            | 6,401.16            | 3,618.87            | 2,640.00          | 2,634.17              | 3,500.00      |
| 10-01-00-7091  | WEBSITE DEVELOPMENT/HOSTING  | 1,995.00            | 2,295.00            | 2,295.00            | 2,850.00          | 2,784.98              | 12,850.00     |
| 10-01-00-7095  | SIMPLECITY ANNUAL LICENSE    | 6,889.40            | 7,337.86            | 11,330.00           | 11,330.00         | 11,330.00             | 11,330.00     |
| 10-01-00-7097  | GIS                          | .00                 | 480.00              | 264.00              | 264.00            | 264.00                | 264.00        |
| 10-01-00-7098  | ANNUAL LICENSE-CLEARGOV      | .00                 | 1,650.00            | 1,732.50            | 6,132.99          | 6,132.99              | 8,155.00      |
| 10-01-00-7105  | FUEL                         | .00                 | 35.85               | 1.98                | 100.00            | .00                   | 100.00        |
| 10-01-00-7405  | BLDG & GRND-MAINT/REPAIRS    | 2,512.40            | 2,875.27            | 3,489.88            | 2,185.00          | 1,669.52              | 3,000.00      |
| 10-01-00-8001  | PROPERTY INSURANCE           | 3,240.00            | 3,648.57            | 4,456.97            | 5,214.00          | 5,213.60              | 5,840.00      |
| 10-01-00-8005  | LIABILITY INSURANCE          | 19,665.50           | 22,486.56           | 23,126.76           | 25,080.00         | 25,079.11             | 27,307.00     |
| 10-01-00-8010  | AUTO INSURANCE               | 175.34              | 209.00              | 209.00              | 237.00            | 236.00                | 259.00        |
| 10-01-00-8025  | DISCRETIONARY FUND           | 2,619.04            | 2,942.17            | 4,613.44            | 7,000.00          | 3,774.30              | 7,000.00      |
| 10-01-00-8050  | MISCELLANEOUS EXPENSE        | 2,308.54            | 10,641.91           | 36.96               | 250.00            | 50.00                 | 250.00        |
| 10-01-00-8051  | DRUG TESTING                 | 486.00              | 405.00              | .00                 | 50.00             | .00                   | 50.00         |
| 10-01-00-8055  | CASH SHORT/LONG              | 16.47-              | 87.72               | 6.47-               | .00               | 62.07                 | .00           |
| 10-01-00-8090  | BANK FEES                    | 405.26              | 340.67              | 402.61              | 455.00            | 421.08                | 375.00        |
| 10-01-00-9010  | CAPITAL ASSET-VEHICLES       | .00                 | .00                 | .00                 | .00               | .00                   | .00           |
| 10-01-00-9015  | CAPITAL ASSET-EQUIPMENT      | .00                 | .00                 | .00                 | 2,000.00          | 1,754.22              | .00           |
| 10-01-00-9017  | CAPITAL ASSET-BLDG & GRNDS   | .00                 | .00                 | .00                 | .00               | .00                   | .00           |
| 10-01-00-9020  | CAPITAL IMPROVEMENT          | 52,862.34           | .00                 | .00                 | .00               | .00                   | .00           |
| 10-01-00-9490  | TRANSFER TO MUNI COMPL FUND  | .00                 | .00                 | .00                 | .00               | .00                   | .00           |
| TOTAL EXPENSES |                              | 761,506.94          | 677,380.74          | 844,872.51          | 851,763.99        | 774,386.39            | 877,592.00    |
| GENERAL TOTAL  |                              | 2,395,633.80        | 2,607,665.64        | 2,558,012.26        | 2,427,841.01      | 2,531,034.29          | 2,473,791.00  |

## ADMINISTRATION

### REVENUE

|               |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |
|---------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 10-00-00-4101 | <b>REAL ESTATE TAX</b><br>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><br>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><br>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><br>The collection of personal property taxes that were previously deemed as uncollectible and wrote-off.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |
| 10-00-00-4108 | <b>SUR TAX</b><br>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><br>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><br>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><br>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><br>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><br>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><br>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><br>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><br>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><br>Revenue from the reimbursement of advertising fees on delinquent taxes.                                                                                                                                                                                                            |
| 10-00-00-4160 | <b>GAS FRANCHISE TAX</b><br>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><br>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><br>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><br>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).                                                          |

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| 10-00-00-4165 | <b>FINANCIAL INSTITUTION TAX</b><br>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><br>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><br>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><br>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><br>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><br>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><br>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><br>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.

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| 10-00-00-4329 | <b>PENALTIES ON MUNICIPAL MOTOR VEHICLE LICENSE TAX</b><br>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><br>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><br>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><br>Revenue received from grants.                                                                                                                                                                                                                                                                                                                                      |
| 10-00-00-4605 | <b>FEMA/SEMA REVENUE</b><br>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><br>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><br>ARPA revenue received and recognized.                                                                                                                                                                                                                                                                                                                               |
| 10-00-00-4710 | <b>P.I.L.O.T. FEE – HOUSING AUTHORITY</b><br>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><br>Revenue received as Payment In Lieu of Taxes from entities that have tax abatement agreements.                                                                                                                                                                                                                                                      |
| 10-00-00-4811 | <b>CAPITAL LEASE REVENUE</b><br>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><br>Donations toward the administration expenses.                                                                                                                                                                                                                                                                                                                          |

|               |                                                                                                                                                                                                                                                             |
|---------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 10-00-00-4901 | <b>INTEREST INCOME</b><br>Bank interest earned on the cash in the general fund.                                                                                                                                                                             |
| 10-00-00-4902 | <b>PENALTIES ON TAXES</b><br>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><br>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><br>\$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><br>Reimbursement of insurance premiums by former employees participating in COBRA.                                                                                                                                              |
| 10-00-00-4960 | <b>SALE OF VEHICLES/EQUIPMENT</b><br>Proceeds from the sale of surplus items.                                                                                                                                                                               |
| 10-00-00-4999 | <b>MISCELLANEOUS REVENUE</b><br>Revenues not listed in another category including copy fees, rebates, reimbursements, salvage revenue, etc.                                                                                                                 |
| 10-77-00-4900 | <b>SOLID WASTE REIMBURSEMENT</b><br>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><br>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><br>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><br>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.

## PCT OF FISCAL YTD 100.0%

|                                             | 3 YRS AGO<br>ACTUAL | 2 YRS AGO<br>ACTUAL | LAST YEAR<br>ACTUAL | CURRENT<br>BUDGET | CURRENT<br>YR TO DATE | NEW<br>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 | 374.00              | 88.00               | 88.00               | 100.00            | 66.00                 | 100.00        |
| 10-00-00-4333 COURT COST FEES-TRAFFIC VIOLA | 737.00              | 231.00              | 231.00              | 300.00            | 165.00                | 300.00        |
| 10-00-00-4337 BOND FORFEITURE               | 4,859.50            | 5,597.00            | 1,633.00            | 4,000.00          | 4,103.00              | 4,000.00      |
| 10-00-00-4340 COURT COST FEES-SHOW-ME COURT | 4,986.92            | 7,131.93            | 4,764.00            | 5,500.00          | 6,408.01              | 5,500.00      |
| 10-08-00-4999 MISC COURT REVENUE            | .00                 | 20.00               | 7.54                | 20.00             | .00                   | 20.00         |
| TOTAL REVENUE                               | 10,957.42           | 13,067.93           | 6,723.54            | 9,920.00          | 10,742.01             | 9,920.00      |
| 10-08-00-5002 SALARIES-FULL TIME            | 21,746.63           | 22,016.55           | 22,995.16           | 24,363.00         | 23,752.36             | 25,097.00     |
| 10-08-00-5003 SALARIES-PART TIME            | .00                 | .00                 | .00                 | .00               | .00                   | .00           |
| 10-08-00-5004 SALARIES-OVERTIME             | .00                 | .00                 | .00                 | .00               | .00                   | .00           |
| 10-08-00-5005 PAYROLL TAX EXPENSE           | 1,565.99            | 1,561.86            | 1,662.15            | 1,864.00          | 1,735.64              | 1,920.00      |
| 10-08-00-5007 LAGERS                        | 1,143.54            | 1,022.77            | 1,234.94            | 1,565.00          | 1,496.29              | 1,707.00      |
| 10-08-00-5009 LIFE INSURANCE EXPENSE        | 33.36               | 33.36               | 34.26               | 37.00             | 36.54                 | 35.00         |
| 10-08-00-5011 WORKER'S COMPENSATION         | 159.98              | 86.00               | 130.73              | 95.00             | 76.89                 | 93.00         |
| 10-08-00-5015 UNEMPLOYMENT INSURANCE        | 17.17               | .00                 | .00                 | .00               | .00                   | .00           |
| 10-08-00-5016 HEALTH/DENTAL/VISION PREM EXP | 3,499.92            | 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                 | 72.50               | .00                 | 100.00            | .00                   | 100.00        |
| 10-08-00-5023 CONTRACTED SERVICES (OTHER)   | 10,766.47           | 10,550.76           | 10,628.52           | 10,739.00         | 10,702.81             | 10,628.00     |
| 10-08-00-6001 POSTAGE                       | 456.54              | 363.25              | 260.29              | 500.00            | .00                   | 500.00        |
| 10-08-00-6005 PRINTING                      | 84.57               | .00                 | 238.79              | 375.00            | .00                   | 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             | 35.71               | .00                 | 49.28               | 100.00            | 23.27                 | 100.00        |
| 10-08-00-6040 DUES/FEES                     | 163.00              | 163.00              | 350.00              | 355.00            | 163.00                | 355.00        |
| 10-08-00-6095 PRISONER BOARDING             | 1,575.00            | 3,780.00            | 6,240.00            | 7,500.00          | 2,685.00              | 5,500.00      |
| 10-08-00-6200 INTERNET                      | 255.52              | 251.54              | 62.67               | .00               | .00                   | .00           |
| 10-08-00-6201 TELEPHONE                     | 28.85               | 32.27               | 5.40                | .00               | .00                   | .00           |
| 10-08-00-6202 UTILITIES - ELECTRIC          | 670.98              | 587.49              | 560.71              | 590.00            | 574.13                | 561.00        |
| 10-08-00-6203 UTILITIES - WATER & SEWER     | 46.80               | 33.33               | 43.70               | 125.00            | 104.34                | 96.00         |
| 10-08-00-6204 UTILITIES - GAS               | 350.56              | 197.07              | 233.59              | 235.00            | 226.95                | 227.00        |
| 10-08-00-6302 COMPUTER MAINT & REPAIR       | 52.63               | 124.95              | 54.00               | 200.00            | 54.00                 | 100.00        |
| 10-08-00-7001 OFFICE SUPPLIES               | 528.04              | 631.69              | 504.98              | 700.00            | 510.42                | 800.00        |
| 10-08-00-7005 MISCELLANEOUS SUPPLIES        | .00                 | .00                 | .00                 | .00               | .00                   | .00           |
| 10-08-00-7006 EXPENDABLE EQUIPMENT EXP      | 155.98              | .00                 | 118.02              | 2,361.00          | 1,805.00              | .00           |
| 10-08-00-7085 CUSTODIAL SUPPLIES            | .00                 | .00                 | .00                 | .00               | .00                   | .00           |
| 10-08-00-7090 COMPUTER SOFTWARE & HARDWARE  | 293.31              | 517.83              | 364.99              | 375.00            | 364.99                | 365.00        |
| 10-08-00-7095 SIMPLICITY ANNUAL LICENSE     | 1,878.93            | 1,998.52            | 3,090.00            | 3,308.00          | 3,090.00              | 3,245.00      |
| 10-08-00-7405 BLDG & GRNDS-MAINT/REPAIRS    | .00                 | .00                 | .00                 | .00               | .00                   | .00           |
| 10-08-00-8001 PROPERTY INSURANCE            | 515.50              | 588.50              | 718.80              | 841.00            | 840.80                | 942.00        |
| 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                              | 46,024.98           | 48,113.16           | 53,080.90           | 59,853.00         | 51,742.35             | 56,271.00     |
| GENERAL TOTAL                               | 35,067.56-          | 35,045.23-          | 46,357.36-          | 49,933.00-        | 41,000.34-            | 46,351.00-    |

## MUNICIPAL COURT

### REVENUE

10-00-00-4331

#### **JAIL**

Reimbursement of costs associated with confinement by the individuals confined (costs are recorded in Prisoner Boarding – account 10-08-00-6095).

10-00-00-4332

#### **COURT COSTS FEES – NON-TRAFFIC VIOLATIONS**

The Clerk Fee for municipal ordinance cases filed before a municipal judge (\$11 per case). (Court Operating Rule 21.01(a)(5)).

10-00-00-4333

#### **COURT COSTS FEES – TRAFFIC VIOLATIONS**

The Clerk Fee for municipal ordinance cases filed before a municipal judge (\$11 per case) related to traffic violations. (Court Operating Rule 21.01(a)(5)).

10-00-00-4337

#### **BOND FOREFEITURE**

Forfeiture of court bonds.

10-08-00-4999

#### **MISCELLANEOUS COURT REVENUE**

Revenues not listed in another category.

## BUDGET REPORT

PCT OF FISCAL YTD 100.0%

|                                             | 3 YRS AGO<br>ACTUAL | 2 YRS AGO<br>ACTUAL | LAST YEAR<br>ACTUAL | CURRENT<br>BUDGET | CURRENT<br>YR TO DATE | NEW<br>BUDGET |
|---------------------------------------------|---------------------|---------------------|---------------------|-------------------|-----------------------|---------------|
| POLICE DEPARTMENT                           |                     |                     |                     |                   |                       |               |
| 10-00-00-4328 POLICE REPORTS                | 1,362.00            | 1,030.00            | 1,245.00            | 1,500.00          | 1,105.00              | 1,500.00      |
| 10-11-00-4525 ATV/UTV SPECIAL USE PERMIT FE | 1,990.00            | 1,620.00            | 1,360.00            | 1,500.00          | 1,400.00              | 1,500.00      |
| 10-11-00-4530 FEES FOR DVDS                 | 30.00               | .00                 | .00                 | .00               | .00                   | .00           |
| 10-11-00-4531 FEES FOR FINGERPRINTS         | 350.00              | 190.00              | 230.00              | 200.00            | 240.00                | 200.00        |
| 10-11-00-4532 POLICE GRANT REVENUE          | .00                 | 6,612.00            | 15,508.24           | 12,000.00         | .00                   | 29,070.00     |
| 10-00-00-4550 BUILDING USAGE FEES           | .00                 | .00                 | .00                 | .00               | .00                   | .00           |
| 10-11-00-4602 MO DOT GRANT REVENUE          | 6,274.64            | 27,238.21           | 4,466.71            | 4,000.00          | 2,935.70              | 4,000.00      |
| 10-11-00-4810 LOAN PROCEEDS                 | .00                 | .00                 | .00                 | .00               | .00                   | .00           |
| 10-11-00-4811 LEASE REVENUE                 | 92,749.86           | 47,048.16           | 40,657.32           | .00               | .00                   | 234,143.00    |
| 10-11-00-4821 POLICE DEPT DONATIONS         | 1,500.00            | 2,150.00            | 3,147.50            | 2,000.00          | 5,078.15              | 2,000.00      |
| 10-11-00-4822 GIVING-BACK EVENT DONATIONS   | 500.00              | 2,475.00            | 1,050.00            | 3,000.00          | 900.00                | 3,000.00      |
| 10-11-00-4930 INSURANCE PROCEEDS            | 8,078.24            | .00                 | .00                 | .00               | .00                   | .00           |
| 10-00-58-4935 SCHOOL RESOURCE OFFICER REVEN | 57,845.30           | 63,688.90           | 66,014.51           | 69,688.09         | 65,110.01             | 66,398.91     |
| 10-11-00-4960 SALE OF VEHICLES/EQUIPMENT    | 13,185.10           | .00                 | .00                 | .00               | 9,500.00              | .00           |
| 10-11-00-4990 TRANSFER FROM POLICE TRNG FUN | .00                 | .00                 | .00                 | .00               | .00                   | .00           |
| 10-11-00-4999 MISC POLICE REVENUE           | .00                 | 1,207.32            | 871.64              | 7,000.00          | .00                   | .00           |
| TOTAL REVENUE                               | 183,865.14          | 153,259.59          | 134,550.92          | 100,888.09        | 86,268.86             | 341,811.91    |
| 10-11-00-5002 SALARIES-FULL TIME            | 610,274.98          | 713,904.71          | 704,110.19          | 744,719.00        | 639,418.21            | 754,444.00    |
| 10-11-00-5003 SALARIES-PART TIME            | 13,760.00           | 12,725.00           | 9,752.81            | 15,080.00         | 6,980.00              | 15,080.00     |
| 10-11-00-5004 SALARIES-OVERTIME             | 18,322.72           | 23,555.02           | 22,519.58           | 23,235.00         | 23,234.67             | 20,000.00     |
| 10-11-00-5005 PAYROLL TAX EXPENSE           | 48,028.94           | 55,630.66           | 54,742.71           | 58,501.00         | 49,130.82             | 59,245.00     |
| 10-11-00-5007 LAGERS                        | 69,045.06           | 84,813.82           | 86,367.76           | 94,086.00         | 76,090.59             | 102,227.00    |
| 10-11-00-5009 LIFE INSURANCE EXPENSE        | 716.58              | 840.42              | 814.69              | 880.00            | 736.04                | 880.00        |
| 10-11-00-5011 WORKER'S COMPENSATION         | 27,631.65           | 35,551.00           | 31,732.90           | 41,056.00         | 25,500.09             | 41,570.00     |
| 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 | 39,686.40           | 38,557.41           | 57,394.28           | 70,000.00         | 54,680.95             | 77,000.00     |
| 10-11-00-5019 HSA/FSA ADMIN FEES            | 125.00              | 312.50              | 75.00               | 200.00            | .00                   | 200.00        |
| 10-11-00-5020 CONTRACTED SERVICES (LEGAL)   | 2,500.00            | .00                 | .00                 | 1,730.00          | 1,729.15              | 1,100.00      |
| 10-11-00-5023 CONTRACTED SERVICES (OTHER)   | 9,540.08            | 5,008.45            | 762.38              | 4,285.00          | 3,950.58              | 1,275.00      |
| 10-11-00-5024 CONTRACTED SERVICES (CLEANING | .00                 | .00                 | .00                 | .00               | .00                   | .00           |
| 10-11-00-6001 POSTAGE                       | 204.26              | 480.63              | 192.90              | 200.00            | .00                   | 200.00        |
| 10-11-00-6005 PRINTNG                       | 474.39              | 320.50              | 264.21              | 600.00            | 308.58                | 600.00        |
| 10-11-00-6010 ADVERTISING/PROMOTIONAL       | 175.78              | 121.88              | 61.73               | 500.00            | 123.76                | 500.00        |
| 10-11-00-6020 EQUIPMENT REPAIR              | .00                 | 931.26              | 526.54              | 750.00            | .00                   | 750.00        |
| 10-11-00-6025 EQUIPMENT MAINTENANCE         | 30.33               | .00                 | .00                 | 300.00            | 184.00                | 300.00        |
| 10-11-00-6026 COPIER EXPENSE                | 1,378.41            | 946.55              | 1,779.01            | 2,835.00          | 2,833.61              | 2,513.00      |
| 10-11-00-6028 GENERATOR INSPECTION/MAINT    | 588.50              | 2,235.42            | 2,060.47            | 2,192.00          | 2,191.67              | 2,130.00      |
| 10-11-00-6035 TRAINING & TRAVEL             | 3,245.95            | 4,317.57            | 5,523.57            | 6,145.00          | 2,668.71              | 6,000.00      |
| 10-11-00-6040 DUES/FEES                     | 414.00              | 364.00              | 678.99              | 953.00            | 947.00                | 1,000.00      |
| 10-11-00-6095 PRISONER BOARDING EXP         | 3,285.00            | 3,150.00            | 1,340.00            | 4,000.00          | 1,140.00              | 4,000.00      |
| 10-11-00-6105 UNIFORMS                      | 7,843.20            | 3,081.17            | 2,673.41            | 5,000.00          | 2,143.19              | 8,400.00      |
| 10-11-00-6120 VEHICLE MAINTENANCE           | 4,160.79            | 4,099.74            | 3,760.21            | 4,600.00          | 1,492.53              | 4,600.00      |
| 10-11-00-6200 INTERNET & INTERNET AIR CARDS | 8,318.81            | 8,792.54            | 6,498.32            | 5,891.00          | 5,399.82              | 5,891.00      |
| 10-11-00-6201 TELEPHONE                     | 6,314.63            | 6,822.36            | 8,813.67            | 8,902.00          | 8,024.78              | 8,817.00      |
| 10-11-00-6202 UTILITIES - ELECTRIC          | 6,946.96            | 6,082.48            | 5,805.16            | 6,100.00          | 5,944.11              | 5,800.00      |
| 10-11-00-6203 UTILITIES - WATER & SEWER     | 617.93              | 399.45              | 524.56              | 1,403.00          | 1,252.30              | 1,103.00      |
| 10-11-00-6204 UTILITIES - GAS               | 3,629.43            | 2,040.41            | 2,418.44            | 2,420.00          | 2,349.58              | 1,532.00      |

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

|                |                               | 3 YRS AGO<br>ACTUAL | 2 YRS AGO<br>ACTUAL | LAST YEAR<br>ACTUAL | CURRENT<br>BUDGET | CURRENT<br>YR TO DATE | NEW<br>BUDGET |
|----------------|-------------------------------|---------------------|---------------------|---------------------|-------------------|-----------------------|---------------|
| 10-11-00-6302  | COMPUTER MAINT & REPAIR       | .00                 | 622.50              | .00                 | 500.00            | .00                   | 500.00        |
| 10-11-00-6502  | VEHICLE REPAIRS               | 5,059.05            | 13,424.06           | 10,879.50           | 4,270.00          | 4,245.96              | 10,000.00     |
| 10-11-00-7001  | OFFICE SUPPLIES               | 826.30              | 938.58              | 811.12              | 1,200.00          | 828.60                | 1,200.00      |
| 10-11-00-7005  | MISCELLANEOUS SUPPLIES        | .00                 | .00                 | .00                 | 200.00            | .00                   | 200.00        |
| 10-11-00-7006  | EXPENDABLE EQUIPMENT EXP      | 6,477.86            | 21,648.55           | 24,697.38           | 26,144.00         | 26,043.34             | 7,244.00      |
| 10-11-00-7082  | AMMUNITION/TASER SUPPLIES     | 932.44              | 1,495.37            | 1,930.81            | 2,000.00          | 1,722.66              | 4,000.00      |
| 10-11-00-7083  | EVIDENCE SUPPLIES             | 426.10              | 1,112.03            | 304.13              | 1,500.00          | 596.45                | 1,500.00      |
| 10-11-00-7085  | CUSTODIAL SUPPLIES            | 565.77              | 567.01              | 735.38              | 750.00            | 555.16                | 750.00        |
| 10-11-00-7090  | COMPUTER SOFTWARE & HARDWARE  | 4,119.87            | 31,597.59           | 15,424.88           | 16,856.00         | 4,956.93              | 6,003.00      |
| 10-11-00-7095  | POLICE SOFTWARE ANNUAL LICENS | 22,198.91           | 19,230.30           | 20,191.85           | 21,202.00         | 21,201.44             | 22,262.00     |
| 10-11-00-7097  | GIS                           | .00                 | 480.00              | 264.00              | 264.00            | 264.00                | 264.00        |
| 10-11-00-7105  | FUEL                          | 17,660.04           | 21,603.66           | 17,022.11           | 17,700.00         | 15,196.83             | 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     | 2,633.08            | 50.98               | 126.98              | 1,000.00          | 573.44                | 1,000.00      |
| 10-11-00-8001  | PROPERTY INSURANCE            | 5,017.85            | 5,709.51            | 6,861.01            | 7,894.00          | 7,893.70              | 8,841.00      |
| 10-11-00-8005  | LIABILITY INSURANCE           | 16,109.00           | 15,757.00           | 13,865.00           | 17,557.00         | 15,837.00             | 17,737.00     |
| 10-11-00-8010  | AUTO INSURANCE                | 10,863.40           | 9,703.00            | 11,080.00           | 15,075.00         | 14,682.00             | 14,590.00     |
| 10-11-00-8026  | GIVING-BACK EVENTS            | 2,470.92            | 2,947.45            | 1,758.50            | 3,000.00          | 492.31                | 3,000.00      |
| 10-11-00-8027  | TRICK OR TREAT STREET EVENT   | 1,657.24            | 1,468.62            | 1,447.55            | 1,504.00          | 1,503.07              | 1,500.00      |
| 10-11-00-8050  | MISCELLANEOUS EXPENSE         | 71.66               | 55.20               | 96.50               | 250.00            | 4.97                  | 25.00         |
| 10-11-00-8051  | DRUG TESTING                  | .00                 | 25.00               | .00                 | 50.00             | 25.00                 | 100.00        |
| 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       | 52,283.86           | 49,297.75           | 53,821.77           | 63,509.00         | 61,694.54             | 69,600.00     |
| 10-11-00-8708  | CAPITAL LEASE-INTEREST        | 6,693.57            | 10,166.57           | 8,540.03            | 5,716.00          | 5,715.54              | .00           |
| 10-11-00-9010  | CAPITAL ASSET-VEHICLES        | .00                 | 47,048.16           | .00                 | 82,000.00         | 81,938.00             | .00           |
| 10-11-00-9015  | CAPITAL ASSET-EQUIPMENT       | 5,369.00            | .00                 | .00                 | .00               | .00                   | 261,310.00    |
| 10-11-00-9017  | CAPITAL ASSET-BLDG & GRNDS    | .00                 | .00                 | .00                 | .00               | .00                   | .00           |
| 10-11-00-9020  | CAPITAL IMPROVEMENTS          | 92,749.86           | .00                 | 40,657.32           | .00               | .00                   | .00           |
| TOTAL EXPENSES |                               | 1,141,445.56        | 1,270,033.84        | 1,241,709.31        | 1,396,754.00      | 1,184,425.68          | 1,573,833.00  |
| GENERAL TOTAL  |                               | 957,580.42-         | 1,116,774.25-       | 1,107,158.39-       | 1,295,865.91-     | 1,098,156.82-         | 1,232,021.09- |

## POLICE DEPARTMENT

### REVENUE

|               |                                                                                                                                                                                                                                                                     |
|---------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 10-00-00-4328 | <b>POLICE REPORTS</b><br>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><br>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><br>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><br>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><br>Revenue received from grants designed to offset the cost of police department expenses.                                                                                                                                              |
| 10-00-00-4550 | <b>BUILDING USAGE FEES</b><br>Revenue received from outside organizations using the police training room for a fee.                                                                                                                                                 |
| 10-11-00-4602 | <b>MO DOT GRANT REVENUE</b><br>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><br>Cash received from obtaining a loan.                                                                                                                                                                                                        |
| 10-11-00-4811 | <b>CAPITAL LEASE REVENUE</b><br>Another 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><br>Donations toward the police department expenses.                                                                                                                                                                              |
| 10-11-00-4822 | <b>GIVING-BACK EVENT DONATIONS</b><br>Donations toward the police department giving-back event expenses (i.e. Shop with a Cop, etc.).                                                                                                                               |

- 10-11-00-4930      **INSURANCE PROCEEDS**  
Reimbursements received from the general, liability, auto, or inland marine insurance due to claims filed.
- 10-00-58-4935      **SCHOOL RESOURCE OFFICER REVENUE**  
Revenues received from the Richmond School District to fund the School Resource Officer's salary, benefits, and equipment.
- 10-11-00-4960      **SALE OF VEHICLES/EQUIPMENT**  
Proceeds from the sale of surplus items.
- 10-11-00-4990      **TRANSFER FROM POLICE TRAINING FUND**  
Transfer of cash from the police training fund DWI/Drug Enforcement cash reserves to the operating cash (i.e. to cover the lease payments for the in-car video cameras or other relevant equipment).
- 10-11-00-4999      **MISCELLANEOUS POLICE REVENUE**  
Revenues not listed in another category (i.e. reimbursements, fees for copies, etc.).

## BUDGET REPORT

PCT OF FISCAL YTD 100.0%

|               |                               | 3 YRS AGO<br>ACTUAL | 2 YRS AGO<br>ACTUAL | LAST YEAR<br>ACTUAL | CURRENT<br>BUDGET | CURRENT<br>YR TO DATE | NEW<br>BUDGET |
|---------------|-------------------------------|---------------------|---------------------|---------------------|-------------------|-----------------------|---------------|
|               | ANIMAL SHELTER                |                     |                     |                     |                   |                       |               |
| 10-00-00-4222 | ANIMAL LICENSE                | 1,141.00            | 1,145.00            | 860.00              | 1,250.00          | 850.00                | 1,250.00      |
| 10-00-00-4530 | ANIMAL SHELTER & KENNEL FEES  | 2,395.00            | 1,390.00            | 785.00              | 1,300.00          | 1,030.00              | 1,300.00      |
| 10-00-00-4540 | DONATION-ANIMAL SHELTER       | 25.00               | 1,315.00            | 100.00              | 100.00            | .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                 | 5,000.00          | 2,600.00              | .00           |
|               | TOTAL REVENUE                 | 3,561.00            | 3,850.00            | 1,745.00            | 7,650.00          | 4,480.00              | 2,650.00      |
| 10-11-14-5002 | SALARIES-FULL TIME            | 36,740.89           | 37,794.74           | 38,732.15           | 43,649.00         | 38,734.53             | 40,976.00     |
| 10-11-14-5003 | SALARIES-PART TIME            | .00                 | 1,321.93            | 1,670.62            | 3,750.00          | 3,749.07              | 3,750.00      |
| 10-11-14-5004 | SALARIES-OVERTIME             | 132.92              | 148.75              | 97.28               | 499.00            | 495.08                | 100.00        |
| 10-11-14-5005 | PAYROLL TAX EXPENSE           | 2,159.52            | 2,998.74            | 3,098.25            | 3,347.00          | 3,287.91              | 3,429.00      |
| 10-11-14-5007 | LAGERS                        | 1,871.13            | 1,764.89            | 2,076.07            | 2,562.00          | 2,471.46              | 2,793.00      |
| 10-11-14-5009 | LIFE INSURANCE EXPENSE        | 66.06               | 66.96               | 68.76               | 75.00             | 73.32                 | 69.00         |
| 10-11-14-5011 | WORKER'S COMPENSATION         | 688.18              | 820.00              | 665.65              | 1,112.00          | 1,111.96              | 905.00        |
| 10-11-14-5016 | HEALTH/DENTAL/VISION PREM EXP | 7,000.08            | .00                 | .00                 | .00               | 101.57                | .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)   | 736.47              | 350.76              | 428.53              | 685.00            | 612.81                | 445.00        |
| 10-11-14-6005 | PRINTING                      | 72.80               | 323.98              | 146.50              | 300.00            | 122.00                | 300.00        |
| 10-11-14-6010 | ADVERTISING/PROMOTIONAL       | .00                 | 34.00               | .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             | 35.71               | .00                 | .00                 | 100.00            | .00                   | 100.00        |
| 10-11-14-6040 | DUES/FEES                     | .00                 | .00                 | .00                 | .00               | .00                   | .00           |
| 10-11-14-6105 | UNIFORMS                      | 159.00              | 135.00              | .00                 | 200.00            | 35.00                 | 200.00        |
| 10-11-14-6200 | INTERNET                      | .00                 | .00                 | .00                 | .00               | .00                   | .00           |
| 10-11-14-6201 | TELEPHONE                     | 485.85              | 527.65              | 478.52              | 500.00            | 413.91                | 464.00        |
| 10-11-14-6202 | UTILITIES - ELECTRIC          | 4,559.88            | 3,313.55            | 4,900.75            | 5,493.00          | 5,492.63              | 5,414.00      |
| 10-11-14-6203 | UTILITIES - WATER & SEWER     | 374.72              | 33.33               | 83.46               | 199.00            | 178.15                | 177.00        |
| 10-11-14-6302 | COMPUTER MAINT & REPAIR       | .00                 | .00                 | .00                 | 250.00            | .00                   | 250.00        |
| 10-11-14-6502 | VEHICLE MAINT & REPAIR        | 804.05              | 294.03              | 3,578.71            | 1,000.00          | 371.85                | 500.00        |
| 10-11-14-7001 | OFFICE SUPPLIES               | .00                 | 71.43               | 67.68               | 100.00            | 26.97                 | 100.00        |
| 10-11-14-7005 | MISCELLANEOUS SUPPLIES        | .00                 | 50.00               | .00                 | 50.00             | .00                   | 50.00         |
| 10-11-14-7006 | EXPENDABLE EQUIPMENT EXP      | 204.95              | 201.84              | 190.61              | .00               | .00                   | 5,500.00      |
| 10-11-14-7085 | CUSTODIAL SUPPLIES            | .00                 | .00                 | 62.90               | 200.00            | 83.10                 | 200.00        |
| 10-11-14-7090 | COMPUTER SOFTWARE & HARDWARE  | .00                 | 58.00               | .00                 | 200.00            | .00                   | 200.00        |
| 10-11-14-7105 | FUEL                          | 2,261.41            | 2,753.15            | 1,937.36            | 2,000.00          | 1,700.23              | 2,000.00      |
| 10-11-14-7140 | FOOD AND VETTING              | 1,208.76            | 1,352.87            | 1,714.92            | 2,213.00          | 1,290.79              | 3,500.00      |
| 10-11-14-7302 | HANDTOOLS/HARDWARE            | .00                 | .00                 | .00                 | .00               | .00                   | 25.00         |
| 10-11-14-7405 | BLDG & GRND-MAINT/REPAIRS     | 567.61              | 795.49              | 3,478.96            | 1,890.00          | 1,889.41              | 1,300.00      |
| 10-11-14-8001 | PROPERTY INSURANCE            | 148.00              | 161.11              | 192.14              | 220.00            | 219.70                | 246.00        |
| 10-11-14-8010 | AUTO INSURANCE                | 862.00              | 1,031.00            | 1,031.00            | 1,166.00          | 1,166.00              | 1,102.00      |
| 10-11-14-8050 | MISCELLANEOUS EXPENSE         | .00                 | 51.72               | .00                 | 50.00             | .00                   | 50.00         |
| 10-11-14-8051 | DRUG TESTING                  | .00                 | .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<br>ACTUAL | 2 YRS AGO<br>ACTUAL | LAST YEAR<br>ACTUAL | CURRENT<br>BUDGET | CURRENT<br>YR TO DATE | NEW<br>BUDGET |
| TOTAL EXPENSES           | 61,139.99           | 56,454.92           | 64,700.82           | 72,235.00         | 63,627.45             | 74,570.00     |
| GENERAL TOTAL            | 57,578.99-          | 52,604.92-          | 62,955.82-          | 64,585.00-        | 59,147.45-            | 71,920.00-    |

## ANIMAL SHELTER

### REVENUE

|               |                                                                                                                                                                                                                                                             |
|---------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 10-00-00-4222 | <b>ANIMAL LICENSE</b><br>Revenues from the sale of annual animal licenses (\$25.00/unneutered or unsprayed animal & \$10.00/neutered or spayed animal) (city code section 210.250(K)).                                                                      |
| 10-00-00-4530 | <b>ANIMAL SHELTER &amp; KENNEL LICENSE FEES</b><br>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 | <b>DONATION –ANIMAL SHELTER</b><br>Donations toward the animal shelter expenses.                                                                                                                                                                            |
| 10-11-14-4930 | <b>INSURANCE PROCEEDS</b><br>Reimbursements received from the general, liability, auto, or inland marine insurance due to claims filed.                                                                                                                     |
| 10-11-14-4999 | <b>MISCELLANEOUS REVENUE</b><br>Revenues not listed in another category.                                                                                                                                                                                    |

## PCT OF FISCAL YTD 100.0%

|                                             | 3 YRS AGO<br>ACTUAL | 2 YRS AGO<br>ACTUAL | LAST YEAR<br>ACTUAL | CURRENT<br>BUDGET | CURRENT<br>YR TO DATE | NEW<br>BUDGET |
|---------------------------------------------|---------------------|---------------------|---------------------|-------------------|-----------------------|---------------|
| FIRE DEPARTMENT                             |                     |                     |                     |                   |                       |               |
| 10-12-00-4532 FIRE DEPT GRANT REVENUE       | .00                 | .00                 | .00                 | .00               | .00                   | 35,152.00     |
| 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                 | 64,320.26           | .00                 | 24,280.51           | .00               | .00                   | .00           |
| 10-12-00-4821 FIRE DEPT DONATIONS           | 1,025.00            | 2,177.00            | 2,120.00            | 3,000.00          | 4,037.00              | 3,000.00      |
| 10-12-00-4905 RURAL FIRE REIMBURS OF EXPENS | 6,906.49            | 9,424.67            | 5,873.55            | 20,000.00         | 15,281.19             | 20,000.00     |
| 10-12-50-4906 RURAL FIRE REVENUE            | 90,582.00           | 104,466.14          | 113,571.78          | 107,000.00        | 112,913.28            | 108,000.00    |
| 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    | 9,250.00            | .00                 | .00                 | .00               | .00                   | .00           |
| 10-12-00-4999 MISC FIRE REVENUE             | .00                 | 900.00              | .00                 | .00               | .00                   | .00           |
| TOTAL REVENUE                               | 172,083.75          | 116,967.81          | 145,845.84          | 130,000.00        | 132,231.47            | 166,152.00    |
|                                             |                     |                     |                     |                   |                       |               |
| 10-12-00-5002 SALARIES-FULL TIME            | 496,258.03          | 555,506.35          | 484,701.51          | 563,199.00        | 563,198.22            | 604,766.76    |
| 10-12-00-5003 SALARIES-PART TIME            | .00                 | .00                 | .00                 | .00               | .00                   | .00           |
| 10-12-00-5004 SALARIES-OVERTIME             | 21,106.13           | 26,164.30           | 49,559.88           | 45,268.00         | 45,267.77             | 30,000.00     |
| 10-12-00-5005 PAYROLL TAX EXPENSE           | 38,518.12           | 42,733.43           | 39,653.58           | 45,894.93         | 44,779.43             | 50,051.41     |
| 10-12-00-5006 SALARIES ON-CALL              | 19,601.92           | 15,659.20           | 15,142.60           | 19,500.00         | 14,624.60             | 19,500.00     |
| 10-12-00-5007 LAGERS                        | 15,830.84           | 22,406.34           | 14,977.65           | 23,106.28         | 22,417.48             | 31,103.57     |
| 10-12-00-5009 LIFE INSURANCE EXPENSE        | 535.14              | 560.88              | 511.78              | 613.44            | 584.82                | 613.44        |
| 10-12-00-5011 WORKER'S COMPENSATION         | 38,800.79           | 46,188.00           | 48,480.44           | 43,924.95         | 31,043.49             | 46,838.27     |
| 10-12-00-5013 VOLUNTEERS                    | 7,950.00            | 7,500.00            | 6,075.00            | 8,100.00          | 6,375.00              | 8,100.00      |
| 10-12-00-5015 UNEMPLOYMENT INSURANCE        | .00                 | .00                 | .00                 | .00               | .00                   | .00           |
| 10-12-00-5016 HEALTH/DENTAL/VISION PREM EXP | 41,728.66           | 43,712.46           | 29,743.86           | 41,241.00         | 41,240.26             | 44,500.00     |
| 10-12-00-5018 ACCIDENT INSUR-VOL FIREFIGHTE | 1,922.00            | 1,922.00            | 1,941.00            | 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)   | .00                 | 1,087.50            | .00                 | 1,100.00          | .00                   | 1,100.00      |
| 10-12-00-5023 CONTRACTED SERVICES (OTHER)   | 6,345.71            | 3,150.00            | 428.53              | 2,535.00          | 2,392.81              | 445.00        |
| 10-12-00-6001 POSTAGE                       | 12.50               | 71.68               | 440.67              | 200.00            | 58.84                 | 474.00        |
| 10-12-00-6005 PRINTING                      | .00                 | 345.75              | .00                 | 25.00             | .00                   | 25.00         |
| 10-12-00-6010 ADVERTISING/PROMOTIONAL       | .00                 | .00                 | .00                 | .00               | .00                   | .00           |
| 10-12-00-6015 CERTIFICATION OF EQUIPMENT    | 2,594.45            | 8,297.78            | 2,409.60            | 9,000.00          | 5,458.71              | 9,000.00      |
| 10-12-00-6020 EQUIPMENT REPAIR              | 1,492.64            | 2,612.22            | 3,205.04            | 3,000.00          | 1,263.19              | 7,284.00      |
| 10-12-00-6025 EQUIPMENT MAINTENANCE         | 607.22              | 474.59              | 609.89              | 1,170.00          | 1,168.73              | 800.00        |
| 10-12-00-6026 COPIER EXPENSE                | 384.80              | 480.96              | 143.79              | 299.00            | 297.86                | 279.00        |
| 10-12-00-6028 GENERATOR INSPECTION/MAINT    | 770.37              | 1,873.97            | 886.10              | 1,930.00          | 1,873.97              | 2,146.00      |
| 10-12-00-6035 TRAINING & TRAVEL             | 5,242.26            | 5,950.38            | 5,673.50            | 6,000.00          | 2,757.82              | 6,000.00      |
| 10-12-00-6040 DUES/FEES                     | 148.54              | 447.50              | 528.99              | 1,425.00          | 802.00                | 1,443.00      |
| 10-12-00-6105 UNIFORMS                      | 3,212.45            | 1,137.64            | 1,593.86            | 3,000.00          | 2,251.46              | 3,000.00      |
| 10-12-00-6120 VEHICLE MAINTENANCE           | 484.20              | 2,435.38            | 1,053.40            | 1,000.00          | 865.85                | 1,000.00      |
| 10-12-00-6145 FIRE PREVENTION EDUCATION     | 1,116.60            | 484.90              | 1,313.47            | 3,000.00          | 497.20                | 3,000.00      |
| 10-12-00-6150 RURAL FIRE EXPENSES           | 6,906.59            | 6,419.67            | 5,873.55            | 20,000.00         | 11,674.19             | 20,000.00     |
| 10-12-00-6200 INTERNET                      | 480.12              | 520.13              | 1,195.65            | 1,200.00          | 1,132.53              | 1,200.00      |
| 10-12-00-6201 TELEPHONE                     | 2,491.25            | 6,599.87            | 4,878.72            | 3,509.00          | 3,208.55              | 3,577.00      |
| 10-12-00-6202 UTILITIES - ELECTRIC          | 10,676.96           | 10,934.02           | 10,128.00           | 10,775.00         | 10,374.55             | 10,016.00     |
| 10-12-00-6203 UTILITIES - WATER & SEWER     | 2,722.31            | 2,594.14            | 3,504.32            | 3,425.00          | 2,834.55              | 3,260.00      |
| 10-12-00-6204 UTILITIES - GAS               | 8,880.65            | 7,046.03            | 6,737.91            | 6,775.00          | 6,417.43              | 6,482.00      |
| 10-12-00-6302 COMPUTER MAINT & REPAIR       | .00                 | .00                 | 61.77               | 500.00            | .00                   | 500.00        |
| 10-12-00-6502 VEHICLE REPAIRS               | 2,678.73            | 1,766.66            | 1,196.69            | 3,000.00          | 1,769.03              | 3,000.00      |

PCT OF FISCAL YTD 100.0%

|                |                              | 3 YRS AGO<br>ACTUAL | 2 YRS AGO<br>ACTUAL | LAST YEAR<br>ACTUAL | CURRENT<br>BUDGET | CURRENT<br>YR TO DATE | NEW<br>BUDGET |
|----------------|------------------------------|---------------------|---------------------|---------------------|-------------------|-----------------------|---------------|
| 10-12-00-7001  | OFFICE SUPPLIES              | 181.30              | 155.83              | 19.48               | 282.00            | 281.82                | 250.00        |
| 10-12-00-7005  | MISCELLANEOUS SUPPLIES       | 17.60               | 50.00               | .00                 | 25.00             | .00                   | 25.00         |
| 10-12-00-7006  | EXPENDABLE EQUIPMENT EXP     | 12,108.48           | 4,757.04            | 2,397.52            | 9,151.00          | 8,952.90              | 46,234.00     |
| 10-12-00-7081  | EMERGENCY RESPONSE SUPPLIES  | 1,909.37            | 1,906.41            | 2,425.47            | 3,000.00          | 2,723.57              | 3,500.00      |
| 10-12-00-7085  | CUSTODIAL SUPPLIES           | 907.43              | 966.13              | 767.14              | 1,000.00          | 730.55                | 1,000.00      |
| 10-12-00-7090  | COMPUTER SOFTWARE & HARDWARE | 1,271.79            | 1,868.01            | 1,599.50            | 1,600.00          | 1,599.50              | 2,350.00      |
| 10-12-00-7095  | FIRE SOFTWARE ANNUAL LICENSE | 5,095.86            | 6,500.00            | 6,825.00            | 6,825.00          | .00                   | 7,166.00      |
| 10-12-00-7097  | GIS                          | .00                 | 555.00              | 264.00              | 264.00            | 264.00                | 635.00        |
| 10-12-00-7105  | FUEL                         | 7,670.96            | 6,066.20            | 6,153.43            | 8,817.00          | 7,576.14              | 7,639.00      |
| 10-12-00-7302  | HANDTOOLS/HARDWARE           | 511.89              | 22.95               | .00                 | 50.00             | 19.37                 | 50.00         |
| 10-12-00-7405  | BLDG & GRND-MAINT/REPAIRS    | 6,070.90            | 2,203.28            | 2,276.91            | 4,619.00          | 3,871.05              | 8,000.00      |
| 10-12-00-7505  | STORM WARNING SIREN EXPENSE  | 5,418.00            | 7,454.50            | 5,880.00            | 6,468.00          | 6,090.00              | 6,699.00      |
| 10-12-00-8001  | PROPERTY INSURANCE           | 13,016.72           | 13,847.61           | 16,269.55           | 19,071.00         | 19,070.86             | 21,359.00     |
| 10-12-00-8005  | LIABILITY INSURANCE          | .00                 | .00                 | .00                 | .00               | .00                   | .00           |
| 10-12-00-8010  | AUTO INSURANCE               | 7,577.16            | 12,209.00           | 9,243.00            | 15,260.00         | 14,088.00             | 18,041.00     |
| 10-12-00-8050  | MISCELLANEOUS EXPENSE        | .00                 | .00                 | .00                 | 200.00            | .00                   | 200.00        |
| 10-12-00-8051  | DRUG TESTING                 | 25.00               | 25.00               | 25.00               | 50.00             | .00                   | 50.00         |
| 10-12-00-8703  | LTL-PRINCIPAL                | 76,007.01           | 81,880.49           | 86,702.75           | 91,618.00         | 91,617.26             | 93,155.00     |
| 10-12-00-8704  | LTL-INTEREST                 | 19,916.22           | 18,785.35           | 13,946.11           | 9,062.00          | 9,061.82              | 7,493.00      |
| 10-12-00-9010  | CAPITAL ASSET-VEHICLES       | 502,967.21          | .00                 | 24,388.55           | .00               | .00                   | .00           |
| 10-12-00-9015  | CAPITAL ASSET-EQUIPMENT      | 45,000.00           | .00                 | .00                 | 1,754.22          | 1,754.22              | 21,110.00     |
| 10-12-00-9017  | CAPITAL ASSET-BLDG & GRNDS   | 6,350.00            | .00                 | .00                 | .00               | .00                   | .00           |
| 10-12-00-9020  | CAPITAL IMPROVEMENT          | 10,999.05           | .00                 | 24,280.51           | .00               | .00                   | .00           |
| TOTAL EXPENSES |                              | 1,462,521.93        | 986,336.53          | 946,114.67          | 1,054,831.82      | 996,272.40            | 1,166,460.45  |
| GENERAL TOTAL  |                              | 1,290,438.18-       | 869,368.72-         | 800,268.83-         | 924,831.82-       | 864,040.93-           | 1,000,308.45- |

## FIRE DEPARTMENT

### REVENUE

|               |                                                                                                                                                                           |
|---------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 10-12-00-4532 | <b>FIRE DEPARTMENT GRANT REVENUE</b><br>Revenue received from grants designed to offset the cost of fire department expenditures.                                         |
| 10-12-00-4605 | <b>FEMA/SEMA REVENUE</b><br>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><br>Cash received from obtaining a loan.                                                                                                              |
| 10-12-00-4811 | <b>CAPITAL LEASE REVENUE</b><br>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><br>Donations toward the fire department expenses.                                                                                        |
| 10-12-00-4905 | <b>RURAL FIRE REIMBURSEMENT OF EXPENSES</b><br>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><br>Revenue received from the Richmond Rural Fire District.                                                                                      |
| 10-12-00-4930 | <b>INSURANCE PROCEEDS</b><br>Reimbursements received from the general, liability, auto, or inland marine insurance due to claims filed.                                   |
| 10-12-00-4936 | <b>CPR EDUCATION</b><br>Revenues from teaching CPR education to other entities or individuals.                                                                            |
| 10-12-00-4960 | <b>SALE OF VEHICLES/EQUIPMENT</b><br>Proceeds from the sale of surplus items.                                                                                             |
| 10-12-00-4999 | <b>MISCELLANEOUS FIRE REVENUE</b><br>Revenues not listed in another category.                                                                                             |

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

|                   |                               | 3 YRS AGO<br>ACTUAL | 2 YRS AGO<br>ACTUAL | LAST YEAR<br>ACTUAL | CURRENT<br>BUDGET | CURRENT<br>YR TO DATE | NEW<br>BUDGET |
|-------------------|-------------------------------|---------------------|---------------------|---------------------|-------------------|-----------------------|---------------|
| STREET DEPARTMENT |                               |                     |                     |                     |                   |                       |               |
| 10-00-00-4141     | MOTOR FUEL TAX                | 211,706.60          | 224,520.50          | 250,009.54          | 248,744.00        | 269,874.09            | 272,171.00    |
| 10-00-00-4151     | MOTOR VEHICLE STATE SALES TAX | 60,303.03           | 66,617.80           | 66,694.39           | 65,000.00         | 70,988.29             | 70,000.00     |
| 10-00-00-4152     | MOTOR VEHICLE LICENSE/REG FEE | 30,950.57           | 26,769.19           | 26,559.11           | 28,000.00         | 27,612.78             | 28,000.00     |
| 10-14-00-4337     | FINANCIAL SECURITY FORFEITURE | .00                 | .00                 | .00                 | .00               | .00                   | .00           |
| 10-14-00-4532     | STREETS GRANT REVENUE         | .00                 | .00                 | .00                 | .00               | .00                   | .00           |
| 10-14-00-4602     | FEMA/SEMA REVENUE             | .00                 | .00                 | .00                 | .00               | .00                   | .00           |
| 10-14-00-4603     | CARES ACT REIMBURSEMENT       | .00                 | .00                 | .00                 | .00               | .00                   | .00           |
| 10-14-00-4810     | LOAN PROCEEDS                 | .00                 | .00                 | .00                 | .00               | .00                   | .00           |
| 10-14-00-4811     | LEASE REVENUE                 | .00                 | 21,121.67           | .00                 | .00               | .00                   | .00           |
| 10-14-00-4900     | STREET EXCAVATION PERMIT FEE  | 550.00              | 1,100.00            | 1,600.00            | 1,250.00          | 2,325.00              | 1,975.00      |
| 10-14-00-4930     | INSURANCE PROCEEDS            | .00                 | .00                 | .00                 | .00               | .00                   | .00           |
| 10-14-00-4960     | SALE OF VEHICLES/EQUIPMENT    | 3,741.66            | .00                 | 1,350.00            | 2,000.00          | 2,218.34              | 2,000.00      |
| 10-14-00-4999     | MISC STREETS REVENUE          | 5.88                | .00                 | 5.03                | .00               | .00                   | .00           |
| TOTAL REVENUE     |                               | 307,257.74          | 340,129.16          | 346,218.07          | 344,994.00        | 373,018.50            | 374,146.00    |
| 10-14-00-5002     | SALARIES-FULL TIME            | 72,912.98           | 88,876.56           | 88,031.19           | 83,486.00         | 78,486.39             | 36,068.00     |
| 10-14-00-5003     | SALARIES-PART TIME            | .00                 | .00                 | .00                 | .00               | .00                   | .00           |
| 10-14-00-5004     | SALARIES-OVERTIME             | 391.60              | 1,955.70            | 6,598.65            | 5,000.00          | 3,152.96              | 5,000.00      |
| 10-14-00-5005     | PAYROLL TAX EXPENSE           | 5,811.37            | 6,581.22            | 6,898.36            | 6,769.00          | 5,913.99              | 3,142.00      |
| 10-14-00-5007     | LAGERS                        | 2,871.52            | 3,421.56            | 5,042.89            | 5,692.00          | 4,883.97              | 2,793.00      |
| 10-14-00-5009     | LIFE INSURANCE EXPENSE        | 94.49               | 112.62              | 118.48              | 116.00            | 107.51                | 49.00         |
| 10-14-00-5011     | WORKER'S COMPENSATION         | 4,490.90            | 8,328.00            | 7,330.65            | 7,055.00          | 3,952.86              | 2,990.00      |
| 10-14-00-5015     | UNEMPLOYMENT INSURANCE        | .00                 | 92.51               | .00                 | .00               | .00                   | .00           |
| 10-14-00-5016     | HEALTH/DENTAL/VISION PREM EXP | 10,052.60           | 5,945.82            | 7,820.45            | 9,125.00          | 7,557.43              | 4,225.00      |
| 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)   | 2,601.43            | 1,515.72            | 464.25              | 1,198.00          | 1,062.81              | 430.00        |
| 10-14-00-5035     | RECORDING FEES                | .00                 | 24.00               | .00                 | .00               | .00                   | .00           |
| 10-14-00-6005     | PRINTING                      | .00                 | 22.20               | .00                 | .00               | .00                   | .00           |
| 10-14-00-6010     | ADVERTISING/PROMOTIONAL       | .00                 | .00                 | .00                 | .00               | .00                   | .00           |
| 10-14-00-6020     | EQUIPMENT REPAIR              | 1,653.87            | 4,372.72            | 1,198.64            | 3,000.00          | 2,949.37              | 5,750.00      |
| 10-14-00-6025     | EQUIPMENT MAINTENANCE         | 1,131.57            | 1,702.24            | 1,327.00            | 1,886.00          | 1,708.83              | 2,740.00      |
| 10-14-00-6035     | TRAINING & TRAVEL             | 35.71               | .00                 | .00                 | .00               | .00                   | .00           |
| 10-14-00-6040     | DUES/FEES                     | 68.46               | 130.00              | 428.24              | 682.00            | 663.65                | 664.00        |
| 10-14-00-6105     | UNIFORMS                      | 665.59              | 2,092.71            | 1,198.14            | 1,600.00          | 994.96                | 1,600.00      |
| 10-14-00-6200     | INTERNET                      | 918.66              | 1,194.19            | 320.94              | 450.00            | 220.38                | 240.00        |
| 10-14-00-6201     | TELEPHONE                     | 60.80               | 21.50               | 191.78              | 200.00            | 166.34                | 180.00        |
| 10-14-00-6202     | UTILITIES - ELECTRIC          | 2,868.47            | 2,920.74            | 2,831.35            | 2,855.00          | 2,659.34              | 2,495.00      |
| 10-14-00-6203     | UTILITIES - WATER & SEWER     | 395.64              | 813.23              | 395.33              | 680.00            | 335.02                | 350.00        |
| 10-14-00-6204     | UTILITIES - GAS               | 1,974.87            | 1,569.46            | 1,761.70            | 1,750.00          | 1,391.34              | 1,750.00      |
| 10-14-00-6205     | UTILITIES - STREET LIGHTS     | 92,986.80           | 101,872.99          | 98,311.08           | 99,729.00         | 91,028.03             | 98,400.00     |
| 10-14-00-6302     | COMPUTER MAINT & REPAIR       | 151.09              | 69.95               | 54.00               | 150.00            | 54.00                 | 150.00        |
| 10-14-00-6502     | VEHICLE MAINT & REPAIRS       | 1,512.72            | 1,395.06            | 2,468.49            | 2,781.00          | 2,780.74              | 2,500.00      |
| 10-14-00-7001     | OFFICE SUPPLIES               | .00                 | .00                 | 19.99               | 25.00             | 6.98                  | 25.00         |
| 10-14-00-7005     | MISCELLANEOUS SUPPLIES        | 55.60               | .00                 | 27.98               | 51.00             | 50.48                 | 50.00         |
| 10-14-00-7006     | EXPENDABLE EQUIPMENT EXP      | 949.05              | 5,021.09            | 2,008.49            | 2,147.00          | 2,069.39              | 1,000.00      |
| 10-14-00-7050     | ROAD REPAIR MATERIAL          | 3,900.00            | 1,793.19            | 3,649.70            | 4,503.00          | 4,502.66              | 5,000.00      |
| 10-14-00-7055     | DRAINAGE PRODUCTS             | .00                 | .00                 | .00                 | .00               | .00                   | .00           |

## PCT OF FISCAL YTD 100.0%

|                                            | 3 YRS AGO<br>ACTUAL | 2 YRS AGO<br>ACTUAL | LAST YEAR<br>ACTUAL | CURRENT<br>BUDGET | CURRENT<br>YR TO DATE | NEW<br>BUDGET |
|--------------------------------------------|---------------------|---------------------|---------------------|-------------------|-----------------------|---------------|
| 10-14-00-7060 GRAVEL                       | .00                 | .00                 | .00                 | 500.00            | .00                   | 500.00        |
| 10-14-00-7070 STREET SIGNS                 | 455.99              | 1,636.78            | 1,307.54            | 1,500.00          | 1,412.80              | 5,000.00      |
| 10-14-00-7075 SALT                         | .00                 | 2,230.80            | 4,340.16            | 2,927.00          | 2,344.32              | 10,000.00     |
| 10-14-00-7076 SAND                         | 774.89              | .00                 | 1,475.47            | 603.00            | 359.67                | 2,000.00      |
| 10-14-00-7081 SAFETY EQUIPMENT             | .00                 | 459.41              | 9.99                | 500.00            | 454.27                | 500.00        |
| 10-14-00-7085 CUSTODIAL SUPPLIES           | 106.48              | 171.66              | 109.08              | 300.00            | 110.85                | 300.00        |
| 10-14-00-7090 COMPUTER SOFTWARE & HARDWARE | 111.28              | 283.70              | 225.00              | 725.00            | 603.33                | 225.00        |
| 10-14-00-7097 GIS                          | .00                 | 480.00              | 264.00              | 264.00            | 264.00                | 264.00        |
| 10-14-00-7105 FUEL                         | 5,484.25            | 10,652.65           | 9,673.15            | 11,573.00         | 10,023.97             | 9,965.00      |
| 10-14-00-7110 OIL/GREASE                   | 8.25                | .00                 | .00                 | .00               | .00                   | .00           |
| 10-14-00-7302 HANDTOOLS/HARDWARE           | 55.70               | 427.30              | 119.28              | 820.00            | 812.84                | 600.00        |
| 10-14-00-7405 BLDG & GRND-MAINT/REPAIRS    | 637.56              | 507.24              | 659.43              | 1,000.00          | 780.46                | 1,500.00      |
| 10-14-00-8001 PROPERTY INSURANCE           | 1,174.98            | 1,669.40            | 1,759.45            | 1,380.00          | 1,379.54              | 1,465.00      |
| 10-14-00-8010 AUTO INSURANCE               | 4,875.10            | 4,629.66            | 4,558.95            | 5,461.00          | 4,863.65              | 6,838.00      |
| 10-14-00-8050 MISCELLANEOUS EXPENSE        | .00                 | 26.56               | .00                 | 100.00            | .00                   | 100.00        |
| 10-14-00-8051 DRUG TESTING                 | 45.84               | 37.50               | .00                 | 100.00            | 50.00                 | 100.00        |
| 10-14-00-8702 SHORT TERM LEASE EXPENSE     | .00                 | .00                 | .00                 | .00               | .00                   | .00           |
| 10-14-00-8703 LTL-PRINCIPAL                | .00                 | 1,247.04            | 3,872.78            | 4,775.00          | 4,774.82              | 3,404.00      |
| 10-14-00-8704 LTL-INTEREST                 | .00                 | 340.60              | 1,061.68            | .00               | .00                   | 1,360.00      |
| 10-14-00-8709 SHORT TERM LEASE EXPENSE     | 6,423.35            | 12,226.16           | 10,551.90           | 10,600.00         | 10,139.70             | 10,310.00     |
| 10-14-00-9010 CAPITAL ASSET-VEHICLES       | .00                 | 21,121.67           | .00                 | .00               | .00                   | .00           |
| 10-14-00-9015 CAPITAL ASSET-EQUIPMENT      | .00                 | .00                 | .00                 | 34,000.00         | 32,899.02             | 5,000.00      |
| 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                             | 228,709.46          | 299,993.11          | 278,485.63          | 318,058.00        | 287,972.67            | 237,022.00    |
| GENERAL TOTAL                              | 78,548.28           | 40,136.05           | 67,732.44           | 26,936.00         | 85,045.83             | 137,124.00    |

## STREET DEPARTMENT

### REVENUES

10-00-00-4141

#### **MOTOR FUEL TAX**

Taxes paid on motor vehicle fuel. This is the City's portion of the state fuel tax and is based on a per capita allocation from the state. Article IV. Section 30. A. of the Missouri Constitution limits the use of these funds to construction, reconstruction, maintenance, repair, policing, signing, lighting and cleaning roads and streets and for the payment of principal and interest on indebtedness on account of road and street purposes.

10-00-00-4151

#### **MOTOR VEHICLE STATE SALES TAX**

Sales tax paid on automobiles. This is the City's portion of the state sales tax on automobiles and is based on a per capita allocation from the state. Article IV. Section 30. A. of the Missouri Constitution limits the use of these funds to construction, reconstruction, maintenance, repair, policing, signing, lighting and cleaning roads and streets and for the payment of principal and interest on indebtedness on account of road and street purposes.

10-00-00-4152

#### **MOTOR VEHICLE LICENSE & REGISTRATION FEES**

Fees paid to the state for motor vehicle licenses. A per capita share is disbursed to the City by the state. Article IV. Section 30. A. of the Missouri Constitution limits the use of these funds to construction, reconstruction, maintenance, repair, policing, signing, lighting and cleaning roads and streets and for the payment of principal and interest on indebtedness on account of road and street purposes.

10-14-00-4337

#### **FINANCIAL SECURITY FORFEITURE**

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

10-14-00-4532

#### **STREETS GRANT REVENUE**

Revenue received from grants designed to offset the cost of street department expenditures.

10-14-00-4602

#### **FEMA/SEMA REVENUE**

Revenue received from FEMA and SEMA for reimbursements of City expenditures incurred due to disasters or emergencies.

10-14-00-4603

#### **CARES ACT REIMBURSEMENT**

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

10-14-00-4810

#### **LOAN PROCEEDS**

Cash received from obtaining a loan.

|               |                                                                                                                                              |
|---------------|----------------------------------------------------------------------------------------------------------------------------------------------|
| 10-14-00-4811 | <b>CAPITAL LEASE REVENUE</b><br>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><br>Revenue received from the sale of street excavation permits (\$50.00) (city code section 510.030).    |
| 10-14-00-4930 | <b>INSURANCE PROCEEDS</b><br>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><br>Proceeds from the sale of surplus items.                                                                |
| 10-14-00-4999 | <b>MISCELLANEOUS REVENUE</b><br>Revenues not listed in another category (i.e. sale of salvage material, miscellaneous reimbursements, etc.). |

## PCT OF FISCAL YTD 100.0%

|                                             | 3 YRS AGO<br>ACTUAL | 2 YRS AGO<br>ACTUAL | LAST YEAR<br>ACTUAL | CURRENT<br>BUDGET | CURRENT<br>YR TO DATE | NEW<br>BUDGET |
|---------------------------------------------|---------------------|---------------------|---------------------|-------------------|-----------------------|---------------|
| ECONOMIC DEVELOPMENT                        |                     |                     |                     |                   |                       |               |
| 10-16-00-4210 ABATEMENT APPLICATION FEES    | .00                 | .00                 | .00                 | 750.00            | 750.00                | 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                               | .00                 | .00                 | .00                 | 750.00            | 750.00                | 750.00        |
| 10-16-00-5002 SALARIES-FULL TIME            | 58,512.80           | 9,518.44            | 3,956.04            | 12,093.66         | .00                   | 72,800.00     |
| 10-16-00-5003 SALARIES-PART TIME            | .00                 | 41,538.42           | 9,000.27            | .00               | .00                   | .00           |
| 10-16-00-5005 PAYROLL TAX EXPENSE           | 4,065.19            | 3,897.89            | 385.89              | 4,556.00          | .00                   | 5,569.00      |
| 10-16-00-5007 LAGERS                        | 2,972.39            | 150.51              | .00                 | 3,939.00          | .00                   | 4,950.00      |
| 10-16-00-5009 LIFE INSURANCE EXPENSE        | 66.96               | .00                 | .00                 | 69.00             | .00                   | 69.00         |
| 10-16-00-5011 WORKER'S COMPENSATION         | 81.98               | 131.00              | 71.38               | 138.00            | 54.18                 | 160.00        |
| 10-16-00-5016 HEALTH/DENTAL/VISION PREM EXP | 1,429.11            | .00                 | .00                 | 7,000.00          | .00                   | 7,000.00      |
| 10-16-00-5019 HSA/FSA ADMIN FEES            | 87.50               | 68.75               | .00                 | .00               | .00                   | .00           |
| 10-16-00-5020 CONTRACTED SERVICES (LEGAL)   | .00                 | 36.25               | 20.65               | 50.00             | 20.65                 | 50.00         |
| 10-16-00-5023 CONTRACTED SERVICES (OTHER)   | 736.47              | 350.76              | 428.53              | 669.00            | 612.81                | 429.00        |
| 10-16-00-5035 RECORDING FEES                | 60.00               | .00                 | .00                 | 60.00             | 60.00                 | 100.00        |
| 10-16-00-6001 POSTAGE                       | 7.02                | 1.33                | .00                 | 50.00             | .00                   | 50.00         |
| 10-16-00-6005 PRINTING                      | 525.37              | 39.78               | .00                 | 100.00            | .00                   | 100.00        |
| 10-16-00-6010 ADVERTISING/PROMOTIONAL       | 884.46              | 1,893.59            | 745.00              | 750.00            | 504.35                | 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             | 1,342.33            | 1,127.41            | .00                 | .00               | .00                   | 1,500.00      |
| 10-16-00-6040 DUES/FEES                     | 1,121.96            | 762.50              | 1,156.00            | 1,282.00          | 633.00                | 1,389.00      |
| 10-16-00-6055 ENGINEERING                   | .00                 | .00                 | .00                 | .00               | .00                   | .00           |
| 10-16-00-6200 INTERNET                      | 255.52              | 251.54              | 62.67               | .00               | .00                   | .00           |
| 10-16-00-6201 TELEPHONE                     | 28.85               | 32.27               | 5.40                | .00               | .00                   | .00           |
| 10-16-00-6202 UTILITIES - ELECTRIC          | 670.98              | 587.49              | 560.71              | 589.00            | 574.13                | 560.00        |
| 10-16-00-6203 UTILITIES-WATER & SEWER       | 46.80               | 33.33               | 43.70               | 118.00            | 97.48                 | 194.00        |
| 10-16-00-6204 UTILITIES-GAS                 | 350.56              | 197.07              | 233.59              | 234.00            | 226.95                | 228.00        |
| 10-16-00-6302 COMPUTER MAINT & REPAIR       | 41.09               | 83.88               | 108.00              | .00               | 108.00                | 100.00        |
| 10-16-00-7001 OFFICE SUPPLIES               | 287.45              | 51.53               | 1.98                | 50.00             | .00                   | 50.00         |
| 10-16-00-7005 MISCELLANEOUS SUPPLIES        | .00                 | .00                 | .00                 | .00               | .00                   | .00           |
| 10-16-00-7006 EXPENDABLE EQUIPMENT          | .00                 | 54.54               | .00                 | .00               | .00                   | .00           |
| 10-16-00-7090 COMPUTER SOFTWARE & HARDWARE  | 506.16              | 595.78              | 1,018.79            | 390.00            | 389.88                | 390.00        |
| 10-16-00-7091 WEBSITE DEVELOPMENT/HOSTING   | .00                 | .00                 | .00                 | .00               | .00                   | .00           |
| 10-16-00-7097 GIS                           | .00                 | 480.00              | 264.00              | 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            | 515.50              | 588.50              | 718.80              | 841.00            | 840.79                | 942.00        |
| 10-16-00-8005 LIABILITY INSURANCE           | 943.00              | 1,039.00            | 1,144.00            | 1,260.00          | 1,202.00              | 1,144.00      |
| 10-16-00-8050 MISCELLANEOUS EXPENSE         | 20.00               | .00                 | .00                 | .00               | .00                   | .00           |
| 10-16-00-8051 DRUG TESTING                  | .00                 | 25.00               | .00                 | 25.00             | .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                 | 1,754.22          | 1,754.22              | .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                              | 75,559.45           | 63,536.56           | 12,013.32           | 36,281.88         | 7,342.44              | 98,813.00     |

# BUDGET REPORT

PCT OF FISCAL YTD 100.0%

|               | 3 YRS AGO<br>ACTUAL | 2 YRS AGO<br>ACTUAL | LAST YEAR<br>ACTUAL | CURRENT<br>BUDGET | CURRENT<br>YR TO DATE | NEW<br>BUDGET |
|---------------|---------------------|---------------------|---------------------|-------------------|-----------------------|---------------|
| GENERAL TOTAL | 75,559.45-          | 63,536.56-          | 12,013.32-          | 35,531.88-        | 6,592.44-             | 98,063.00-    |
|               | =====               | =====               | =====               | =====             | =====                 | =====         |

## 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.

## PCT OF FISCAL YTD 100.0%

|                       |                               | 3 YRS AGO<br>ACTUAL | 2 YRS AGO<br>ACTUAL | LAST YEAR<br>ACTUAL | CURRENT<br>BUDGET | CURRENT<br>YR TO DATE | NEW<br>BUDGET |
|-----------------------|-------------------------------|---------------------|---------------------|---------------------|-------------------|-----------------------|---------------|
| COMMUNITY DEVELOPMENT |                               |                     |                     |                     |                   |                       |               |
| 10-00-00-4542         | PLANNING & ZONING FEES        | 3,430.00            | 2,050.00            | 1,800.00            | 1,600.00          | 2,113.00              | 1,600.00      |
| 10-00-00-4221         | BUILDING PERMIT FEE           | 29,336.71           | 54,268.39           | 31,157.60           | 30,000.00         | 85,948.09             | 40,000.00     |
| 10-17-00-4300         | FARMER'S MARKET REVENUE       | 900.00              | 590.00              | 750.00              | 740.00            | 880.00                | 740.00        |
| 10-17-00-4540         | LIENS-DEMO'S/MOWING/DANG BLDG | 17,527.10           | 30,127.91           | 12,044.97           | 30,000.00         | 10,635.79             | 30,000.00     |
| 10-17-00-4811         | LEASE REVENUE                 | .00                 | .00                 | .00                 | .00               | .00                   | .00           |
| 10-17-00-4821         | DONATIONS                     | 5,000.00            | .00                 | .00                 | 10,000.00         | .00                   | 10,000.00     |
| 10-17-00-4903         | INTEREST ON LIENS-FROM COUNTY | 19.44               | .00                 | .00                 | .00               | .00                   | .00           |
| 10-17-00-4960         | SALE OF VEHICLES/EQUIPMENT    | .00                 | .00                 | .00                 | .00               | 1,233.34              | .00           |
| 10-17-00-4999         | MISC COMM DEVELOPMENT REVENUE | 15.00               | 51.00               | 15.07               | 50.00             | .00                   | 50.00         |
| TOTAL REVENUE         |                               | 56,228.25           | 87,087.30           | 45,767.64           | 72,390.00         | 100,810.22            | 82,390.00     |
| 10-17-00-5002         | SALARIES-FULL TIME            | 99,078.38           | 97,945.42           | 80,076.72           | 105,030.00        | 89,404.03             | 94,380.00     |
| 10-17-00-5003         | SALARIES-PART TIME            | .00                 | .00                 | .00                 | .00               | .00                   | .00           |
| 10-17-00-5004         | SALARIES-OVERTIME             | 5.41                | 5.41                | .00                 | 200.00            | 25.80                 | 200.00        |
| 10-17-00-5005         | PAYROLL TAX EXPENSE           | 7,325.33            | 7,020.89            | 5,891.72            | 8,050.00          | 6,695.06              | 7,235.00      |
| 10-17-00-5007         | LAGERS                        | 5,043.75            | 4,413.73            | 3,540.17            | 6,759.00          | 4,384.87              | 6,431.00      |
| 10-17-00-5009         | LIFE INSURANCE EXPENSE        | 103.82              | 102.61              | 56.47               | 105.00            | 45.54                 | 105.00        |
| 10-17-00-5011         | WORKER'S COMPENSATION         | 6,274.45            | 3,414.00            | 2,261.06            | 5,911.00          | 1,553.75              | 5,210.00      |
| 10-17-00-5015         | UNEMPLOYMENT INSURANCE        | .00                 | .00                 | .00                 | .00               | .00                   | .00           |
| 10-17-00-5016         | HEALTH/DENTAL/VISION PREM EXP | 8,040.60            | 12,123.05           | 6,872.84            | 11,662.00         | 4,206.89              | 5,662.00      |
| 10-17-00-5019         | HSA/FSA ADMIN FEES            | 37.50               | 18.75               | .00                 | 100.00            | .00                   | 100.00        |
| 10-17-00-5020         | CONTRACTED SERVICES (LEGAL)   | .00                 | 2,109.75            | .00                 | 3,000.00          | 1,086.50              | 2,150.00      |
| 10-17-00-5022         | CONTRACTED SERVICES (MOWING)  | .00                 | .00                 | .00                 | .00               | .00                   | .00           |
| 10-17-00-5023         | CONTRACTED SERVICES (OTHER)   | 1,585.07            | 849.36              | 420.90              | 2,970.00          | 2,182.92              | 2,500.00      |
| 10-17-00-5035         | RECORDING FEES                | 795.00              | 477.00              | 738.00              | 1,000.00          | 985.00                | 600.00        |
| 10-17-00-6001         | POSTAGE                       | 708.39              | 572.97              | 611.75              | 2,837.00          | .00                   | 1,581.00      |
| 10-17-00-6005         | PRINTING                      | 229.48              | 2,454.02            | 185.87              | 350.00            | 187.04                | 350.00        |
| 10-17-00-6010         | ADVERTISING/PROMOTIONAL       | 491.99              | 272.20              | 149.20              | 500.00            | 246.06                | 500.00        |
| 10-17-00-6020         | EQUIPMENT REPAIR              | 132.86              | 188.91              | 285.48              | 250.00            | 26.53                 | 250.00        |
| 10-17-00-6025         | EQUIPMENT MAINTENANCE         | 47.23               | 21.98               | 7.84                | 100.00            | 45.95                 | 100.00        |
| 10-17-00-6026         | COPIER EXPENSE                | 385.78              | 1,434.68            | 472.41              | 921.00            | 713.54                | 676.00        |
| 10-17-00-6035         | TRAINING & TRAVEL             | 59.92               | .00                 | .00                 | 1,500.00          | 265.38                | 3,000.00      |
| 10-17-00-6040         | DUES/FEES                     | 390.00              | 360.00              | 555.00              | 585.00            | 585.00                | 585.00        |
| 10-17-00-6105         | UNIFORMS                      | 562.96              | 325.45              | 163.76              | 510.00            | 318.41                | 500.00        |
| 10-17-00-6200         | INTERNET                      | 1,061.45            | 1,155.24            | 740.39              | 645.00            | 601.82                | 649.00        |
| 10-17-00-6201         | TELEPHONE                     | 16.24               | 64.51               | 10.80               | .00               | .00                   | .00           |
| 10-17-00-6202         | UTILITIES - ELECTRIC          | 1,118.32            | 979.17              | 879.35              | 1,000.00          | 956.88                | 934.00        |
| 10-17-00-6203         | UTILITIES - WATER & SEWER     | 77.99               | 55.54               | 72.92               | 200.00            | 174.09                | 156.00        |
| 10-17-00-6204         | UTILITIES - GAS               | 584.28              | 328.47              | 389.33              | 400.00            | 378.24                | 368.00        |
| 10-17-00-6302         | COMPUTER MAINT & REPAIR       | 82.17               | 194.90              | 108.00              | 300.00            | 108.00                | 300.00        |
| 10-17-00-6502         | VEHICLE MAINT & REPAIRS       | .00                 | 1,073.12            | 476.61              | 2,322.00          | 2,321.37              | 500.00        |
| 10-17-00-7001         | OFFICE SUPPLIES               | 358.72              | 704.11              | 124.94              | 570.00            | 569.98                | 825.00        |
| 10-17-00-7006         | EXPENDABLE EQUIPMENT EXP      | .00                 | 305.98              | .00                 | .00               | .00                   | .00           |
| 10-17-00-7085         | CUSTODIAL SUPPLIES            | .00                 | .00                 | .00                 | .00               | .00                   | .00           |
| 10-17-00-7090         | COMPUTER SOFTWARE & HARDWARE  | 733.02              | 3,206.82            | 477.38              | 1,875.00          | 1,861.73              | 2,500.00      |
| 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                           | 220.00              | 480.00              | 264.00              | 500.00            | 264.00                | 988.00        |
| 10-17-00-7105         | FUEL - TRUCK                  | 605.73              | 1,026.14            | 430.25              | 671.00            | 570.79                | 574.00        |

BUDGET REPORT

PCT OF FISCAL YTD 100.0%

|                |                           | 3 YRS AGO   | 2 YRS AGO  | LAST YEAR  | CURRENT     | CURRENT    | NEW         |
|----------------|---------------------------|-------------|------------|------------|-------------|------------|-------------|
|                |                           | ACTUAL      | ACTUAL     | ACTUAL     | BUDGET      | YR TO DATE | BUDGET      |
| 10-17-00-7135  | NUISANCE CONTROL          | 31,477.25   | 5,400.00   | 5,754.13   | 3,620.00    | 331.41     | 10,000.00   |
| 10-17-00-7145  | FUEL - NUISANCE CONTROL   | .00         | .00        | 173.37     | 583.00      | 407.93     | 600.00      |
| 10-17-00-7405  | BLDG & GRND-MAINT/REPAIRS | .00         | .00        | .00        | .00         | 67.99      | 50.00       |
| 10-17-00-7410  | COMMUNITY BEAUTIFICATION  | 41,814.00   | 24,973.00  | .00        | .00         | .00        | 10,000.00   |
| 10-17-00-7411  | RESTORE RICHMOND          | 5,304.81    | 3,785.00   | 6,998.00   | 7,500.00    | 3,350.00   | 7,500.00    |
| 10-17-00-7412  | FARMER'S MARKET EXPENSES  | 272.93      | 350.00     | 832.21     | 1,310.00    | 1,310.00   | 900.00      |
| 10-17-00-8001  | PROPERTY INSURANCE        | 1,271.59    | 1,550.70   | 1,810.67   | 1,931.00    | 1,914.89   | 2,133.00    |
| 10-17-00-8010  | AUTO INSURANCE            | 574.34      | 688.00     | 688.00     | 780.00      | 779.33     | 889.00      |
| 10-17-00-8050  | MISCELLANEOUS EXPENSE     | .00         | .00        | .00        | .00         | .00        | .00         |
| 10-17-00-8051  | DRUG TESTING              | .00         | .00        | 25.00      | 25.00       | 25.00      | 25.00       |
| 10-17-00-8703  | LTL-PRINCIPAL             | 253.37      | .00        | .00        | .00         | .00        | .00         |
| 10-17-00-8704  | LTL-INTEREST              | .00         | .00        | .00        | .00         | .00        | .00         |
| 10-17-00-9010  | CAPITAL ASSET-VEHICLES    | .00         | .00        | .00        | .00         | .00        | 30,000.00   |
| 10-17-00-9015  | CAPITAL ASSET-EQUIPMENT   | .00         | .00        | .00        | 6,000.00    | 5,413.74   | .00         |
| TOTAL EXPENSES |                           | 217,124.13  | 180,430.88 | 122,544.54 | 182,572.00  | 134,365.46 | 202,006.00  |
| GENERAL TOTAL  |                           | 160,895.88- | 93,343.58- | 76,776.90- | 110,182.00- | 33,555.24- | 119,616.00- |

## COMMUNITY DEVELOPMENT

### REVENUES

|               |                                                                                                                                                                                                                                                                  |
|---------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 10-00-00-4542 | <b>PLANNING AND ZONING FEES</b><br>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><br>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><br>Revenue received from the sale of permits for farmer's market.                                                                                                                                                                 |
| 10-17-00-4540 | <b>LIENS - DEMO'S/MOWING/DANGEROUS BUILDINGS</b><br>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><br>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><br>Proceeds from the sale of surplus items.                                                                                                                                                                                    |
| 10-17-00-4999 | <b>MISCELLANEOUS COMMUNITY DEVEL. REVENUE</b><br>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<br>ACTUAL | 2 YRS AGO<br>ACTUAL | LAST YEAR<br>ACTUAL | CURRENT<br>BUDGET | CURRENT<br>YR TO DATE | NEW<br>BUDGET |
|---------------|-------------------------------|---------------------|---------------------|---------------------|-------------------|-----------------------|---------------|
|               | RECREATION INCOME STATEMENT   |                     |                     |                     |                   |                       |               |
|               | *                             |                     |                     |                     |                   |                       |               |
|               | GENERAL RECREATION            |                     |                     |                     |                   |                       |               |
| 10-21-00-4999 | MISC RECREATION REVENUE       | .00                 | 115.25              | 230.77              | .00               | 2.25                  | .00           |
|               | TOTAL GEN RECREATION REVENUE  | .00                 | 115.25              | 230.77              | .00               | 2.25                  | .00           |
|               | *                             |                     |                     |                     |                   |                       |               |
| 10-21-00-5002 | SALARIES-FULL TIME            | 91,684.33           | 105,350.56          | 78,488.54           | 55,595.00         | 55,386.96             | 57,242.00     |
| 10-21-00-5003 | SALARIES-PART TIME            | 734.37              | 116.63              | .00                 | 266.00            | 265.05                | 420.00        |
| 10-21-00-5004 | SALARIES-OVERTIME             | 304.22              | 65.76               | 105.33              | 300.00            | 11.62                 | 300.00        |
| 10-21-00-5005 | PAYROLL TAX EXPENSE           | 6,781.26            | 7,609.34            | 5,765.02            | 4,345.00          | 4,047.79              | 4,402.00      |
| 10-21-00-5007 | LAGERS                        | 4,716.61            | 4,939.55            | 4,232.17            | 3,590.00          | 3,490.10              | 3,913.00      |
| 10-21-00-5009 | LIFE INSURANCE EXPENSE        | 122.76              | 133.92              | 109.08              | 75.00             | 74.01                 | 69.00         |
| 10-21-00-5011 | WORKER'S COMPENSATION         | 4,306.85            | 4,938.00            | 6,484.89            | 3,981.23          | 3,981.23              | 2,749.00      |
| 10-21-00-5015 | UNEMPLOYMENT INSURANCE        | .00                 | .00                 | .00                 | .00               | .00                   | .00           |
| 10-21-00-5016 | HEALTH/DENTAL PREM EXP        | 13,966.20           | 9,885.18            | 5,581.70            | 3,761.00          | 3,736.43              | 4,500.00      |
| 10-21-00-5019 | HSA/FSA ADMIN FEES            | .00                 | .00                 | .00                 | .00               | .00                   | .00           |
| 10-21-00-5020 | CONTRACTED SERVICES (LEGAL)   | 8,470.00            | 1,546.50            | .00                 | 118.00            | .00                   | 1,000.00      |
| 10-21-00-5023 | CONTRACTED SERVICES (OTHER)   | 1,435.07            | 699.36              | 456.53              | 1,183.00          | 1,132.81              | 429.00        |
| 10-21-00-6001 | POSTAGE                       | 15.00               | 32.98               | 26.52               | 50.00             | .00                   | 50.00         |
| 10-21-00-6005 | PRINTING                      | 120.00              | 39.79               | .00                 | 50.00             | .00                   | 50.00         |
| 10-21-00-6010 | ADVERTISING/PROMOTIONAL       | .00                 | .00                 | .00                 | .00               | .00                   | 170.00        |
| 10-21-00-6026 | COPIER EXPENSE                | 418.39              | 874.53              | 1,259.80            | 1,216.00          | 1,209.45              | 716.00        |
| 10-21-00-6035 | TRAINING & TRAVEL             | 838.02              | 772.29              | 778.12              | 464.00            | 37.50                 | 745.00        |
| 10-21-00-6040 | DUES/FEES                     | 1,130.00            | 1,182.50            | 958.99              | 751.00            | 750.50                | 1,613.00      |
| 10-21-00-6200 | INTERNET                      | 451.15              | 578.17              | 125.37              | 219.00            | .00                   | 542.00        |
| 10-21-00-6201 | TELEPHONE                     | 574.71              | 592.16              | 489.32              | 500.00            | 413.91                | 360.00        |
| 10-21-00-6202 | UTILITIES - ELECTRIC          | 934.61              | 818.29              | 781.00              | 850.00            | 799.69                | 809.00        |
| 10-21-00-6203 | UTILITIES - WATER & SEWER     | 93.51               | 66.58               | 87.41               | 234.00            | 208.71                | 202.00        |
| 10-21-00-6204 | UTILITIES - GAS               | 488.27              | 274.50              | 325.37              | 400.00            | 316.09                | 368.00        |
| 10-21-00-6302 | COMPUTER MAINT & REPAIR       | 105.26              | 250.58              | 324.00              | 325.00            | 324.00                | 368.00        |
| 10-21-00-7001 | OFFICE SUPPLIES               | 281.33              | 222.47              | 306.42              | 375.00            | 340.32                | 395.00        |
| 10-21-00-7005 | MISCELLANEOUS SUPPLIES        | .00                 | .00                 | .00                 | 50.00             | .00                   | .00           |
| 10-21-00-7006 | EXPENDABLE EQUIPMENT EXP      | .28                 | .00                 | 12.97               | 51.00             | 23.92                 | 150.00        |
| 10-21-00-7085 | CUSTODIAL SUPPLIES            | .00                 | 26.63               | .00                 | 100.00            | .00                   | 100.00        |
| 10-21-00-7090 | COMPUTER SOFTWARE & HARDWARE  | 796.49              | 530.58              | 344.99              | 350.00            | 344.99                | 375.00        |
| 10-21-00-7095 | RECREATION SOFTWARE           | 3,295.00            | 3,295.00            | 3,295.00            | 3,460.00          | 3,445.00              | 3,845.00      |
| 10-21-00-7105 | FUEL                          | 156.61              | 95.57               | 12.10               | 100.00            | .00                   | 100.00        |
| 10-21-00-7302 | HANDTOOLS/HARDWARE            | 10.30               | 81.23               | 5.44                | 50.00             | .00                   | 50.00         |
| 10-21-00-7405 | BLDG & GRND-MAINT/REPAIRS     | 464.84              | 28.00               | 34.22               | 345.00            | 344.33                | 310.00        |
| 10-21-00-8001 | PROPERTY INSURANCE            | 1,191.44            | 1,513.16            | 1,849.61            | 2,158.00          | 2,157.53              | 2,416.00      |
| 10-21-00-8050 | MISCELLANEOUS EXPENSES        | 14.78               | .00                 | .00                 | 25.00             | .00                   | .00           |
| 10-21-00-8051 | DRUG TESTING                  | .00                 | .00                 | .00                 | 50.00             | .00                   | 50.00         |
| 10-21-00-9015 | CAPITAL ASSET-EQUIPMENT       | .00                 | .00                 | .00                 | 2,000.00          | 1,754.22              | .00           |
| 10-21-00-9017 | CAPITAL ASSET-BLDG & GRNDS    | .00                 | .00                 | .00                 | .00               | .00                   | .00           |
|               | TOTAL GEN RECREATION EXPENSES | 143,901.66          | 146,559.81          | 112,239.91          | 87,387.23         | 84,596.16             | 88,808.00     |
|               | *                             |                     |                     |                     |                   |                       |               |
|               | GEN RECREATION PROFIT (LOSS)  | 143,901.66-         | 146,444.56-         | 112,009.14-         | 87,387.23-        | 84,593.91-            | 88,808.00-    |
|               | -----                         |                     |                     |                     |                   |                       |               |
|               | SOUTHVIEW POOL                |                     |                     |                     |                   |                       |               |
| 10-21-01-4410 | POOL ADMISSION REVENUE        | 24,564.85           | 25,512.75           | 20,501.25           | 35,000.00         | 31,732.25             | 35,000.00     |
| 10-21-01-4411 | POOL PASS REVENUES            | 7,676.10            | 11,909.00           | 9,418.80            | 14,000.00         | 10,185.50             | 12,600.00     |

## BUDGET REPORT

PCT OF FISCAL YTD 100.0%

|               |                                | 3 YRS AGO<br>ACTUAL | 2 YRS AGO<br>ACTUAL | LAST YEAR<br>ACTUAL | CURRENT<br>BUDGET | CURRENT<br>YR TO DATE | NEW<br>BUDGET |
|---------------|--------------------------------|---------------------|---------------------|---------------------|-------------------|-----------------------|---------------|
| 10-21-01-4415 | POOL RENTAL REVENUE            | 4,731.00            | 10,874.00           | 6,588.00            | 9,875.00          | 8,650.00              | 9,175.00      |
| 10-21-01-4420 | CONCESSION REVENUES            | 15,722.35           | 18,902.75           | 13,326.50           | 16,800.00         | 16,209.00             | 15,600.00     |
| 10-21-01-4421 | SWIM LESSONS                   | 5,490.00            | 5,420.00            | 5,825.00            | 6,700.00          | 6,083.51              | 6,100.00      |
| 10-21-01-4821 | POOL DONATIONS                 | .00                 | 1,400.00            | .00                 | 3,000.00          | 3,000.00              | .00           |
| 10-21-02-4430 | WATER FITNESS REVENUE          | 580.00              | 1,923.00            | 2,229.00            | 2,100.00          | 2,550.00              | 2,100.00      |
|               | TOTAL POOL REVENUE             | 58,764.30           | 75,941.50           | 57,888.55           | 87,475.00         | 78,410.26             | 80,575.00     |
|               | *                              |                     |                     |                     |                   |                       |               |
| 10-21-01-5002 | SALARIES-FULL TIME (POOL)      | .00                 | .00                 | .00                 | .00               | .00                   | .00           |
| 10-21-01-5003 | SALARIES-PART TIME (POOL)      | 48,842.89           | 55,410.88           | 51,920.90           | 66,972.00         | 66,971.72             | 57,074.00     |
| 10-21-01-5004 | SALARIES-OVERTIME (POOL)       | .00                 | .00                 | .00                 | 300.00            | .00                   | 300.00        |
| 10-21-01-5005 | PAYROLL TAX EXPENSE (POOL)     | 3,736.46            | 4,239.14            | 3,972.12            | 5,124.00          | 5,123.70              | 4,389.00      |
| 10-21-01-5007 | LAGERS (POOL)                  | .00                 | .00                 | .00                 | 19.00             | .00                   | 20.00         |
| 10-21-01-5009 | LIFE INSURANCE EXPENSE (POOL)  | .00                 | .00                 | .00                 | .00               | .00                   | .00           |
| 10-21-01-5011 | WORKER'S COMPENSATION (POOL)   | 2,085.78            | 2,538.00            | 2,294.97            | 3,223.00          | 2,117.56              | 3,070.00      |
| 10-21-01-5015 | UNEMPLOYMENT INSURANCE         | .00                 | .00                 | .00                 | .00               | .00                   | .00           |
| 10-21-01-5016 | HEALTH/DENTAL/VISION EXP(POOL) | .00                 | .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                       | .00                 | .00                 | 216.00              | 280.00            | .00                   | 280.00        |
| 10-21-01-6010 | ADVERTISING/PROMOTIONAL        | .00                 | .00                 | .00                 | .00               | .00                   | .00           |
| 10-21-01-6020 | EQUIPMENT REPAIR               | 252.92              | 352.37              | 396.65              | 1,570.00          | .00                   | 1,550.00      |
| 10-21-01-6025 | EQUIPMENT MAINTENANCE          | .00                 | 7.99                | 178.05              | 800.00            | .00                   | 950.00        |
| 10-21-01-6035 | TRAINING & TRAVEL              | .00                 | .00                 | .00                 | 427.00            | .00                   | 500.00        |
| 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                       | .00                 | .00                 | 357.76              | 360.00            | 330.43                | 360.00        |
| 10-21-01-6201 | TELEPHONE                      | 1,252.01            | 3,150.96            | 918.23              | 100.00            | 83.17                 | 94.00         |
| 10-21-01-6202 | UTILITIES - ELECTRIC           | 4,271.86            | 4,289.67            | 3,914.40            | 4,648.00          | 4,644.52              | 4,142.00      |
| 10-21-01-6203 | UTILITIES - WATER & SEWER      | 9,310.51            | 21,736.94           | 8,005.04            | 10,000.00         | 8,164.65              | 12,457.00     |
| 10-21-01-6302 | COMPUTER MAINT & REPAIR        | .00                 | .00                 | .00                 | 100.00            | .00                   | .00           |
| 10-21-01-7001 | OFFICE SUPPLIES                | 283.89              | 55.72               | 23.56               | 125.00            | 27.42                 | 125.00        |
| 10-21-01-7005 | MISCELLANEOUS SUPPLIES         | .00                 | .00                 | .00                 | 100.00            | 8.99                  | 25.00         |
| 10-21-01-7006 | EXPENDABLE EQUIPMENT EXP       | 2,065.81            | 1,469.63            | 2,579.96            | 4,982.00          | 2,627.74              | 3,630.00      |
| 10-21-01-7060 | SAND & GRAVEL                  | .00                 | .00                 | .00                 | .00               | .00                   | 30,000.00     |
| 10-21-01-7081 | FIRST AID SUPPLIES             | 59.49               | 74.38               | 93.93               | 215.00            | .00                   | 158.00        |
| 10-21-01-7085 | CUSTODIAL SUPPLIES             | 332.56              | 1,105.69            | 900.72              | 675.00            | 637.66                | 6,758.00      |
| 10-21-01-7090 | COMPUTER SOFTWARE & HARDWARE   | 3,020.65            | .00                 | .00                 | 1,348.00          | 959.97                | .00           |
| 10-21-01-7100 | CONCESSION INVENTORY/SUPPLIES  | 5,039.37            | 4,975.31            | 4,051.94            | 7,000.00          | 4,483.68              | 7,000.00      |
| 10-21-01-7105 | FUEL                           | 17.46               | 30.92               | 48.02               | 100.00            | 59.00                 | 100.00        |
| 10-21-01-7120 | CHEMICALS                      | 7,579.00            | 6,488.75            | 10,091.29           | 8,300.00          | 7,226.41              | 8,300.00      |
| 10-21-01-7302 | HANDTOOLS/HARDWARE             | 4.91                | 74.34               | 79.22               | 75.00             | 43.88                 | 75.00         |
| 10-21-01-7405 | BLDG & GRND-MAINT/REPAIRS      | 35,092.45           | 10,406.73           | 3,792.95            | 6,257.00          | 6,256.64              | 11,000.00     |
| 10-21-01-8001 | PROPERTY INSURANCE             | 1,677.60            | 2,395.50            | 2,928.20            | 3,528.00          | 3,527.05              | 3,838.00      |
| 10-21-01-8050 | MISCELLANEOUS EXPENSE          | .00                 | 26.42               | 11.74               | 100.00            | .00                   | 25.00         |
| 10-21-01-8051 | DRUG TESTING                   | 600.00              | 450.00              | 550.00              | 575.00            | 575.00                | 500.00        |
| 10-21-01-9015 | CAPITAL ASSET-EQUIPMENT        | .00                 | 5,362.54            | .00                 | .00               | .00                   | .00           |
| 10-21-01-9017 | CAPITAL ASSET-BLDG & GRNDS     | .00                 | .00                 | .00                 | .00               | .00                   | 5,500.00      |
| 10-21-01-9020 | CAPITAL IMPROVEMENT            | .00                 | .00                 | .00                 | .00               | .00                   | .00           |
|               | TOTAL POOL EXPENSES            | 125,725.62          | 124,841.88          | 97,525.65           | 127,528.00        | 114,069.19            | 162,445.00    |
|               | *                              |                     |                     |                     |                   |                       |               |

## PCT OF FISCAL YTD 100.0%

|               |                               | 3 YRS AGO<br>ACTUAL | 2 YRS AGO<br>ACTUAL | LAST YEAR<br>ACTUAL | CURRENT<br>BUDGET | CURRENT<br>YR TO DATE | NEW<br>BUDGET |
|---------------|-------------------------------|---------------------|---------------------|---------------------|-------------------|-----------------------|---------------|
|               | SOUTHVIEW POOL PROFIT (LOSS)  | 66,961.32-          | 48,900.38-          | 39,637.10-          | 40,053.00-        | 35,658.93-            | 81,870.00-    |
| 10-21-02-4425 | SWIM TEAM REVENUE             | 3,193.14            | 3,869.92            | 3,880.50            | 4,470.00          | 3,513.50              | 4,470.00      |
| 10-21-02-5003 | SALARIES-PART TIME (SWIM TEAM | 401.51              | 1,489.37            | 1,778.24            | 2,270.00          | 2,269.25              | 1,875.00      |
| 10-21-02-5005 | PAYROLL TAX EXPENSE(SWIM TEAM | 30.72               | 113.95              | 136.05              | 174.00            | 173.59                | 143.00        |
| 10-21-02-7010 | SWIM TEAM EXPENSE             | 2,396.61            | 1,801.21            | 2,362.64            | 2,024.00          | 1,786.09              | 2,450.00      |
|               | SWIM TEAM PROFIT (LOSS)       | 364.30              | 465.39              | 396.43-             | 2.00              | 715.43-               | 2.00          |
| 10-21-01-4425 | LIFEGUARD CERTIFICATION REVEN | 3,070.00            | 2,165.00            | 1,275.00            | 1,775.00          | 1,164.06              | 1,775.00      |
| 10-21-01-6036 | RED CROSS CERTIFICATION CARDS | 1,176.00            | 920.00              | 752.00              | 1,250.00          | 624.00                | 1,250.00      |
| 10-21-01-6037 | LIFEGUARD TRAINING EXPENSES   | 500.50              | 283.50              | 343.00              | 450.00            | 105.00                | 450.00        |
|               | LIFEGAURD CERT PROFIT (LOSS)  | 1,393.50            | 961.50              | 180.00              | 75.00             | 435.06                | 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                 | 87.00               | .00                 | 250.00            | 20.00                 | 325.00        |
| 10-21-01-7795 | POOL IMPVMNT FUNDRAISER EXPEN | .00                 | 86.79               | 16.56               | 80.00             | .00                   | 80.00         |
|               | POOL IMPVMNT PROFIT (LOSS)    | .00                 | .21                 | 16.56-              | 170.00            | 20.00                 | 245.00        |
|               | GYM                           |                     |                     |                     |                   |                       |               |
| 10-21-07-4493 | GYM RENTAL REVENUE            | 1,285.00            | 960.00              | 2,495.00            | 2,700.00          | 3,660.00              | 2,700.00      |
| 10-21-07-4990 | GYM IMPROVEMENT DONATIONS     | 1,000.00            | 500.00              | 70.00               | .00               | .00                   | .00           |
| 10-21-07-4810 | LOAN PROCEEDS                 | .00                 | .00                 | .00                 | .00               | .00                   | .00           |
|               | TOTAL GYM REVENUE             | 2,285.00            | 1,460.00            | 2,565.00            | 2,700.00          | 3,660.00              | 2,700.00      |
|               | *                             |                     |                     |                     |                   |                       |               |
| 10-21-07-5024 | CONTRACTED SERVICES (CLEANING | 1,140.00            | 1,235.00            | 1,140.00            | 1,140.00          | 1,045.00              | 1,140.00      |
| 10-21-07-6020 | EQUIPMENT REPAIR              | 680.69              | 426.36              | .00                 | 720.00            | 720.00                | 800.00        |
| 10-21-07-6025 | EQUIPMENT MAINTENANCE         | 30.33               | .00                 | .00                 | 645.00            | 644.78                | 450.00        |
| 10-21-07-6040 | DUES/FEES                     | .00                 | .00                 | .00                 | .00               | .00                   | .00           |
| 10-21-07-6202 | UTILITIES - ELECTRIC          | 9,210.24            | 8,064.10            | 7,696.43            | 8,100.00          | 7,880.69              | 6,927.00      |
| 10-21-07-6203 | UTILITIES - WATER & SEWER     | 411.92              | 266.26              | 349.67              | 910.00            | 834.84                | 735.00        |
| 10-21-07-6204 | UTILITIES - GAS               | 4,811.86            | 2,705.16            | 3,206.39            | 3,300.00          | 3,115.07              | 3,210.00      |
| 10-21-07-7005 | MISCELLANEOUS SUPPLIES        | .00                 | .00                 | .00                 | 50.00             | .00                   | .00           |
| 10-21-07-7006 | EXPENDABLE EQUIPMENT EXPENSE  | .00                 | .00                 | 66.48               | 335.00            | 113.85                | 850.00        |
| 10-21-07-7085 | CUSTODIAL SUPPLIES            | 396.02              | 91.74               | 1,052.52            | 1,270.00          | 1,041.57              | 1,855.00      |
| 10-21-07-7405 | BLDG & GRND-MAINT/REPAIRS     | 2,341.36            | 914.10              | 1,241.05            | 1,670.00          | 1,006.44              | 1,670.00      |
| 10-21-07-8001 | PROPERTY INSURANCE            | 5,999.25            | 6,378.66            | 7,783.60            | 9,085.00          | 9,085.19              | 10,176.00     |
| 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                 | 177,000.00          | .00                 | .00               | .00                   | .00           |
|               | TOTAL GYM EXPENSES            | 25,021.67           | 197,081.38          | 22,536.14           | 27,225.00         | 25,487.43             | 27,813.00     |
|               | *                             |                     |                     |                     |                   |                       |               |
|               | GYM PROFIT (LOSS)             | 22,736.67-          | 195,621.38-         | 19,971.14-          | 24,525.00-        | 21,827.43-            | 25,113.00-    |
| 10-21-07-4495 | PROGRAMS FOR GYM IMPROVEMENTS | 2,435.00            | 2,005.00            | 2,760.00            | 11,700.00         | 2,583.80              | 6,420.00      |
| 10-21-07-7795 | PROGRAMS FOR GYM IMPROVEMENTS | 1,347.76            | 875.63              | 890.18              | 1,753.00          | 770.74                | 1,753.00      |
|               | GYM IMPVMNT PROFIT (LOSS)     | 1,087.24            | 1,129.37            | 1,869.82            | 9,947.00          | 1,813.06              | 4,667.00      |

## BUDGET REPORT

PCT OF FISCAL YTD 100.0%

|               |                                 | 3 YRS AGO<br>ACTUAL | 2 YRS AGO<br>ACTUAL | LAST YEAR<br>ACTUAL | CURRENT<br>BUDGET | CURRENT<br>YR TO DATE | NEW<br>BUDGET |
|---------------|---------------------------------|---------------------|---------------------|---------------------|-------------------|-----------------------|---------------|
| 10-21-09-4476 | OTHER CONCESSION REVENUE        | 5,984.40            | 5,616.82            | 5,684.00            | 6,500.00          | 5,619.25              | 6,500.00      |
| 10-21-09-5003 | SALARIES-PART TIME (OTH CONC)   | 2,363.00            | 3,225.05            | 2,595.33            | 4,725.00          | 2,058.75              | 4,725.00      |
| 10-21-09-5005 | PAYROLL TAX EXPENSE (OTH CONC)  | 180.75              | 246.72              | 198.55              | 361.00            | 157.51                | 361.00        |
| 10-21-09-5011 | WORKER'S COMPENSATION           | 156.99              | 185.00              | 167.92              | 227.00            | 156.57                | 227.00        |
| 10-21-09-6010 | ADVERTISING/PUBLICATIONS        | .00                 | .00                 | .00                 | .00               | .00                   | .00           |
| 10-21-09-7001 | OFFICE SUPPLIES                 | 33.27               | .00                 | 5.88                | 30.00             | .00                   | 30.00         |
| 10-21-09-7006 | EXPENDABLE EQUIPMENT            | 12.00               | 62.71               | .00                 | .00               | .00                   | .00           |
| 10-21-09-7085 | CUSTODIAL SUPPLIES              | 9.24                | .00                 | 26.16               | 75.00             | 24.74                 | 50.00         |
| 10-21-09-7100 | CONCESSION INVENTORY/SUPPLIES   | 3,173.41            | 2,552.63            | 2,077.24            | 3,000.00          | 1,919.16              | 2,000.00      |
| 10-21-09-7105 | FUEL                            | 7.72                | 32.30               | 13.18               | 80.00             | 18.40                 | 60.00         |
| 10-21-09-7405 | MAINT EXP-BLDG & GRND           | 10.00               | .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)  | 38.02               | 687.59-             | 599.74              | 1,998.00-         | 1,284.12              | 953.00-       |
| 10-21-03-4430 | BASE/SOFTBALL REC SPONSOR REV   | 2,200.00            | 2,895.00            | 2,750.00            | 3,080.00          | 2,080.00              | 2,715.00      |
| 10-21-03-4431 | BASE/SOFTBALL REC PARTICIPANT   | 15,119.79           | 14,960.00           | 14,110.00           | 18,380.00         | 16,640.00             | 16,730.00     |
| 10-21-03-4432 | BASE/SOFTBALL REC REIMBURSEME   | .00                 | .00                 | .00                 | .00               | .00                   | .00           |
| 10-21-03-7019 | BASE/SOFTBALL REC EXPENSE       | 9,399.28            | 9,127.24            | 10,023.49           | 20,290.00         | 13,013.57             | 18,461.00     |
|               | BASE/SOFTBALL REC PROFIT (LOSS) | 7,920.51            | 8,727.76            | 6,836.51            | 1,170.00          | 5,706.43              | 984.00        |
| 10-21-03-4433 | BASE/SOFTBALL LEAGUE SPONSOR    | 495.00              | 1,080.00            | 1,030.00            | 1,080.00          | 540.00                | 1,080.00      |
| 10-21-03-4434 | BASE/SOFTBALL LEAGUE PARTICIP   | 6,164.00            | 6,631.50            | 6,973.00            | 6,840.00          | 7,041.20              | 7,200.00      |
| 10-21-03-4439 | BASE/SOFTBALL LEAGUE REIMBURS   | .00                 | .00                 | .00                 | .00               | .00                   | .00           |
| 10-21-03-7020 | BASE/SOFTBALL LEAGUE EXPENSE    | 5,820.03            | 7,951.62            | 6,028.33            | 7,498.00          | 7,497.40              | 5,660.00      |
|               | BASE/SOFTBALL LEAGUE PROFIT (L  | 838.97              | 240.12-             | 1,974.67            | 422.00            | 83.80                 | 2,620.00      |
| 10-21-03-4438 | ADULT SOFTBALL REVENUE          | 3,575.00            | 3,200.00            | 3,200.00            | 3,200.00          | 2,000.00              | 3,200.00      |
| 10-21-03-7018 | ADULT SOFTBALL EXPENSE          | 1,775.91            | 2,747.56            | 1,509.02            | 1,800.00          | 637.80                | 1,800.00      |
|               | ADULT SOFTBALL PROFIT (LOSS)    | 1,799.09            | 452.44              | 1,690.98            | 1,400.00          | 1,362.20              | 1,400.00      |
| 10-21-04-4440 | YOUTH VOLLEYBALL REVENUE        | 2,875.00            | 3,080.00            | 4,090.00            | 3,425.00          | 4,060.00              | 3,450.00      |
| 10-21-04-7020 | YOUTH VOLLEYBALL EXPENSE        | 1,183.80            | 1,858.00            | 890.00              | 2,588.00          | 1,820.87              | 2,240.00      |
|               | YOUTH VOLLEYBALL PROFIT (LOSS)  | 1,691.20            | 1,222.00            | 3,200.00            | 837.00            | 2,239.13              | 1,210.00      |
| 10-21-04-4445 | ADULT VOLLEYBALL REVENUE        | 1,200.00            | 1,375.00            | 1,375.00            | 2,500.00          | 1,500.00              | 2,500.00      |
| 10-21-04-7745 | ADULT VOLLEYBALL EXPENSE        | 581.00              | 883.40              | 340.65              | 1,170.00          | 309.08                | 1,170.00      |
|               | ADULT VOLLEYBALL PROFIT (LOSS)  | 619.00              | 491.60              | 1,034.35            | 1,330.00          | 1,190.92              | 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        | 12,830.00           | 11,615.00           | 13,010.00           | 15,035.00         | 15,445.00             | 15,885.00     |
| 10-21-05-4451 | CHEERLEADING REVENUE            | 2,865.00            | 2,469.00            | 3,105.00            | 3,165.00          | 1,630.00              | 1,950.00      |
| 10-21-05-7025 | YOUTH BASKETBALL EXPENSE        | 11,140.57           | 9,422.06            | 10,657.66           | 13,220.00         | 12,470.79             | 13,480.00     |
| 10-21-05-7026 | CHEERLEADING EXPENSE            | 705.61              | 468.56              | 566.45              | 1,030.00          | 366.84                | 895.00        |
|               | YOUTH BBALL/CHEER PROFIT (LOSS) | 3,848.82            | 4,193.38            | 4,890.89            | 3,950.00          | 4,237.37              | 3,460.00      |

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

|               |                                | 3 YRS AGO<br>ACTUAL | 2 YRS AGO<br>ACTUAL | LAST YEAR<br>ACTUAL | CURRENT<br>BUDGET | CURRENT<br>YR TO DATE | NEW<br>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           |
| -----         |                                |                     |                     |                     |                   |                       |               |
| 10-21-05-4455 | 3 ON 3 BASKETBALL REVENUE      | .00                 | .00                 | .00                 | .00               | .00                   | .00           |
| 10-21-05-7018 | 3 ON 3 BASKETBALL EXPENSE      | .00                 | .00                 | .00                 | .00               | .00                   | .00           |
|               | 3 ON 3 PROFIT FOR GYM IMPROVM  | .00                 | .00                 | .00                 | .00               | .00                   | .00           |
| -----         |                                |                     |                     |                     |                   |                       |               |
| 10-21-06-4460 | SOCCER REVENUES                | 15,950.00           | 16,322.00           | 16,148.24           | 17,080.00         | 17,137.30             | 18,550.00     |
| 10-21-06-7030 | SOCCER EXPENSE                 | 10,515.75           | 7,327.25            | 9,653.15            | 11,100.00         | 9,181.50              | 9,612.00      |
|               | SOCCER PROFIT (LOSS)           | 5,434.25            | 8,994.75            | 6,495.09            | 5,980.00          | 7,955.80              | 8,938.00      |
| -----         |                                |                     |                     |                     |                   |                       |               |
| 10-21-08-4480 | FLAG FOOTBALL REVENUE          | 5,655.00            | 6,640.00            | 5,590.00            | 6,711.00          | 4,470.00              | 6,711.00      |
| 10-21-08-7050 | FLAG FOOTBALL EXPENSE          | 2,631.50            | 2,258.08            | 2,259.01            | 3,940.00          | 1,890.58              | 3,940.00      |
|               | FLAG FOOTBALL PROFIT (LOSS)    | 3,023.50            | 4,381.92            | 3,330.99            | 2,771.00          | 2,579.42              | 2,771.00      |
| -----         |                                |                     |                     |                     |                   |                       |               |
| 10-21-08-4485 | IDDY BIDDY FLAG FOOTBALL REVE  | .00                 | .00                 | .00                 | .00               | .00                   | .00           |
| 10-21-08-7055 | IDDY BIDDY FLAG FOOTBALL EXPE  | .00                 | .00                 | .00                 | .00               | .00                   | .00           |
|               | IDDY BIDDY FLAG FTBL PROFIT(L  | .00                 | .00                 | .00                 | .00               | .00                   | .00           |
| -----         |                                |                     |                     |                     |                   |                       |               |
| 10-21-07-4470 | EASTER EGG HUNT DONATIONS      | 875.00              | 640.00              | 700.00              | 1,000.00          | 525.00                | 1,000.00      |
| 10-21-07-7035 | EASTER EGG HUNT EXPENSE        | 586.24              | 503.01              | 595.29              | 1,200.00          | 565.46                | 2,000.00      |
|               | EASTER EGG HUNT PROFIT (LOSS)  | 288.76              | 136.99              | 104.71              | 200.00-           | 40.46-                | 1,000.00-     |
| -----         |                                |                     |                     |                     |                   |                       |               |
| 10-21-07-4491 | STRETCH & FLEX REVENUE         | .00                 | 140.00              | .00                 | 360.00            | .00                   | 2,100.00      |
| 10-21-07-7791 | STRETCH & FLEX EXPENSE         | .00                 | .00                 | .00                 | 105.00            | .00                   | 2,040.00      |
|               | STRETCH & FLEX PROFIT (LOSS)   | .00                 | 140.00              | .00                 | 255.00            | .00                   | 60.00         |
| =====         |                                |                     |                     |                     |                   |                       |               |
| *             |                                |                     |                     |                     |                   |                       |               |
|               | TOTAL RECREATION PROFIT (LOSS) | 205,252.49-         | 360,596.72-         | 139,822.62-         | 125,854.23-       | 113,928.85-           | 169,982.00-   |

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

|               |                                                                                                                                                                                               |
|---------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 10-21-00-6302 | <b>COMPUTER MAINTENANCE &amp; REPAIR</b><br>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><br>Office supplies (i.e. envelopes, paper, folders, notepads, toner, pens, etc.).                                                                                      |
| 10-21-00-7005 | <b>MISCELLANEOUS SUPPLIES</b><br>Miscellaneous supplies (i.e. key tags, safety hasps, etc.).                                                                                                  |
| 10-21-00-7006 | <b>EXPENDABLE EQUIPMENT</b><br>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><br>Cleaning supplies (i.e. trash bags, toilet paper, paper towels, hand soap, etc.).                                                                                |
| 10-21-00-7090 | <b>COMPUTER SOFTWARE &amp; HARDWARE</b><br>Computer software and hardware (i.e. antivirus software, new or updated software, computer equipment, etc.).                                       |
| 10-21-00-7105 | <b>FUEL</b><br>Fuel for use of City vehicles.                                                                                                                                                 |
| 10-21-00-7302 | <b>HANDTOOLS/HARDWARE</b><br>Hand tools and hardware (i.e. screwdrivers, hammer, pliers, etc.).                                                                                               |
| 10-21-00-7405 | <b>BUILDINGS &amp; GROUNDS-MAINTENANCE/REPAIRS</b><br>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><br>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><br>Expenses not listed in another category (i.e. vaccines, etc.).                                                                                                |
| 10-21-00-8051 | <b>DRUG TESTING</b><br>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><br>Overtime compensation for staff.                                                                                                                                                                                                                                                                           |
| 10-21-01-5005 | <b>PAYROLL TAX EXPENSE</b><br>Employer portion of the payroll taxes.                                                                                                                                                                                                                                                                     |
| 10-21-01-5007 | <b>LAGERS</b><br>LAGERS retirement program contributions.                                                                                                                                                                                                                                                                                |
| 10-21-01-5009 | <b>LIFE INSURANCE EXPENSE</b><br>The City’s portion of the life insurance premiums.                                                                                                                                                                                                                                                      |
| 10-21-01-5011 | <b>WORKER’S COMPENSATION</b><br>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><br>The City’s portion of the health and dental insurance premiums.                                                                                                                                                                                                                                 |
| 10-21-00-5020 | <b>CONTRACTED SERVICES (LEGAL)</b><br>Contracted labor legal services (i.e. city attorney fees).                                                                                                                                                                                                                                         |
| 10-21-00-6001 | <b>POSTAGE</b><br>Postage machine usage.                                                                                                                                                                                                                                                                                                 |
| 10-21-01-6005 | <b>PRINTING</b><br>Printing expenses (i.e. pool passes).                                                                                                                                                                                                                                                                                 |
| 10-21-01-6010 | <b>ADVERTISING/PROMOTIONAL</b><br>Advertising and promotional expenses (i.e. advertise for job openings, legal publications in newspaper, etc.).                                                                                                                                                                                         |
| 10-21-01-6020 | <b>EQUIPMENT REPAIR</b><br>Repair of equipment (i.e. pool slide, pool vacuum, chemical feeder, etc.).                                                                                                                                                                                                                                    |
| 10-21-01-6025 | <b>EQUIPMENT MAINTENANCE</b><br>Maintenance of equipment (i.e. pool slide, pool vacuum, chemical feeder, etc.).                                                                                                                                                                                                                          |
| 10-21-01-6035 | <b>TRAINING &amp; TRAVEL</b><br>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><br>Organizational membership dues or fees (i.e. professional organization dues and licenses, Sam's Club membership, etc.).                                                                                                        |
| 10-21-01-6055 | <b>ENGINEERING</b><br>Design engineering for pool projects.                                                                                                                                                                                        |
| 10-21-01-6200 | <b>INTERNET</b><br>Internet, internet air cards for laptops, and/or data plans for cellular phones and/or tablets.                                                                                                                                 |
| 10-21-01-6201 | <b>TELEPHONE</b><br>Pool phone expense.                                                                                                                                                                                                            |
| 10-21-01-6202 | <b>UTILITIES - ELECTRIC</b><br>Electric expense for the pool.                                                                                                                                                                                      |
| 10-21-01-6203 | <b>UTILITIES - WATER &amp; SEWER</b><br>Water and sewer expense for the pool.                                                                                                                                                                      |
| 10-21-01-7001 | <b>OFFICE SUPPLIES</b><br>Office supplies (i.e. envelopes, paper, folders, notepads, pens, binders, etc.).                                                                                                                                         |
| 10-21-01-7005 | <b>MISCELLANEOUS SUPPLIES</b><br>Miscellaneous supply expense (i.e. first aid items, etc.).                                                                                                                                                        |
| 10-21-01-7006 | <b>EXPENDABLE EQUIPMENT EXPENSE</b><br>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><br>Sand, gravel, rock, and the related delivery charges (i.e. sand for sand filters).                                                                                                                                     |
| 10-21-01-7081 | <b>FIRST AID SUPPLIES</b><br>First aid supplies (i.e. CPR masks, bandages, etc.)                                                                                                                                                                   |
| 10-21-01-7085 | <b>CUSTODIAL SUPPLIES</b><br>Cleaning supplies (i.e. trash bags, toilet paper, paper towels, hand soap, etc.).                                                                                                                                     |
| 10-21-01-7100 | <b>CONCESSION INVENTORY/SUPPLIES</b><br>Food and drinks sold at the swimming pool concession stand.                                                                                                                                                |
| 10-21-01-7105 | <b>FUEL</b><br>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      **PAYROLL TAX EXPENSE**  
Employer portion of the payroll taxes.

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

**LIFEGUARD CERTIFICATION**

REVENUE

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

EXPENDITURES

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

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

**LIFEGUARD IN TRAINING**

REVENUE

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

EXPENDITURES

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

**GYM**

REVENUE

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

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

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

EXPENDITURES

|               |                                                                                                                                                                       |
|---------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 10-21-07-5024 | <b>CONTRACTED SERVICES (CLEANING)</b><br>Contracted labor for cleaning services.                                                                                      |
| 10-21-07-6020 | <b>EQUIPMENT REPAIR</b><br>Repair of equipment (i.e. basketball goals, tables, etc.).                                                                                 |
| 10-21-07-6025 | <b>EQUIPMENT MAINTENANCE</b><br>Maintenance of equipment (i.e. basketball goals, etc.).                                                                               |
| 10-21-07-6040 | <b>DUES/FEES</b><br>Organizational membership dues or fees (i.e. professional organization dues and licenses, etc.).                                                  |
| 10-21-07-6202 | <b>UTILITIES – ELECTRIC</b><br>Electric expense for the City Gym.                                                                                                     |
| 10-21-07-6203 | <b>UTILITIES – WATER &amp; SEWER</b><br>Water and sewer expense for the City Gym.                                                                                     |
| 10-21-07-6204 | <b>UTILITIES – GAS</b><br>Gas expense for the City Gym.                                                                                                               |
| 10-21-07-7005 | <b>MISCELLANEOUS SUPPLIES</b><br>Miscellaneous supplies.                                                                                                              |
| 10-21-07-7006 | <b>EXPENDABLE EQUIPMENT</b><br>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><br>Cleaning supplies (i.e. trash bags, toilet paper, paper towels, hand soap, etc.).                                                        |
| 10-21-07-7405 | <b>BUILDINGS &amp; GROUNDS-MAINTENANCE/REPAIRS</b><br>Buildings and grounds maintenance and repairs expenses (i.e. security system, air conditioner, etc.).           |
| 10-21-07-8001 | <b>PROPERTY INSURANCE</b><br>Property insurance for the Gym at City Hall.                                                                                             |
| 10-21-07-8703 | <b>LONG TERM LOAN - PRINCIPAL</b><br>Principal payment on long term loan.                                                                                             |
| 10-21-07-8704 | <b>LONG TERM LOAN - INTEREST</b><br>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><br>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><br>Cleaning supplies (i.e. trash bags, toilet paper, paper towels, hand soap, etc.).                                                                                                                                                                                                                                                  |
| 10-21-09-7100 | <b>CONCESSION INVENTORY/SUPPLIES</b><br>Food and drinks sold at the concession stands other than at Southview Pool.                                                                                                                                                                                                                                             |
| 10-21-09-7105 | <b>FUEL</b><br>Fuel for City vehicles.                                                                                                                                                                                                                                                                                                                          |
| 10-21-09-7405 | <b>MAINTENANCE EXPENSE – BUILDINGS &amp; GROUNDS</b><br>Buildings and grounds maintenance and repairs expenses (i.e. concession building repairs, keys, etc.).                                                                                                                                                                                                  |
| 10-21-09-8051 | <b>DRUG TESTING</b><br>Employee pre-employment and random drug screenings.                                                                                                                                                                                                                                                                                      |
| 10-21-09-9015 | <b>CAPITAL ASSET - EQUIPMENT</b><br>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><br>Sponsorships from organizations sponsoring a recreation youth softball and baseball team.                       |
| 10-21-03-4431 | <b>BASEBALL &amp; SOFTBALL REC PARTICIPANT REVENUE</b><br>Fees paid by individuals participating in the recreation youth softball and baseball league.                |
| 10-21-03-4432 | <b>BASEBALL &amp; SOFTBALL REC REIMBURSEMENT</b><br>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.).

## PCT OF FISCAL YTD 100.0%

|                                             | 3 YRS AGO<br>ACTUAL | 2 YRS AGO<br>ACTUAL | LAST YEAR<br>ACTUAL | CURRENT<br>BUDGET | CURRENT<br>YR TO DATE | NEW<br>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         | 425.00              | 175.00              | 75.00               | 100.00            | 75.00                 | 100.00        |
| 10-58-00-4881 BURIAL SPACE REVENUE          | 6,375.00            | 8,947.95            | 6,375.00            | 6,000.00          | 8,075.00              | 7,000.00      |
| 10-58-00-4884 GRAVE OPENINGS/CLOSINGS       | 17,350.00           | 23,525.00           | 20,025.00           | 17,500.00         | 20,467.00             | 19,000.00     |
| 10-58-00-4885 MARKER PLACEMENT FEES         | 3,250.00            | 2,400.00            | 3,750.00            | 3,000.00          | 4,250.00              | 4,000.00      |
| 10-58-00-4890 PERPETUAL INT FOR MAINT USE   | 215.99              | 259.15              | 256.42              | 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    | 7,775.00            | .00                 | 7,725.00            | .00               | .00                   | .00           |
| 10-58-00-4999 MISC CEMETERY REVENUE         | .00                 | .00                 | .00                 | 2,000.00          | .00                   | 2,600.00      |
| TOTAL REVENUE                               | 35,390.99           | 35,307.10           | 38,206.42           | 28,900.00         | 32,867.00             | 33,000.00     |
| 10-58-00-5002 SALARIES-FULL TIME            | 49,394.49           | 51,710.71           | 53,863.23           | 54,247.00         | 53,473.91             | 55,869.00     |
| 10-58-00-5003 SALARIES-PART TIME            | .00                 | .00                 | .00                 | .00               | .00                   | .00           |
| 10-58-00-5004 SALARIES-OVERTIME             | 1,007.88            | 1,272.11            | 1,292.44            | 2,622.00          | 2,621.38              | 2,500.00      |
| 10-58-00-5005 PAYROLL TAX EXPENSE           | 3,673.68            | 3,806.67            | 4,029.27            | 4,341.00          | 4,089.15              | 4,465.00      |
| 10-58-00-5007 LAGERS                        | 2,640.64            | 2,401.13            | 2,963.41            | 3,649.00          | 3,534.01              | 3,969.00      |
| 10-58-00-5009 LIFE INSURANCE EXPENSE        | 70.32               | 73.42               | 75.32               | 74.00             | 61.40                 | 74.00         |
| 10-58-00-5011 WORKER'S COMPENSATION         | 3,561.61            | 4,049.00            | 2,742.76            | 4,022.00          | 2,243.79              | 4,056.00      |
| 10-58-00-5016 HEALTH/DENTAL/VISION PREM EXP | 7,000.08            | 7,132.19            | 6,950.34            | 7,100.00          | 7,091.29              | 7,350.00      |
| 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)  | 33,000.00           | 50,750.00           | 37,400.00           | 34,000.00         | 34,000.00             | .00           |
| 10-58-00-5023 CONTRACTED SERVICES (OTHER)   | 736.47              | 350.76              | 428.62              | 13,670.00         | 13,112.92             | 429.00        |
| 10-58-00-5035 RECORDING FEES                | .00                 | 216.00              | .00                 | 135.00            | 108.00                | 540.00        |
| 10-58-00-6001 POSTAGE                       | 3.96                | 11.68               | .00                 | 25.00             | .00                   | 20.00         |
| 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              | 702.85              | 1,472.90            | 304.41              | 700.00            | 639.87                | 700.00        |
| 10-58-00-6025 EQUIPMENT MAINTENANCE         | 315.36              | 327.95              | 93.84               | 300.00            | 18.06                 | 300.00        |
| 10-58-00-6035 TRAINING & TRAVEL             | 35.71               | .00                 | .00                 | .00               | .00                   | .00           |
| 10-58-00-6040 DUES/FEES                     | 60.00               | 12.50               | 329.02              | 562.50            | 562.00                | 563.00        |
| 10-58-00-6105 UNIFORMS                      | 251.72              | 365.98              | 361.79              | 600.00            | 331.54                | 625.00        |
| 10-58-00-6200 INTERNET                      | 221.80              | 643.82              | 566.76              | 567.00            | 414.75                | .00           |
| 10-58-00-6201 TELEPHONE                     | 333.51              | 417.08              | 335.45              | 336.00            | 307.76                | 336.00        |
| 10-58-00-6202 UTILITIES - ELECTRIC          | 2,732.43            | 2,673.51            | 2,229.47            | 2,696.00          | 2,418.74              | 2,193.00      |
| 10-58-00-6203 UTILITIES - WATER             | 152.04              | 160.54              | 157.04              | 162.00            | 147.62                | 162.00        |
| 10-58-00-6204 UTILITIES - GAS               | .00                 | .00                 | .00                 | .00               | .00                   | .00           |
| 10-58-00-6302 COMP MAINT & REPAIR           | 41.09               | 69.98               | 54.00               | 55.00             | 54.00                 | .00           |
| 10-58-00-6502 VEHICLE MAINT & REPAIRS       | 25.58               | 631.99              | 456.22              | 400.00            | 291.96                | 400.00        |
| 10-58-00-7001 OFFICE SUPPLIES               | .00                 | .00                 | .00                 | .00               | .00                   | .00           |
| 10-58-00-7005 MISCELLANEOUS SUPPLIES        | 11.53               | .00                 | .00                 | .00               | .00                   | .00           |
| 10-58-00-7006 EXPENDIBLE EQUIPMENT EXPENSE  | 200.94              | 504.48              | 92.47               | 1,893.00          | 206.15                | 300.00        |
| 10-58-00-7010 MARKERS/PLATES/VASES REPLACEM | 614.00              | 1,825.00            | 900.00              | 1,000.00          | .00                   | 1,000.00      |
| 10-58-00-7085 CUSTODIAL SUPPLIES            | 49.63               | 40.23               | 112.42              | 75.00             | 73.26                 | 115.00        |
| 10-58-00-7090 COMPUTER SOFTWARE & HARDWARE  | 620.00              | 1.15                | .00                 | 500.00            | .00                   | .00           |
| 10-58-00-7095 SIMPLICITY ANNUAL LICENSE     | 1,878.93            | 1,998.52            | 3,090.00            | 3,306.00          | 3,090.00              | 3,245.00      |
| 10-58-00-7097 GIS                           | .00                 | 480.00              | 264.00              | 264.00            | 264.00                | 264.00        |
| 10-58-00-7105 FUEL                          | 1,091.31            | 1,041.68            | 1,277.62            | 1,120.00          | 739.65                | 1,000.00      |

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

|                |                            | 3 YRS AGO<br>ACTUAL | 2 YRS AGO<br>ACTUAL | LAST YEAR<br>ACTUAL | CURRENT<br>BUDGET | CURRENT<br>YR TO DATE | NEW<br>BUDGET |
|----------------|----------------------------|---------------------|---------------------|---------------------|-------------------|-----------------------|---------------|
| 10-58-00-7110  | OIL/GREASE                 | 8.25                | .00                 | .00                 | 20.00             | .00                   | 20.00         |
| 10-58-00-7302  | HANDTOOLS/HARDWARE         | 65.48               | .00                 | 26.99               | 200.00            | 173.93                | 200.00        |
| 10-58-00-7405  | BLDG & GRND-MAINT/REPAIRS  | 8,014.11            | 14,397.26           | 6,829.55            | 4,229.00          | 4,228.94              | 4,100.00      |
| 10-58-00-8001  | PROPERTY INSURANCE         | 330.03              | 444.14              | 492.15              | 461.00            | 460.84                | 516.00        |
| 10-58-00-8010  | AUTO INSURANCE             | 760.00              | 910.00              | 910.00              | 1,031.00          | 1,030.99              | 1,155.00      |
| 10-58-00-8035  | LAND AMORITIZATION         | 110.40              | 161.92              | 110.40              | .00               | .00                   | .00           |
| 10-58-00-8050  | MISCELLANEOUS EXPENSE      | .00                 | .00                 | .00                 | .00               | .00                   | .00           |
| 10-58-00-8051  | DRUG TESTING               | 86.00               | .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                 | 10,772.00           | .00               | .00                   | .00           |
| 10-58-00-9017  | CAPITAL ASSET-BLDG & GRNDS | .00                 | .00                 | .00                 | .00               | .00                   | 2,600.00      |
| 10-58-00-9020  | CAPITAL IMPROVEMENTS       | .00                 | .00                 | .00                 | .00               | .00                   | .00           |
| TOTAL EXPENSES |                            | 119,801.83          | 150,354.30          | 139,510.99          | 144,387.50        | 135,789.91            | 99,091.00     |
| GENERAL TOTAL  |                            | 84,410.84-          | 115,047.20-         | 101,304.57-         | 115,487.50-       | 102,922.91-           | 66,091.00-    |

## CEMETERY DEPARTMENT

### REVENUES

|               |                                                                                                                                                                                                                                                                                                  |
|---------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 10-58-00-4605 | <b>FEMA/SEMA REVENUE</b><br>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><br>Cash received from obtaining a loan.                                                                                                                                                                                                                                     |
| 10-58-00-4821 | <b>MAINTENANCE DONATIONS</b><br>Donations received for cemetery maintenance.                                                                                                                                                                                                                     |
| 10-58-00-4881 | <b>BURIAL SPACE REVENUE</b><br>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><br>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><br>Fee paid by individuals for the marker placement (city code section 140.050).                                                                                                                                                                                    |
| 10-58-00-4890 | <b>PERPETUAL INTEREST FOR MAINTENANCE USE</b><br>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><br>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><br>Proceeds from the sale of surplus items.                                                                                                                                                                                                                    |
| 10-58-00-4999 | <b>MISCELLANEOUS CEMETERY REVENUE</b><br>Revenues not listed in another category.                                                                                                                                                                                                                |

## BUDGET REPORT

PCT OF FISCAL YTD 100.0%

|                                             | 3 YRS AGO<br>ACTUAL | 2 YRS AGO<br>ACTUAL | LAST YEAR<br>ACTUAL | CURRENT<br>BUDGET | CURRENT<br>YR TO DATE | NEW<br>BUDGET |
|---------------------------------------------|---------------------|---------------------|---------------------|-------------------|-----------------------|---------------|
| PARK FUND                                   |                     |                     |                     |                   |                       |               |
| 20-00-00-4101 REAL ESTATE TAX               | 274.12-             | 248.20-             | 19.87               | .00               | .00                   | .00           |
| 20-00-00-4102 PERSONAL PROPERTY TAX         | 84.32-              | 501.63              | 74.08               | 50.00             | 14.94                 | 50.00         |
| 20-00-00-4103 UTILITY TAX                   | 4,945.69            | 5,349.82            | 5,897.54            | 5,500.00          | 5,831.12              | 6,000.00      |
| 20-00-00-4106 OLD PERSONAL PROPERTY TAX     | 2.13                | .00                 | .00                 | .00               | .00                   | .00           |
| 20-00-00-4121 REAL ESTATE TAXES-FROM COUNTY | 86,638.47           | 93,724.06           | 95,138.56           | 99,153.00         | 99,079.49             | 104,000.00    |
| 20-00-00-4122 PERSONAL PROPERTY TAX-FROM CO | 41,158.15           | 39,969.72           | 39,421.80           | 36,771.00         | 43,069.44             | 33,000.00     |
| 20-00-00-4131 SALES TAX                     | 324,427.18          | 330,930.83          | 339,326.10          | 329,000.00        | 336,779.46            | 330,000.00    |
| 20-00-00-4132 USE TAX                       | 32,461.17           | 53,569.80           | 45,865.14           | 39,000.00         | 49,836.45             | 50,000.00     |
| 20-00-00-4715 PILOTS-TAX ABATEMENTS         | 848.81              | 903.72              | 903.19              | 850.00            | 948.58                | 900.00        |
| 20-00-00-4810 LOAN PROCEEDS                 | .00                 | .00                 | .00                 | .00               | .00                   | .00           |
| 20-00-00-4811 LEASE PROCEEDS                | 38,512.11           | .00                 | .00                 | .00               | .00                   | .00           |
| 20-00-00-4901 INTEREST INCOME               | 919.17              | 965.39              | 1,037.21            | 900.00            | 1,089.32              | 900.00        |
| 20-00-00-4902 INTEREST INCOME - SALES TAX   | 372.67              | 375.19              | 566.96              | 400.00            | 626.01                | 400.00        |
| 20-00-00-4903 INTEREST ON TAXES-FROM COUNTY | 1,619.96            | 2,117.50            | 2,177.47            | 1,600.00          | 2,213.20              | 1,600.00      |
| 20-00-00-4911 SHELTER RENTAL                | 1,632.00            | 2,752.00            | 2,766.00            | 2,600.00          | 4,097.00              | 3,400.00      |
| 20-00-00-4923 DONATIONS FOR THE PARK        | .00                 | 1,600.00            | 60.00               | .00               | 10,000.00             | .00           |
| 20-00-00-4930 INSURANCE PROCEEDS            | 3,611.84            | .00                 | .00                 | .00               | .00                   | .00           |
| 20-00-00-4960 SALE OF VEHICLES/EQUIPMENT    | 1,500.00            | .00                 | .00                 | .00               | 325.00                | .00           |
| 20-00-00-4999 MISC PARKS REVENUE            | 71.88-              | 600.00              | 1,637.54            | 33,319.00         | 33,519.00             | 150,000.00    |
| TOTAL REVENUE                               | 538,219.03          | 533,111.46          | 534,891.46          | 549,143.00        | 587,429.01            | 680,250.00    |
| 20-00-00-5002 SALARIES-FULL TIME            | 74,218.37           | 80,257.08           | 121,053.52          | 160,966.00        | 148,741.20            | 157,806.00    |
| 20-00-00-5003 SALARIES-PART TIME            | 5,222.52            | 5,969.76            | 6,377.54            | 7,500.00          | 4,831.25              | 7,500.00      |
| 20-00-00-5004 SALARIES-OVERTIME             | 949.29              | 1,003.61            | 907.68              | 2,418.00          | 2,417.28              | 1,500.00      |
| 20-00-00-5005 PAYROLL TAX EXPENSE           | 5,548.25            | 6,366.82            | 9,277.67            | 12,429.00         | 11,402.47             | 12,187.00     |
| 20-00-00-5007 LAGERS                        | 3,794.58            | 2,529.55            | 6,144.96            | 12,673.00         | 8,348.04              | 10,833.00     |
| 20-00-00-5009 LIFE INSURANCE EXPENSE        | 65.20               | 208.48-             | 159.60              | 223.00            | 222.25                | 208.00        |
| 20-00-00-5011 WORKER'S COMPENSATION         | 3,819.28            | 4,837.00            | 3,218.43            | 3,128.11          | 3,128.11              | 7,983.00      |
| 20-00-00-5016 HEALTH/DENTAL/VISION PREM EXP | 10,984.13           | 4,498.12            | 20,752.43           | 18,288.00         | 18,286.94             | 18,500.00     |
| 20-00-00-5019 HSA/FSA ADMIN FEES            | 87.50               | 68.75               | .00                 | 100.00            | .00                   | 100.00        |
| 20-00-00-5020 CONTRACTED SERVICES (LEGAL)   | 715.33              | 612.26              | 820.92              | 850.00            | 774.40                | 875.00        |
| 20-00-00-5022 CONTRACTED SERVICES (MOWING)  | 28,175.00           | 37,360.00           | 41,905.00           | 56,500.00         | 42,960.00             | 59,325.00     |
| 20-00-00-5023 CONTRACTED SERVICES (OTHER)   | 1,965.71            | 31,355.00           | 45,273.62           | 1,862.00          | 942.92                | 7,429.00      |
| 20-00-00-5035 RECORDING FEES                | .00                 | .00                 | .00                 | .00               | .00                   | .00           |
| 20-00-00-6001 POSTAGE                       | .60                 | 39.68               | .69                 | 50.00             | .00                   | 25.00         |
| 20-00-00-6005 PRINTING                      | .00                 | 40.33               | .00                 | 50.00             | .00                   | 50.00         |
| 20-00-00-6010 ADVERTISING/PROMOTIONAL       | .00                 | 15,043.40           | 17,533.69           | 21,000.00         | 19,257.84             | 22,730.00     |
| 20-00-00-6020 EQUIPMENT REPAIR              | 461.25              | 51.23               | 238.55              | 2,000.00          | 50.25                 | 5,175.00      |
| 20-00-00-6025 EQUIPMENT MAINTENANCE         | 42.64               | 217.48              | 626.00              | 8,173.00          | 7,818.17              | 1,000.00      |
| 20-00-00-6026 COPIER EXPENSE                | .00                 | .00                 | .00                 | 716.00            | .00                   | 716.00        |
| 20-00-00-6035 TRAINING & TRAVEL             | 35.71               | .00                 | .00                 | 1,375.00          | 880.41                | 1,375.00      |
| 20-00-00-6040 DUES/FEES                     | 14.50               | 40.00               | .00                 | 330.00            | 127.50                | 270.00        |
| 20-00-00-6050 ASSESSOR'S OFFICE             | 1,896.42            | 1,446.84            | 1,576.98            | 2,065.00          | 2,045.35              | 2,068.00      |
| 20-00-00-6051 COUNTY COLLECTION FEE         | 5,429.29            | 5,682.39            | 5,718.02            | 6,082.00          | 6,041.69              | 6,203.00      |
| 20-00-00-6055 ENGINEERING                   | .00                 | .00                 | .00                 | .00               | .00                   | 20,000.00     |
| 20-00-00-6105 UNIFORMS                      | 795.81              | 876.55              | 1,090.56            | 1,600.00          | 1,295.86              | 1,800.00      |
| 20-00-00-6200 INTERNET                      | 5,011.42            | 6,397.94            | 2,687.59            | 2,399.00          | 2,203.67              | 2,399.00      |
| 20-00-00-6201 TELEPHONE                     | 28.85               | 32.27               | 107.57              | 114.00            | 83.17                 | 90.00         |
| 20-00-00-6202 UTILITIES - ELECTRIC          | 15,468.08           | 15,232.28           | 14,297.20           | 14,499.00         | 13,497.60             | 13,635.00     |

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

|                |                              | 3 YRS AGO<br>ACTUAL | 2 YRS AGO<br>ACTUAL | LAST YEAR<br>ACTUAL | CURRENT<br>BUDGET | CURRENT<br>YR TO DATE | NEW<br>BUDGET |
|----------------|------------------------------|---------------------|---------------------|---------------------|-------------------|-----------------------|---------------|
| 20-00-00-6203  | UTILITIES - WATER & SEWER    | 3,127.92            | 4,543.61            | 3,310.83            | 4,152.00          | 3,120.19              | 3,623.00      |
| 20-00-00-6204  | UTILITIES - GAS              | 162.76              | 91.49               | 108.45              | 109.00            | 105.37                | 106.00        |
| 20-00-00-6302  | COMPUTER MAINT & REPAIR      | 81.09               | 823.15              | 171.84              | 300.00            | 171.84                | 150.00        |
| 20-00-00-6502  | VEHICLE MAINT & REPAIRS      | 857.75              | 986.32              | 135.17              | 1,000.00          | 206.17                | 500.00        |
| 20-00-00-7001  | OFFICE SUPPLIES              | .00                 | 36.93               | 73.65               | 150.00            | 71.27                 | 150.00        |
| 20-00-00-7006  | EXPENDABLE EQUIPMENT EXP     | 3,676.55            | 6,405.65            | 15,121.45           | 3,695.00          | 3,406.83              | 17,350.00     |
| 20-00-00-7081  | SAFETY EQUIPMENT             | .00                 | 156.11              | 18.36               | 100.00            | 52.51                 | 115.00        |
| 20-00-00-7085  | CUSTODIAL SUPPLIES           | 1,384.25            | 2,064.57            | 1,993.05            | 3,500.00          | 2,434.64              | 3,500.00      |
| 20-00-00-7090  | COMPUTER SOFTWARE & HARDWARE | 243.24              | 2,174.26            | 125.00              | 500.00            | 375.00                | 400.00        |
| 20-00-00-7095  | SIMPLECITY ANNUAL LICENSE    | 3,444.70            | 3,678.88            | 5,665.00            | 6,099.00          | 5,665.00              | 5,985.00      |
| 20-00-00-7098  | ANNUAL LICENSE-CLEARGOV      | .00                 | .00                 | .00                 | 1,752.29          | 1,752.29              | 2,330.00      |
| 20-00-00-7105  | FUEL                         | 2,420.97            | 2,154.19            | 1,800.13            | 2,095.00          | 1,804.24              | 2,500.00      |
| 20-00-00-7125  | FISH RESTOCKING              | .00                 | .00                 | .00                 | .00               | .00                   | .00           |
| 20-00-00-7126  | TREE TRIMMING                | .00                 | 4,625.00            | 15,262.50           | 10,000.00         | 9,950.00              | 7,500.00      |
| 20-00-00-7127  | WEED/LILY PAD CONTROL        | 3,900.00            | 7,800.00            | 2,700.00            | 5,000.00          | 4,200.00              | 5,000.00      |
| 20-00-00-7302  | HANDTOOLS & HARDWARE         | 99.97               | 969.40              | 377.04              | 500.00            | 458.04                | 270.00        |
| 20-00-00-7405  | BLDG & GRND-MAINT/REPAIRS    | 5,669.07            | 38,732.56           | 30,908.56           | 15,984.00         | 15,483.87             | 23,425.00     |
| 20-00-00-8001  | PROPERTY INSURANCE           | 3,201.21            | 3,790.79            | 4,560.79            | 5,154.00          | 5,153.50              | 5,772.00      |
| 20-00-00-8005  | LIABILITY INSURANCE          | 4,716.39            | 5,421.60            | 5,606.40            | 6,095.00          | 6,094.51              | 6,826.00      |
| 20-00-00-8010  | AUTO INSURANCE               | 591.00              | 910.00              | 910.00              | 1,031.00          | 1,031.00              | 1,531.00      |
| 20-00-00-8050  | MISCELLANEOUS EXPENSE        | .00                 | 4,407.99            | 8.97                | 50.00             | .00                   | 25.00         |
| 20-00-00-8051  | DRUG TESTING                 | 25.00               | 25.00               | .00                 | 50.00             | .00                   | 50.00         |
| 20-00-00-8090  | BANK FEES                    | 102.00              | 128.37              | 140.04              | 150.00            | 128.37                | 150.00        |
| 20-00-00-8703  | LTL-PRINCIPAL                | 981.20              | 6,308.57            | 7,759.32            | 9,307.00          | 9,306.10              | 8,129.00      |
| 20-00-00-8704  | LTL-INTEREST                 | 570.67              | 2,977.87            | 1,527.12            | .00               | .00                   | 500.00        |
| 20-00-00-9000  | ADMINISTRATIVE OVERHEAD      | 38,137.71           | 37,709.01           | 49,189.33           | 42,240.00         | 38,719.12             | 41,244.00     |
| 20-00-00-9010  | CAPITAL ASSET-VEHICLES       | 38,512.11           | .00                 | .00                 | .00               | .00                   | .00           |
| 20-00-00-9015  | CAPITAL ASSET-EQUIPMENT      | 30,993.55           | .00                 | .00                 | 38,113.00         | 38,112.57             | 3,000.00      |
| 20-00-00-9017  | CAPITAL ASSET-BLDG & GRNDS   | 301,511.97          | .00                 | .00                 | 59,086.00         | 59,085.54             | 252,000.00    |
| TOTAL EXPENSES |                              | 609,140.81          | 347,855.20          | 447,241.22          | 553,602.40        | 502,244.34            | 753,913.00    |
| PARK TOTAL     |                              | 70,921.78-          | 185,256.26          | 87,650.24           | 4,459.40-         | 85,184.67             | 73,663.00-    |

## PARK FUND

### REVENUES

|               |                                                                                                                                                                                                                                                                             |
|---------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 20-00-00-4101 | <b>REAL ESTATE TAX</b><br>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><br>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><br>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><br>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><br>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><br>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><br>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><br>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><br>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><br>Cash received from obtaining a loan.                                                                                                                                                                                                                |
| 20-00-00-4901 | <b>INTEREST INCOME</b><br>Bank interest earned on the park's general cash.                                                                                                                                                                                                  |

|               |                                                                                                                                                                                                                                                             |
|---------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 20-00-00-4902 | <b>INTEREST INCOME – SALES TAX</b><br>Bank interest earned on the park’s sales tax cash.                                                                                                                                                                    |
| 20-00-00-4903 | <b>INTEREST ON TAXES-FROM COUNTY</b><br>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><br>Fees paid for the rental of the shelter houses at the parks.                                                                                                                                                                       |
| 20-00-00-4923 | <b>DONATIONS FOR THE PARK</b><br>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><br>Proceeds from the sale of surplus items.                                                                                                                                                                               |
| 20-00-00-4999 | <b>MISCELLANEOUS PARKS REVENUE</b><br>Revenues not listed in another category (i.e. reimbursements, etc.).                                                                                                                                                  |

BUDGET REPORT

PCT OF FISCAL YTD 100.0%

|                       |                               | 3 YRS AGO<br>ACTUAL | 2 YRS AGO<br>ACTUAL | LAST YEAR<br>ACTUAL | CURRENT<br>BUDGET | CURRENT<br>YR TO DATE | NEW<br>BUDGET |
|-----------------------|-------------------------------|---------------------|---------------------|---------------------|-------------------|-----------------------|---------------|
| POLICE TRAINING FUND  |                               |                     |                     |                     |                   |                       |               |
| 25-00-00-4313         | R-DWI/DRUG ENFORCEMENT        | 1,800.00            | 2,700.00            | 1,900.00            | 1,700.00          | 1,253.50              | 1,700.00      |
| 25-00-00-4320         | R-POST TRAINING               | 398.59              | 496.31              | 637.25              | 500.00            | 500.00                | 500.00        |
| 25-00-00-4321         | R-POLICE TRAINING             | 1,058.00            | 1,248.00            | 852.00              | 1,100.00          | 1,110.00              | 1,100.00      |
| 25-00-00-4322         | R-JUDICIAL EDUCATION FEE      | 533.00              | 624.00              | 425.00              | 500.00            | 554.00                | 500.00        |
| 25-00-00-4901         | INTEREST INCOME               | 19.03               | 23.95               | 28.88               | 30.00             | 34.21                 | 30.00         |
| TOTAL REVENUE         |                               | 3,808.62            | 5,092.26            | 3,843.13            | 3,830.00          | 3,451.71              | 3,830.00      |
| 25-00-00-6435         | R-DWI/DRUG ENFORCEMENT EXPENS | 941.57              | 939.09              | 677.25              | 1,000.00          | .00                   | 1,000.00      |
| 25-00-00-6436         | R-POST TRAINING EXPENSES      | 600.00              | 600.00              | .00                 | 765.00            | .00                   | 765.00        |
| 25-00-00-6437         | R-POLICE TRAINING EXPENSES    | 950.00              | 500.00              | .00                 | 510.00            | .00                   | 510.00        |
| 25-00-00-6438         | R-JUDICIAL EDUCATION EXPENSE  | 872.53              | 986.66              | 1,048.00            | 1,500.00          | 860.00                | 1,500.00      |
| 25-00-00-8090         | BANK FEES                     | 1.42                | 1.76                | 1.92                | 10.00             | 1.76                  | 10.00         |
| 25-00-00-9490         | TRANSFER TO GENERAL FUND      | .00                 | .00                 | .00                 | .00               | .00                   | .00           |
| TOTAL EXPENSES        |                               | 3,365.52            | 3,027.51            | 1,727.17            | 3,785.00          | 861.76                | 3,785.00      |
| POLICE TRAINING TOTAL |                               | 443.10              | 2,064.75            | 2,115.96            | 45.00             | 2,589.95              | 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<br>ACTUAL | 2 YRS AGO<br>ACTUAL | LAST YEAR<br>ACTUAL | CURRENT<br>BUDGET | CURRENT<br>YR TO DATE | NEW<br>BUDGET |
|---------------|--------------------------------|---------------------|---------------------|---------------------|-------------------|-----------------------|---------------|
| 27-00-00-4131 | SALES TAX                      | 648,854.83          | 661,861.78          | 678,651.32          | 660,000.00        | 673,559.62            | 665,000.00    |
| 27-00-00-4132 | USE TAX                        | 64,922.31           | 107,139.62          | 91,730.25           | 75,000.00         | 99,672.89             | 100,000.00    |
| 27-00-00-4532 | GRANT REVENUE                  | .00                 | .00                 | .00                 | .00               | .00                   | .00           |
| 27-00-00-4811 | LEASE PROCEEDS                 | .00                 | 21,121.67           | .00                 | .00               | .00                   | .00           |
| 27-00-00-4901 | INTEREST INCOME                | 2,439.26            | 2,869.73            | 4,132.49            | 2,700.00          | 4,494.37              | 4,000.00      |
| 27-00-00-4999 | MISCELLANEOUS REVENUE          | .00                 | .00                 | .00                 | 63,000.00         | 42,837.00             | .00           |
|               | 1/2C SALES TAX FOR TRANSPORTAT |                     |                     |                     |                   |                       |               |
|               | TOTAL REVENUE                  | 716,216.40          | 792,992.80          | 774,514.06          | 800,700.00        | 820,563.88            | 769,000.00    |
| 27-00-00-5002 | SALARIES-FULL TIME             | 82,797.44           | 147,292.47          | 145,359.59          | 151,199.00        | 140,116.95            | 272,488.00    |
| 27-00-00-5003 | SALARIES-PART TIME             | .00                 | .00                 | .00                 | .00               | .00                   | .00           |
| 27-00-00-5004 | SALARIES-OVERTIME              | 132.49              | 241.02              | 149.46              | 2,000.00          | 127.21                | 2,000.00      |
| 27-00-00-5005 | PAYROLL TAX EXPENSE            | 5,939.51            | 10,798.17           | 10,663.40           | 11,720.00         | 10,169.50             | 20,845.00     |
| 27-00-00-5007 | LAGERS                         | 4,183.58            | 5,563.55            | 7,746.63            | 9,843.00          | 8,285.03              | 18,665.00     |
| 27-00-00-5009 | LIFE INSURANCE EXPENSE         | 95.93               | 106.23              | 182.18              | 211.00            | 183.93                | 375.00        |
| 27-00-00-5011 | WORKER'S COMPENSATION          | 4,149.38            | 14,575.00           | 3,661.93            | 12,952.00         | 4,072.64              | 22,755.00     |
| 27-00-00-5015 | UNEMPLOYMENT INSURANCE         | .00                 | 92.51               | .00                 | .00               | .00                   | .00           |
| 27-00-00-5016 | HEALTH/DENTAL/VISION PREM EXP  | 2,218.34            | 7,834.84            | 17,264.86           | 16,425.00         | 13,052.36             | 33,100.00     |
| 27-00-00-5020 | CONTRACTED SERVICES (LEGAL)    | .00                 | .00                 | .00                 | .00               | .00                   | .00           |
| 27-00-00-5023 | CONTRACTED SERVICES (OTHER)    | 466,059.79          | 26,451.00           | .00                 | 1,405,242.00      | 1,405,241.89          | 235,000.00    |
| 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           |
| 27-00-00-6020 | EQUIPMENT REPAIR               | .00                 | .00                 | .00                 | .00               | .00                   | .00           |
| 27-00-00-6025 | EXPENDABLE EQUIPMENT EXP       | .00                 | .00                 | .00                 | .00               | .00                   | .00           |
| 27-00-00-6040 | DUES/FEES                      | 3.63                | .00                 | .00                 | .00               | .00                   | .00           |
| 27-00-00-6055 | ENGINEERING                    | .00                 | .00                 | .00                 | .00               | .00                   | .00           |
| 27-00-00-6105 | UNIFORMS                       | 204.00              | 227.10              | 201.50              | 1,800.00          | 199.02                | 2,100.00      |
| 27-00-00-7001 | OFFICE SUPPLIES                | 4.00                | .00                 | .00                 | .00               | .00                   | .00           |
| 27-00-00-7005 | MISCELLANEOUS SUPPLIES         | 28.46               | .00                 | .00                 | 25.00             | .00                   | 25.00         |
| 27-00-00-7006 | EXPENDABLE EQUIPMENT           | 471.08              | 3,799.33            | .00                 | .00               | .00                   | .00           |
| 27-00-00-7050 | ROAD REPAIR MATERIALS          | .00                 | 1,802.94            | 1,710.91            | 2,000.00          | .00                   | 2,000.00      |
| 27-00-00-7051 | SIDEWALK PARTNERSHIP PROGRAM   | 1,982.00            | .00                 | .00                 | 9,475.00          | 5,250.00              | 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           | .00                 | 1,243.50            | .00                 | 10,000.00         | 866.00                | 10,000.00     |
| 27-00-00-7055 | DRAINAGE MATERIALS             | 593.94              | .00                 | .00                 | 1,500.00          | 20.36                 | 1,500.00      |
| 27-00-00-7060 | GRAVEL                         | .00                 | 962.61              | .00                 | 2,000.00          | .00                   | 2,000.00      |
| 27-00-00-7070 | STREET SIGNS                   | .00                 | .00                 | .00                 | .00               | .00                   | .00           |
| 27-00-00-7075 | SALT                           | .00                 | .00                 | .00                 | .00               | .00                   | .00           |
| 27-00-00-7076 | SAND                           | .00                 | .00                 | .00                 | .00               | .00                   | .00           |
| 27-00-00-7090 | COMPUTER SOFTWARE & HARDWARE   | .00                 | 17.47               | .00                 | 20.00             | .00                   | 20.00         |
| 27-00-00-7097 | GIS                            | .00                 | 705.00              | 264.00              | 264.00            | 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                 | 43.65               | 43.56               | 47.00             | 28.08                 | 52.00         |
| 27-00-00-8010 | AUTO INSURANCE                 | 75.67               | 1,278.76            | 1,502.67            | 2,192.00          | 2,191.07              | 2,778.00      |
| 27-00-00-8050 | MISCELLANEOUS EXPENSE          | 4.83                | .00                 | .00                 | 50.00             | .00                   | 50.00         |
| 27-00-00-8090 | BANK FEES                      | 160.71              | 199.87              | 218.04              | 250.00            | 199.87                | 250.00        |

## BUDGET REPORT

PCT OF FISCAL YTD 100.0%

|               |                                | 3 YRS AGO<br>ACTUAL | 2 YRS AGO<br>ACTUAL | LAST YEAR<br>ACTUAL | CURRENT<br>BUDGET | CURRENT<br>YR TO DATE | NEW<br>BUDGET |
|---------------|--------------------------------|---------------------|---------------------|---------------------|-------------------|-----------------------|---------------|
| 27-00-00-8703 | LRL-PRINCIPAL                  | .00                 | 1,247.04            | 3,872.77            | 4,775.00          | 4,774.82              | 3,404.00      |
| 27-00-00-8704 | LRL-INTEREST                   | .00                 | 340.60              | 1,061.68            | 10,596.00         | 10,128.35             | 1,360.00      |
| 27-00-00-8709 | SHORT TERM LEASE EXPENSE       | 5,153.03            | 11,717.19           | 10,551.78           | .00               | .00                   | 10,310.00     |
| 27-00-00-9000 | ADMINISTRATIVE OVERHEAD        | 29,346.64           | 29,026.70           | 29,450.44           | 28,221.00         | 25,835.81             | 36,967.00     |
| 27-00-00-9010 | CAPITAL ASSET-VEHICLE          | .00                 | 21,121.67           | .00                 | 30,000.00         | 27,347.69             | .00           |
| 27-00-00-9015 | CAPITAL ASSET-EQUIPMENT        | .00                 | .00                 | .00                 | .00               | .00                   | 3,000.00      |
| 27-00-00-9017 | CAPITAL ASSET-BLDG & GRNDS     | .00                 | .00                 | .00                 | .00               | .00                   | 103,000.00    |
| 27-00-00-9401 | GRANT EXPENSE                  | .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           |

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

|               |                               | 3 YRS AGO<br>ACTUAL | 2 YRS AGO<br>ACTUAL | LAST YEAR<br>ACTUAL | CURRENT<br>BUDGET | CURRENT<br>YR TO DATE | NEW<br>BUDGET |
|---------------|-------------------------------|---------------------|---------------------|---------------------|-------------------|-----------------------|---------------|
| 27-00-13-7105 | FUEL (STREET)                 | .00                 | .00                 | .00                 | .00               | .00                   | .00           |
| 27-00-13-7302 | HANDTOOLS/HARDWARE (STREET)   | .00                 | .00                 | .00                 | .00               | .00                   | .00           |
| 27-00-13-8050 | MISCELLANEOUS EXPENSE (STREET | .00                 | .00                 | .00                 | .00               | .00                   | .00           |
| 27-00-13-8090 | BANK FEES                     | .00                 | .00                 | .00                 | .00               | .00                   | .00           |
| 27-00-13-9000 | ADMINISTRATIVE OVERHEAD       | .00                 | .00                 | .00                 | .00               | .00                   | .00           |
| 27-00-13-9401 | TAP GRANT EXPENSE             | .00                 | .00                 | .00                 | .00               | .00                   | .00           |
|               | TOTAL EXPENSES                | 603,604.45          | 286,475.76          | 233,905.40          | 1,715,807.00      | 1,658,354.58          | 797,308.00    |
|               | 1/2c SALES TAX FOR TRANSP TOT | 112,611.95          | 506,517.04          | 540,608.66          | 915,107.00-       | 837,790.70-           | 28,308.00-    |

## 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<br>ACTUAL | 2 YRS AGO<br>ACTUAL | LAST YEAR<br>ACTUAL | CURRENT<br>BUDGET | CURRENT<br>YR TO DATE | NEW<br>BUDGET |
|---------------------------------------------|---------------------|---------------------|---------------------|-------------------|-----------------------|---------------|
| DEBT SERVICE FUND                           |                     |                     |                     |                   |                       |               |
| 30-00-00-4101 REAL ESTATE TAX               | 461.08-             | 613.04-             | 48.91               | .00               | .00                   | .00           |
| 30-00-00-4102 PERSONAL PROPERTY TAX         | 3.00                | 1,244.91            | 189.00              | 125.00            | 39.88                 | 125.00        |
| 30-00-00-4103 UTILITY TAX                   | 10,465.57           | 11,320.74           | 12,479.77           | 14,300.00         | 12,339.22             | 15,000.00     |
| 30-00-00-4106 OLD PERSONAL PROPERTY TAX     | 4.96                | .00                 | .00                 | .00               | .00                   | .00           |
| 30-00-00-4121 REAL ESTATE TAX-FROM COUNTY   | 213,285.05          | 231,479.99          | 234,841.78          | 247,450.00        | 247,199.03            | 257,000.00    |
| 30-00-00-4122 PERSONAL PROPERTY TAX-FROM CO | 100,956.70          | 98,529.30           | 97,292.26           | 91,700.00         | 107,356.84            | 91,700.00     |
| 30-00-00-4715 PILOTS-TAX ABATEMENTS         | 2,096.46            | 2,232.09            | 2,230.76            | 2,100.00          | 2,367.09              | 2,200.00      |
| 30-00-00-4901 INTEREST INCOME               | 475.88              | 416.58              | 447.20              | 500.00            | 411.78                | 500.00        |
| 30-00-00-4903 INTEREST ON TAXES-FROM COUNTY | 3,777.02            | 5,140.17            | 5,359.88            | 3,500.00          | 5,476.91              | 3,500.00      |
| 30-00-00-4999 MISC REVENUE                  | .00                 | .00                 | .00                 | .00               | .00                   | .00           |
| TOTAL REVENUE                               | 330,603.56          | 349,750.74          | 352,889.56          | 359,675.00        | 375,190.75            | 370,025.00    |
| 30-00-00-6001 POSTAGE                       | .00                 | .00                 | .00                 | .00               | .00                   | .00           |
| 30-00-00-6005 PRINTING                      | .00                 | .00                 | .00                 | .00               | .00                   | .00           |
| 30-00-00-6050 ASSESSOR'S OFFICE             | 4,670.49            | 3,570.50            | 3,892.40            | 5,103.00          | 5,102.48              | 5,100.00      |
| 30-00-00-6051 COUNTY COLLECTION FEE         | 13,370.85           | 14,026.36           | 14,113.97           | 15,171.00         | 15,070.95             | 15,100.00     |
| 30-00-00-8090 BANK FEES                     | 44.82               | 50.71               | 55.32               | 141.00            | 50.71                 | 150.00        |
| 30-00-00-8505 2011 BOND PRINCIPAL           | 255,000.00          | 90,000.00           | .00                 | .00               | .00                   | .00           |
| 30-00-00-8506 2011 BOND INTEREST            | 7,884.38            | 1,631.25            | .00                 | .00               | .00                   | .00           |
| 30-00-00-8507 BOND ADMINISTRATIVE FEE       | 1,477.00            | 477.00              | 477.00              | 500.00            | 477.00                | 477.00        |
| 30-00-00-8511 2022 BOND PRINCIPAL           | .00                 | 30,000.00           | 130,000.00          | 145,000.00        | 145,000.00            | 155,000.00    |
| 30-00-00-8512 2022 BOND INTEREST            | 238,333.33          | 199,400.00          | 196,200.00          | 190,700.00        | 190,700.00            | 184,700.00    |
| TOTAL EXPENSES                              | 520,780.87          | 339,155.82          | 344,738.69          | 356,615.00        | 356,401.14            | 360,527.00    |
| DEBT SERVICE TOTAL                          | 190,177.31-         | 10,594.92           | 8,150.87            | 3,060.00          | 18,789.61             | 9,498.00      |

## DEBT SERVICE FUND

### REVENUES

|               |                                                                                                                                                                                                                                                             |
|---------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 30-00-00-4101 | <b>REAL ESTATE TAX</b><br>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><br>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><br>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><br>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><br>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><br>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><br>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><br>Bank interest earned on the cash in the debt service fund.                                                                                                                                                                        |
| 30-00-00-4903 | <b>INTEREST ON TAXES-FROM COUNTY</b><br>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><br>Revenues not listed in another category.                                                                                                                                                                                    |

## BUDGET REPORT

PCT OF FISCAL YTD 100.0%

|                                            | 3 YRS AGO<br>ACTUAL | 2 YRS AGO<br>ACTUAL | LAST YEAR<br>ACTUAL | CURRENT<br>BUDGET | CURRENT<br>YR TO DATE | NEW<br>BUDGET |
|--------------------------------------------|---------------------|---------------------|---------------------|-------------------|-----------------------|---------------|
| MUNICIPAL COMPLEX FUND                     |                     |                     |                     |                   |                       |               |
| 35-00-00-4131 SALES TAX                    | 322,427.21          | 330,930.90          | 339,326.17          | 327,500.00        | 336,779.54            | 330,000.00    |
| 35-00-00-4132 USE TAX                      | 32,461.15           | 53,569.76           | 45,865.07           | 55,000.00         | 49,836.36             | 50,000.00     |
| 35-00-00-4901 INTEREST INCOME              | 1,279.61            | 806.58              | 742.81              | 1,000.00          | 701.49                | 750.00        |
| 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           |
| TOTAL REVENUE                              | 356,167.97          | 385,307.24          | 385,934.05          | 383,500.00        | 387,317.39            | 380,750.00    |
| 35-00-00-5002 SALARIES - FULL TIME         | .00                 | .00                 | .00                 | .00               | .00                   | .00           |
| 35-00-00-5003 SALARIES - PART TIME         | .00                 | .00                 | .00                 | .00               | .00                   | .00           |
| 35-00-00-5004 SALARIES - OVERTIME          | .00                 | .00                 | .00                 | .00               | .00                   | .00           |
| 35-00-00-5005 PAYROLL TAX EXPENSE          | .00                 | .00                 | .00                 | .00               | .00                   | .00           |
| 35-00-00-5007 LAGERS                       | .00                 | .00                 | .00                 | .00               | .00                   | .00           |
| 35-00-00-5009 LIFE INSURANCE EXP-COMPLEX   | .00                 | .00                 | .00                 | .00               | .00                   | .00           |
| 35-00-00-5016 HEALTH/DENTAL PREM EXP       | .00                 | .00                 | .00                 | .00               | .00                   | .00           |
| 35-00-00-5020 CONTRACTED SERVICES (LEGAL)  | .00                 | .00                 | .00                 | .00               | .00                   | .00           |
| 35-00-00-7405 MAINTENANCE EXP-BLDG & GRNDS | 45,511.00           | 2,200.00            | .00                 | 5,500.00          | 5,500.00              | .00           |
| 35-00-00-8090 BANK FEES                    | 39.69               | 50.93               | 55.56               | 56.00             | 50.93                 | 50.00         |
| 35-00-00-8100 MUNI COMPLEX LOAN INTEREST   | 94,125.00           | 93,255.00           | 91,980.00           | 90,180.00         | 90,180.00             | 88,080.00     |
| 35-00-00-8102 MUNI COMPLEX LOAN PRINCIPAL  | 145,000.00          | 150,000.00          | 150,000.00          | 150,000.00        | 149,875.42            | 150,000.00    |
| 35-00-00-8103 BOND ADMINISTRATIVE FEE      | 1,750.00            | 1,750.00            | 1,750.00            | 1,791.00          | 1,790.57              | 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      | .00                 | .00                 | .00                 | .00               | .00                   | 24,000.00     |
| 35-00-00-9020 CAPITAL IMPROVEMENT          | 30,000.00           | 183,594.91          | 41,432.85           | 223,053.00        | 214,650.00            | 90,000.00     |
| TOTAL EXPENSES                             | 316,425.69          | 430,850.84          | 285,218.41          | 470,580.00        | 462,046.92            | 353,880.00    |
| MUNICIPAL COMPLEX TOTAL                    | 39,742.28           | 45,543.60-          | 100,715.64          | 87,080.00-        | 74,729.53-            | 26,870.00     |

## MUNICIPAL COMPLEX FUND

### REVENUES

35-00-00-4131

#### **SALES TAX**

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

35-00-00-4132

#### **USE TAX**

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

35-00-00-4901

#### **INTEREST INCOME**

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

35-00-00-4950

#### **OTHER FINANCING SOURCE – COP'S ISSUED**

Par amount of bond proceeds received.

35-00-00-4990

#### **TRANSFER FROM GENERAL FUND**

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

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

|               |                               | 3 YRS AGO<br>ACTUAL | 2 YRS AGO<br>ACTUAL | LAST YEAR<br>ACTUAL | CURRENT<br>BUDGET | CURRENT<br>YR TO DATE | NEW<br>BUDGET |
|---------------|-------------------------------|---------------------|---------------------|---------------------|-------------------|-----------------------|---------------|
| 45-00-00-4607 | ARPA REVENUE                  | 570,391.50          | 258,864.43          | 288,190.41          | .00               | .00                   | .00           |
| 45-00-00-4901 | INTEREST INCOME               | 13,054.62           | 13,248.98           | 12,139.43           | 6,000.00          | 5,631.28              | 3,000.00      |
| 45-00-00-4940 | OTHER FIN SOURCE-BOND PREMIUM | .00                 | .00                 | .00                 | .00               | .00                   | .00           |
| 45-00-00-4950 | OTHER FIN SOURCE-BONDS ISSUED | .00                 | .00                 | .00                 | .00               | .00                   | .00           |
|               | TOTAL REVENUE                 | 583,446.12          | 272,113.41          | 300,329.84          | 6,000.00          | 5,631.28              | 3,000.00      |
| 45-00-00-6055 | ENGINEERING                   | 526,486.50          | 43,895.35           | 50,907.38           | 117,343.00        | 79,053.41             | 38,290.00     |
| 45-00-00-8090 | BANK FEES                     | 1,014.57            | 1,248.61            | 1,362.12            | 1,500.00          | 1,248.61              | 1,100.00      |
| 45-00-00-8506 | COST OF ISSUANCE              | .00                 | .00                 | .00                 | .00               | .00                   | .00           |
| 45-00-00-9020 | CAPITAL IMPROVEMENT           | 43,905.00           | 196,302.31          | 1,949,725.87        | 3,444,974.00      | 2,115,185.20          | 1,328,161.00  |
| 45-00-00-9490 | TRANSFERS                     | .00                 | 56,198.00           | .00                 | .00               | .00                   | .00           |
|               | TOTAL EXPENSES                | 571,406.07          | 297,644.27          | 2,001,995.37        | 3,563,817.00      | 2,195,487.22          | 1,367,551.00  |
|               | CAPITAL PROJECTS TOTAL        | 12,040.05           | 25,530.86           | 1,701,665.53        | 3,557,817.00      | 2,189,855.94          | 1,364,551.00  |

## 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<br>ACTUAL | 2 YRS AGO<br>ACTUAL | LAST YEAR<br>ACTUAL | CURRENT<br>BUDGET | CURRENT<br>YR TO DATE | NEW<br>BUDGET |
|---------------|-------------------------------|---------------------|---------------------|---------------------|-------------------|-----------------------|---------------|
|               | SOLID WASTE FUND              |                     |                     |                     |                   |                       |               |
| 51-00-00-4501 | CUSTOMER CHARGES-SOLID WASTE  | 356,827.46          | 412,157.70          | 461,884.30          | 462,000.00        | 471,834.00            | 471,220.00    |
| 51-00-00-4503 | CUSTOMER CHARGES - COMPOST    | .00                 | .00                 | .00                 | .00               | .00                   | .00           |
| 51-00-00-4511 | PENALTIES-SOLID WASTE         | 5,954.67            | 6,649.91            | 7,663.02            | 6,500.00          | 7,506.61              | 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               | 481.77              | 498.87              | 650.58              | 500.00            | 681.80                | 500.00        |
| 51-00-00-4960 | SALE OF VEHICLES/EQUIPMENT    | 775.00              | .00                 | .00                 | .00               | .00                   | .00           |
| 51-00-00-4999 | MISC SOLID WASTE REVENUE      | 525.00              | .00                 | .00                 | .00               | .00                   | .00           |
|               | TOTAL REVENUE                 | 364,563.90          | 419,306.48          | 470,197.90          | 469,000.00        | 480,022.41            | 478,220.00    |
| 51-00-00-5002 | SALARIES-FULL TIME            | 20,700.63           | 31,024.95           | 30,624.07           | 32,089.00         | 30,316.53             | 33,884.00     |
| 51-00-00-5003 | SALARIES-PART TIME            | .00                 | .00                 | .00                 | .00               | .00                   | .00           |
| 51-00-00-5004 | SALARIES-OVERTIME             | 348.37              | 91.76               | 364.07              | 1,000.00          | 412.83                | 1,000.00      |
| 51-00-00-5005 | PAYROLL TAX EXPENSE           | 1,333.49            | 2,109.89            | 2,161.81            | 2,531.00          | 2,192.76              | 2,592.00      |
| 51-00-00-5006 | PENSION EXPENSE               | 888.72              | 1,237.40            | .00                 | .00               | .00                   | .00           |
| 51-00-00-5007 | LAGERS                        | 240.62              | 91.46               | 1,654.52            | 2,127.00          | 1,857.40              | 2,372.00      |
| 51-00-00-5009 | LIFE INSURANCE EXPENSE        | 25.15               | 17.28               | 36.12               | 45.00             | 36.87                 | 45.00         |
| 51-00-00-5011 | WORKER'S COMPENSATION         | 473.82              | 1,444.00            | .00                 | 2,770.00          | 2,657.00              | 2,659.00      |
| 51-00-00-5015 | UNEMPLOYMENT INSURANCE        | .00                 | 11.56               | .00                 | .00               | .00                   | .00           |
| 51-00-00-5016 | HEALTH/DENTAL/VISION PREM EXP | 765.46              | 2,206.42            | 4,160.31            | 3,625.00          | 2,515.24              | 3,875.00      |
| 51-00-00-5020 | CONTRACTED SERVICES (LEGAL)   | 441.47              | 448.20              | 531.24              | 550.00            | 501.16                | 550.00        |
| 51-00-00-5023 | CONTRACT SERVICES (OTHER)     | 257,706.16          | 278,737.94          | 333,476.00          | 347,257.00        | 347,256.02            | 353,200.00    |
| 51-00-00-6001 | POSTAGE                       | 3,470.67            | 2,065.39            | 5,064.02            | 5,000.00          | 4,500.00              | 5,335.00      |
| 51-00-00-6005 | PRINTING                      | 645.09              | 723.80              | 834.80              | 835.00            | 432.59                | 835.00        |
| 51-00-00-6010 | ADVERTISING/PROMOTIONAL       | .00                 | .00                 | .00                 | .00               | .00                   | .00           |
| 51-00-00-6020 | EQUIPMENT REPAIR              | 41.47               | 353.08              | .00                 | 200.00            | .00                   | .00           |
| 51-00-00-6025 | EQUIPMENT MAINTENANCE         | .00                 | .00                 | .00                 | 1,000.00          | .00                   | 1,400.00      |
| 51-00-00-6035 | TRAINING & TRAVEL             | .00                 | .00                 | .00                 | .00               | .00                   | .00           |
| 51-00-00-6040 | DUES/FEES                     | 60.00               | 115.50              | 428.05              | 665.00            | 664.65                | 664.00        |
| 51-00-00-6105 | UNIFORMS                      | 46.20               | 34.30               | 26.50               | 370.00            | 29.00                 | 425.00        |
| 51-00-00-6202 | UTILITIES - ELECTRIC          | 95.12               | 97.57               | 58.71               | 80.00             | 42.42                 | 45.00         |
| 51-00-00-6302 | COMPUTER MAINT & REPAIR       | 40.00               | 69.27               | 63.84               | 65.00             | 63.84                 | 65.00         |
| 51-00-00-7001 | OFFICE SUPPLIES               | .00                 | .00                 | .02                 | .00               | .00                   | .00           |
| 51-00-00-7006 | EXPENDABLE EQUIPMENT EXP      | 6,484.13            | 1,788.96            | 97.26               | .00               | .00                   | 800.00        |
| 51-00-00-7081 | SAFETY EQUIPMENT              | .00                 | .00                 | .00                 | .00               | .00                   | .00           |
| 51-00-00-7090 | COMPUTER SOFTWARE & HARDWARE  | .00                 | 2.54                | .00                 | 25.00             | .00                   | .00           |
| 51-00-00-7095 | SIMPLECITY ANNUAL LICENSE     | 3,444.70            | 3,678.88            | 5,665.00            | 6,062.00          | 5,665.00              | 5,948.00      |
| 51-00-00-7098 | ANNUAL LICENSE-CLEARGOV       | .00                 | .00                 | .00                 | 876.16            | 876.16                | 1,165.00      |
| 51-00-00-7105 | FUEL                          | .00                 | .00                 | .00                 | 100.00            | .00                   | 100.00        |
| 51-00-00-7302 | HANDTOOLS/HARDWARE            | .00                 | .00                 | .00                 | .00               | .00                   | .00           |
| 51-00-00-7405 | BLDG & GRND-MAINT/REPAIRS     | .00                 | 10.19               | .00                 | .00               | .00                   | .00           |
| 51-00-00-7500 | HAZARDOUS WASTE COLLECTION    | 7,088.70            | 6,733.67            | 6,892.54            | 7,366.00          | 7,365.37              | 7,500.00      |
| 51-00-00-7510 | COMPOST PILE DISPOSAL         | 3,594.21            | 2,484.57            | .00                 | 210.00            | .00                   | .00           |
| 51-00-00-8001 | PROPERTY INSURANCE            | 199.04              | 300.45              | 278.64              | 213.00            | 212.69                | 238.00        |
| 51-00-00-8005 | LIABILITY INSURANCE           | 1,572.10            | 1,807.19            | 1,868.79            | 2,032.00          | 2,031.49              | 2,275.00      |
| 51-00-00-8030 | DEPRECIATION EXPENSE          | 1,013.14            | 1,013.14            | 1,013.14            | .00               | .00                   | .00           |
| 51-00-00-8050 | MISCELLANEOUS EXPENSE         | .00                 | 227.40              | .00                 | .00               | .00                   | .00           |
| 51-00-00-8051 | DRUG TESTING                  | .00                 | .00                 | .00                 | .00               | .00                   | .00           |

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

|               |                            | 3 YRS AGO<br>ACTUAL | 2 YRS AGO<br>ACTUAL | LAST YEAR<br>ACTUAL | CURRENT<br>BUDGET | CURRENT<br>YR TO DATE | NEW<br>BUDGET |
|---------------|----------------------------|---------------------|---------------------|---------------------|-------------------|-----------------------|---------------|
| 51-00-00-8080 | BAD DEBT EXPENSE           | .00                 | .00                 | .00                 | .00               | .00                   | .00           |
| 51-00-00-8090 | BANK FEES                  | 36.12               | 43.23               | 47.16               | 50.00             | 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    | 45,829.89           | 45,324.06           | 51,163.22           | 48,395.00         | 43,990.87             | 48,145.00     |
|               | TOTAL EXPENSES             | 352,794.87          | 383,621.77          | 446,509.83          | 465,538.16        | 453,663.12            | 475,167.00    |
|               | SOLID WASTE TOTAL          | 11,769.03           | 35,684.71           | 23,688.07           | 3,461.84          | 26,359.29             | 3,053.00      |

## SOLID WASTE FUND

### REVENUES

|               |                                                                                                                                                                                                            |
|---------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 51-00-00-4501 | <b>CUSTOMER CHARGES – SOLID WASTE</b><br>Revenue received from customers for solid waste services rendered (city code section 235.180).                                                                    |
| 51-00-00-4503 | <b>CUSTOMER CHARGES – COMPOST</b><br>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><br>Penalties paid as the result of the late payment of monthly utility bills.                                                                                               |
| 51-00-00-4605 | <b>FEMA/SEMA REVENUE</b><br>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><br>Cash received from obtaining a loan.                                                                                                                                               |
| 51-00-00-4811 | <b>CAPITAL LEASE REVENUE</b><br>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><br>Bank interest earned on the cash in the solid waste fund.                                                                                                                        |
| 51-00-00-4960 | <b>SALE OF VEHICLES/EQUIPMENT</b><br>Proceeds from the sale of surplus items.                                                                                                                              |
| 51-00-00-4999 | <b>MISCELLANEOUS SOLID WASTE REVENUE</b><br>Revenues not listed in another category.                                                                                                                       |

## BUDGET REPORT

PCT OF FISCAL YTD 100.0%

|                                             | 3 YRS AGO<br>ACTUAL | 2 YRS AGO<br>ACTUAL | LAST YEAR<br>ACTUAL | CURRENT<br>BUDGET | CURRENT<br>YR TO DATE | NEW<br>BUDGET |
|---------------------------------------------|---------------------|---------------------|---------------------|-------------------|-----------------------|---------------|
| WATER FUND                                  |                     |                     |                     |                   |                       |               |
| 52-00-00-4501 CUSTOMER CHARGES-WATER        | 1,774,236.63        | 1,723,318.05        | 1,922,094.36        | 1,965,000.00      | 1,914,482.59          | 1,900,000.00  |
| 52-00-00-4502 WATER CHG - INTERNAL CITY USA | 22,464.26           | 24,276.55           | 21,577.36           | 25,000.00         | 20,910.34             | 25,000.00     |
| 52-00-00-4503 WATER SALES, BULK & TANK      | 3,941.30            | 6,767.75            | 4,835.30            | 3,800.00          | 3,129.51              | 3,800.00      |
| 52-00-00-4511 PENALTIES-WATER               | 22,522.84           | 27,717.19           | 29,715.04           | 24,000.00         | 27,729.60             | 26,000.00     |
| 52-00-00-4515 RECONNECT FEES                | 12,690.00           | 15,210.00           | 16,235.00           | 14,000.00         | 16,140.00             | 14,000.00     |
| 52-00-00-4516 RETURN CHECK FEE              | 550.00              | 525.00              | 525.00              | 500.00            | 420.00                | 500.00        |
| 52-00-00-4520 WATER CONNECTION CHARGE       | 4,050.00            | 6,300.00            | 13,200.00           | 7,500.00          | 11,300.00             | 7,500.00      |
| 52-00-00-4525 WATER METERS                  | 8,593.30            | 20,831.86           | 28,981.15           | 15,000.00         | 35,141.50             | 15,000.00     |
| 52-00-00-4607 ARPA REVENUE                  | .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               | 1,836.93            | 2,649.66            | 4,129.87            | 1,800.00          | 5,448.93              | 1,800.00      |
| 52-00-00-4916 2001A BOND INTEREST INCOME    | .00                 | .00                 | .00                 | .00               | .00                   | .00           |
| 52-00-00-4930 INSURANCE PROCEEDS            | .00                 | .00                 | .00                 | .00               | .00                   | .00           |
| 52-00-00-4960 SALE OF VEHICLES/EQUIPMENT    | 2,891.67            | 4,369.33            | 1,100.00            | 2,000.00          | 24,333.32             | 2,000.00      |
| 52-00-00-4990 TRANSFERS                     | .00                 | 56,198.00           | .00                 | .00               | .00                   | .00           |
| 52-00-00-4999 MISC WATER REVENUE            | 2,306.51            | 992.20              | 5,930.81            | 3,000.00          | 5,278.02              | 3,000.00      |
| DEPARTMENT TOTAL                            | 1,856,083.44        | 1,889,155.59        | 2,048,323.89        | 2,061,600.00      | 2,064,313.81          | 1,998,600.00  |
| TOTAL REVENUE                               | 1,856,083.44        | 1,889,155.59        | 2,048,323.89        | 2,061,600.00      | 2,064,313.81          | 1,998,600.00  |
| WATER PLANT EXPENSES                        |                     |                     |                     |                   |                       |               |
| 52-52-00-5002 SALARIES FULL TIME            | 155,722.74          | 152,440.45          | 141,149.84          | 221,181.00        | 179,871.62            | 235,670.00    |
| 52-52-00-5003 SALARIES-PART TIME            | .00                 | .00                 | .00                 | .00               | .00                   | .00           |
| 52-52-00-5004 SALARIES-OVERTIME             | 13,803.95           | 37,761.60           | 22,291.80           | 10,000.00         | 9,902.70              | 10,000.00     |
| 52-52-00-5005 PAYROLL TAX EXPENSE           | 12,436.45           | 14,009.12           | 11,745.99           | 17,685.00         | 13,548.20             | 18,794.00     |
| 52-52-00-5006 PENSION EXPENSE               | 7,030.97            | 8,253.86            | .00                 | .00               | .00                   | .00           |
| 52-52-00-5007 LAGERS                        | 865.07              | 65.51               | 8,758.78            | 19,837.00         | 11,761.61             | 20,694.00     |
| 52-52-00-5009 LIFE INSURANCE                | 198.61              | 321.76              | 175.01              | 295.00            | 228.25                | 298.00        |
| 52-52-00-5011 WORKER'S COMPENSATION         | 8,258.48            | 8,579.00            | 4,260.80            | 8,857.00          | 3,326.45              | 9,233.00      |
| 52-52-00-5016 HEALTH/DENTAL/VISION PREM EXP | 12,421.36           | 8,704.63            | 10,077.45           | 15,250.00         | 8,295.73              | 16,050.00     |
| 52-52-00-5017 COMPENSATED ABSENCES          | 7,670.32            | 2,071.54            | 27.54               | .00               | .00                   | .00           |
| 52-52-00-5019 HSA/FSA ADMIN FEES            | .00                 | .00                 | .00                 | .00               | .00                   | .00           |
| 52-52-00-5020 CONTRACTED SERVICES (LEGAL)   | 3,591.00            | 3,061.08            | 3,863.40            | 4,000.00          | 3,644.41              | 4,200.00      |
| 52-52-00-5023 CONTRACTED SERVICES (OTHER)   | 2,195.71            | 1,050.00            | 428.62              | 1,170.00          | 1,092.92              | 430.00        |
| 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                       | 175.54              | 100.92              | .00                 | 310.00            | 79.67                 | 84.00         |
| 52-52-00-6005 PRINTING                      | .00                 | .00                 | .00                 | .00               | .00                   | .00           |
| 52-52-00-6010 ADVERTISING/PROMOTIONAL       | 525.00              | 504.00              | 525.00              | 600.00            | 525.00                | 600.00        |
| 52-52-00-6015 MAINT PLAN-WELLS (SUEZ)       | 65,414.00           | 65,414.00           | 36,928.00           | 38,235.00         | .00                   | 71,202.00     |
| 52-52-00-6020 EQUIPMENT REPAIR              | 22,808.18           | 15,145.77           | 20,310.09           | 8,000.00          | 7,162.47              | 10,000.00     |
| 52-52-00-6025 EQUIPMENT MAINTENANCE         | 1,165.64            | 152.78              | 625.49              | 20,525.72         | 1,127.19              | 20,000.00     |
| 52-52-00-6027 WELL/RAW WATERLINE TEST/REHAB | 7,021.30            | .00                 | .00                 | 6,000.00          | .00                   | 6,000.00      |
| 52-52-00-6028 GENERATOR INSPECTION/MAINT    | 3,025.00            | 4,845.91            | 10,192.02           | 4,846.00          | 4,845.82              | 4,991.00      |
| 52-52-00-6030 SLUDGE REMOVAL/LAGOON MAINT   | 119,650.00          | .00                 | .00                 | 127,474.28        | 127,000.00            | .00           |
| 52-52-00-6035 TRAINING & TRAVEL             | 35.71               | 2,026.59            | 776.00              | 2,000.00          | 300.00                | 2,000.00      |

## BUDGET REPORT

PCT OF FISCAL YTD 100.0%

|               |                              | 3 YRS AGO<br>ACTUAL | 2 YRS AGO<br>ACTUAL | LAST YEAR<br>ACTUAL | CURRENT<br>BUDGET | CURRENT<br>YR TO DATE | NEW<br>BUDGET |
|---------------|------------------------------|---------------------|---------------------|---------------------|-------------------|-----------------------|---------------|
| 52-52-00-6040 | DUES/FEE                     | 678.74              | 607.75              | 905.88              | 870.00            | 618.90                | 847.00        |
| 52-52-00-6055 | ENGINEERING                  | .00                 | .00                 | .00                 | .00               | .00                   | 60,000.00     |
| 52-52-00-6101 | RENT EXPENSE                 | 1,200.00            | 1,200.00            | 1,200.00            | 1,200.00          | 1,200.00              | 1,200.00      |
| 52-52-00-6105 | UNIFORMS                     | 1,178.24            | 1,222.30            | 1,128.56            | 1,900.00          | 1,183.26              | 1,900.00      |
| 52-52-00-6200 | INTERNET                     | .00                 | .00                 | 299.68              | 300.00            | 275.40                | 300.00        |
| 52-52-00-6201 | TELEPHONE                    | 2,479.04            | 2,648.73            | 622.62              | 100.00            | 83.17                 | 90.00         |
| 52-52-00-6202 | UTILITIES - ELECTRIC         | 108,005.53          | 110,093.67          | 98,750.84           | 107,000.00        | 92,751.73             | 88,436.00     |
| 52-52-00-6203 | UTILITIES - WATER & SEWER    | 8.68                | 5.58                | 7.32                | 20.00             | 17.54                 | 25.00         |
| 52-52-00-6204 | UTILITIES - GAS              | 262.91              | 147.81              | 175.19              | 300.00            | 170.21                | 300.00        |
| 52-52-00-6302 | COMPUTER MAINT & REPAIR      | 350.00              | 144.63              | 31.97               | 350.00            | 32.00                 | 300.00        |
| 52-52-00-6502 | VEHICLE MAINT & REPAIRS      | 4.00                | 133.71              | 313.10              | 200.00            | .00                   | 1,200.00      |
| 52-52-00-6703 | TESTING                      | 7,135.20            | 7,036.68            | 6,491.94            | 8,000.00          | 4,552.90              | 8,000.00      |
| 52-52-00-7001 | OFFICE SUPPLIES              | 192.22              | 327.20              | 295.55              | 300.00            | 145.75                | 300.00        |
| 52-52-00-7005 | MISC SUPPLIES                | .00                 | .00                 | .00                 | 25.00             | .00                   | 25.00         |
| 52-52-00-7006 | EXPENDABLE EQUIP EXPENSE     | 4,751.38            | 3,432.71            | 1,802.26            | 2,126.00          | 1,863.41              | 4,530.00      |
| 52-52-00-7008 | CALABRATION OF METERS        | 391.15              | 739.00              | 443.40              | 2,500.00          | 364.50                | 2,500.00      |
| 52-52-00-7080 | LIME & ALUM                  | 102,966.18          | 105,254.84          | 93,792.33           | 122,850.00        | 112,499.98            | 145,000.00    |
| 52-52-00-7081 | SAFETY EQUIPMENT             | .00                 | 421.97              | 138.34              | 500.00            | 385.18                | 500.00        |
| 52-52-00-7085 | CUSTODIAL SUPPLIES           | 377.52              | 297.05              | 313.11              | 500.00            | 96.57                 | 500.00        |
| 52-52-00-7090 | COMPUTER SOFTWARE & HARDWARE | 442.82              | 1,023.16            | 627.01              | 570.00            | 569.99                | 570.00        |
| 52-52-00-7095 | SIMPLECITY ANNUAL LICENSE    | 1,409.20            | 1,501.38            | 2,317.50            | 2,504.00          | 2,317.50              | 2,457.00      |
| 52-52-00-7096 | PLC/SCADA EXPENSE            | 340.00              | 370.00              | 910.00              | 1,000.00          | .00                   | 1,000.00      |
| 52-52-00-7105 | FUEL-TRUCK & MOWER           | 294.12              | 1,105.51            | 839.48              | 1,862.00          | 1,205.80              | 1,000.00      |
| 52-52-00-7106 | FUEL-GENERATOR               | .00                 | 279.00              | 386.88              | 800.00            | .00                   | 800.00        |
| 52-52-00-7110 | OIL/GREASE                   | 1,379.48            | 590.41              | 547.44              | 1,500.00          | .00                   | 1,500.00      |
| 52-52-00-7115 | LABORATORY EQUIPMENT         | 1,467.28            | .00                 | 106.86              | 539.00            | 538.11                | 3,700.00      |
| 52-52-00-7116 | CALIBRATION OF LAB EQUIPMENT | 1,012.99            | 697.00              | .00                 | 1,000.00          | 745.57                | 1,000.00      |
| 52-52-00-7120 | CHEMICALS (BLEACH)           | 81,312.27           | 75,973.05           | 70,673.96           | 75,600.00         | 62,391.69             | 75,600.00     |
| 52-52-00-7150 | CO2                          | 26,027.18           | 26,180.46           | 24,531.42           | 35,618.00         | 35,616.82             | 38,544.00     |
| 52-52-00-7302 | HANDTOOLS/HARDWARE           | 123.30              | 100.63              | 474.48              | 822.00            | 821.82                | 1,000.00      |
| 52-52-00-7405 | BLDG & GRND-MAINT/REPAIRS    | 2,018.59            | 1,308.16            | 4,815.49            | 3,000.00          | 2,372.78              | 8,200.00      |
| 52-52-00-8001 | PROPERTY INSURANCE           | 7,132.39            | 8,241.85            | 10,066.34           | 11,679.00         | 11,678.84             | 13,027.00     |
| 52-52-00-8005 | LIABILITY INSURANCE          | 9,432.75            | 10,843.20           | 11,212.80           | 12,189.00         | 12,189.00             | 13,652.00     |
| 52-52-00-8010 | AUTO INSURANCE               | 1,484.49            | 1,640.00            | 1,640.00            | 2,084.00          | 2,084.00              | 4,686.00      |
| 52-52-00-8030 | DEPRECIATION EXPENSE         | 25,918.93           | 28,394.49           | 34,175.40           | .00               | .00                   | .00           |
| 52-52-00-8050 | MISC EXPENSE                 | 409.14              | 5,190.00            | .00                 | 25.00             | .00                   | 25.00         |
| 52-52-00-8051 | DRUG TESTING                 | .00                 | 37.50               | .00                 | 25.00             | .00                   | 25.00         |
| 52-52-00-8080 | BAD DEBT EXPENSE             | .00                 | .00                 | .00                 | .00               | .00                   | .00           |
| 52-52-00-8090 | BANK FEES                    | 60.24               | 68.09               | 74.28               | 100.00            | 68.09                 | 100.00        |
| 52-52-00-8501 | 2001A BOND PRINCIPAL         | .00                 | .00                 | .00                 | .00               | .00                   | .00           |
| 52-52-00-8503 | 2001A BOND INTEREST          | .00                 | .00                 | .00                 | .00               | .00                   | .00           |
| 52-52-00-8504 | BOND ADMINISTRATIVE FEE      | .00                 | .00                 | .00                 | .00               | .00                   | .00           |
| 52-52-00-8703 | LRL-PRINCIPAL                | .00                 | .00                 | .00                 | .00               | .00                   | .00           |
| 52-52-00-8704 | LRL-INTEREST                 | .00                 | .00                 | .00                 | .00               | .00                   | .00           |
| 52-52-00-8709 | SHORT TERM LEASE EXPENSE     | 7,693.12            | 12,120.75           | 11,401.63           | 11,535.00         | 10,721.88             | 9,484.32      |
| 52-52-00-9000 | ADMINISTRATIVE OVERHEAD      | 41,886.84           | 41,420.78           | 54,400.40           | 62,642.00         | 57,420.55             | 52,284.00     |
| 52-52-00-9010 | CAPITAL ASSETS-VEHICLES      | .00                 | .00                 | .00                 | 30,041.00         | 30,040.25             | .00.          |
| 52-52-00-9015 | CAPITAL ASSET-EQUIPMENT      | .00                 | 479.99              | 1,497.07            | 2,000.00          | 1,754.23              | .00           |
| 52-52-00-9017 | CAPITAL ASSET-BLDG & GRNDS   | .00                 | 249.00              | .00                 | .00               | .00                   | 40,000.00     |
| 52-52-00-9020 | CAPITAL IMPROVEMENT          | .00                 | 6,000.00            | .00                 | 30,000.00         | .00                   | .00           |

## PCT OF FISCAL YTD 100.0%

|                                             | 3 YRS AGO<br>ACTUAL | 2 YRS AGO<br>ACTUAL | LAST YEAR<br>ACTUAL | CURRENT<br>BUDGET | CURRENT<br>YR TO DATE | NEW<br>BUDGET |
|---------------------------------------------|---------------------|---------------------|---------------------|-------------------|-----------------------|---------------|
| WATER PLANT EXPENSE TOTAL                   | 844,936.29          | 781,393.04          | 709,491.28          | 1,042,442.00      | 821,489.46            | 1,014,853.32  |
| WATER DISTRIBUTION EXPENSES                 |                     |                     |                     |                   |                       |               |
| 52-53-00-5002 SALARIES FULL TIME            | 81,384.19           | 142,827.26          | 143,048.49          | 140,940.00        | 127,998.71            | 172,099.00    |
| 52-53-00-5003 SALARIES - PART TIME          | .00                 | .00                 | .00                 | .00               | .00                   | .00           |
| 52-53-00-5004 SALARIES - OVERTIME           | 3,996.05            | 13,291.76           | 7,145.52            | 20,000.00         | 6,200.05              | 20,000.00     |
| 52-53-00-5005 PAYROLL TAX EXPENSE           | 5,802.51            | 11,404.60           | 10,994.51           | 12,312.00         | 9,696.06              | 12,944.00     |
| 52-53-00-5006 PENSION EXPENSE               | 3,751.94-           | 5,629.94            | .00                 | .00               | .00                   | .00           |
| 52-53-00-5007 LAGERS                        | 527.44-             | 467.64-             | 7,772.58            | 10,375.00         | 7,591.06              | 11,703.00     |
| 52-53-00-5009 LIFE INSURANCE                | 125.93              | 195.93              | 188.93              | 205.00            | 182.07                | 240.00        |
| 52-53-00-5011 WORKER'S COMPENSATION         | 9,803.24            | 10,960.00           | 10,114.04           | 6,394.00          | 6,393.53              | 6,557.00      |
| 52-53-00-5015 UNEMPLOYMENT INSURANCE        | .00                 | 92.50               | .00                 | .00               | .00                   | .00           |
| 52-53-00-5016 HEALTH/DENTAL/VISION PREM EXP | 55,477.29           | 11,049.83           | 18,756.05           | 17,344.00         | 13,549.28             | 21,594.00     |
| 52-53-00-5017 COMPENSATED ABSENCES          | 108.99              | .00                 | 3,157.45-           | .00               | .00                   | .00           |
| 52-53-00-5019 HSA/FSA ADMIN FEES            | .00                 | .00                 | .00                 | .00               | .00                   | .00           |
| 52-53-00-5020 CONTRACTED SERVICES (LEGAL)   | 3,591.00            | 3,278.58            | 3,863.41            | 4,000.00          | 3,644.41              | 4,200.00      |
| 52-53-00-5023 CONTRACTED SERVICES (OTHER)   | 3,306.27            | 1,690.56            | 428.62              | 1,479.00          | 1,392.92              | 16,429.00     |
| 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                       | 3,460.46            | 2,903.84            | 5,064.03            | 7,000.00          | 4,557.28              | 5,550.00      |
| 52-53-00-6005 PRINTING                      | 645.10              | 1,721.49            | 834.80              | 1,000.00          | 865.16                | 1,000.00      |
| 52-53-00-6010 ADVERTISING/PROMOTIONAL       | .00                 | .00                 | .00                 | 100.00            | .00                   | 100.00        |
| 52-53-00-6015 MAINT PLAN-RESIVOIRS (SUEZ)   | 222,642.00          | 69,931.00           | 69,931.00           | 69,931.00         | 69,931.00             | 77,623.00     |
| 52-53-00-6016 MAINT PLAN-AMI (SUEZ)         | 21,054.05           | 21,799.36           | 23,699.62           | 24,885.00         | 24,884.60             | 26,129.00     |
| 52-53-00-6020 EQUIPMENT REPAIR              | 579.24              | 8,401.76            | 1,851.02            | 6,769.00          | 5,776.86              | 5,000.00      |
| 52-53-00-6025 EQUIPMENT MAINTENANCE         | 564.02              | 645.62              | 220.17              | 3,500.00          | 1,734.27              | 4,690.00      |
| 52-53-00-6027 WATER TOWER/TANK TEST & REHAB | .00                 | 3,150.00            | .00                 | 3,500.00          | .00                   | 3,500.00      |
| 52-53-00-6035 TRAINING & TRAVEL             | 35.71               | .00                 | .00                 | 1,000.00          | .00                   | 1,000.00      |
| 52-53-00-6040 DUES/FEES                     | 411.80              | 480.25              | 854.87              | 1,110.00          | 1,009.05              | 1,112.00      |
| 52-53-00-6055 ENGINEERING                   | .00                 | .00                 | .00                 | .00               | .00                   | .00           |
| 52-53-00-6105 UNIFORMS                      | 1,204.16            | 2,431.36            | 2,227.31            | 2,250.00          | 1,982.63              | 2,000.00      |
| 52-53-00-6200 INTERNET                      | 1,015.33            | 1,310.14            | 740.80              | 1,161.00          | 638.28                | 1,160.00      |
| 52-53-00-6201 TELEPHONE                     | 751.18              | 952.08              | 1,035.97            | 1,283.00          | 1,033.12              | 1,241.00      |
| 52-53-00-6202 UTILITIES - ELECTRIC          | 4,246.92            | 4,126.78            | 3,937.62            | 4,183.00          | 3,865.45              | 3,620.00      |
| 52-53-00-6203 UTILITIES - WATER & SEWER     | 403.68              | 829.81              | 417.10              | 700.00            | 380.27                | 397.00        |
| 52-53-00-6204 UTILITIES - GAS               | 2,033.36            | 1,602.34            | 1,800.68            | 2,100.00          | 1,429.18              | 2,100.00      |
| 52-53-00-6207 LOCATES                       | 930.81              | 3,928.01            | 1,020.47            | 3,000.00          | 1,421.81              | 3,000.00      |
| 52-53-00-6302 COMPUTER MAINT & REPAIR       | 171.09              | 324.58              | 85.99               | 200.00            | 86.00                 | 200.00        |
| 52-53-00-6502 VEHICLE MAINT & REPAIRS       | 1,566.88            | 1,675.21            | 1,842.91            | 4,600.00          | 3,836.46              | 4,600.00      |
| 52-53-00-6703 TESTING                       | 180.00              | .00                 | .00                 | 200.00            | .00                   | 200.00        |
| 52-53-00-7001 OFFICE SUPPLIES               | .00                 | 106.59              | 24.10               | 100.00            | 41.02                 | 100.00        |
| 52-53-00-7005 MISC SUPPLIES                 | 78.58               | .00                 | .00                 | 100.00            | 27.50                 | 100.00        |
| 52-53-00-7006 EXPENDABLE EQUIPMENT EXPENSE  | 990.27              | 7,725.56            | 8,445.23            | 14,034.00         | 7,649.49              | 13,600.00     |
| 52-53-00-7007 METERS & SUPPLIES             | 10,587.50           | 10,987.75           | 7,050.82            | 15,000.00         | 14,053.51             | 40,000.00     |
| 52-53-00-7010 EMERGENCY UTILITY REPAIR      | 810.40              | .00                 | .00                 | .00               | .00                   | .00           |
| 52-53-00-7050 ROAD REPAIR MATERIALS*        | 4,952.95            | 20,730.34           | 16,494.11           | 24,771.00         | 24,767.91             | 30,000.00     |
| 52-53-00-7060 GRAVEL                        | .00                 | 426.87              | 1,223.64            | 1,731.00          | .00                   | 3,500.00      |
| 52-53-00-7081 SAFETY EQUIPMENT              | .00                 | .00                 | .00                 | 500.00            | 454.32                | 500.00        |
| 52-53-00-7085 CUSTODIAL SUPPLIES            | .00                 | 171.73              | 109.10              | 300.00            | 110.89                | 300.00        |
| 52-53-00-7090 COMPUTER SOFTWARE & HARDWARE  | 193.33              | 681.11              | 157.49              | 2,915.00          | 2,905.42              | 375.00        |

## PCT OF FISCAL YTD 100.0%

|                          |                            | 3 YRS AGO<br>ACTUAL | 2 YRS AGO<br>ACTUAL | LAST YEAR<br>ACTUAL | CURRENT<br>BUDGET | CURRENT<br>YR TO DATE | NEW<br>BUDGET |
|--------------------------|----------------------------|---------------------|---------------------|---------------------|-------------------|-----------------------|---------------|
| 52-53-00-7095            | SIMPLECITY ANNUAL LICENSE  | 2,974.97            | 3,171.79            | 4,892.50            | 5,235.00          | 4,892.50              | 5,137.00      |
| 52-53-00-7097            | GIS                        | 75.00               | 480.00              | 264.00              | 264.00            | 264.00                | 635.00        |
| 52-53-00-7098            | ANNUAL LICENSE-CLEARGOV    | .00                 | 4,400.00            | 4,620.00            | 4,380.72          | 4,380.72              | 5,825.00      |
| 52-53-00-7105            | FUEL                       | 8,451.36            | 14,392.39           | 11,748.33           | 14,483.00         | 12,651.48             | 13,466.00     |
| 52-53-00-7110            | OIL/GREASE                 | 8.25                | .00                 | .00                 | .00               | .00                   | .00           |
| 52-53-00-7130            | WATERLINE REPAIR           | 36,084.15           | 38,642.82           | 46,641.63           | 100,000.00        | 44,199.83             | 100,000.00    |
| 52-53-00-7135            | WATERLINE REPLACEMENT      | .00                 | 962.61              | .00                 | 200,000.00        | .00                   | 200,000.00    |
| 52-53-00-7141            | YARD REPAIR                | 83.40               | 98.40               | .00                 | 1,000.00          | 450.91                | 1,000.00      |
| 52-53-00-7302            | HANDTOOLS/HARDWARE         | 92.78               | 844.15              | 1,040.95            | 1,364.00          | 1,363.70              | 1,300.00      |
| 52-53-00-7405            | BLDG & GRND-MAINT/REPAIRS  | 585.16              | 248.59              | 251.95              | 1,000.00          | 299.30                | 1,000.00      |
| 52-53-00-8001            | PROPERTY INSURANCE         | 15,604.31           | 16,682.30           | 15,740.36           | 17,455.00         | 17,454.60             | 19,537.00     |
| 52-53-00-8005            | LIABILITY INSURANCE        | 9,432.75            | 10,843.20           | 11,212.80           | 12,189.00         | 12,189.00             | 13,652.00     |
| 52-53-00-8010            | AUTO INSURANCE             | 4,964.33            | 5,354.66            | 5,601.69            | 7,068.00          | 7,067.98              | 5,635.00      |
| 52-53-00-8029            | RIGHT OF USE AMORTIZATION  | .00                 | 1,760.14            | .00                 | .00               | .00                   | .00           |
| 52-53-00-8030            | DEPRECIATION EXPENSE       | 191,624.15          | 196,905.97          | 193,875.87          | .00               | .00                   | .00           |
| 52-53-00-8050            | MISC EXPENSE               | 1.55                | 5,253.10            | .00                 | 100.00            | .00                   | 100.00        |
| 52-53-00-8051            | DRUG TESTING               | 45.83               | 37.50               | .00                 | 100.00            | 50.00                 | 100.00        |
| 52-53-00-8080            | BAD DEBT EXPENSE           | .00                 | .00                 | .00                 | .00               | .00                   | .00           |
| 52-53-00-8090            | BANK FEES                  | 60.24               | 68.09               | 74.28               | 75.00             | 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              | 417.04              | 80.07-              | 290.68-             | 4,775.00          | 4,774.80              | 3,404.00      |
| 52-53-00-8704            | LTL-INTEREST               | 5,449.75            | 2,933.98            | 1,211.98            | .00               | 3.71-                 | 1,360.00      |
| 52-53-00-8709            | SHORT TERM LEASE EXPENSE   | .00                 | 8,664.44            | 14,087.05           | 9,305.00          | 8,950.56              | 9,574.00      |
| 52-53-00-9000            | ADMINISTRATIVE OVERHEAD    | 70,716.36           | 69,935.83           | 66,796.43           | 74,740.00         | 59,895.00             | 71,674.00     |
| 52-53-00-9010            | CAPITAL ASSET-VEHICLES     | .00                 | .00                 | .00                 | 82,000.00         | 71,303.75             | .00           |
| 52-53-00-9015            | CAPITAL ASSET-EQUIPMENT    | .00                 | .00                 | .00                 | 15,000.00         | 13,622.78             | 5,000.00      |
| 52-53-00-9017            | CAPITAL ASSET-BLDG & GRNDS | .00                 | .00                 | .00                 | .00               | .00                   | .00           |
| 52-53-00-9020            | CAPITAL IMPROVEMENT        | .00                 | .00                 | .00                 | .00               | 28,510.00             | .00           |
| 52-53-00-9830            | (GAIN)/LOSS ON DISPOSAL    | .00                 | .00                 | .00                 | .00               | .00                   | .00           |
| WATER DIST EXPENSE TOTAL |                            | 785,496.29          | 748,596.79          | 725,992.69          | 961,505.72        | 642,474.86            | 956,937.00    |
| TOTAL EXPENSES           |                            | 1,630,432.58        | 1,529,989.83        | 1,435,483.97        | 2,003,947.72      | 1,463,964.32          | 1,971,790.32  |
| WATER TOTAL              |                            | 225,650.86          | 359,165.76          | 612,839.92          | 57,652.28         | 600,349.49            | 26,809.68     |

## WATER FUND

### REVENUES

|               |                                                                                                                                                                                                    |
|---------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 52-00-00-4501 | <b>CUSTOMER CHARGES – WATER</b><br>Revenue received from customers for water services rendered (city code section 700.090).                                                                        |
| 52-00-00-4502 | <b>WATER CHARGE – INTERNAL CITY USAGE</b><br>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><br>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><br>ARPA revenue received and recognized.                                                                                                                                       |
| 52-00-00-4511 | <b>PENALTIES – WATER</b><br>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><br>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><br>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><br>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><br>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><br>Cash received from obtaining a loan.                                                                                                                                       |
| 52-00-00-4811 | <b>CAPITAL LEASE REVENUE</b><br>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><br>Bank interest earned on cash in the water fund.                                                                                                                    |
| 52-00-00-4916 | <b>2001A BOND INTEREST INCOME</b><br>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><br>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><br>Proceeds from the of surplus items.                                                                                                                     |
| 52-00-00-4999 | <b>MISCELLANEOUS WATER REVENUE</b><br>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<br>ACTUAL | 2 YRS AGO<br>ACTUAL | LAST YEAR<br>ACTUAL | CURRENT<br>BUDGET | CURRENT<br>YR TO DATE | NEW<br>BUDGET |
|---------------------------------------------|---------------------|---------------------|---------------------|-------------------|-----------------------|---------------|
| WASTE WATER FUND                            |                     |                     |                     |                   |                       |               |
| 55-00-00-4501 CUSTOMER CHARGES-SEWER        | 1,658,543.26        | 1,685,890.89        | 1,699,656.16        | 1,944,000.00      | 1,894,626.21          | 1,900,000.00  |
| 55-00-00-4503 SEWER CHG - INTERNAL CITY USA | 4,515.53            | 13,129.63           | 4,967.73            | 6,000.00          | 5,235.99              | 6,000.00      |
| 55-00-00-4504 PORTA-POTTY REVENUE           | .00                 | .00                 | .00                 | .00               | .00                   | .00           |
| 55-00-00-4511 PENALTIES-SEWER               | 25,379.13           | 27,116.06           | 27,620.07           | 26,000.00         | 28,760.61             | 26,000.00     |
| 55-00-00-4520 SEWER CONNECTION CHARGE       | 1,950.00            | 5,850.00            | 12,700.00           | 9,000.00          | 12,800.00             | 13,000.00     |
| 55-00-00-4525 WATER METERS                  | .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           | 14,520.00         | 13,540.65             | 13,540.00     |
| 55-00-00-4901 INTEREST INCOME               | 5,635.04            | 4,621.39            | 4,523.87            | 4,000.00          | 4,931.25              | 4,000.00      |
| 55-00-00-4930 INSURANCE PROCEEDS            | .00                 | .00                 | .00                 | .00               | .00                   | .00           |
| 55-00-00-4960 SALE OF VEHICLES/EQUIPMENT    | 12,166.67           | .00                 | 3,900.00            | .00               | 6,300.00              | .00           |
| 55-00-00-4999 MISC WASTE WATER REVENUE      | 1,092.63            | 173.01              | 374.47              | 400.00            | 4,974.02              | 400.00        |
| TOTAL REVENUE                               | 1,722,482.26        | 1,749,980.98        | 1,766,942.30        | 2,005,420.00      | 1,971,168.73          | 1,964,440.00  |
| 55-00-00-5002 SALARIES-FULL TIME            | 190,500.23          | 270,060.90          | 245,520.53          | 421,940.00        | 250,565.39            | 382,886.00    |
| 55-00-00-5003 SALARIES-PART TIME            | .00                 | .00                 | .00                 | .00               | .00                   | .00           |
| 55-00-00-5004 SALARIES-OVERTIME             | 5,068.71            | 4,161.28            | 5,926.66            | 9,770.00          | 9,769.70              | 7,500.00      |
| 55-00-00-5005 PAYROLL TAX EXPENSE           | 12,944.15           | 20,392.37           | 17,431.75           | 33,026.00         | 17,865.17             | 30,533.00     |
| 55-00-00-5006 PENSION EXPENSE               | 8,002.86            | 8,876.84            | .00                 | .00               | .00                   | .00           |
| 55-00-00-5007 LAGERS                        | 1,655.71            | 3,431.44            | 13,140.90           | 27,964.00         | 15,892.92             | 27,157.00     |
| 55-00-00-5009 LIFE INSURANCE EXPENSE        | 166.07              | 507.11              | 297.33              | 574.00            | 324.09                | 541.00        |
| 55-00-00-5011 WORKER'S COMPENSATION         | 9,392.63            | 17,072.00           | 16,616.83           | 19,286.00         | 15,892.38             | 17,756.00     |
| 55-00-00-5015 UNEMPLOYMENT INSURANCE        | .00                 | .00                 | .00                 | .00               | .00                   | .00           |
| 55-00-00-5016 HEALTH/DENTAL/VISION PREM EXP | 20,561.61           | 10,463.69           | 36,682.69           | 56,619.00         | 29,136.92             | 51,463.00     |
| 55-00-00-5017 COMPENSATED ABSENCES EXPENSE  | 5,127.30            | 2,514.98            | 2,387.23            | .00               | .00                   | .00           |
| 55-00-00-5019 HSA/FSA ADMIN FEES            | 87.50               | 68.75               | 450.00              | 200.00            | 150.00                | 200.00        |
| 55-00-00-5020 CONTRACTED SERVICES (LEGAL)   | 13,328.28           | 10,876.13           | 7,726.73            | 13,596.32         | 12,933.32             | 10,200.00     |
| 55-00-00-5023 CONTRACTED SERVICES (OTHER)   | 5,646.93            | 3,091.20            | 428.62              | 2,089.00          | 1,982.92              | 15,429.00     |
| 55-00-00-5035 RECORDING FEES                | .00                 | .00                 | .00                 | 50.00             | .00                   | 50.00         |
| 55-00-00-6001 POSTAGE                       | 3,460.45            | 2,783.04            | 5,103.35            | 5,000.00          | 4,537.38              | 5,374.00      |
| 55-00-00-6005 PRINTING                      | 645.10              | 1,703.29            | 834.78              | 2,000.00          | 1,297.75              | 2,000.00      |
| 55-00-00-6010 ADVERTISING/PROMOTIONAL       | .00                 | .00                 | 40.00               | 100.00            | .00                   | 100.00        |
| 55-00-00-6016 MAINT PLAN-AMI (SUEZ)         | 21,054.05           | 21,799.36           | 23,699.62           | 24,885.00         | 24,884.60             | 26,129.00     |
| 55-00-00-6020 PORTABLE EQUIPMENT REPAIR     | 1,430.28            | 6,806.83            | 2,131.46            | 8,906.06          | 8,806.01              | 8,500.00      |
| 55-00-00-6025 PORTABLE EQUIPMENT MAINTENANC | 7,266.49            | 6,629.00            | 8,948.93            | 9,450.00          | 8,224.64              | 14,350.00     |
| 55-00-00-6028 GENERATOR INSPECTION/MAINT    | 5,621.89            | 11,335.21           | 9,971.07            | 12,232.00         | 11,354.10             | 12,500.00     |
| 55-00-00-6030 I&I REDUCTION                 | .00                 | 275.03              | .00                 | 32,091.00         | .00                   | 100,000.00    |
| 55-00-00-6035 TRAINING & TRAVEL             | 35.71               | 1,890.35            | 250.00              | 1,500.00          | 250.00                | 1,500.00      |
| 55-00-00-6040 DUES/FEES                     | 843.01              | 828.45              | 1,140.78            | 1,516.00          | 1,515.55              | 1,500.00      |
| 55-00-00-6045 ACCOUNTING & AUDITING         | .00                 | .00                 | .00                 | .00               | .00                   | .00           |
| 55-00-00-6055 ENGINEERING                   | .00                 | 11,048.43           | .00                 | 25,000.00         | .00                   | .00           |
| 55-00-00-6105 UNIFORMS                      | 1,904.92            | 2,285.68            | 2,228.07            | 4,600.00          | 1,889.59              | 4,600.00      |
| 55-00-00-6110 PLANT EQUIPMENT REPAIR        | 32,327.93           | 12,812.87           | 27,336.99           | 59,764.62         | 22,656.34             | 159,500.00    |
| 55-00-00-6115 LIFT STATION REPAIR           | 126,851.22          | 60,987.55           | 43,066.72           | 106,995.00        | 106,853.51            | 30,000.00     |
| 55-00-00-6120 PLANT EQU & LIFT STATION MAIN | 108,338.27          | 1,222.80            | 1,078.22            | 16,000.00         | 1,094.97              | 10,000.00     |
| 55-00-00-6200 INTERNET                      | 2,298.82            | 2,923.76            | 2,454.72            | 2,682.00          | 2,349.87              | 4,000.00      |

## BUDGET REPORT

PCT OF FISCAL YTD 100.0%

|               |                               | 3 YRS AGO<br>ACTUAL | 2 YRS AGO<br>ACTUAL | LAST YEAR<br>ACTUAL | CURRENT<br>BUDGET | CURRENT<br>YR TO DATE | NEW<br>BUDGET |
|---------------|-------------------------------|---------------------|---------------------|---------------------|-------------------|-----------------------|---------------|
| 55-00-00-6201 | TELEPHONE                     | 1,801.78            | 3,024.17            | 1,116.73            | 345.00            | 315.68                | 350.00        |
| 55-00-00-6202 | UTILITIES - ELECTRIC          | 181,429.39          | 173,243.72          | 174,356.87          | 192,421.00        | 167,114.51            | 180,000.00    |
| 55-00-00-6203 | UTILITIES - WATER             | 7,657.21            | 3,869.14            | 7,509.69            | 7,044.00          | 6,046.52              | 6,653.00      |
| 55-00-00-6204 | UTILITIES - GAS               | 585.65              | 329.25              | 390.24              | 400.00            | 379.14                | 400.00        |
| 55-00-00-6207 | LOCATES                       | 930.83              | 2,790.56            | 863.59              | 3,000.00          | 1,534.63              | 3,000.00      |
| 55-00-00-6302 | COMPUTER MAINT & REPAIR       | 145.06              | 620.96              | 279.88              | 280.00            | 279.84                | 280.00        |
| 55-00-00-6502 | VEHICLE MAINT & REPAIRS       | 1,542.10            | 2,209.93            | 946.77              | 3,200.00          | 2,026.52              | 1,500.00      |
| 55-00-00-6703 | TESTING/LABORATORY SUPPLIES   | 12,195.94           | 10,443.56           | 7,108.83            | 9,500.00          | 9,361.11              | 10,000.00     |
| 55-00-00-7001 | OFFICE SUPPLIES               | 298.33              | 422.92              | 145.61              | 335.00            | 259.72                | 250.00        |
| 55-00-00-7005 | MISCELLANEOUS SUPPLIES        | 49.47               | 48.24               | 28.25               | 200.00            | 32.82                 | 200.00        |
| 55-00-00-7006 | EXPENDABLE EQUIPMENT EXP      | 4,634.73            | 1,276.99            | 149.72              | 2,500.00          | 748.70                | 5,000.00      |
| 55-00-00-7007 | METERS & SUPPLIES             | 10,587.56           | 10,908.31           | 7,050.79            | 23,500.00         | 22,646.22             | 40,000.00     |
| 55-00-00-7008 | CALABRATION OF METERS/TRANSDU | 571.15              | 739.00              | 898.40              | 2,500.00          | 364.50                | 2,500.00      |
| 55-00-00-7050 | ROAD REPAIR MATERIAL          | .00                 | .00                 | .00                 | 500.00            | .00                   | 500.00        |
| 55-00-00-7060 | GRAVEL                        | .00                 | 143.53              | .00                 | 1,000.00          | .00                   | 1,000.00      |
| 55-00-00-7080 | LIME-LAND APPLICATION         | 2,000.00            | .00                 | .00                 | 3,000.00          | .00                   | 3,000.00      |
| 55-00-00-7081 | SAFETY EQUIPMENT              | 223.95              | 8.25                | 29.99               | 500.00            | 500.00                | 500.00        |
| 55-00-00-7085 | CUSTODIAL SUPPLIES            | 331.91              | 343.78              | 313.67              | 450.00            | 227.09                | 450.00        |
| 55-00-00-7090 | COMPUTER SOFTWARE & HARDWARE  | 666.93              | 3,989.70            | 182.50              | 3,418.00          | 3,417.14              | 821.00        |
| 55-00-00-7095 | SIMPLECITY ANNUAL LICENSE     | 4,384.17            | 4,673.17            | 7,210.00            | 7,715.00          | 7,210.00              | 7,571.00      |
| 55-00-00-7096 | SCADA EXPENSE                 | 555.00              | 4,280.36            | 2,669.40            | 26,629.00         | 26,628.41             | 13,500.00     |
| 55-00-00-7097 | GIS                           | .00                 | 855.00              | 264.00              | 615.00            | 264.00                | 635.00        |
| 55-00-00-7098 | ANNUAL LICENSE-CLEARGOV       | .00                 | 3,080.00            | 3,234.00            | 4,380.72          | 4,380.72              | 5,825.00      |
| 55-00-00-7105 | FUEL-TRUCKS & EQUIPMENT       | 10,345.20           | 11,939.16           | 9,173.54            | 12,500.00         | 12,059.63             | 14,000.00     |
| 55-00-00-7106 | FUEL-GENERATORS               | .00                 | 1,866.00            | 1,990.10            | 3,000.00          | 68.40                 | 3,000.00      |
| 55-00-00-7110 | OIL/GREASE                    | 8.25                | .00                 | .00                 | .00               | .00                   | .00           |
| 55-00-00-7115 | LABORATORY EQUIPMENT          | 1,573.37            | 451.83              | 711.00              | 3,500.00          | 2,370.27              | 1,000.00      |
| 55-00-00-7116 | CALABRATION OF LAB EQUIPMENT  | 1,071.59            | 1,456.50            | 412.00              | 1,500.00          | 1,169.58              | 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 | 13,953.51           | 2,984.15            | .00                 | 15,000.00         | 997.86                | 15,000.00     |
| 55-00-00-7141 | YARD REPAIRS                  | .00                 | .00                 | .00                 | 400.00            | .00                   | 400.00        |
| 55-00-00-7302 | HANDTOOLS/HARDWARE            | 643.48              | 1,630.16            | 941.26              | 1,000.00          | 675.74                | 1,000.00      |
| 55-00-00-7405 | BLDG & GRND-MAINT/REPAIRS     | 2,688.39            | 906.64              | 1,553.18            | 3,000.00          | 916.66                | 2,000.00      |
| 55-00-00-8001 | PROPERTY INSURANCE            | 20,969.62           | 23,025.36           | 23,319.71           | 25,870.00         | 25,870.00             | 28,974.00     |
| 55-00-00-8005 | LIABILITY INSURANCE           | 18,865.50           | 21,686.40           | 22,425.60           | 24,378.00         | 24,378.00             | 27,303.00     |
| 55-00-00-8010 | AUTO INSURANCE                | 9,179.15            | 10,949.00           | 10,972.19           | 13,274.00         | 13,273.67             | 11,013.00     |
| 55-00-00-8030 | DEPRECIATION EXPENSE          | 538,865.66          | 518,836.71          | 540,785.08          | .00               | .00                   | .00           |
| 55-00-00-8050 | MISCELLANEOUS EXPENSE         | 146.89              | 4,615.21            | 16.41               | 250.00            | 15.81                 | 250.00        |
| 55-00-00-8051 | DRUG TESTING                  | 33.33               | 12.50               | .00                 | 100.00            | .00                   | 100.00        |
| 55-00-00-8080 | BAD DEBT EXPENSE              | .00                 | .00                 | .00                 | .00               | .00                   | .00           |
| 55-00-00-8090 | BANK FEES                     | 432.02              | 522.28              | 569.76              | 575.00            | 522.28                | 575.00        |
| 55-00-00-8504 | BOND ADMINISTRATIVE FEE       | 636.00              | 636.00              | 636.00              | 636.00            | 636.00                | 636.00        |
| 55-00-00-8513 | 2013/2021 BOND PRINCIPAL      | .00                 | .00                 | .00                 | 210,000.00        | 210,000.00            | 220,000.00    |
| 55-00-00-8514 | 2013/2021 BOND INTEREST       | 128,608.34          | 124,437.50          | 117,929.17          | 113,163.00        | 113,162.50            | 107,250.00    |
| 55-00-00-8515 | 2014/2022 BOND PRINCIPAL      | .00                 | .00                 | .00                 | 120,000.00        | 120,000.00            | 120,000.00    |
| 55-00-00-8516 | 2014/2022 BOND INTEREST       | 90,600.80           | 86,655.00           | 83,058.00           | 79,298.00         | 79,297.50             | 75,374.00     |
| 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            | 22,766.71           | 21,748.88           | 21,145.12           | .00               | .00                   | .00           |
| 55-00-00-8702 | SHORT TERM LEASE EXPENSE      | 7,627.39            | 13,377.03           | 12,807.55           | 13,100.00         | 12,008.35             | 10,609.00     |
| 55-00-00-8703 | LTL-PRINCIPAL                 | .00                 | .00                 | 642.19              | .00               | .00                   | .00           |
| 55-00-00-8704 | LTL-INTEREST                  | 5,449.71            | 2,431.33            | 150.27              | .00               | .00                   | .00           |

BUDGET REPORT

PCT OF FISCAL YTD 100.0%

|               |                               | 3 YRS AGO<br>ACTUAL | 2 YRS AGO<br>ACTUAL | LAST YEAR<br>ACTUAL | CURRENT<br>BUDGET | CURRENT<br>YR TO DATE | NEW<br>BUDGET |
|---------------|-------------------------------|---------------------|---------------------|---------------------|-------------------|-----------------------|---------------|
| 55-00-00-9010 | CAPITAL ASSET-VEHICLES        | .00                 | .00                 | .00                 | 122,000.00        | 111,360.66            | .00           |
| 55-00-00-9015 | CAPITAL ASSET-EQUIPMENT       | .00                 | 57,148.71-          | .00                 | 15,000.00         | 13,367.96             | 5,000.00      |
| 55-00-00-9017 | CAPITAL ASSET-BLDG & GRNDS    | .00                 | .00                 | .00                 | .00               | .00                   | .00           |
| 55-00-00-9020 | CAPITAL IMPROVEMENT           | .00                 | .00                 | .00                 | 18,000.00         | 15,620.00             | .00           |
| 55-00-00-9830 | (GAIN)/LOSS ON ASSET DISPOSAL | .00                 | .00                 | .00                 | .00               | .00                   | .00           |
| 55-79-00-9000 | ADMINISTRATIVE OVERHEAD       | 96,378.51           | 95,314.21           | 124,670.88          | 98,307.00         | 90,113.65             | 115,571.00    |
|               |                               | -----               | -----               | -----               | -----             | -----                 | -----         |
|               | TOTAL EXPENSES                | 1,772,617.56        | 1,582,551.64        | 1,664,717.46        | 2,138,547.72      | 1,701,216.91          | 2,021,686.00  |
|               |                               | =====               | =====               | =====               | =====             | =====                 | =====         |
|               | WASTE WATER TOTAL             | 50,135.30-          | 167,429.34          | 102,224.84          | 133,127.72-       | 269,951.82            | 57,246.00-    |
|               |                               | =====               | =====               | =====               | =====             | =====                 | =====         |

## WASTE WATER FUND

### REVENUES

|               |                                                                                                                                                       |
|---------------|-------------------------------------------------------------------------------------------------------------------------------------------------------|
| 55-00-00-4501 | <b>CUSTOMER CHARGES - SEWER</b><br>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><br>Revenue received from internal city departments for sewer services rendered (city code section 700.100).  |
| 55-00-00-4504 | <b>PORTA-POTTY REVENUE</b><br>Revenue received from customers to empty porta-potties at the wastewater treatment plants.                              |
| 55-00-00-4511 | <b>PENALTIES - SEWER</b><br>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><br>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><br>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><br>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><br>Cares Act revenue received (i.e. from state of Missouri for unemployment reimbursement, etc.).                      |
| 55-00-00-4810 | <b>LOAN PROCEEDS</b><br>Cash received from obtaining a loan.                                                                                          |
| 55-00-00-4811 | <b>CAPITAL LEASE REVENUE</b><br>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><br>Revenue received from the lease of ground owned by the Wastewater Fund.                                                |
| 55-00-00-4901 | <b>INTEREST INCOME</b><br>Bank interest earned on cash in the waste water fund.                                                                       |

- 55-00-00-4930      **INSURANCE PROCEEDS**  
Reimbursements received from the general, liability, auto, or inland marine insurance due to claims filed.
- 55-00-00-4960      **SALE OF VEHICLES/EQUIPMENT**  
Proceeds from the sale of surplus items.
- 55-00-00-4999      **MISCELLANEOUS WASTE WATER REVENUE**  
Revenues not listed in another category (i.e. sale of salvage material, sale of hay, early pay discount for the Primacy fees, etc.).

|                      |                             | PCT OF FISCAL YTD 100.0% |                     |                     |                   |                       |               |
|----------------------|-----------------------------|--------------------------|---------------------|---------------------|-------------------|-----------------------|---------------|
|                      |                             | 3 YRS AGO<br>ACTUAL      | 2 YRS AGO<br>ACTUAL | LAST YEAR<br>ACTUAL | CURRENT<br>BUDGET | CURRENT<br>YR TO DATE | NEW<br>BUDGET |
| CEMETERY TRUST FUND  |                             |                          |                     |                     |                   |                       |               |
| 72-00-00-4821        | DONATIONS                   | .00                      | .00                 | .00                 | .00               | 10,000.00             | .00           |
| 72-00-00-4881        | 15% OF BURIAL SPACE REVENUE | 1,125.00                 | 1,579.05            | 1,125.00            | 1,100.00          | 1,425.00              | 1,100.00      |
| 72-00-00-4901        | INTEREST INCOME             | 281.08                   | 286.32              | 286.06              | 300.00            | 281.50                | 300.00        |
| 72-00-00-4902        | R-INTEREST INCOME-B. HIGDON | 2.61                     | 2.62                | 2.61                | 2.00              | 2.48                  | 2.00          |
| TOTAL REVENUE        |                             | 1,408.69                 | 1,867.99            | 1,413.67            | 1,402.00          | 11,708.98             | 1,402.00      |
| 72-00-00-7401        | MAINTENANCE EXPENSE         | 215.99                   | 259.15              | 256.42              | 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                   | 22.15                    | 27.39               | 29.88               | 30.00             | 27.39                 | 30.00         |
| TOTAL EXPENSES       |                             | 238.14                   | 286.54              | 286.30              | 330.00            | 27.39                 | 330.00        |
| CEMETERY TRUST TOTAL |                             | 1,170.55                 | 1,581.45            | 1,127.37            | 1,072.00          | 11,681.59             | 1,072.00      |

## CEMETERY TRUST FUND

### REVENUES

72-00-00-4821

#### **DONATIONS**

Donations toward the cemetery perpetual trust.

72-00-00-4881

#### **15% OF BURIAL SPACE REVENUE**

15% of revenue from the sale of each burial space to be added to the perpetual fund. The interest off this fund may be used for perpetual maintenance of the cemetery (city code section 140.080).

72-00-00-4901

#### **INTEREST INCOME**

Bank interest earned on the cemetery trust perpetual cash account.

72-00-00-4902

#### **INTEREST INCOME – B HIGDON**

Bank interest earned on the Betty Higdon cash account.