Annual Budget

Fiscal Year 2025

City of Richmond

CITY OF RICHMOND, MISSOURI

ADOPTED BUDGET
FISCAL YEAR 2024 –2025
(OCTOBER 2024 – SEPTEMBER 2025)

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	Jim Hardison	June Paige
Ward II	Deanna Guy	Rob Brash
Ward III	Rodney Williams	Barb Hardwick
Ward IV	Rob Kinnard	Ron Peterson

CITY OF RICHMOND, MISSOURI

CITY STAFF

CITY ADMINISTRATOR – Tonya Willim

DEPARTMENT DIRECTORS

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

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

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October 1, 2024

Mayor and Council Members:

I am pleased to present the City of Richmond, Missouri's budget for the 2024-2025 fiscal year. The total projected revenues amount to $10,084,081, reflecting a slight 2.89% decrease compared to the 2023-2024 budget. This reduction is primarily due to lower revenues expected from franchise taxes and property taxes. However, sales tax has maintained and use tax has increased). To cover the budgeted expenditures of $16,328,385, we propose utilizing $6,362,061 in cash reserves for one-time purchases. These reserves are primarily from previously recognized bond proceeds and the remaining ARPA grant funds. While this budget reflects a 1.2% decrease in expenditures from the prior fiscal year, it is based on a conservative budgeting approach, ensuring that spending is carefully managed and aligned with available resources. This decrease is largely attributed to adjustments in contract services, asset lease activities, and the strategic use of ARPA funds for capital projects. This approach allows us to safeguard the city's financial stability while addressing immediate priorities.

The budget is balanced and appropriately maintains reserves, as established by the City Council. It represents our continued commitment to providing excellent municipal services to all citizens, businesses, and visitors while preserving a healthy financial position. The Council's adopted goals and objectives have been carried over for the 2024-2025 fiscal year and funded through various budgeted items.

This budget is a living document, serving as an operational guide for the mayor, council, and staff throughout the year. Our ability to build and maintain healthy reserves is a testament to the sound financial management and detailed attention demonstrated by all City staff. Department Directors have been fully involved in the budget process and are held accountable for their department's expenditures, while the City Administrator and Finance Director closely monitor budget-to-actual results year-round.

The official development of the fiscal year 2024-2025 budget began in April 2024. Departments presented their recommendations to the City Administrator and Finance Director during individual budget meetings held from June 18, 2024, to June 26, 2024. The draft budget was finalized and presented to the Finance Committee on August 26, 2024, with no recommended changes. It was then reviewed in a Council Work Session on September 16, 2024. Finally, the Council adopted the budget on September 24, 2024, with a unanimous 7-0 vote.

I look forward to a successful year as we work together to implement the priorities set out in this budget. Through continued fiscal responsibility and careful execution, we will ensure that the City of Richmond remains on a stable path, addressing both current needs and long-term goals.

Sincerely,

Tonya A. Willim

Tonya A. Willim
City Administrator

BILL NUMBER: 24-22 **ORDINANCE NO: 2656**

AN ORDINANCE ADOPTING THE ANNUAL OPERATING BUDGET OF THE CITY OF RICHMOND, MISSOURI, FOR FISCAL YEAR BEGINNING OCTOBER 1, 2024, AND ENDING SEPTEMBER 30, 2025, 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 2024 – 2025 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 2024 – 2025 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 24th day of September 2024.

Mike Wright, Mayor

ATTEST:

Saige Mason, City Clerk

APPROVED this 24th day of September 2024.

Mike Wright, Mayor

SEAL OF THE CITY OF RICHMOND COUNTY

ATTEST:

Saige Mason, City Clerk

CITY COUNCIL GOALS AND OBJECTIVES (FY25) 2024-2025
(CARRIED OVER FROM FY24 2023-2024 BUDGET)

1. **Organizational Development**

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

2. **Infrastructure**

    - Continuous improvement of the building blocks of community development.

        - Goal 1: Implement projects in the water master plan and identify funding sources
        - Goal 2: Add more sidewalks and improve existing sidewalks for more connectivity and walkability

3. **Development**

    - Development involves responsible growth and redevelopment reflects the community's needs.

        - Goal 1: Increase housing options

4. **Beautification**

    - Beautification is the collective effort to improve the physical environment of our surroundings to promote community morale.

        - Goal 1: Strengthen property maintenance codes
        - Goal 2: Increase house demolition budget

5. **Civic Involvement & Partnerships**

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

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

POLICY NO. 05-2010-9

BUDGET POLICY

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

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

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

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

Approved & Adopted by Council action: July 13 2010

Implemented:

Mayor

Date July 13, 2010

Richmond Internal Operating Policy # 2019-03
Original (05-2010-10)
Amended Date: September 10, 2019

FUND BALANCE POLICY

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Nonspendable (if funds become spendable)
Restricted
Committed
Assigned
Unassigned

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

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

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

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

Mayor, Mike Wright

CITY OF RICHMOND
SUMMARY ALL FUNDS
2025 BUDGET

	2021 ACTUAL	2022 ACTUAL	2023 BUDGET	2024 BUDGET	2024 YR TO DATE
REVENUES					
General Fund	$ 3,617,223	$ 4,228,084	$ 4,041,875	$ 4,177,760	$ 4,151,778
Parks Fund	448,455	464,266	524,900	492,167	526,158
Training & Education Fund	3,463	3,072	3,530	3,025	5,092
Transportation Tax Fund	647,355	679,587	764,300	731,989	779,238
Debt Service Fund	275,221	271,731	327,225	332,583	349,553
Municipal Complex Fund	4,213,038	335,159	379,550	382,750	378,430
Capital Projects Fund	-	-	1,116,625	526,006	272,113
Solid Waste Fund	321,455	335,926	366,450	459,650	406,597
Water Fund	1,337,922	1,527,308	1,952,600	1,933,441	1,962,300
Waste Water Fund	1,764,769	1,775,969	1,770,000	1,632,353	1,802,620
Cemetery Perpetual Fund	1,543	1,472	2,255	1,505	1,868
Total Revenues	12,630,445	9,622,575	11,249,310	10,673,229	10,635,747
EXPENSES					
General Fund	3,156,872	3,758,636	5,020,140	4,650,361	4,365,533
Parks Fund	300,760	411,976	718,795	450,331	341,512
Training & Education Fund	4,869	2,684	4,210	3,010	3,028
Transportation Tax Fund	440,733	580,559	779,925	758,440	286,235
Debt Service Fund	275,112	272,163	521,790	343,082	339,152
Municipal Complex Fund	4,153,532	261,876	346,075	480,805	337,596
Capital Projects Fund	-	-	6,266,750	5,279,098	5,006,529
Solid Waste Fund	302,532	318,102	366,525	456,653	388,288
Water Fund	1,462,264	1,644,560	1,819,405	1,888,805	1,574,590
Waste Water Fund	1,545,032	1,642,642	2,751,730	2,527,108	2,000,602
Cemetery Perpetual Fund	281	328	400	325	27
Total Expenses	11,641,986	8,893,527	18,595,745	16,838,018	14,643,091
TOTAL NET CHANGE					
General Fund	460,352	469,448	(978,265)	(472,601)	(213,755)
Parks Fund	147,695	52,290	(193,895)	41,836	184,646
Training & Education Fund	(1,405)	388	(680)	15	2,065
Transportation Tax Fund	206,622	99,028	(15,625)	(26,451)	493,003
Debt Service Fund	109	(432)	(194,565)	(10,499)	10,401
Municipal Complex Fund	59,506	73,283	33,475	(98,055)	40,834
Capital Projects Fund	-	-	(5,150,125)	(4,753,092)	(4,734,416)
Solid Waste Fund	18,923	17,824	(75)	2,997	18,309
Water Fund	(124,342)	(117,252)	133,195	44,636	387,710
Waste Water Fund	219,737	133,326	(981,730)	(894,756)	(197,981)
Cemetery Perpetual Fund	1,262	1,144	1,855	1,180	1,841
Total Net Change	$ 988,459	$ 729,047	$ (7,346,435)	$ (6,164,790)	$ (4,007,344)

CITY OF RICHMOND
SUMMARY GENERAL FUND
2025 BUDGET

	2021 ACTUAL	2022 ACTUAL	2023 BUDGET	2024 BUDGET	2024 YR TO DATE
REVENUES					
Administration Revenue	$ 2,976,202	$ 2,995,955	3,092,940	3,212,820	3,269,576
Municipal Court Department	7,972	12,770	8,000	8,750	13,068
Police Department	52,131	87,367	203,110	159,240	159,240
Animal Control	5,711	4,764	5,000	3,550	3,850
Fire Department	105,320	675,144	159,250	113,780	116,554
Streets Department	247,418	268,046	357,700	303,419	342,380
Economic Development	-	750	750	144,250	-
Community Development	67,235	43,291	34,050	62,950	75,071
Recreation Department	116,868	112,948	145,675	133,601	136,991
Cemetery Department	38,366	27,050	35,400	35,400	35,048
Total General Fund Revenues	3,617,223	4,228,084	4,041,875	4,177,760	4,151,778
EXPENSES					
Administration	629,617	699,438	799,760	758,583	674,430
Municipal Court Department	38,176	47,710	51,210	51,245	47,037
Police Department	797,578	955,603	1,258,455	1,294,919	1,262,047
Animal Control	50,367	53,031	61,350	67,767	55,746
Dispatch	-	-	-	-	-
Fire Department	796,961	905,754	1,564,505	1,005,110	978,487
Streets Department	255,618	272,220	417,555	336,719	288,505
Economic Development	72,112	98,076	73,920	235,728	235,728
Community Development	133,367	172,283	252,600	222,898	179,084
Recreation Department	281,749	436,270	407,335	528,558	501,613
Cemetery Department	101,326	118,252	133,450	148,834	142,855
Total General Fund Expenses	3,156,872	3,758,636	5,020,140	4,650,361	4,365,533
General Fund Net Change	$ 460,352	$ 469,448	$ (978,265)	$ (472,601)	$ (213,755)

CITY OF RICHMOND
CASH BALANCES

	Actual 9/30/2021	Actual 9/30/2022	Actual 9/30/2023	Preliminary 9/30/2024	Projected 9/30/2025
General Fund					
Operating Cash	$ 1,270,420	$ 1,277,509	$ 1,498,475	$ 1,554,840	$ 1,423,719
Gym Improvement	20,145	24,261	27,231	2,582	2582
Community Development Donations	40,000	43,446	31,418	-	0
Fire Pumper Lease Escrow	-	449,646	-	-	0
ARPA Funds	570,354	1,116,689	546,765	288,149	0
Parks Fund	384,275	455,596	378,325	527,628	620,501
Training & Education Fund					
Police Training	131	427	(405)	(191)	270
Judicial Education	2,835	2,583	2,249	1,890	1000
DWI/Drug Enforcement	3,377	3,968	5,779	8,089	9089
POST Training	905	216	14	(89)	400
Transportation Tax Fund	643,156	734,979	1,081,551	1,340,019	1,296,510
Debt Service Fund	282,787	281,495	91,982	102,362	82,336
Municipal Complex Fund	98,423	166,508	234,696	155,060	127,112
Capital Projects Fund					
2022 G.O. Bond Proceeds	-	5,153,133	5,165,173	5,156,325	3,019,427
ARPA Funds	-	-	-	-	
Solid Waste Fund	166,262	186,170	191,614	205,989	222,235
Water Fund					
Operating Reserves	635,950	516,921	623,186	971,105	
Water Equipment Replacement	247	-	25,557	51,115	76,672
Waste Water Fund					
Operating Reserves	2,028,997	2,012,399	1,707,707	1,364,636	1,030,202
WW Equipment Replacement	63,259	72,296	81,333	90,370	99,407
Debt Service Accounts	388,127	186,013	190,965	195,308	94,438
Cemetery Perpetual Fund					
Bessie Higdon Interest	21	(20)	26	28	30
Bessie Higdon Endowment	1,000	1,000	1,000	1,000	1,000
Perpetual Care Endowment	108,101	109,286	110,411	111,990	113,190

CITY OF RICHMOND
DEBT & LEASE PAYMENTS

	Total Due in FY25	Total Due in FY26	Final Payment Due Date
General Fund			
Police Department			
Taser/Body Camera Lease	23,653.61	-	Nov. 2025
In-Car Camera Lease	16,884.83	16,884.85	Dec. 2026
Enterprise Lease -2002 Ford Interceptor	11,035.56	11,035.56	Sept. 2027
Fire Department			
Pumper Lease/Purchase	87,139.74	87,139.74	Jun. 2028
Enterprise Lease - 2023 Ford F-150	13,264.68	13,264.68	May 2028
Street Department			
Enterprise Lease (1/3) - 2022 Ford F-250 w/plow	2,907.20	14,536.00	Nov. 2027
Enterprise Lease (1/3) - 2022 Ford F-250 w/plow	3,040.48	3,040.48	Jan. 2028
Enterprise Lease (1/3) - 2022 Ford F-250 w/plow	3,040.48	3,040.48	Jan. 2028
Enterprise Lease (1/4) - 2023 Chevrolet 2500HD	2,672.85	2,672.85	May 2028
Enterprise Lease (1/3) - 2024 Ford F-350	4,762.92	4,762.92	Apr. 2029
General Fund Total	$ 163,639.43	$ 151,614.64	
Parks Fund			
Enterprise - 2022 Ford F-150	9,336.00	9,336.00	Dec. 2028
Parks Fund Total	$ 9,336.00	$ 9,336.00	
Transportation Fund			
Enterprise Lease (1/3) - 2022 Ford F-250 w/plow	2,907.20	14,536.00	Nov. 2027
Enterprise Lease (1/3) - 2022 Ford F-250 w/plow	3,040.48	3,040.48	Jan. 2028
Enterprise Lease (1/3) - 2022 Ford F-250 w/plow	3,040.48	3,040.48	Jan. 2028
Enterprise Lease (1/4) - 2023 Chevrolet 2500HD	2,672.85	2,672.85	May 2028
Enterprise Lease (1/3) - 2024 Ford F-350	4,762.92	4,762.92	Apr. 2029
Transportation Fund Total	$ 11,661.01	$ 23,289.81	
Debt Service Fund			
2022 G.O. Bond	327,200.00	336,700.00	Sep. 2042
Debt Service Fund Total	$ 327,200.00	$ 336,700.00	
Municipal Complex Fund			
2021 Refunding COP	243,730.00	241,930.00	Jul. 2043
Municipal Compelx Fund Total	$ 243,730.00	$ 241,930.00	
Water Fund			
Land for Water Well Lease	1,200.00	1,200.00	Jun. 2093
AMI Project Lease/Purchase	150,594.96	37,648.74	Dec. 2024

Enterprise Lease (1/3) - 2022 Ford F-250 w/plow	2,907.20	14,536.00	Nov. 2027
Enterprise Lease (1/3) - 2022 Ford F-250 w/plow	3,040.48	3,040.48	Jan. 2028
Enterprise Lease (1/3) - 2022 Ford F-250 w/plow	3,040.48	3,040.48	Jan. 2028
Enterprise Lease (1/4) - 2023 Chevrolet 2500HD	2,672.85	2,672.85	May 2028
Enterprise Lease - 2023 Chevrolet 2500HD	10,691.40	10,691.40	Jun. 2028
Enterprise Lease (1/3) - 2024 Ford F-350	4,762.92	4,762.92	Apr. 2029
Water Fund Total	$ 174,147.37	$ 72,829.95	
Waste Water Fund			
2021 Refunding Revenue Bond	327,005.50	326,368.00	Feb. 2042
2022 Refunding Revenue Bond	198,376.00	199,615.50	Aug. 2042
USDA Loan	43,425.00	43,425.00	Feb. 2050
AMI Project Lease/Purchase	37,648.74	-	Dec. 2024
Enterprise Lease (1/4) - 2023 Chevrolet 2500HD	2,672.85	2,672.85	May 2028
Enterprise Lease - 2023 Chevrolet 2500HD	10,691.40	10,691.40	May 2028
Waste Water Fund Total	$ 619,819.49	$ 582,772.75	
All Funds Total	$1,549,533.30	$1,418,473.15	

Approved Expenditures for the Year - 2025 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			
Ordinance recodification and supplement (rollover)		6,400	10-01-00-6135
Annual maintenance fee		995	10-01-00-6135
Total Administration		7,395	
Court			
Total Court		-	
Police			
Continuing Obligation - Axon (taser/body cameras - year 4 of 5)	$	23,653.60	10-11-00-8707
Continuing Obligation - Axon (in car cameras - yr 3 of 5)	$	16,884.85	10-11-00-8707
Continuing Obligation - Enterprise (25F8TZ)	$	11,036.00	10-11-00-8707
Continuing Obligation - Enterprise (27FZTD)	$	11,934.72	10-11-00-8707
Continuing Obligation - Omnigo	$	20,192.00	10-11-00-7095
Duty Gear Replacements - plus outfitting 2 new officers	$	5,000.00	10-11-00-6105
Kevlar replacements for vests	$	3,296.00	10-11-00-7006
New computers (9)	$	10,000.00	10-11-00-7090
Flock LPR Program (so long as grant funded)	$	25,850.00	10-11-00-7090
(Offsetting Grant Revenue for Flock LPR Program	$	(25,850.00)	10-11-00-4602
Total Police		101,997	
Animal Control			
Animal shelter repairs/maintenance		3,000	10-11-00-7405
Total Animal Control		3,000	
Fire			
Fire Hose (15) Sections	$	2,860.20	10-12-00-7006
Hose Tester	$	2,683.00	10-12-00-7006
Bunker Gear (1)	$	3,000.00	10-12-00-7006
Pumper 5 Repair - New Pump	$	30,621.00	10-12-00-9010
Lease payment (Pumper) year 4 of 7	$	87,145.00	8703 & 8704
Lease payment (Enterprise lease) Fire Chief Truck	$	13,510.00	8703 & 8704
Radios (if grant funded)	$	21,109.00	10-12-00-9015
(Offsetting Grant Revenue for Radios)	$	(21,109.00)	10-12-00-4532
Total Fire		139,819	
Streets			
Lease payments (Enterprise leases)		11,661	8703 & 8704
Lease payment (Enterprise - flatbed)		4,796	8703 & 8704
Note (operating/not capital - do not deduct expense):			10-14-00-6025
Snow Plow Cutting Edge - $1,400			
Street Sweeper Broom - $650			
Tires - $2,200			
Total Streets		16,457	
Economic Development			
Replace Computer		1,000	10-16-00-7090
Total Economic Development		1,000	
Community Development			
Farmer's Market Program		700	10-17-00-7412
GIS Training - Kim McCoy - $500		500	10-17-00-6035
Nuisance control - demolition of two houses		10,000	10-17-00-7135
Restore Richmond Program ($0 donations/$7,500K City)		7,500	10-17-00-7411
Offsetting revenue - Farmer's Market Vendor Fees		(500)	10-17-00-4500
Total Community Development		18,200	
Recreation			
Continuing obligation - MyRec.com recreation software		3,295	10-21-00-7095
Replace filter valve		3000	10-21-01-7006
Lifeguard tubes (6)		260	10-21-01-7006
Lifeguard umbrellas		525	10-21-01-7006
Restrooms plumbing		300	10-21-01-7405
Weed killer		50	10-21-01-7405
fix rotting wood in pool house		500	10-21-01-7405
recaulk pool house		600	10-21-01-7405
Winterize water pipe - Gash/just started doing in FY23		1000	10-21-01-7405
Gym - Paint north end and stage		450	10-21-07-7405
Gym - Fix up entrance		120	10-21-07-7405
Total Recreation		10,100	
Cemetery			
Mower		15,000	10-58-00-5023
Total Cemetery		15,000	
TOTAL GENERAL FUND		312,968	

APPROVED EXPENDITURES FOR THE YEAR - 2025 BUDGET

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

PARKS FUND		
Continuing Obligation - Viero (Park Master Plan)	55,420	20-00-00-5023
American Celebration - fireworks	20,000	20-00-00-6010
Disc golf - benches (10)	5,400	20-00-00-7006
Lights for T Ball Field Area	2,000	20-00-00-7006
Trash Cans (10)	2,000	20-00-00-7006
Leaf Blower	300	20-00-00-7006
American Flags	240	20-00-00-7006
Rubbermaid Shed	400	20-00-00-7006
Stop Signs for Legion St Barrier (2)	150	20-00-00-7006
Soap Dispnsers	200	20-00-00-7006
batter Powered Tool Set	800	20-00-00-7006
Hammer Drill	300	20-00-00-7006
Weed Easter	300	20-00-00-7006
Tool Organizer	400	20-00-00-7006
Way Fining Signs for Disc Golf	180	20-00-00-7006
Sponsorship Signs for Dis Golf (18)	1,080	20-00-00-7006
8 ' x 24" Soccer Goals	2,300	20-00-00-7006
Youth Soccer Goal	1,300	20-00-00-7006
Rock Sifter	240	20-00-00-7006
Peg Board	260	20-00-00-7006
Base Set with Safety Base	550	20-00-00-7006
New Tennis and Basketball Nets	1000	20-00-00-7006
Turface on fields	11000	20-00-00-7405
Field bases	2500	20-00-00-7405
New drag and liner	650	20-00-00-7405
5 tables - West Park	7000	20-00-00-7405
Seal and stripe parking lot/trail at Hamman Park	14000	20-00-00-7405
Replace 8x12 building at Southview	4000	20-00-00-7405
Continuing Obligation - Enterprise (VIN ending 8694)	9,336	20-00-00-8703
TOTAL PARKS FUND	143,306	

Approved Expenditures for the Year - 2025 Budget

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

TRANSPORTATION FUND		
2022 Ford F-250 (25F8W3)	2,907	27-00-00-8703/04
2022 Ford F-250 (25F8WH)	3,040	27-00-00-8703/04
2022 Ford F-250 (25F8VR)	3,040	27-00-00-8703/04
2023 Chevrolet 2500 (portion of PW Director)	2,673	27-00-00-8703/04
2024 Ford F-350 Flatbed	4,592	27-00-00-8703/04
Repair/Replace Downtown Bricks	15,000	27-00-00-5023
Annual Street Maintenance (hold for overlay of streets/water line replacement)	335,000	27-00-00-5023
Sidewalk Partnership Program	10,000	27-00-00-7052
Drainage tube partnership	10,000	27-00-00-7050
TOTAL TRANSPORTATION FUND	386,253	

Approved Expenditures for the Year - 2025 Budget

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

MUNICIPAL COMPLEX FUND		
Continuing Obligation - Series 2021 (2013 refunding) - Principal	150,000.00	35-00-00-8102
Continuing Obligation - Series 2021 (2013 refunding) - Interest	91,980.00	35-00-00-8100
Painting Halls/Council Chambers/Facelift	10,000.00	35-00-00-7405
Repair Roof	100,000.00	35-00-00-9020
East Side Door	10,000.00	35-00-00-9020
Phone System	30,000.00	35-00-00-9020
New Lights in Gym	7,000.00	35-00-00-9020
TOTAL MUNICIPAL COMPLEX FUND	398,980	

APPROVED EXPENDITURES FOR THE YEAR - 2025 BUDGET

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

CAPITAL PROJECTS FUND		
Engineering for water projects	102,403	45-00-00-6055
Construction of water projects	5,367,605	45-00-00-9020
TOTAL CAPITAL PROJECTS FUND	5,470,008	

APPROVED EXPENDITURES FOR THE YEAR - 2025 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

TOTAL SOLID WASTE FUND

APPROVED EXPENDITURES FOR THE YEAR - 2025 BUDGET

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

WATER FUND

		-	
		-	
Water Plant			
Maintenance contracts - Wells 3, 5, 6		36,928	52-52-00-5023
4 Perastaltic pumps		1800	52-52-00-7006
Door replacement		3500	52-52-00-7405
Gate and electrical		4000	52-52-00-7405
Cabinets for chem room $500		500	52-52-00-7405
60" zero turn mower		18,000	52-52-00-9015
Air Compressor		15,000	52-52-00-9015
Lease Payments - Enterprise		12 028	52-52-00-8703 / 8704
Total Water Plant		91,756	
Water Distribution			
Maintenance contracts - Hill Standpipe and Valley Drive Tower		69,931	52-53-00-6015
Maintenance contract - AMI (1/2)		23,700	52-53-00-6016
Lease payments - Enterprise		15,120	52-53-00-8703 / 8704
Continuing Obligation - US Bankcorp - AMI Principal Dec. 2025	$	37,519.85	52-53-00-8703
Continuing Obligation - US Bankcorp - AMI Interest Dec 2025	$	128.89	52-53-00-8704
Expendible Equipment:	$	15,400.00	52-53-00-7006
Hydrants (4) - $13,000			
Pump hoses - $750			
Safety signs/baracades - $650			
Skid steer forks - $650			
Clearwell Construction - engineering	$	50,000.00	52-53-00-6055
Impact driver and sawzall	$	1,800.00	52-53-00-7302
Total Water Distribution		213,599	
TOTAL WATER FUND		305 355	

Approved Expenditures for the Year - 2025 Budget

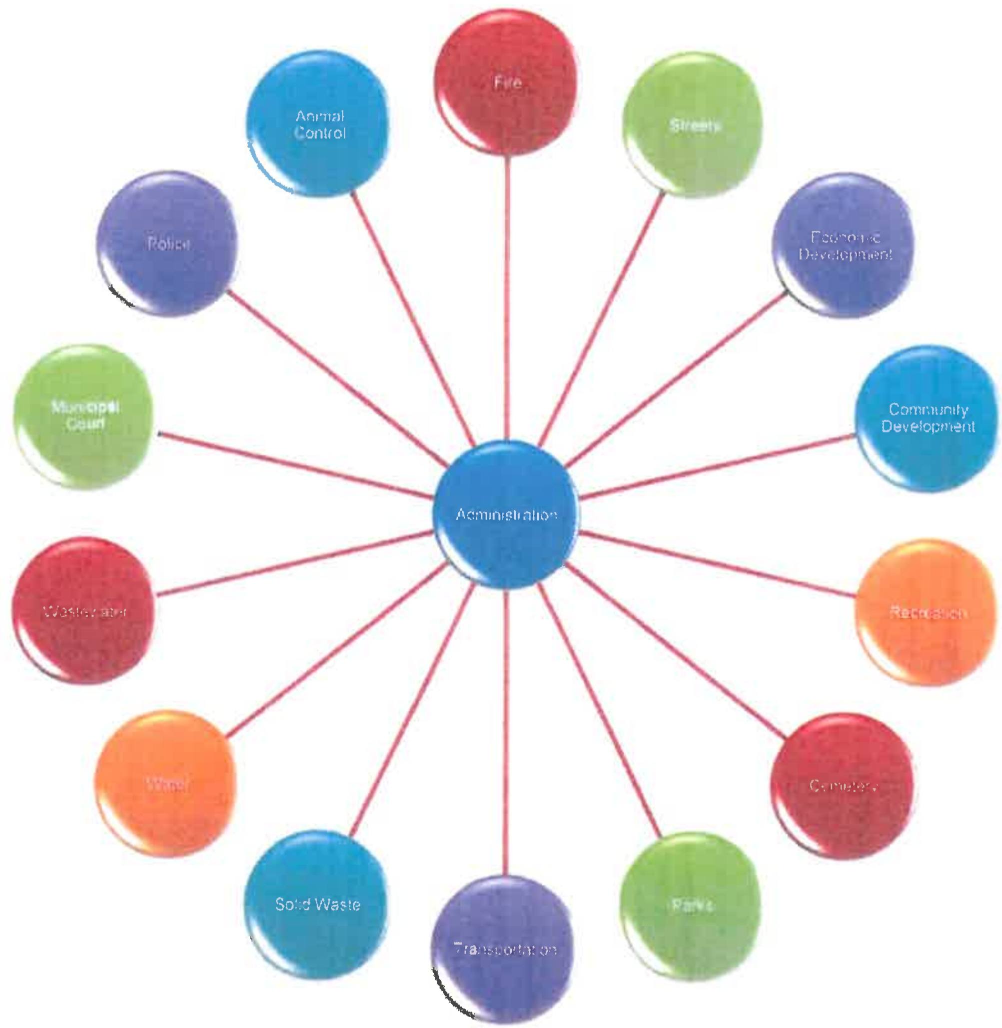
These are highlights and estimated costs of items and projects proposed in the adopted budget by fund/department. Funding sources may be derived from a combination of current operating income, one-time revenue sources, cash reserves, leases and grants. Details are provided in each respective area of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

WASTE WATER FUND

Generator Maintence Agreement	$	12,231.56	55-00-00-6025
K Lift Station Eval - Engineering/Flow Study	$	50,000.00	55-00-00-6055
Planning - Decommission/Demolition North Plant (Place Holder)	$	25,000.00	55-00-00-6055
Blower Replacement (SBR or Sludge Basin)	$	15,000.00	55-00-00-6110
Rehab Sludge Blowers (2)	$	4,000.00	55-00-00-6110
UV Ballasts (2)	$	3,900.00	55-00-00-6110
UV Wipers and O-rings	$	4,200.00	55-00-00-6110
SBR Diffuser Rods	$	4,800.00	55-00-00-6110
SBR Stainless Steel Cables and Fittings	$	7,500.00	55-00-00-6110
Rebuild (4) Sludge Basin (ROOTS) Motors	$	2,800.00	55-00-00-6110
Sludge Transfer Pump Motor Replacement (in vault)	$	10,000.00	55-00-00-6110
Sludge Mixer in Sludge Basin #1	$	10,000.00	55-00-00-6110
Lisa Lift Station Pumps/Electrical	$	30,000.00	55-00-00-6115
Rehab Happy Hollow Lift Station	$	30,000.00	55-00-00-6115
North Pump LS Wall Heaters	$	8,000.00	55-00-00-6115
Pump Maintenance NP #1 & SP #1	$	70,000.00	55-00-00-6120
Spectrophotometer (if required by DNR)	$	2,500.00	55-00-00-7115
Continuing Obligation - Series 2021 Bonds - Principal	$	205,000.00	55-00-00-8513
Continuing Obligation - Series 2021 Bonds - Interest	$	118,868.75	55-00-00-8514
Continuing Obligation - Series 2022 Bonds - Principal	$	115,000.00	55-00-00-8515
Continuing Obligation - Series 2022 Bonds - Interest	$	83,058.00	55-00-00-8516
Continuing Obligation - USDA Loan Payment	$	43,428.00	55-00-00-8517
Continuing Obligation - Enterprise (25WXQ6) and (25WXQ3)	$	2,672.85	55-00-00-8702
Continuing Obligation - Enterprise (PW Director)	$	10,691.40	55-00-00-8702
Continuing Obligation - US Bankcorp - AMI Principal Dec. 2025	$	37,520.00	55-00-00-8703
Continuing Obligation - US Bankcorp - AMI Interest Dec. 2025	$	129.00	55-00-00-8704
3 VFD's N Pump Station	$	75,000.00	55-00-00-9015
TOTAL WASTE WATER FUND		981,300	

COST ALLOCATION PLAN 2025

Allocation of Administrative Expenses to Operating Departments



Cost Allocation Plan 2025

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Cost Allocation Plan 2025

Introduction

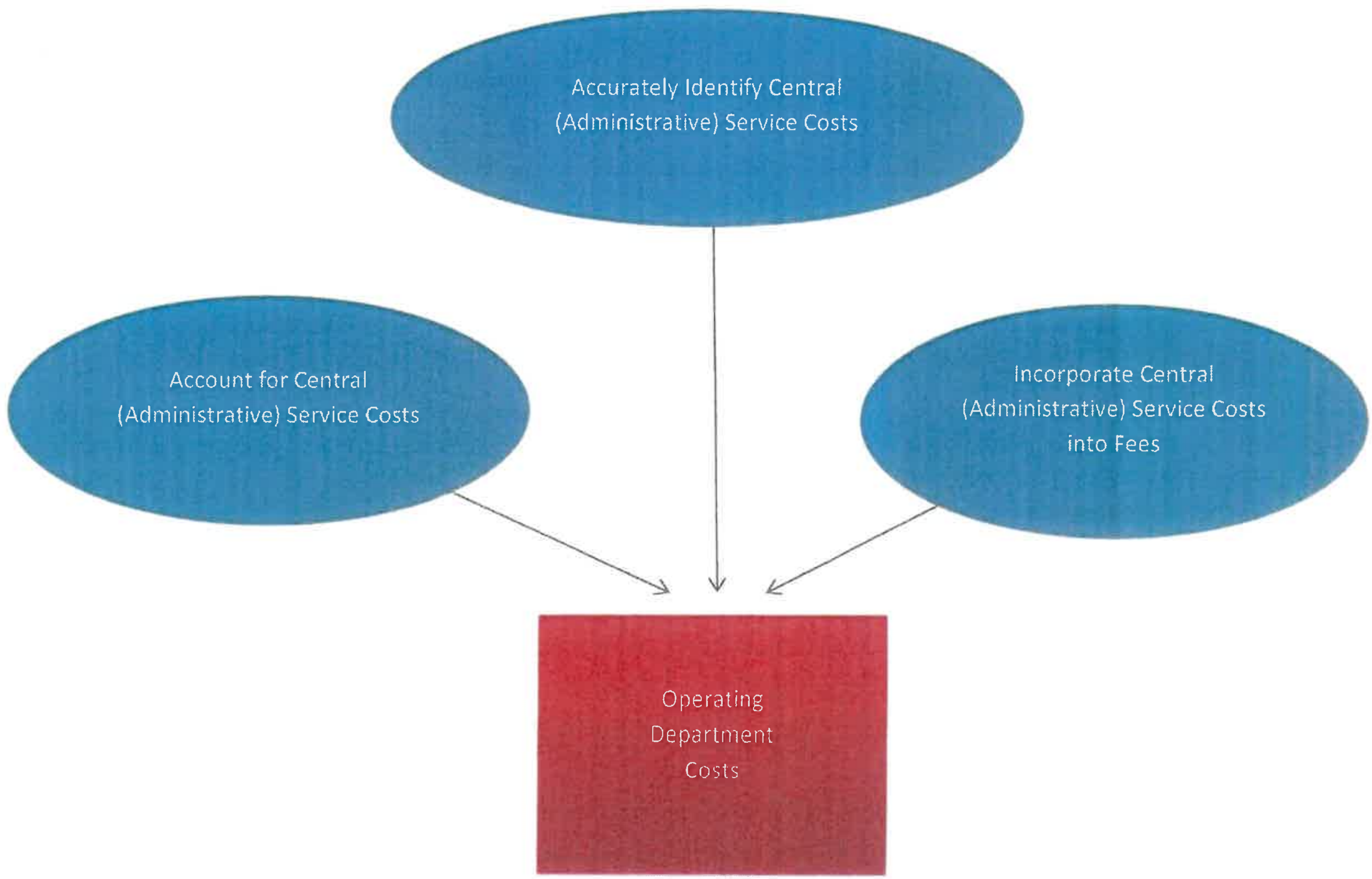
In the early 1970s, the cost allocation plan concept was introduced to many government agencies. A typical cost allocation plan identifies costs related to rendering services and allocates those costs to programs that received the services in a fair and equitable manner.

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.

THE PROCESS


Accurately Identify Central (Administrative) Service Costs
Account for Central (Administrative) Service Costs
Incorporate Central (Administrative) Service Costs into Fees
Operating Department Costs

COST ALLOCATION PLAN 2025

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 - 2025

Table 1: Administration Budgeted Expenses & Allocable Cost

	Personnel	Contractual Services	Commodities	Insurance	Debt	Capital Outlay	Allocable Cost	Unallocable Costs	Total Administrative Costs
Administrative Staff:									
Accounts Payable Clerk	$ 56,570						$ 56,570		$ 56,570
City Administrator	125,093						125,093		125,093
City Clerk	68,931						68,931		68,931
Billing/AR Specialist	54,531						54,531		54,531
Customer Service Specialist	49,508						49,508		49,508
Finance Director	108,920						108,920		108,920
Assistant Finance Director	21,574						21,574		21,574
Human Resource Specialist	73,495						73,495		73,495
Mayor & Council	18,520						18,520		18,520
Other Allocable Administrative Expenses		$ 130,622	$ 30,290	$ 29,376			190,288		190,288
Unallocable Administrative Expenses		55,295	-			$ -		$ 55,295	55,295
TOTAL ADMINISTRATION	$ 577,143	$ 185,917	$ 30,290	$ 29,376	$ -	$ -	$ 767,431	$ 55,295	$ 822,726

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 land 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 - 2025

Table 2: Operating Departments Budgeted Expenses Plus Allocable Cost

Operating Departments	Total Budgeted Expenses	Charge for Allocable Costs	Total Expenses +Allocable
General Fund Departments:			
Municipal Court	$ 52,377	$ 16,968	$ 69,345
Police	1,239,695	74,742	1,314,437
Animal Control	68,621	16,771	85,392
Fire	1,080,766	48,030	1,128,796
Streets	396,540	31,288	427,828
Economic Development	78,234	19,282	97,516
Community Development	175,762	58,767	234,529
Recreation	328,873	41,543	370,416
Cemetery	155,895	19,603	175,498
Special Revenue Funds:			
Park	442,216	46,441	488,657
Training	3,285	13,168	16,453
Transportation	690,351	27,856	718,207
Debt Service	347,150	16,973	364,123
Municipal Complex	400,780	21,613	422,393
Cemetery Perpetual	330	12,285	12,615
Enterprise Funds:			
Solid Waste	453,352	48,349	501,701
Water: Plant	923,901	51,366	975,267
Water: Distribution	1,006,368	63,065	1,069,433
Waste Water	2,265,114	117,747	2,382,861
TOTAL OPERATING DEPTS	$ 10,109,610	$ 745,857	$ 10,855,467

TABLE 2

Cost Allocation Plan - 2025

Exhibit 1: Administration Allocation Methods

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

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

Table 3 - Mayor & Council Expense

	Mayor & Council		
	Agenda Freq	Dept %	$ 18,520 Allocation
General Fund Departments:			
Municipal Court	0	0.00%	$ -
Police	11	14.67%	$ 2,716
Animal Control	0	0.00%	$ -
Fire	2	2.67%	$ 494
Streets	2	2.67%	$ 494
Economic Development	1	1.33%	$ 247
Community Development	20	26.67%	$ 4,939
Recreation	3	4.00%	$ 741
Cemetery	0	0.00%	$ -
Special Revenue Funds:			
Park	7	9.33%	$ 1,729
Training	0	0.00%	$ -
Transportation	1	1.33%	$ 247
Debt Service	1	1.33%	$ 247
Municipal Complex	4	5.33%	$ 988
Cemetery Perpetual	0	0.00%	$ -
Enterprise Funds:			
Solid Waste	3	4.00%	$ 741
Water: Plant	5	6.67%	$ 1,235
Water: Distribution	1	1.33%	$ 247
Waste Water	14	18.67%	$ 3,457
TOTAL	75	100.00%	$ 18,520

Table 4 - City Administrator Expense

	City Administrator													
	Agenda Freq	Dept %	$ 62,547 Allocation	# of Expenses	Dept %	$ 25,019 Allocation	# of Empl	Dept %	$ 18,764 Allocation	Budgeted Expenses	Dept %	$ 18,764 Allocation	TOTAL	$125,093 %
General Fund Departments:														
Municipal Court	0	0.00%	$ -	121	3.13%	$ 782.64	0.5	0.92%	$ 173	$ 52,377	0.52%	$ 97	$ 1,053	0.84%
Police	11	14.67%	$ 9,174	314	8.12%	$2,030.99	13	23.97%	$ 4,497	$ 1,239,695	12.26%	$ 2,301	$ 18,003	14.39%
Animal Control	0	0.00%	$ -	83	2.15%	$ 536.85	1	1.84%	$ 346	$ 68,621	0.68%	$ 127	$ 1,010	0.81%
Fire	2	2.67%	$ 1,668	276	7.14%	$1,785.20	9	16.59%	$ 3,113	$ 1,080,766	10.69%	$ 2,006	$ 8,572	6.85%
Streets	2	2.67%	$ 1,668	326	8.43%	$2,108.61	2	3.69%	$ 692	$ 396,540	3.92%	$ 736	$ 5,204	4.16%
Economic Development	1	1.33%	$ 834	118	3.05%	$ 763.24	1	1.84%	$ 346	$ 78,234	0.77%	$ 145	$ 2,088	1.67%
Community Development	20	26.67%	$ 16,679	205	5.30%	$1,325.96	2	3.69%	$ 692	$ 175,762	1.74%	$ 326	$ 19,023	15.21%
Recreation	3	4.00%	$ 2,502	449	11.61%	$2,904.18	2	3.69%	$ 692	$ 328,873	3.25%	$ 610	$ 6,708	5.36%
Cemetery	0	0.00%	$ -	135	3.49%	$ 873.20	1.5	2.77%	$ 519	$ 155,895	1.54%	$ 289	$ 1,681	1.34%
Special Revenue Funds:														
Park	7	9.33%	$ 5,838	331	8.56%	$2,140.95	2.5	4.61%	$ 865	$ 442,216	4.37%	$ 821	$ 9,664	7.73%
Training	0	0.00%	$ -	9	0.23%	$ 58.21	0	0.00%	$ -	$ 3,285	0.03%	$ 6	$ 64	0.05%
Transportation	1	1.33%	$ 834	53	1.37%	$ 342.81	3.5	6.45%	$ 1,211	$ 690,351	6.83%	$ 1,281	$ 3,669	2.93%
Debt Service	1	1.33%	$ 834	8	0.21%	$ 51.74	0	0.00%	$ -	$ 347,150	3.43%	$ 644	$ 1,530	1.22%
Municipal Complex	4	5.33%	$ 3,336	11	0.28%	$ 71.15	0	0.00%	$ -	$ 400,780	3.96%	$ 744	$ 4,151	3.32%
Cemetery Perpetual	0	0.00%	$ -	0	0.00%	$ -	0	0.00%	$ -	$ 330	0.00%	$ 1	$ 1	0.00%
Enterprise Funds:														
Solid Waste	3	4.00%	$ 2,502	90	2.33%	$ 582.13	0.7	1.29%	$ 242	$ 453,352	4.48%	$ 841	$ 4,168	3.33%
Water: Plant	5	6.67%	$ 4,170	311	8.04%	$2,011.58	4.125	7.60%	$ 1,427	$ 923,901	9.14%	$ 1,715	$ 9,323	7.45%
Water: Distribution	1	1.33%	$ 834	485	12.54%	$3,137.04	3.667	6.76%	$ 1,269	$ 1,006,368	9.95%	$ 1,868	$ 7,107	5.68%
Waste Water	14	18.67%	$ 11,675	543	14.04%	$3,512.19	7.75	14.29%	$ 2,681	$ 2,265,114	22.41%	$ 4,204	$ 22,073	17.64%
TOTAL	75	100.00%	$ 62,547	3868	100.00%	$ 25,019	54.242	100.00%	$ 18,764	$10,109,610	100.00%	$ 18,764	$125,093	100.00%

Table 5 - Assistant to the Administrator/City Clerk Expense

	Assistant to the Administrator/City Clerk										
	Agenda Freq	Dept %	$ 34,466 Allocation	# of Empl	Dept %	$ 17,233 Allocation	Budgeted Expenses	Dept %	$ 17,233 Allocation	TOTAL	$68,931 %
General Fund Departments:											
Municipal Court	0	0.00%	$ -	0.5	0.92%	$ 159	52,377	0.52%	$ 89	$ 248	0.36%
Police	11	14.67%	$ 5,055	13	23.97%	$ 4,130	1,239,695	12.26%	$ 2,113	$ 11,298	16.39%
Animal Control	0	0.00%	$ -	1	1.84%	$ 318	68,621	0.68%	$ 117	$ 435	0.63%
Fire	2	2.67%	$ 919	9	16.59%	$ 2,859	1,080,766	10.69%	$ 1,842	$ 5,621	8.15%
Streets	2	2.67%	$ 919	2	3.69%	$ 635	396,540	3.92%	$ 676	$ 2,230	3.24%
Economic Development	1	1.33%	$ 460	1	1.84%	$ 318	78,234	0.77%	$ 133	$ 911	1.32%
Community Development	20	26.67%	$ 9,191	2	3.69%	$ 635	175,762	1.74%	$ 300	$ 10,126	14.69%
Recreation	3	4.00%	$ 1,379	2	3.69%	$ 635	328,873	3.25%	$ 561	$ 2,575	3.74%
Cemetery	0	0.00%	$ -	1.5	2.77%	$ 477	155,895	1.54%	$ 266	$ 742	1.08%
Special Revenue Funds:											
Park	7	9.33%	$ 3,217	2.5	4.61%	$ 794	442,216	4.37%	$ 754	$ 4,765	6.91%
Training	0	0.00%	$ -	0	0.00%	$ -	3,285	0.03%	$ 6	$ 6	0.01%
Transportation	1	1.33%	$ 460	3.5	6.45%	$ 1,112	690,351	6.83%	$ 1,177	$ 2,748	3.99%
Debt Service	1	1.33%	$ 460	0	0.00%	$ -	347,150	3.43%	$ 592	$ 1,051	1.53%
Municipal Complex	4	5.33%	$ 1,838	0	0.00%	$ -	400,780	3.96%	$ 683	$ 2,521	3.66%
Cemetery Perpetual	0	0.00%	$ -	0	0.00%	$	330	0.00%	$ 1	$ 1	0.00%
Enterprise Funds:											
Solid Waste	3	4.00%	$ 1,379	0.7	1.29%	$ 222	453,352	4.48%	$ 773	$ 2,374	3.44%
Water: Plant	5	6.67%	$ 2,298	4.125	7.60%	$ 1,311	923,901	9.14%	$ 1,575	$ 5,183	7.52%
Water: Distribution	1	1.33%	$ 460	3.667	6.76%	$ 1,165	1,006,368	9.95%	$ 1,715	$ 3,340	4.85%
Waste Water	14	18.67%	$ 6,434	7.75	14.29%	$ 2,462	2,265,114	22.41%	$ 3,861	$ 12,757	18.51%
TOTAL	75	100.00%	$ 34,466	54.24	100.00%	$ 17,233	$10,109,610	100.00%	$ 17,233	$ 68,931	100.00%

Table 6 - Collector Expense

Collector										
# of Receipts	Dept %	$ 16,359 Allocation	Tax Levy	Dept %	$ 5,453 Allocation	Utility Billing	Dept %	$ 32,718 Allocation	TOTAL	$54,531 %
69	0.22%	$ 37	0.0739	5.95%	$ 325		0.00%	$ -	$ 361	0.66%
232	0.75%	$ 123	0.0739	5.95%	$ 325		0.00%	$ -	$ 448	0.82%
214	0.69%	$ 113	0.0739	5.95%	$ 325		0.00%	$ -	$ 438	0.80%
13	0.04%	$ 7	0.0739	5.95%	$ 325		0.00%	$ -	$ 332	0.61%
28	0.09%	$ 15	0.0739	5.95%	$ 325		0.00%	$ -	$ 340	0.62%
0	0.00%	$ -	0.0739	5.95%	$ 325		0.00%	$ -	$ 325	0.60%
360	1.17%	$ 191	0.0739	5.95%	$ 325		0.00%	$ -	$ 516	0.95%
1779	5.77%	$ 943	0.0739	5.95%	$ 325		0.00%	$ -	$ 1,268	2.33%
90	0.29%	$ 48	0.0739	5.95%	$ 325		0.00%	$ -	$ 372	0.68%
135	0.44%	$ 72	0.1660	13.38%	$ 729		0.00%	$ -	$ 801	1.47%
0	0.00%	$ -		0.00%	$		0.00%	$ -	$ -	0.00%
1	0.00%	$ 1		0.00%	$		0.00%	$ -	$ 1	0.00%
0	0.00%	$ -	0.4100	33.04%	$ 1,801		0.00%	$ -	$ 1,801	3.30%
7	0.02%	$ 4		0.00%	$ -		0.00%	$ -	$ 4	0.01%
0	0.00%	$ -		0.00%	$ -		0.00%	$ -	$ -	0.00%
8922	28.92%	$ 4,732		0.00%	$	1	14.29%	$ 4,674	$ 9,406	17.25%
5034.15	16.32%	$ 2,670		0.00%	$ -		0.00%	$ -	$ 2,670	4.90%
5034.15	16.32%	$ 2,670		0.00%	$ -	3	42.86%	$ 14,022	$ 16,692	30.61%
8929	28.95%	$ 4,735		0.00%	$ -	3	42.86%	$ 14,022	$ 18,757	34.40%
30847.3	100.00%	$ 16,359	1.2411	100.00%	$ 5,453	7	100.00%	$ 32,718	$ 54,531	100.00%

TABLES 3, 4, 5, & 6

Cost Allocation Plan - 2025

Table 7 - Finance Director Expense

	Finance Director															
	# of JE's	Dept %	$ 38,122 Allocation	# of Expenses	Dept %	$ 38,122 Allocation	Agenda Freq	Dept %	$ 16,338 Allocation	# of Employees	Dept %	$ 8,169 Allocation	Budgeted Expenses	Dept %	$ 8,169 Allocation	TOTAL	$ 108,920 %
General Fund Departments:																	
Municipal Court	41	2.27%	$ 868	121	3.13%	$ 1,193	0	0.00%	$ -	0.5	0.92%	$ 75	$ 52,377	0.52%	$ 42	$ 2,177	2.00%
Police	32	1.77%	$ 676	314	8.12%	$ 3,095	11	14.67%	$ 2,396	13	23.97%	$ 1,958	$ 1,239,695	12.26%	$ 1,002	$ 9,127	8.38%
Animal Control	18	1.00%	$ 380	83	2.15%	$ 818	0	0.00%	$	1	1.84%	$ 151	$ 68,621	0.68%	$ 55	$ 1,404	1.29%
Fire	38	2.11%	$ 803	276	7.14%	$ 2,720	2	2.67%	$ 436	9	16.59%	$ 1,355	$ 1,080,766	10.69%	$ 873	$ 6,188	5.68%
Streets	31	1.72%	$ 655	326	8.43%	$ 3,213	2	2.67%	$ 436	2	3.69%	$ 301	$ 396,540	3.92%	$ 320	$ 4,925	4.52%
Economic Development	22	1.22%	$ 465	118	3.05%	$ 1,163	1	1.33%	$ 218	1	1.84%	$ 151	$ 78,234	0.77%	$ 63	$ 2,060	1.89%
Community Development	23	1.27%	$ 486	205	5.30%	$ 2,020	20	26.67%	$ 4,357	2	3.69%	$ 301	$ 175,762	1.74%	$ 142	$ 7,306	6.71%
Recreation	90	4.99%	$ 1,902	449	11.61%	$ 4,425	3	4.00%	$ 654	2	3.69%	$ 301	$ 328,873	3.25%	$ 266	$ 7,548	6.93%
Cemetery	19	1.05%	$ 402	135	3.49%	$ 1,331	0	0.00%	$ -	1.5	2.77%	$ 226	$ 155,895	1.54%	$ 126	$ 2,084	1.91%
Special Revenue Funds:																	
Park	234	12.97%	$ 4,945	331	8.56%	$ 3,262	7	9.33%	$ 1,525	2.5	4.61%	$ 377	$ 442,216	4.37%	$ 357	$ 10,466	9.61%
Training	109	6.04%	$ 2,303	9	0.23%	$ 89	0	0.00%	$ -	0	0.00%	$ -	$ 3,265	0.03%	$ 3	$ 2,395	2.20%
Transportation	155	8.59%	$ 3,275	53	1.37%	$ 522	1	1.33%	$ 218	3.5	6.45%	$ 527	$ 690,351	6.83%	$ 558	$ 5,101	4.68%
Debt Service	51	2.83%	$ 1,078	8	0.21%	$ 79	1	1.33%	$ 218	0	0.00%	$ -	$ 347,150	3.43%	$ 281	$ 1,655	1.52%
Municipal Complex	90	4.99%	$ 1,902	11	0.28%	$ 108	4	5.33%	$ 871	0	0.00%	$ -	$ 400,760	3.96%	$ 324	$ 3,205	2.94%
Cemetery Perpetual	81	4.49%	$ 1,712	0	0.00%	$ -	0	0.00%	$ -	0	0.00%	$	$ 330	0.00%	$ 0	$ 1,712	1.57%
Enterprise Funds:																	
Solid Waste	118	6.54%	$ 2,494	90	2.33%	$ 887	3	4.00%	$ 654	0.7	1.29%	$ 105	$ 453,352	4.48%	$ 366	$ 4,506	4.14%
Water: Plant	186	10.31%	$ 3,931	311	8.04%	$ 3,065	5	6.67%	$ 1,089	4.125	7.60%	$ 621	$ 923,901	9.14%	$ 747	$ 9,453	8.68%
Water: Distribution	184	10.20%	$ 3,888	485	12.54%	$ 4,780	1	1.33%	$ 218	3.667	6.76%	$ 552	$ 1,006,368	9.95%	$ 813	$ 10,252	9.41%
Waste Water	282	15.63%	$ 5,959	543	14.04%	$ 5,352	14	18.67%	$ 3,050	7.75	14.29%	$ 1,167	$ 2,265,114	22.41%	$ 1,830	$ 17,358	15.94%
TOTAL	1804	100.00%	$ 38,122	3868	100.00%	$ 38,122	75	100.00%	$ 16,338	54.242	100.00%	$ 8,169	$ 10,109,610	100.00%	$ 8,169	$ 108,920	100.00%

Table 8 - Collector Asst Expense

	Collector Asst		
	# of Receipts	Dept %	$ 49,508 Allocation
General Fund Departments:			
Municipal Court	69	0.22%	$ 111
Police	232	0.75%	$ 372
Animal Control	214	0.69%	$ 343
Fire	13	0.04%	$ 21
Streets	28	0.09%	$ 45
Economic Development	0	0.00%	$ -
Community Development	360	1.17%	$ 578
Recreation	1779	5.77%	$ 2,855
Cemetery	90	0.29%	$ 144
Special Revenue Funds:			
Park	135	0.44%	$ 217
Training	0	0.00%	$ -
Transportation	1	0.00%	$ 2
Debt Service	0	0.00%	$ -
Municipal Complex	7	0.02%	$ 11
Cemetery Perpetual	0	0.00%	$ -
Enterprise Funds:			
Solid Waste	8922	28.92%	$ 14,319
Water: Plant	5034.15	16.32%	$ 8,080
Water: Distribution	5034.15	16.32%	$ 8,080
Waste Water	8929	28.95%	$ 14,331
TOTAL	30847.3	100.00%	$ 49,508

Table 9 - Human Resource Specialist Expense

	Human Resource Director		
	# of Employees	Dept %	$ 73,495 Allocation
General Fund Departments:			
Municipal Court	0.5	0.92%	$ 677
Police	13	23.97%	$ 17,614
Animal Control	1	1.84%	$ 1,355
Fire	9	16.59%	$ 12,195
Streets	2	3.69%	$ 2,710
Economic Development	1	1.84%	$ 1,355
Community Development	2	3.69%	$ 2,710
Recreation	2	3.69%	$ 2,710
Cemetery	1.5	2.77%	$ 2,032
Special Revenue Funds:			
Park	2.5	4.61%	$ 3,387
Training	0	0.00%	$ -
Transportation	3.5	6.45%	$ 4,742
Debt Service	0	0.00%	$
Municipal Complex	0	0.00%	$
Cemetery Perpetual	0	0.00%	$
Enterprise Funds:			
Solid Waste	0.7	1.29%	$ 948
Water: Plant	4.125	7.60%	$ 5,589
Water: Distribution	3.667	6.76%	$ 4,969
Waste Water	7.75	14.29%	$ 10,501
TOTAL	54.242	100.00%	$ 73,495

Table 10 - Accounts Payable Clerk Expense

	Accounts Payable Clerk		
	# of Expenses	Dept %	$ 56,570 Allocation
General Fund Departments:			
Municipal Court	121	3.13%	$ 1,770
Police	314	8.12%	$ 4,592
Animal Control	83	2.15%	$ 1,214
Fire	276	7.14%	$ 4,037
Streets	326	8.43%	$ 4,768
Economic Development	118	3.05%	$ 1,726
Community Development	205	5.30%	$ 2,998
Recreation	449	11.61%	$ 6,567
Cemetery	135	3.49%	$ 1,974
Special Revenue Funds:			
Park	331	8.56%	$ 4,841
Training	9	0.23%	$ 132
Transportation	53	1.37%	$ 775
Debt Service	8	0.21%	$ 117
Municipal Complex	11	0.28%	$ 161
Cemetery Perpetual	0	0.00%	$
Enterprise Funds:			
Solid Waste	90	2.33%	$ 1,316
Water: Plant	311	8.04%	$ 4,548
Water: Distribution	485	12.54%	$ 7,093
Waste Water	543	14.04%	$ 7,941
TOTAL	3868	100.00%	$ 56,570

Table 11 - Operating Expenses

	Operating Expenses		
	Spread Evenly	Dept %	$ 190,288 Allocation
General Fund Departments:			
Municipal Court	1	5.56%	$ 10,572
Police	1	5.56%	$ 10,572
Animal Control	1	5.56%	$ 10,572
Fire	1	5.56%	$ 10,572
Streets	1	5.56%	$ 10,572
Economic Development	1	5.56%	$ 10,572
Community Development	1	5.56%	$ 10,572
Recreation	1	5.56%	$ 10,572
Cemetery	1	5.56%	$ 10,572
Special Revenue Funds:			
Park	1	5.56%	$ 10,572
Training	1	5.56%	$ 10,572
Transportation	1	5.56%	$ 10,572
Debt Service	1	5.56%	$ 10,572
Municipal Complex	1	5.56%	$ 10,572
Cemetery Perpetual	1	5.56%	$ 10,572
Enterprise Funds:			
Solid Waste	1	5.56%	$ 10,572
Water: Plant	0.5	2.78%	$ 5,286
Water: Distribution	0.5	2.78%	$ 5,286
Waste Water	1	5.56%	$ 10,572
TOTAL	18	100.00%	$ 190,288

TABLES 7, 8, 9, 10 & 11

Table 12 - Summary Total Allocation

	Total Allocation	
	$ 745,857	%
General Fund Departments:		
Municipal Court	$ 16,968	2.27%
Police	$ 74,742	10.02%
Animal Control	$ 16,771	2.25%
Fire	$ 48,030	6.44%
Streets	$ 31,288	4.19%
Economic Development	$ 19,282	2.59%
Community Development	$ 58,767	7.88%
Recreation	$ 41,543	5.57%
Cemetery	$ 19,603	2.63%
Special Revenue Funds:		
Parks	$ 46,441	6.23%
Training	$ 13,168	1.77%
Transportation	$ 27,856	3.73%
Debt Service	$ 16,973	2.28%
Municipal Complex	$ 21,613	2.90%
Cemetery Perpetual	$ 12,285	1.65%
Enterprise Funds:		
Solid Waste	$ 48,349	6.48%
Water: Plant	$ 51,366	6.89%
Water: Distribution	$ 63,065	8.46%
Waste Water	$ 117,747	15.79%
TOTAL	$ 745,857	100.00%

TABLE 12

EXPENDITURE DESCRIPTIONS

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

5001 **SALARIES – OFFICIALS**
Compensation for the mayor and city council.

5002 **SALARIES – FULL TIME**
Compensation for full-time staff.

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

5004 **SALARIES - OVERTIME**
Overtime compensation for staff.

5005 **PAYROLL TAX EXPENSE**
Employer portion of the payroll taxes.

5006 **SALARIES – ON-CALL (FIRE ONLY)**
On-call compensation for fire department staff.

5006 **PENSION EXPENSE**
GASB 68 required pension expense.

5007 **LAGERS**
LAGERS retirement program contributions.

5009 **LIFE INSURANCE EXPENSE**
The City's portion of the group term life insurance premiums.

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

5013 **VOLUNTEERS**
Funds used to reimburse volunteer firefighters.

5015 **UNEMPLOYMENT INSURANCE**
Unemployment insurance benefits. This is paid quarterly based on the former employees that file for unemployment (the City is a reimbursable employer).

5016 **HEALTH/DENTAL/VISION PREMIUMS EXPENSE**
The City's portion of the employee health, dental, and vision insurance premiums.

5017 **COMPENSATED ABSENCES**
Employees' year-end vacation value accrual adjustment expense.

5018 **ACCIDENT INSURANCE - VOLUNTEER FIREFIGHTERS**
Accident insurance premium for volunteer firefighters.

5019 **HSA/FSA ADMIN FEES**
The administrative fees for the HSA and FSA plans.

5020 **CONTRACTED SERVICES (LEGAL)**
Contracted labor legal services (i.e. city attorney, bond counsel, special counsel, etc.).

5022 **CONTRACTED SERVICES (MOWING)**
Contracted labor for mowing services.

5023 **CONTRACTED SERVICES (OTHER)**
Contracted labor for services other than legal, mowing, cleaning, engineering, and prosecutor (i.e. municipal court judge and court-appointed attorneys for the municipal court, snow removal, economic development, street overlays, solid waste collection, human resources, etc.).

5024 **CONTRACTED SERVICES (CLEANING)**
Contracted labor for cleaning services.

5026 **CONTRACTED SERVICES (PROSECUTOR)**
Contracted labor for the City prosecutor.

5030 **ELECTION FEES**
Election fees paid to the Ray County Clerk.

5035 **RECORDING FEES**
Recording fees paid to the Ray County Recorder.

5040 **SALES TAX REIMBURSEMENT AGREMENT**
Sales tax reimbursed to a local vendor due to a sales tax reimbursement agreement for an incentive program.

6001 **POSTAGE**
Postage expenses (i.e. postage machine usage, permit, refills, and ink cartridges and UPS/FedEx shipping fees).

6005 **PRINTING**
Printing expenses (i.e. printing of envelopes, letterhead, business cards, forms, etc.).

6010 **ADVERTISING/PROMOTIONAL**

Advertising and promotional expenses (i.e. advertise for job openings, legal publications in newspaper, etc.).

6015 **MAINTENANCE PLAN**

Annual cost for the maintenance plan related to water wells and water reservoirs (contracted with Suez).

6016 **MAINTENANCE PLAN-AMI**

Annual cost for the maintenance plan related to the AMI meter system (contracted with Suez).

6020 **EQUIPMENT REPAIR**

Repair of equipment (i.e. backhoe, generators, mower, weed eater, radios, etc.).

6025 **EQUIPMENT MAINTENANCE**

Maintenance of equipment (i.e. backhoe, generators, mower, weed eater, radios etc.).

6026 **COPIER EXPENSE**

Expense for lease payments, maintenance, and other associated cost for the copy machine.

6027 **TESTING & REHAB OF WATER WELLS, RAW WATERLINE, AND WATER TOWERS**

Testing and rehab expenses for the water wells, water well pumps, raw waterline, and water towers (testing and treatment of water wells, rebuilding water well pumps, testing and cleaning water towers, etc.).

6028 **GENERATOR INSPECTION/MAINTENANCE**

Inspection and preventative maintenance expenses for the generators.

6030 **SLUDGE REMOVAL/LAGOON MAINTENANCE AND I&I REDUCTION**

Water plant lagoon maintenance and lime sludge removal. Repairs and replacements of sewer lines and manholes to reduce inflow and infiltration (i.e. smoke testing, CIPP work, manhole rehab, etc.).

6035 **TRAINING & TRAVEL**

Continuing education and training programs (i.e. meetings, training, conferences, seminars, etc.) and the related travel expenses (mileage, fuel, meals, lodging, etc.).

6040 **DUES/FEES**

Organizational membership dues or fees (i.e. professional organization dues and licenses, employee bonds, Sam's Club membership, etc.).

6041 **CHAMBER OF COMMERCE DUES**

Organizational dues for the Richmond Chamber of Commerce.

6045 **ACCOUNTING & AUDITING**

Annual audit and other outside professional accounting fees.

6050 **ASSESSOR'S OFFICE**

Payments made to the Ray County Assessor's office for 1.5% of Real Estate and Personal Property tax collected (County deducts this fee before remitting monthly amounts to the City).

6051 **COUNTY COLLECTION FEE**

Payments made to the Ray County offices (Collector, Commission, and Clerk) for 4.25% of Real Estate and Personal Property tax collected (County deducts this fee before remitting monthly amounts to the City).

6055 **ENGINEERING**

Fees for contracted study and design engineering.

6095 **PRISONER BOARDING**

Expense incurred for the housing of individuals in the Ray County jail that were arrested by the City police. Individuals with City issued tickets or warrants are recorded in the Court department and individuals with non-City issued tickets or are recorded in Police department.

6100 **FELLOWSHIP CENTER CONTRACT**

Annual contract payment with Fellowship Center.

6101 **RENT EXPENSE**

Annual payment for land rented.

6105 **UNIFORMS**

Uniform expense for personnel (i.e. weekly uniform rental, shirts, pants, jackets, boots, gloves, etc.).

6110 **PLANT EQUIPMENT REPAIR (WASTEWATER ONLY)**

Repair of waste water plant equipment (i.e. equipment fixed at the waste water plants).

6115 **LIFT STATION REPAIR (WASTEWATER ONLY)**

Repair of lift stations.

6120 **PLANT EQUIPMENT & LIFT STATION MAINTENANCE (WASTEWATER ONLY)**

Maintenance of fixed waste water plant equipment and lift stations.

6120 **VEHICLE MAINTENANCE (POLICE ONLY)**

Preventive maintenance of vehicles (i.e. oil changes, tune-ups, washer fluid, air filter, car wash tokens, etc.).

6135 **ORDINANCE CODIFICATION**

Expense to update ordinances and host the City code on the web.

6145 **FIRE PREVENTION/CPR EDUCATION (FIRE ONLY)**

Community fire and CPR education materials and equipment (i.e. CPR cards, Heartsaver AED and first aid cards, etc.).

6150 **RURAL FIRE EXPENSES**

Expenses related to rural fire district vehicles/equipment (i.e. maintenance, repairs, and insurance premiums).

6200 **INTERNET/INTERNET AIR CARDS/DATA PLAN**

Internet, internet air cards for laptops, and/or data plans for cellular phones and/or tablets.

6201 **TELEPHONE**

Office and cellular phone expense.

6202 **UTILITIES - ELECTRIC**

Electric expense.

6203 **UTILITIES - WATER & SEWER**

Water and sewer utility expense.

6204 **UTILITIES – GAS**

Gas utility expense.

6205 **UTILITIES – STREET LIGHTS**

Street lights utility expense.

6206 **UTILITIES – FLOWERBEDS WATER**

Water utility expense for the flower beds along Spartan Drive.

6207 **LOCATES**

Cost of locates called in to Missouri One Call within the City.

6302 **COMPUTER MAINTENANCE & REPAIR**

Maintenance and repair of computers (i.e. repairing viruses, internet, and email, etc.).

6435 **DWI/DRUG ENFORCEMENT EXPENSES**
DWI and drug enforcement education and information expenses funded by the restricted (25-00-00-4313) (i.e. LETSAC conference, online training, etc.).

6436 **POST TRAINING EXPENSE**
POST training expenses funded by the restricted revenue (25-00-00-4320).

6437 **POLICE TRAINING EXPENSES**
Police training expenses funded by the restricted revenue (25-00-00-4321) (i.e. taser training, range fees, Stars training, etc.).

6438 **JUDICIAL EDUCATION EXPENSE**
Judicial education expenses funded by the restricted revenue (25-00-00-4322) (i.e. Missouri Association for Court Administration dues, DWITS training, MACA educational program fees, etc.).

6502 **VEHICLE MAINTENANCE & REPAIR**
Maintenance and repairs of vehicles (i.e. oil changes, tune-ups, washer fluid, air filter, tires, brakes, rotors, headlights, etc.).

6703 **TESTING/LABORATORY SUPPLIES**
Contracted testing and lab testing supplies expenses (water plant - i.e. sample cells, CL2 free, DPD free, lab services from Hach Company and KC MO Water Services Department, etc.) (waste water plant - i.e. ammonia, fecal coliform, oil and grease, sludge samples, distilled water, sterile water, etc.).

7001 **OFFICE SUPPLIES**
Office supplies (i.e. lease payments for printer, print and ink cartridges, envelopes, paper, folders, notepads, pens, name plates, batteries, etc.).

7005 **MISCELLANEOUS SUPPLIES**
Miscellaneous supplies (i.e. water, coffee filters, ice, etc.).

7006 **EXPENDABLE EQUIPMENT**
Purchase of equipment, that is non-repairable, has a cost of less than $5,000, and/or has a useful life of less than a year (i.e. office equipment, cameras, power tools, fire department bunker gear, time clocks, flags, batteries, etc.).

7010 **MARKERS/PLATES/VASES REPLACEMENT**
Cost of repairing markers, plates, vases, or other grave items that the City damages.

7050 **ROAD REPAIR MATERIAL**
Road repair materials (i.e. coal, patching, asphalt, concrete, etc.).

7051 **SIDEWALK PARTNERSHIP PROGRAM**
Sidewalk partnership program in which the City splits the cost of sidewalk replacement with residents.

7052 **SIDEWALK/CURB MATERIALS**
Sidewalk and curb repair and replacement materials (i.e. concrete, rebar, lumber, stakes, etc.).

7054 **DRAINAGE PARTNERSHIP PROGRAM**
Drainage partnership program in which the City splits the cost of drain tube replacements with residents.

7055 **DRAINAGE PRODUCTS**
Drainage products (i.e. tile, pipe, culvert tube, grate, coupler, etc.).

7060 **GRAVEL**
Gravel and the related delivery charges.

7070 **STREET SIGNS**
Expense for new street signs and the replacement of street signs (i.e. signs, bolts, poles, posts, etc.).

7075 **SALT**
Salt for the winter maintenance of the streets.

7076 **SAND**
Sand for the winter maintenance of the streets.

7080 **LIME & ALUM**
Lime and alum utilized in water treatment and waste water sludge land application.

7081 **COVID-19 RESPONSE (ADMINISTRATION ONLY)**
Covid-19 response equipment and supplies (telework equipment, personal protective equipment, social distancing supplies, cleaning supplies, etc.).

7081 **EMERGENCY RESPONSE SUPPLIES (PUBLIC SAFETY ONLY)**
Supplies to assist in emergency response (latex gloves, class A foam, etc.).

7081 **SAFETY EQUIPMENT (PUBLIC WORKS ONLY)**
Personal protective equipment and safety equipment (i.e. hard hats, safety glasses, barricades, cones, safety signs, etc.).

7082 **AMMUNITION/TASER SUPPLIES**
Police ammunition and taser cartridges.

7083 **EVIDENCE SUPPLIES**
Police evidence supplies (i.e. bags, castone plaster, test kits, etc.)

7084 **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.

7105 **FUEL**
Fuel for City vehicles and equipment.

7106 **FUEL – GENERATOR**
Fuel for generator.

7110 **OIL/GREASE**
Bulk oil, grease, and, other related products for operations other than vehicle maintenance oil changes.

7115 **LABORATORY EQUIPMENT**
Laboratory equipment for testing (i.e. flasks, beakers, test tubes, bottles, light bulbs, gauges, filters, thermometer, batteries, etc.).

7120 **BLEACH (WATER PLANT ONLY)**
Bleach utilized in water treatment. This account previously included CO2 expense (now recorded in account 52-52-00-7150). The` City separated these expenses beginning in fiscal year 2012.

7120 **CHEMICALS (WASTEWATER ONLY)**
Chemical expenditures utilized in waste water treatment/sludge disposal.

7125 **FISH RESTOCKING**

Fish for Southview Lake.

7126 **TREE TRIMMING**

Contracted labor for trimming, pruning, and maintaining trees and shrubs in the City Parks.

7127 **WEED/LILY PAD CONTROL**

Contracted labor for weed and lily pad control in the City Parks.

7130 **WATERLINE REPAIR (WATER ONLY)**

Material and contract labor utilized to repair breaks and leaks in waterlines (i.e. valves, fittings, clamps, pipe, copper, bushing, concrete, etc.).

7130 **SEWER LINE REPAIR/REPLACEMENT (WASTEWATER ONLY)**

Material and contract labor utilized to repair or replace sewer lines.

7135 **WATERLINE REPLACEMENT (WATER ONLY)**

Material utilized to replace waterlines (i.e. valves, fittings, clamps, pipe, copper, bushing, concrete, etc.).

7135 **NUISANCE CONTROL (COMMUNITY DEVELOPMENT ONLY)**

Expenditures related to dangerous building remediation, demolition, and abatement of nuisances (i.e. dumpster rental, weed killer, contracted services for mowing, trash pickup, demolition, etc.).

7140 **ANIMAL CONTROL**

Animal control services and expenses (i.e. litter, food, euthanasia, etc.).

7141 **YARD REPAIRS**

Materials to repair yards after City projects are complete, such as waterline repairs, street projects, etc (i.e. straw, grass seed, etc.).

7145 **FUEL – NUSANCE CONTROL**

Fuel for mowing equipment related to nuisance control.

7150 **CO2**

CO2 utilized in water treatment. This expense previously was included with bleach in account 52-52-00-7120. The City separated these expenses beginning in fiscal year 2012.

7302 **HANDTOOLS/HARDWARE**

Handtools and hardware (i.e. screwdrivers, saws, etc.).

7401 **MAINTENANCE EXPENSE**

Transfer of the interest on the cemetery trust perpetual cash/CD (account 72-00-00-4901) to the General Fund Cemetery Department for maintenance of the cemetery.

7402 **MAINTENANCE EXPENSE – B. HIGDON**
Flowers for Betty Higdon's grave as funded by the interest on the Betty Higdon cash/CD (account 72-00-00-4902).

7405 **BUILDINGS & GROUNDS-MAINTENANCE/REPAIRS**
Buildings and grounds maintenance and repairs expenses (i.e. ice melt, light bulbs, strip & wax floors, rug rental, weed killer, pest control, paint, landscaping, security system, fire alarm, air conditioner maintenance, etc.).

7412 **FARMER'S MARKET EXPENSES**
Expenses associated with operation of the Farmer's Market program.

7500 **HAZARDOUS WASTE COLLECTION**
Contracted services for hazardous waste collection.

7505 **STORM WARNING SIREN EXPENSE**
Maintenance and repair of the storm sirens.

8001 **PROPERTY INSURANCE**
Property insurance for City buildings and contents and inland marine equipment.

8005 **LIABILITY INSURANCE**
Liability insurance for general liability, employment practices liability, and excess liability coverage.

8010 **AUTO INSURANCE**
Automobile insurance for City vehicles.

8025 **DISCRETIONARY FUND**
Expenses that are unbudgeted projects of the mayor/council (i.e. donations, flowers for funerals, safety training, Citizens' Academy expenses, Yard of the Month prizes, sponsorship fees, MML Dinner hosting, etc.).

8026 **GIVING-BACK EVENTS**
Expenses for police giving-back events (i.e. Shop with a Cop, etc.).

8030 **DEPRCIATION EXPENSE**
Depreciation expense of capitalized items.

8035 **LAND AMORTIZATION**
Annual expense of portion of cemetery based on number of plots sold in current year.

8050 **MISCELLANEOUS EXPENSE**
Expenses not listed in another category (i.e. vaccines, etc.).

8051 **DRUG TESTING**
Employee pre-employment and random drug screenings.

8055 **CASH SHORT/LONG**
Cash short and long for daily bank deposits made by the City Collector.

8080 **BAD DEBT EXPENSE**
The expense related to changes in allowance for doubtful accounts.

8090 **BANK FEES**
Monthly fees charged by the bank and credit card fees for MyRec system purchases (fee built into product pricing).

8100 **MUNICIPAL COMPLEX LOAN INTEREST**
Interest payments for the Municipal Complex loan/Certificates of Participation Bonds (installments through July 2043).

8102 **MUNICIPAL COMPLEX LOAN PRINCIPAL**
Principal payments for the Municipal Complex loan/Certificates of Participation Bonds (installments through July 2043).

8103 **2013 BOND ADMINISTRATIVE FEE**
Annual administrative fee for the 2013 Certificate of Participation Bonds.

8500's **BOND PAYMENTS (PRINCIPAL & INTEREST), ADMINISTRATIVE FEES, COST OF ISSUANCE, AND OTHER FINANCING USES**
All bond payments and related fees.

8703 **LONG TERM LOAN - PRINCIPAL**
Principal payment on long term loan.

8704 **LONG TERM LOAN - INTEREST**
Interest payment on long term loan.

8707 **CAPITAL LEASE-PRINCIPAL**
Principal payment on capital lease.

8708 **CAPITAL LEASE-INTEREST**
Interest payment on capital lease.

9000 **ADMINISTRATIVE OVERHEAD**

Administrative costs of the special revenue funds and the enterprise funds. Amount allocated to each fund is based on the annual cost allocation plan.

9010 **CAPITAL ASSET - VEHICLES**
Automobiles with a cost of $5,000 or more and with a useful life of one year or more.

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

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

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

9401 **GRANT EXPENSE**
Expenses related to grants (i.e. Safe Routes to School (SRTS) Grant, Surface Transportation Program (STP), Transportation Alternatives Program (TAP) Grant, etc.).

9490 **TRANSFER TO OTHER FUND**
Transfer of cash from one fund to another fund.

9830 **(GAIN)/LOSS ON ASSET DISPOSAL**
The difference between an asset's net book value and the proceeds received at the time of the sale/disposal of the asset.

PCT OF FISCAL YTD 100.0%

		3 YRS AGO ACTUAL	2 YRS AGO ACTUAL	LAST YEAR ACTUAL	CURRENT BUDGET	CURRENT YR TO DATE	NEW BUDGET
	GENERAL FUND - ADMINISTRATION						
10-00-00-4101	REAL ESTATE TAX	1,560.27	1,543.75	1,098.21-	.00	.00	.00
10-00-00-4102	PERSONAL PROPERTY TAX	5,416.26	2,190.31	522.87-	250.00	710.41	250.00
10-00-00-4103	UTILITY TAX	17,325.03	17,275.42	19,814.48	20,500.00	21,433.59	20,500.00
10-00-00-4106	OLD PERSONAL PROPERTY TAX	31.10	.00	28.36	.00	.00	.00
10-00-00-4108	SUR TAX	34,401.44	36,753.00	36,542.33	37,000.00	40,460.37	40,000.00
10-00-00-4120	SURPLUS REAL ESTATE TAX	.00	.00	.00	.00	.00	.00
10-00-00-4121	REAL ESTATE TAX-FROM COUNTY	323,885.76	340,475.06	347,126.30	370,753.00	375,517.27	375,000.00
10-00-00-4122	PERSONAL PROPERTY TAX-FROM CO	132,392.56	142,408.01	164,865.01	158,127.00	160,143.95	160,000.00
10-00-00-4131	SALES TAX	1,308,195.66	1,339,274.95	1,404,212.90	1,400,000.00	1,391,980.44	1,400,000.00
10-00-00-4132	USE TAX	95,770.69	104,309.61	129,844.65	165,000.00	211,195.11	170,000.00
10-00-00-4143	CIGARETTE TAX	25,003.03	23,641.40	21,712.62	20,000.00	20,105.50	20,000.00
10-00-00-4149	MUNI MOTOR VEHICLE LIC-FROM C	29,238.00	28,710.00	29,100.00	29,000.00	29,063.00	29,000.00
10-00-00-4150	MUNI MOTOR VEHICLE LICENSE TA	4,324.73	671.23	336.00	250.00	306.00	300.00
10-00-00-4153	ADVERTISING FEES	485.26	.00	.00	.00	.00	.00
10-00-00-4160	GAS FRANCHISE TAX	74,004.67	112,531.95	136,523.90	130,000.00	108,170.09	115,000.00
10-00-00-4161	ELECTRIC FRANCHISE TAX	319,100.92	337,780.63	347,557.60	350,000.00	353,546.25	345,000.00
10-00-00-4162	TELEPHONE FRANCHISE TAX	75,978.30	64,969.31	55,705.24	55,000.00	56,369.39	55,000.00
10-00-00-4164	CABLE TV FRANCHISE TAX	24,546.87	23,874.89	23,011.50	24,000.00	21,750.95	24,000.00
10-00-00-4165	FINANCIAL INSTITUTION TAX	345.67	5,769.10	217.79	1,000.00	212.35	250.00
10-00-00-4201	LIQUOR LICENSES	9,060.00	12,995.00	8,720.00	8,600.00	10,792.50	9,550.00
10-00-00-4203	OCCUPATIONAL LICENSES	22,191.10	23,999.35	23,678.55	27,000.00	29,731.20	27,000.00
10-00-00-4204	SPECIAL EVENT PERMIT FEE	.00	460.00	350.00	.00	.00	.00
10-00-00-4205	GARAGE SALE PERMIT FEE	970.00	850.00	1,000.00	1,000.00	900.00	1,000.00
10-00-00-4206	ENCROACHMENT PERMIT	.00	.00	25.00	.00	25.00	.00
10-00-00-4320	FINES-SHOW-ME COURT (TRAFFIC)	.00	8,946.00	26,775.50	30,000.00	35,199.00	35,000.00
10-00-00-4321	FINES-SHOW-ME COURT (NON-TRAF	.00	3,598.50	16,807.00	16,000.00	18,815.50	16,000.00
10-00-00-4325	FINES-ANIMAL CONTROL	707.00	353.50	126.00	.00	.00	.00
10-00-00-4326	FINES-POLICE TRAFFIC VIOLATIO	37,426.00	24,955.50	7,556.00	5,000.00	2,289.50	2,500.00
10-17-00-4327	FINES-COMMUNITY DEVELOPMENT	1,955.50	1,427.00	25.00	.00	50.00	.00
10-00-00-4327	FINES-POLICE NONTRAFFIC VIOLA	26,383.50	17,163.00	5,995.50	3,000.00	2,310.50	1,500.00
10-00-00-4329	PENALTIES ON MUNI MOTOR VEHIC	3,489.15	760.00	603.72	500.00	488.00	500.00
10-00-00-4334	CRIME VICTIMS COMPENSATION	229.40	198.32	196.97	100.00	214.72	200.00
10-00-00-4516	RETURN CHECK FEE	75.00	.00	25.00	50.00	.00	.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	87,046.04	.00	.00	.00	.00	.00
10-00-00-4607	ARPA REVENUE	.00	.00	.00	.00	.00	.00
10-00-00-4710	PILOT FEE-HOUSING AUTHORITY	.00	.00	.00	.00	.00	.00
10-00-00-4715	PILOTS-TAX ABATEMENTS	4,629.86	4,911.22	5,237.90	5,250.00	5,303.82	5,250.00
10-00-00-4811	LEASE REVENUE	.00	.00	.00	2,400.00	4,800.00	2,400.00
10-00-00-4821	DONATIONS	7,360.00	5,000.00	.00	.00	.00	.00
10-00-00-4901	INTEREST INCOME	3,102.23	4,302.88	4,303.69	4,500.00	3,911.58	4,500.00
10-00-00-4902	PENALTIES ON TAXES	12,951.88	2,196.18	1,113.17	1,000.00	1,537.40	1,500.00
10-00-00-4903	INTEREST ON TAXES-FROM COUNTY	7,230.02	7,660.30	7,138.07	7,000.00	8,484.04	7,500.00
10-00-00-4915	COLLECTION FEES	.00	.00	.00	.00	.00	.00
10-00-00-4940	COBRA REIMBURSEMENTS	703.51-	1,398.62	.00	.00	.00	.00
10-00-00-4960	SALE OF SURPLUS	1,330.24	.00	9,852.00	.00	6,280.20	.00
10-00-00-4999	MISCELLANEOUS REVENUE	237.61	6,393.20	338.12	.00	171.26	.00
10-77-00-4900	SOLID WASTE REIMBURSEMENT	43,477.53	42,680.69	45,829.89	48,395.00	44,362.12	48,349.00
10-78-00-4900	WATER REIMBURSEMENT	92,878.73	94,729.85	112,603.20	119,000.00	109,078.64	114,431.00

PCT OF FISCAL YTD 100.0%

		3 YRS AGO ACTUAL	2 YRS AGO ACTUAL	LAST YEAR ACTUAL	CURRENT BUDGET	CURRENT YR TO DATE	NEW BUDGET
10-79-00-4900	WASTE WATER REIMBURSEMENT	87,010.94	89,220.18	96,378.51	101,830.00	93,342.04	117,747.00
10-80-00-4900	PARKS REIMBURSEMENT	28,277.16	37,594.09	38,137.71	40,325.00	36,936.13	46,441.00
10-81-00-4900	TRANSP. TAX REIMBURSMENT	26,880.07	21,983.48	29,346.64	30,990.00	28,422.02	27,856.00
	TOTAL REVENUE	2,976,201.67	2,995,955.48	3,157,140.74	3,212,820.00	3,234,409.84	3,223,524.00
10-01-00-5001	SALARIES-OFFICIALS	16,800.00	16,900.00	16,800.00	16,800.00	16,800.00	16,800.00
10-01-00-5002	SALARIES-FULL TIME	347,508.11	343,116.17	391,673.83	404,591.00	305,168.53	427,609.00
10-01-00-5003	SALARIES-PART TIME	.00	.00	.00	.00	63,018.96	.00
10-01-00-5004	SALARIES-OVERTIME	53.93	151.54	.00	.00	.00	.00
10-01-00-5005	PAYROLL TAX EXPENSE	25,892.35	26,252.27	29,575.69	32,236.00	28,130.96	33,997.00
10-01-00-5007	LAGERS	19,394.31	21,025.44	16,840.86	18,611.00	13,620.72	22,881.00
10-01-00-5009	LIFE INSURANCE EXPENSE	421.92	408.55	639.25-	436.00	346.08	436.00
10-01-00-5011	WORKER'S COMPENSATION	1,304.93	1,504.80	1,408.01	1,327.00	1,327.00	1,409.00
10-01-00-5015	UNEMPLOYMENT INSURANCE	7.33-	.00	.00	.00	.00	.00
10-01-00-5016	HEALTH/DENTAL/VISION PREM EXP	15,267.61	25,097.72	33,737.21	33,600.00	30,663.10	40,000.00
10-01-00-5019	HSA/FSA ADMIN FEES	186.96	116.10	150.00	225.00	312.50	350.00
10-01-00-5020	CONTRACTED SERVICES (LEGAL)	9,436.60	28,845.96	33,359.10	38,500.00	29,666.75	36,000.00
10-01-00-5022	CONTRACTED SERVICES (MOWING)	2,450.00	3,531.59	2,660.00	4,350.00	3,120.00	4,350.00
10-01-00-5023	CONTRACTED SERVICES (OTHER)	7,607.75	7,379.10	4,862.83	2,500.00	2,344.92	1,000.00
10-01-00-5024	CONTRACTED SERVICES (CLEANING	12,355.00	12,515.00	12,515.00	13,500.00	12,515.00	13,500.00
10-01-00-5026	CONTRACTED SERVICES (PROSECUT	14,200.00	13,090.00	13,504.50	15,000.00	12,197.50	15,000.00
10-01-00-5030	ELECTION FEES	2,132.74	3,119.41	2,068.67	3,500.00	1,811.80	3,500.00
10-01-00-5035	RECORDING FEES	108.00	24.00	108.00	110.00	198.00	110.00
10-01-00-5040	SALES TAX REIMBURSEMENT AGMT	8,417.23	9,878.75	7,802.64	.00	.00	.00
10-01-00-6001	POSTAGE	4,363.98	3,310.99	2,502.55	6,000.00	6,340.56	6,000.00
10-01-00-6005	PRINTING	505.15	1,098.05	1,104.29	1,250.00	921.35	1,250.00
10-01-00-6010	ADVERTISING/PROMOTIONAL	516.14	359.45	805.00	1,000.00	356.85	1,000.00
10-01-00-6020	EQUIPMENT REPAIR	332.50	286.49	.00	500.00	.00	500.00
10-01-00-6025	EQUIPMENT MAINTENANCE	.00	66.50	30.34	250.00	.00	250.00
10-01-00-6026	COPIER EXPENSE	5,089.32	4,424.87	1,541.93	2,550.00	3,049.20	3,100.00
10-01-00-6035	TRAINING & TRAVEL	956.22	2,697.53	962.45	5,400.00	1,910.49	6,500.00
10-01-00-6040	DUES/FEES	3,780.45	4,286.17	4,912.67	4,370.00	4,498.19	4,312.00
10-01-00-6041	CHAMBER OF COMMERCE DUES	1,000.00	3,025.00	1,000.00	1,000.00	1,000.00	1,000.00
10-01-00-6045	ACCOUNTING & AUDITING	19,735.00	20,135.00	30,031.00	30,790.00	30,790.00	33,200.00
10-01-00-6050	ASSESSOR'S OFFICE	6,774.09	5,797.70	7,595.68	7,573.00	5,796.89	7,642.00
10-01-00-6051	COUNTY COLLECTION FEE	19,427.00	20,153.61	21,746.14	21,465.00	22,767.25	21,653.00
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	2,383.08	13,642.00	1,919.29	10,550.00	4,552.00	9,550.00
10-01-00-6200	INTERNET	.00	.00	2,555.73	2,500.00	2,515.87	.00
10-01-00-6201	TELEPHONE	2,901.29	2,625.06	498.61	500.00	506.44	1,300.00
10-01-00-6202	UTILITIES - ELECTRIC	3,955.95	4,344.58	4,020.67	4,119.00	3,520.34	4,000.00
10-01-00-6203	UTILITIES - WATER & SEWER	1,527.83	977.34	460.87	500.00	318.88	500.00
10-01-00-6204	UTILITIES - GAS	1,013.33	1,545.57	2,100.61	2,100.00	1,180.92	2,000.00
10-01-00-6206	UTILITIES - FLOWERBEDS WATER	1,063.62	1,203.48	1,520.40	1,500.00	1,471.20	1,600.00
10-01-00-6302	COMPUTER MAINT & REPAIR	400.00	748.00	1,966.41	1,000.00	661.14	1,000.00
10-01-00-6502	VEHICLE MAINT & REPAIRS	181.24	87.62	27.11	500.00	401.80	500.00
10-01-00-7001	OFFICE SUPPLIES	2,678.07	4,570.91	5,370.34	4,500.00	4,722.20	5,000.00
10-01-00-7005	MISCELLANEOUS SUPPLIES	.00	337.56-	.00	.00	.00	.00
10-01-00-7006	EXPENDABLE EQUIPMENT EXP	3,579.38	673.24	659.68	750.00	495.45	750.00

PCT OF FISCAL YTD 100.0%

		3 YRS AGO ACTUAL	2 YRS AGO ACTUAL	LAST YEAR ACTUAL	CURRENT BUDGET	CURRENT YR TO DATE	NEW BUDGET
10-01-00-7081	COVID-19 RESPONSE	1,646.60	681.42	.00	.00	.00	.00
10-01-00-7085	CUSTODIAL SUPPLIES	499.30	928.55	980.56	1,000.00	688.30	1,000.00
10-01-00-7090	COMPUTER SOFTWARE & HARDWARE	6,960.92	3,899.50	2,625.17	6,500.00	5,401.16	3,200.00
10-01-00-7091	WEBSITE DEVELOPMENT/HOSTING	2,130.00	1,980.00	1,995.00	2,100.00	1,995.00	2,100.00
10-01-00-7095	SIMPLECITY ANNUAL LICENSE	6,114.27	6,518.79	6,889.40	7,380.00	7,337.86	7,867.00
10-01-00-7097	GIS	240.00	240.00	.00	240.00	480.00	240.00
10-01-00-7098	Annual License - Waterworth	.00	.00	.00	1,650.00	1,650.00	1,733.00
10-01-00-7105	FUEL	30.47	106.46	.00	150.00	35.85	150.00
10-01-00-7405	BLDG & GRND-MAINT/REPAIRS	4,555.63	5,796.38	2,512.40	4,000.00	2,755.27	3,000.00
10-01-00-8001	PROPERTY INSURANCE	2,426.40	3,120.00	3,240.00	3,650.00	3,648.57	4,196.00
10-01-00-8005	LIABILITY INSURANCE	18,499.61	16,517.90	19,665.50	22,700.00	22,486.56	24,940.00
10-01-00-8010	AUTO INSURANCE	155.34	173.00	175.34	210.00	209.00	240.00
10-01-00-8025	DISCRETIONARY FUND	4,019.99	2,529.46	2,619.04	7,000.00	2,715.92	5,000.00
10-01-00-8050	MISCELLANEOUS EXPENSE	11.01-	62.69	2,308.54	250.00	50.00	250.00
10-01-00-8051	DRUG TESTING	377.24	303.50	486.00	100.00	405.00	100.00
10-01-00-8055	CASH SHORT/LONG	3.50-	4.19-	16.47-	.00	87.72	.00
10-01-00-8090	BANK FEES	987.04	2,930.18	405.26	700.00	309.70	500.00
10-01-00-9010	CAPITAL ASSET-VEHICLES	.00	.00	.00	.00	.00	.00
10-01-00-9015	CAPITAL ASSET-EQUIPMENT	.00	5,304.94	.00	.00	.00	.00
10-01-00-9017	CAPITAL ASSET-BLDG & GRNDS	.00	.00	.00	.00	.00	.00
10-01-00-9020	CAPITAL IMPROVEMENT	10,295.10	54,552.24	52,862.34	.00	.00	.00
10-01-00-9490	TRANSFER TO MUNI COMPL FUND	.00	.00	.00	.00	.00	.00
	TOTAL EXPENSES	629,617.15	719,318.82	761,506.94	758,583.00	674,274.75	789,065.00
	GENERAL TOTAL	2,346,584.52	2,276,636.66	2,395,633.80	2,454,237.00	2,560,135.09	2,434,459.00

ADMINISTRATION

REVENUE

10-00-00-4101 **REAL ESTATE TAX**

The annual real estate tax attributed to the General Fund – collected by the City (2018 and years prior).

10-00-00-4102 **PERSONAL PROPERTY TAX**

The annual personal property tax attributed to the General Fund – collected by the City (2018 and years prior).

10-00-00-4103 **UTILITY TAX**

Taxes paid on railroad and utilities. This tax is received annually from Ray County, usually in January.

10-00-00-4102 **OLD PERSONAL PROPERTY TAX**

The collection of personal property taxes that were previously deemed as uncollectible and wrote-off.

10-00-00-4108 **SUR TAX**

The replacement tax on merchants' and manufacturers' inventories which are exempt from personal property taxes per Article X, Section 6 of the Missouri Constitution. This replacement tax is imposed on commercial property to replace the revenues lost because of the exemption. The County clerk determines the rate for the tax, based on a calculation of the total revenue lost by all taxing authorities in the county as a result of the exemption. The county collector then divides and distributes the proceeds of the countywide replacement tax to each taxing authority in the county according to its share of the total amount of lost revenues. This tax is received annually from Ray County, usually in February.

10-00-00-4120 **SURPLUS REAL ESTATE TAX**

Money paid in excess of the taxes due at the real estate tax sale.

10-00-00-4121 **REAL ESTATE TAX - FROM COUNTY**

The annual real estate tax attributed to the General Fund – collected by the County (2019 and years forward).

10-00-00-4122 **PERSONAL PROPERTY TAX - FROM COUNTY**

The annual personal property tax attributed to the General Fund – collected by the County (2019 and years forward).

10-00-00-4131 **SALES TAX**

The 1% sales tax collected on retail sales of tangible personal property and certain services within the City.

10-00-00-4132 **USE TAX**

The 1% use tax collected on the storage, use or consumption of tangible personal property in the City.

10-00-00-4143 **CIGARETTE TAX**

Funds received from the sellers of cigarettes within the City limits in the amount of $0.04 per pack of cigarettes (city code section 615.180).

10-00-00-4149 **MUNICIPAL MOTOR VEHICLE LICENSE TAX – FROM COUNTY**

Funds from city residents based on the number of operable motor vehicles owned ($6.00/motor vehicle). This tax is charged on the personal property tax statement (city code section 390.190) – collected by the County (2019 and years forward).

10-00-00-4150 **MUNICIPAL MOTOR VEHICLE LICENSE TAX**

Funds from city residents based on the number of operable motor vehicles owned ($6.00/motor vehicle). This tax is charged on the personal property tax statement (city code section 390.190) – collected by the City (2018 and years prior).

10-00-00-4153 **ADVERTISING FEES**

Revenue from the reimbursement of advertising fees on delinquent taxes.

10-00-00-4160 **GAS FRANCHISE TAX**

Franchise tax on gas utility service sold to the citizens and businesses of the City (i.e. Empire Gas). This tax is received monthly for the prior month's gas franchise tax (city code section 620.060).

10-00-00-4161 **ELECTRIC FRANCHISE TAX**

Franchise tax on electric utility service sold to the citizens and businesses of the City (i.e. KCP&L). This tax is received monthly for the prior month's electric franchise tax (city code section 620.060).

10-00-00-4162 **TELEPHONE FRANCHISE TAX**

Franchise tax on telephone services sold to the citizens and businesses of the City including cell phones. This tax is received monthly, quarterly, or semi-annually for the prior month's, quarter's, or half-year's phone franchise tax (city code section 620.010).

10-00-00-4164 **CABLE TV FRANCHISE TAX**

Franchise tax on cable television services sold to the citizens and businesses of the City (i.e. Mediacom). This tax is received quarterly for the prior quarter's cable franchise tax (city code section 625.050).

10-00-00-4165 **FINANCIAL INSTITUTION TAX**

Taxes paid by the banks and trust companies, credit institutions, savings and loan associations, and credit unions within the City. Chapter 148 of state law authorizes 7% of net income. The County Treasurer receives this money and a letter with the breakdown of the amount each taxing district is to receive from the Missouri Department of Revenue. This tax is disbursed to the City annually from Ray County, usually in December, and interest is paid later (January or February). The interest is the interest that the State earned on the money from the date they received it from the financial institutions until they distributed it to the Counties.

10-00-00-4201 **LIQUOR LICENSES**

Revenue received from the annual sale of liquor licenses to businesses within the City (annual renewal due by July 1) (city code section 600.200).

10-00-00-4203 **OCCUPATIONAL LICENSES**

Revenue received from the annual sale of occupational licenses to businesses within the City (annual renewal due by November 1). The license fees are based on the number of employees of the business (city code section 605.100).

10-00-00-4205 **GARAGE SALE PERMIT FEE**

Revenue received from the sale of garage sale permit ($1 per garage sale) to individuals in city limits having a garage sale (city code section 605.390 (B)).

10-17-00-4300 **FARMER'S MARKET EXPENSES**

Revenue received from participant's entry fees in the Farmer's Market program. Goal is to offset program expenses.

10-00-00-4325 **FINES – ANIMAL CONTROL**

Revenue from Municipal Court fines related to animal control received from individuals that are found guilty of municipal citations in the City.

10-00-00-4326 **FINES – POLICE TRAFFIC VIOLATIONS**

Revenue from Municipal Court fines related to traffic violations received from individuals that are found guilty of municipal citations in the City.

10-17-00-4327 **FINES - COMMNUITY DEVELOPMENT**

Revenue from Municipal Court fines related to community development issued tickets received from individuals that are found guilty of municipal citations in the City.

10-00-00-4327 **FINES – POLICE NON-TRAFFIC VIOLATIONS**

Revenue from Municipal Court fines related to police tickets for everything but traffic violations received from individuals that are found guilty of municipal citations in the City.

10-00-00-4329 **PENALTIES ON MUNICIPAL MOTOR VEHICLE LICENSE TAX**

Penalty on late payment of Municipal Motor Vehicle License Tax (A/C 10-00-00-4150). The penalty is $2 per year regardless of number of vehicles or number of months the payment is late.

10-00-00-4334 **CITY CRIME VICTIMS**

A $7.50 surcharge is assessed for each violation of criminal law and for infractions of municipal ordinances (each guilty Municipal Court case). The City retains a portion of this surcharge in this account ($0.37 per case) and forwards the remaining balance to the state ($7.13 per case). This surcharge is regulated by Missouri Statute 488.5339.

10-00-00-4516 **RETURN CHECK FEE**

Revenue received from charges assessed to customers when checks are returned from the bank due to insufficient funds in the customer's bank account.

10-00-00-4532 **GRANT REVENUE**

Revenue received from grants.

10-00-00-4605 **FEMA/SEMA REVENUE**

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

10-00-00-4606 **CARES ACT REIMBURSEMENT**

Cares Act revenue received (i.e. from Ray County for reimbursements of City expenditures incurred due to Covid-19, from state of Missouri for unemployment reimbursement, etc.).

10-00-00-4607 **ARPA REVENUE**

ARPA revenue received and recognized.

10-00-00-4710 **P.I.L.O.T. FEE – HOUSING AUTHORITY**

Revenue received as Payment In Lieu of Taxes from the Richmond Housing Authority (the PILOT payments have not been received since FY08).

10-00-00-4715 **P.I.L.O.T.S – TAX ABATEMENTS**

Revenue received as Payment In Lieu of Taxes from entities that have tax abatement agreements.

10-00-00-4811 **CAPITAL LEASE REVENUE**

An other financing source equal to the net present value of the minimum lease payments of a capital lease.

10-00-00-4821 **DONATIONS**

Donations toward the administration expenses.

10-00-00-4901 **INTEREST INCOME**
Bank interest earned on the cash in the general fund.

10-00-00-4902 **PENALTIES ON TAXES**
Interest penalty on late payment of Property Taxes (A/C 10-00-00-4101 and 10-00-00-4102) (2%/month – 18%/year maximum) (city code sections 145.150 and 145.595) – collected by the City (2018 and years prior).

10-00-00-4903 **INTEREST ON TAXES-FROM COUNTY**
Interest penalty on late payment of Property Taxes (A/C 10-00-00-4121 and 10-00-00-4122) (2%/month – 18%/year maximum) (city code sections 145.150 and 145.595) – collected by the County (2019 and years forward).

10-00-00-4915 **COLLECTION FEES**
$15 fee charged to individuals who had overdue bills that the City turned over to the Tek-Collect Collection Agency. This fee is charged when the individual pays the overdue bill.

10-00-00-4940 **COBRA REIMBURSEMENTS**
Reimbursement of insurance premiums by former employees participating in COBRA.

10-00-00-4960 **SALE OF VEHICLES/EQUIPMENT**
Proceeds from the sale of surplus items.

10-00-00-4999 **MISCELLANEOUS REVENUE**
Revenues not listed in another category including copy fees, rebates, reimbursements, salvage revenue, etc.

10-77-00-4900 **SOLID WASTE REIMBURSEMENT**
Revenue to the general fund to cover administrative costs of the solid waste fund. This is calculated as detailed in the Cost Allocation Plan.

10-78-00-4900 **WATER REIMBURSEMENT**
Revenue to the general fund to cover administration costs of the water fund. This is calculated as detailed in the Cost Allocation Plan.

10-79-00-4900 **WASTE WATER REIMBURSEMENT**
Revenue to the general fund to cover administration costs of the waste water fund. This is calculated as detailed in the Cost Allocation Plan.

10-80-00-4900 **PARKS REIMBURSEMENT**
Revenue to the general fund to cover administration costs of the park fund. This is calculated as detailed in the Cost Allocation Plan.

10-81-00-4900 **TRANSPORTATION TAX REIMBURSEMENT**

Revenue to the general fund to cover administration costs of the ½ cent transportation tax fund. This is calculated as detailed in the Cost Allocation Plan.

PCT OF FISCAL YTD 100.0%

		3 YRS AGO ACTUAL	2 YRS AGO ACTUAL	LAST YEAR ACTUAL	CURRENT BUDGET	CURRENT YR TO DATE	NEW BUDGET
	MUNICIPAL COURT DEPT						
10-00-00-4331	JAIL	.00	.00	.00	.00	.00	.00
10-00-00-4332	COURT COST FEES-NON-TRAFFIC V	2,101.00	1,221.00	374.00	250.00	88.00	100.00
10-00-00-4333	COURT COST FEES-TRAFFIC VIOLA	4,746.00	3,132.50	737.00	500.00	231.00	300.00
10-00-00-4337	BOND FORFEITURE	1,125.00	6,810.00	4,859.50	4,000.00	5,097.00	4,000.00
10-00-00-4340	COURT COST FEES-SHOW-ME COURT	.00	1,606.00	4,986.92	4,000.00	6,615.93	5,500.00
10-08-00-4999	MISC COURT REVENUE	.00	.00	.00	.00	20.00	.00
	TOTAL REVENUE	7,972.00	12,769.50	10,957.42	8,750.00	12,051.93	9,900.00
10-08-00-5002	SALARIES-FULL TIME	1,400.79	18,600.97	21,746.63	21,871.00	21,890.76	22,746.00
10-08-00-5003	SALARIES-PART TIME	17,400.60	.00	.00	.00	.00	.00
10-08-00-5004	SALARIES-OVERTIME	255.96	65.96	.00	.00	.00	.00
10-08-00-5005	PAYROLL TAX EXPENSE	1,453.98	1,293.47	1,565.99	1,673.00	1,556.91	1,740.00
10-08-00-5007	LAGERS	16.76	843.90	1,143.54	1,006.00	1,006.85	1,217.00
10-08-00-5009	LIFE INSURANCE EXPENSE	5.68	25.89	33.36	34.00	33.36	34.00
10-08-00-5011	WORKER'S COMPENSATION	117.20	152.35	159.98	86.00	86.00	90.00
10-08-00-5015	UNEMPLOYMENT INSURANCE	.00	61.04	17.17	.00	.00	.00
10-08-00-5016	HEALTH/DENTAL/VISION PREM EXP	530.90	3,031.11	3,499.92	3,500.00	3,499.92	3,500.00
10-08-00-5019	HSA/FSA ADMIN FEES	.00	.00	.00	.00	.00	.00
10-08-00-5020	CONTRACTED SERVICES (LEGAL)	.00	.00	.00	100.00	72.50	100.00
10-08-00-5023	CONTRACTED SERVICES (OTHER)	12,800.76	12,155.15	10,766.47	11,000.00	10,521.53	10,500.00
10-08-00-6001	POSTAGE	246.16	264.70	456.54	300.00	.00	500.00
10-08-00-6005	PRINTING	270.00	266.01	84.57	300.00	.00	300.00
10-08-00-6010	ADVERTISING/PROMOTIONAL	.00	.00	.00	.00	.00	.00
10-08-00-6025	EQUIPMENT MAINTENANCE	.00	.00	.00	.00	.00	.00
10-08-00-6035	TRAINING & TRAVEL	.00	.00	35.71	25.00	.00	50.00
10-08-00-6040	DUES/FEES	163.00	135.00	163.00	350.00	163.00	350.00
10-08-00-6095	PRISONER BOARDING	.00	5,220.00	1,575.00	5,500.00	2,880.00	5,500.00
10-08-00-6200	INTERNET	.00	.00	255.52	250.00	251.54	.00
10-08-00-6201	TELEPHONE	283.65	280.76	28.85	50.00	32.27	200.00
10-08-00-6202	UTILITIES - ELECTRIC	660.19	690.00	670.98	700.00	587.49	700.00
10-08-00-6203	UTILITIES - WATER & SEWER	39.60	31.70	46.80	50.00	28.72	50.00
10-08-00-6204	UTILITIES - GAS	171.24	262.66	350.56	360.00	197.07	360.00
10-08-00-6302	COMPUTER MAINT & REPAIR	29.00	22.00	52.63	200.00	111.03	200.00
10-08-00-7001	OFFICE SUPPLIES	127.87	825.59	528.04	630.00	518.95	700.00
10-08-00-7005	MISCELLANEOUS SUPPLIES	.00	.00	.00	.00	.00	.00
10-08-00-7006	EXPENDABLE EQUIPMENT EXP	.00	527.32	155.98	.00	.00	.00
10-08-00-7085	CUSTODIAL SUPPLIES	.00	.00	.00	.00	.00	.00
10-08-00-7090	COMPUTER SOFTWARE & HARDWARE	210.86	759.87	293.31	550.00	517.83	450.00
10-08-00-7095	SIMPLECITY ANNUAL LICENSE	1,488.92	1,671.49	1,878.93	2,010.00	1,998.52	2,140.00
10-08-00-7405	BLDG & GRNDS-MAINT/REPAIRS	.00	.00	.00	.00	.00	.00
10-08-00-8001	PROPERTY INSURANCE	404.40	520.00	515.50	650.00	588.50	689.00
10-08-00-8050	MISCELLANEOUS EXPENSE	3.00	.00	.00	25.00	.00	25.00
10-08-00-8051	DRUG TESTING	95.25	.00	.00	25.00	.00	.00
10-08-00-9015	CAPITAL ASSET-EQUIPMENT	.00	.00	.00	.00	.00	.00
	TOTAL EXPENSES	38,175.77	47,706.94	46,024.98	51,245.00	46,542.75	52,141.00
	GENERAL TOTAL	30,203.77-	34,937.44-	35,067.56-	42,495.00-	34,490.82-	42,241.00-

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.

		3 YRS AGO ACTUAL	2 YRS AGO ACTUAL	LAST YEAR ACTUAL	CURRENT BUDGET	CURRENT YR TO DATE	NEW BUDGET
	POLICE DEPARTMENT						
10-00-00-4328	POLICE REPORTS	1,580.00	1,237.00	1,362.00	1,500.00	985.00	750.00
10-11-00-4525	ATV/UTV SPECIAL USE PERMIT FE	570.00	590.00	1,990.00	1,200.00	1,620.00	1,500.00
10-11-00-4530	FEES FOR DVDS	40.00	40.00	30.00	50.00	.00	.00
10-11-00-4531	FEES FOR FINGERPRINTS	120.00	270.00	350.00	200.00	170.00	200.00
10-11-00-4532	POLICE GRANT REVENUE	.00	.00	.00	6,612.00	6,612.00	.00
10-00-00-4550	BUILDING USAGE FEES	.00	.00	.00	.00	.00	.00
10-11-00-4602	MO DOT GRANT REVENUE	799.14	2,331.24	6,274.64	28,000.00	27,238.21	27,850.00
10-11-00-4810	LOAN PROCEEDS	.00	.00	.00	.00	.00	.00
10-11-00-4811	LEASE REVENUE	.00	223,954.53	92,749.86	49,885.00	47,048.16	.00
10-11-00-4821	POLICE DEPT DONATIONS	2,037.00	2,000.00	1,500.00	2,000.00	2,150.00	2,000.00
10-11-00-4822	GIVING-BACK EVENT DONATIONS	3,560.00	5,000.00	500.00	4,000.00	2,475.00	4,000.00
10-11-00-4930	INSURANCE PROCEEDS	10,318.42	7,029.58	8,078.24	5,980.57-	5,980.57	.00
10-00-58-4935	SCHOOL RESOURCE OFFICER REVEN	33,106.80	62,271.39	57,845.30	64,949.00	63,688.90	64,744.00
10-11-00-4960	SALE OF VEHICLES/EQUIPMENT	.00	.00	13,185.10	.00	.00	.00
10-11-00-4990	TRANSFER FROM POLICE TRNG FUN	.00	.00	.00	.00	.00	.00
10-11-00-4999	MISC POLICE REVENUE	.00	1,100.35	.00	.00	1,207.32	.00
	TOTAL REVENUE	52,131.36	305,824.09	183,865.14	152,415.43	159,175.16	101,044.00
10-11-00-5002	SALARIES-FULL TIME	489,930.62	538,731.80	610,274.98	692,451.00	705,865.74	720,797.00
10-11-00-5003	SALARIES-PART TIME	4,070.00	3,314.13	13,760.00	15,080.00	12,725.00	15,080.00
10-11-00-5004	SALARIES-OVERTIME	10,166.01	19,410.62	18,322.72	25,000.00	23,555.02	20,000.00
10-11-00-5005	PAYROLL TAX EXPENSE	36,319.02	41,640.46	48,028.94	55,656.00	55,032.42	57,825.00
10-11-00-5007	LAGERS	59,937.62	66,082.08	69,045.06	81,632.00	83,651.25	93,065.00
10-11-00-5009	LIFE INSURANCE EXPENSE	778.13	722.81	716.58	861.00	840.42	861.00
10-11-00-5011	WORKER'S COMPENSATION	22,623.41	28,317.30	27,631.65	36,332.00	35,551.00	38,150.00
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	40,199.57	47,457.78	39,686.40	56,000.00	38,557.41	56,000.00
10-11-00-5019	HSA/FSA ADMIN FEES	189.59	219.66	125.00	150.00	287.50	300.00
10-11-00-5020	CONTRACTED SERVICES (LEGAL)	.00	2,060.00	2,500.00	1,000.00	.00	1,100.00
10-11-00-5023	CONTRACTED SERVICES (OTHER)	4,844.76	6,053.86	9,540.08	4,600.00	4,629.22	2,100.00
10-11-00-5024	CONTRACTED SERVICES (CLEANING	.00	.00	.00	.00	.00	.00
10-11-00-6001	POSTAGE	106.27	91.06	204.26	150.00	331.67	200.00
10-11-00-6005	PRINTNG	590.03	664.20	474.39	577.41	320.50	1,000.00
10-11-00-6010	ADVERTISING/PROMOTIONAL	999.99	110.00	175.78	1,000.00	121.88	500.00
10-11-00-6020	EQUIPMENT REPAIR	112.50	1,000.00-	.00	1,000.00	931.26	1,000.00
10-11-00-6025	EQUIPMENT MAINTENANCE	.00	655.00	30.33	300.00	.00	300.00
10-11-00-6026	COPIER EXPENSE	3,328.43	7,491.54	1,378.41	1,200.00	598.05	1,300.00
10-11-00-6028	GENERATOR INSPECTION/MAINT	503.00	503.00	588.50	2,130.00	895.42	2,163.00
10-11-00-6035	TRAINING & TRAVEL	5,018.52	4,434.30	3,245.95	5,650.00	4,317.57	6,625.00
10-11-00-6040	DUES/FEES	522.25	667.25	414.00	675.00	364.00	425.00
10-11-00-6095	PRISONER BOARDING EXP	.00	3,825.00	3,285.00	3,500.00	2,700.00	4,000.00
10-11-00-6105	UNIFORMS	7,912.07	9,458.11	7,843.20	5,000.00	3,081.17	5,000.00
10-11-00-6120	VEHICLE MAINTENANCE	1,014.19	1,617.15	4,160.79	2,000.00	4,099.74	3,000.00
10-11-00-6200	INTERNET & INTERNET AIR CARDS	1,035.33	1,498.14	8,318.81	8,750.00	8,301.68	5,900.00
10-11-00-6201	TELEPHONE	5,213.64	8,032.14	6,314.63	6,000.00	6,334.80	8,500.00
10-11-00-6202	UTILITIES - ELECTRIC	6,835.14	7,143.62	6,946.96	7,116.00	6,082.48	6,700.00
10-11-00-6203	UTILITIES - WATER & SEWER	474.96	380.38	617.93	700.00	344.12	600.00
10-11-00-6204	UTILITIES - GAS	1,750.84	2,719.43	3,629.43	3,627.00	2,040.41	2,500.00

PCT OF FISCAL YTD 100.0%

		3 YRS AGO ACTUAL	2 YRS AGO ACTUAL	LAST YEAR ACTUAL	CURRENT BUDGET	CURRENT YR TO DATE	NEW BUDGET
10-11-00-6302	COMPUTER MAINT & REPAIR	.00	55.00	.00	500.00	622.50	500.00
10-11-00-6502	VEHICLE REPAIRS	18,666.78	15,555.76	5,059.05	22,000.00	19,404.63	12,000.00
10-11-00-7001	OFFICE SUPPLIES	862.34	1,590.64	826.30	1,000.00	938.58	1,200.00
10-11-00-7005	MISCELLANEOUS SUPPLIES	.00	241.12	.00	200.00	.00	200.00
10-11-00-7006	EXPENDABLE EQUIPMENT EXP	2,155.31	27,370.46	6,477.86	21,905.57	21,648.55	3,296.00
10-11-00-7082	AMMUNITION/TASER SUPPLIES	1,763.63	2,961.86	932.44	2,000.00	1,495.37	2,000.00
10-11-00-7083	EVIDENCE SUPPLIES	747.41	932.94	426.10	1,500.00	1,112.03	1,500.00
10-11-00-7085	CUSTODIAL SUPPLIES	555.02	729.76	565.77	600.00	567.01	750.00
10-11-00-7090	COMPUTER SOFTWARE & HARDWARE	2,282.83	2,739.01	4,119.87	31,422.59	30,592.59	41,850.00
10-11-00-7095	POLICE SOFTWARE ANNUAL LICENS	15,969.41	16,600.04	22,198.91	19,230.30	19,230.30	20,192.00
10-11-00-7097	GIS	240.00	240.00	.00	240.00	480.00	240.00
10-11-00-7105	FUEL	16,142.02	24,859.61	17,660.04	22,191.00	20,082.45	22,000.00
10-11-00-7302	HANDTOOLS/HARDWARE	.00	.00	.00	50.00	.00	50.00
10-11-00-7405	BLDG & GRND-MAINT/REPAIRS	592.22	84.61	2,633.08	1,000.00	50.98	1,000.00
10-11-00-8001	PROPERTY INSURANCE	3,720.16	5,687.87	5,017.85	5,250.00	5,709.51	5,253.00
10-11-00-8005	LIABILITY INSURANCE	15,626.05	10,666.00	16,109.00	15,800.00	15,757.00	14,496.00
10-11-00-8010	AUTO INSURANCE	5,734.00	9,368.00	10,863.40	11,200.00	9,703.00	8,980.00
10-11-00-8026	GIVING-BACK EVENTS	2,611.87	2,943.71	2,470.92	4,000.00	2,947.45	4,000.00
10-11-00-8027	TRICK OR TREAT STREET EVENT	.00	.00	1,657.24	2,500.00	1,468.62	2,500.00
10-11-00-8050	MISCELLANEOUS EXPENSE	42.83	.00	71.66	250.00	55.20	250.00
10-11-00-8051	DRUG TESTING	352.53	493.66	.00	100.00	25.00	50.00
10-11-00-8703	LTL-PRINCIPAL	.00	.00	.00	.00	.00	.00
10-11-00-8704	LTL-INTEREST	.00	.00	.00	.00	.00	.00
10-11-00-8707	CAPITAL LEASE-PRINCIPAL	5,038.00	33,177.56	52,283.86	62,838.00	56,454.88	63,509.00
10-11-00-8708	CAPITAL LEASE-INTEREST	.00	1,812.60	6,693.57	1,119.00	3,518.50	.00
10-11-00-9010	CAPITAL ASSET-VEHICLES	.00	43,561.58	.00	49,885.00	47,048.16	.00
10-11-00-9015	CAPITAL ASSET-EQUIPMENT	.00	175,584.51	5,369.00	.00	.00	.00
10-11-00-9017	CAPITAL ASSET-BLDG & GRNDS	.00	.00	.00	.00	.00	.00
10-11-00-9020	CAPITAL IMPROVEMENTS	.00	.00	92,749.86	.00	.00	.00
	TOTAL EXPENSES	797,578.30	1,179,557.12	1,141,445.56	1,294,918.87	1,260,472.04	1,260,807.00
	GENERAL TOTAL	745,446.94-	873,733.03-	957,580.42-	1,142,503.44-	1,101,296.88-	1,159,763.00-

POLICE DEPARTMENT

REVENUE

10-00-00-4328 **POLICE REPORTS**
Revenues from fees charged for copying various police department reports (city code section 150.135).

10-11-00-4525 **ATV/UTV SPECIAL USE PERMIT FEE**
Revenue received from the sale of ATV/UTV special use permits ($5.00 annually) (city code section 340.120(A)(1)(c)).

10-11-00-4530 **FEES FOR DVDS**
Revenue received from individuals for copies of DVDs ($10.00/DVD) (city code section 150.135).

10-11-00-4531 **FEES FOR FINGERPRINTS**
Revenue received from individuals for fingerprinting services ($10.00/City resident & $20.00/non-residents)(city code section 150.135).

10-11-00-4532 **POLICE GRANT REVENUE**
Revenue received from grants designed to offset the cost of police department expenses.

10-00-00-4550 **BUILDING USAGE FEES**
Revenue received from outside organizations using the police training room for a fee.

10-11-00-4602 **MO DOT GRANT REVENUE**
Revenue received from the Missouri Department of Transportation to reimburse expenses occurring when completing their special task operations. The expenses are salaries and are recorded in accounts 10-11-00-5002 – 10-11-00-5004.

10-11-00-4810 **LOAN PROCEEDS**
Cash received from obtaining a loan.

10-11-00-4811 **CAPITAL LEASE REVENUE**
An other financing source equal to the net present value of the minimum lease payments of a capital lease.

10-11-00-4821 **POLICE DEPARTMENT DONATIONS**
Donations toward the police department expenses.

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

10-11-00-4930 **INSURANCE PROCEEDS**
Reimbursements received from the general, liability, auto, or inland marine insurance due to claims filed.

10-00-58-4935 **SCHOOL RESOURCE OFFICER REVENUE**
Revenues received from the Richmond School District to fund the School Resource Officer's salary, benefits, and equipment.

10-11-00-4960 **SALE OF VEHICLES/EQUIPMENT**
Proceeds from the sale of surplus items.

10-11-00-4990 **TRANSFER FROM POLICE TRAINING FUND**
Transfer of cash from the police training fund DWI/Drug Enforcement cash reserves to the operating cash (i.e. to cover the lease payments for the in-car video cameras or other relevant equipment).

10-11-00-4999 **MISCELLANEOUS POLICE REVENUE**
Revenues not listed in another category (i.e. reimbursements, fees for copies, etc.).

PCT OF FISCAL YTD 100.0%

		3 YRS AGO ACTUAL	2 YRS AGO ACTUAL	LAST YEAR ACTUAL	CURRENT BUDGET	CURRENT YR TO DATE	NEW BUDGET
	ANIMAL SHELTER						
10-00-00-4222	ANIMAL LICENSE	1,261.00	1,296.00	1,141.00	1,250.00	1,125.00	1,250.00
10-00-00-4530	ANIMAL SHELTER & KENNEL FEES	4,350.00	3,468.00	2,395.00	2,300.00	1,385.00	1,300.00
10-00-00-4540	DONATION-ANIMAL SHELTER	100.00	.00	25.00	.00	1,315.00	.00
10-11-14-4930	INSURANCE PROCEEDS	.00	.00	.00	.00	.00	.00
10-11-14-4999	MISC ANIMAL CONTROL REVENUE	.00	.00	.00	.00	.00	.00
	TOTAL REVENUE	5,711.00	4,764.00	3,561.00	3,550.00	3,825.00	2,550.00
10-11-14-5002	SALARIES-FULL TIME	28,054.13	31,686.82	36,740.89	37,502.00	37,606.07	39,127.00
10-11-14-5003	SALARIES-PART TIME	.00	.00	.00	3,865.00	1,321.93	3,125.00
10-11-14-5004	SALARIES-OVERTIME	.00	97.41	132.92	100.00	148.75	100.00
10-11-14-5005	PAYROLL TAX EXPENSE	1,784.80	2,233.72	2,159.52	3,172.00	2,993.00	3,240.00
10-11-14-5007	LAGERS	1,673.62	1,549.41	1,871.13	1,730.00	1,736.70	2,093.00
10-11-14-5009	LIFE INSURANCE EXPENSE	62.69	60.80	66.06	67.00	66.96	67.00
10-11-14-5011	WORKER'S COMPENSATION	540.58	665.04	688.18	820.00	820.00	846.00
10-11-14-5016	HEALTH/DENTAL/VISION PREM EXP	4,958.10	3,891.65	7,000.08	.00	.00	.00
10-11-14-5019	HSA/FSA ADMIN FEES	.00	.00	.00	.00	.00	.00
10-11-14-5020	CONTRACTED SERVICES (LEGAL)	.00	.00	.00	.00	.00	.00
10-11-14-5023	CONTRACTED SERVICES (OTHER)	350.76	410.32	736.47	360.00	321.53	105.00
10-11-14-6005	PRINTING	183.30	244.55	72.80	300.00	323.98	300.00
10-11-14-6010	ADVERTISING/PROMOTIONAL	204.00	138.00	.00	200.00	34.00	200.00
10-11-14-6020	EQUIPMENT REPAIR	.00	.00	.00	100.00	.00	100.00
10-11-14-6025	EQUIPMENT MAINTENANCE	.00	.00	.00	100.00	.00	100.00
10-11-14-6035	TRAINING & TRAVEL	.00	.00	35.71	1,000.00	.00	100.00
10-11-14-6040	DUES/FEES	.00	.00	.00	.00	.00	.00
10-11-14-6105	UNIFORMS	196.00	516.74	159.00	500.00	135.00	200.00
10-11-14-6200	INTERNET	.00	.00	.00	.00	.00	.00
10-11-14-6201	TELEPHONE	1,114.14	437.05	485.85	500.00	487.02	550.00
10-11-14-6202	UTILITIES - ELECTRIC	3,036.37	3,877.41	4,559.88	4,800.00	3,313.55	3,550.00
10-11-14-6203	UTILITIES - WATER & SEWER	947.19	31.70	374.72	600.00	28.72	600.00
10-11-14-6302	COMPUTER MAINT & REPAIR	.00	.00	.00	250.00	.00	250.00
10-11-14-6502	VEHICLE MAINT & REPAIR	796.01	1,215.38	804.05	1,500.00	294.03	1,500.00
10-11-14-7001	OFFICE SUPPLIES	.00	.00	.00	50.00	71.43	100.00
10-11-14-7005	MISCELLANEOUS SUPPLIES	.00	.00	.00	50.00	50.00	50.00
10-11-14-7006	EXPENDABLE EQUIPMENT EXP	30.75	434.96	204.95	500.00	201.84	500.00
10-11-14-7085	CUSTODIAL SUPPLIES	14.40	35.37	.00	200.00	.00	200.00
10-11-14-7090	COMPUTER SOFTWARE & HARDWARE	.00	.00	.00	200.00	58.00	200.00
10-11-14-7105	FUEL	983.53	1,415.71	2,261.41	3,000.00	2,550.87	3,000.00
10-11-14-7140	FOOD AND VETTING	32.00	125.00	1,208.76	2,000.00	1,352.87	3,500.00
10-11-14-7302	HANDTOOLS/HARDWARE	.00	.00	.00	25.00	.00	25.00
10-11-14-7405	BLDG & GRND-MAINT/REPAIRS	4,720.40	2,921.58	567.61	3,000.00	581.58	3,000.00
10-11-14-8001	PROPERTY INSURANCE	114.00	148.00	148.00	165.00	161.11	190.00
10-11-14-8010	AUTO INSURANCE	509.00	842.00	862.00	1,035.00	1,031.00	1,190.00
10-11-14-8050	MISCELLANEOUS EXPENSE	.00	.00	.00	50.00	51.72	50.00
10-11-14-8051	DRUG TESTING	61.00	52.66	.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

PCT OF FISCAL YTD 100.0%

	3 YRS AGO ACTUAL	2 YRS AGO ACTUAL	LAST YEAR ACTUAL	CURRENT BUDGET	CURRENT YR TO DATE	NEW BUDGET
TOTAL EXPENSES	50,366.77	53,031.28	61,139.99	67,766.00	55,741.66	68,183.00
GENERAL TOTAL	44,655.77-	48,267.28-	57,578.99-	64,216.00-	51,916.66-	65,633.00-

ANIMAL SHELTER

REVENUE

10-00-00-4222 **ANIMAL LICENSE**

Revenues from the sale of annual animal licenses ($20.00/unneutered or unsprayed animal & $5.00/neutered or spayed animal) (city code section 210.250(K)).

10-00-00-4530 **ANIMAL SHELTER & KENNEL LICENSE FEES**

Revenue received from individuals to reclaim an impounded animal, to adopt an animal, (city code section 210.230) or to obtain a kennel license (kennel owners or breeders) (city code section 210.270).

10-00-00-4540 **DONATION –ANIMAL SHELTER**

Donations toward the animal shelter expenses.

10-11-14-4930 **INSURANCE PROCEEDS**

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

10-11-14-4999 **MISCELLANEOUS REVENUE**

Revenues not listed in another category.

PCT OF FISCAL YTD 100.0%

		3 YRS AGO ACTUAL	2 YRS AGO ACTUAL	LAST YEAR ACTUAL	CURRENT BUDGET	CURRENT YR TO DATE	NEW BUDGET
	FIRE DEPARTMENT						
10-12-00-4532	FIRE DEPT GRANT REVENUE	.00	2,559.00	.00	.00	.00	21,109.00
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	.00	548,011.00	64,320.26	.00	.00	.00
10-12-00-4821	FIRE DEPT DONATIONS	.00	7,025.00	1,025.00	3,000.00	2,177.00	3,000.00
10-12-00-4905	RURAL FIRE REIMBURS OF EXPENS	17,530.77	10,286.15	6,906.49	20,000.00	9,010.58	20,000.00
10-12-50-4906	RURAL FIRE REVENUE	81,907.61	83,426.78	90,582.00	90,780.00	104,466.14	90,780.00
10-12-00-4930	INSURANCE PROCEEDS	5,520.00	.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	.00	23,350.00	9,250.00	.00	.00	.00
10-12-00-4999	MISC FIRE REVENUE	362.00	486.00	.00	.00	900.00	.00
	TOTAL REVENUE	105,320.38	675,143.93	172,083.75	113,780.00	116,553.72	134,889.00
10-12-00-5002	SALARIES-FULL TIME	346,534.37	375,942.50	496,258.03	534,960.00	549,744.97	556,358.00
10-12-00-5003	SALARIES-PART TIME	.00	.00	.00	.00	.00	.00
10-12-00-5004	SALARIES-OVERTIME	56,660.03	30,886.34	21,106.13	30,000.00	26,164.30	25,000.00
10-12-00-5005	PAYROLL TAX EXPENSE	29,154.88	29,694.97	38,518.12	44,329.00	42,330.11	45,966.00
10-12-00-5006	SALARIES ON-CALL	19,492.94	19,622.00	19,601.92	19,500.00	15,659.20	19,500.00
10-12-00-5007	LAGERS	9,549.31	12,804.39	15,830.84	24,838.00	22,970.64	17,051.00
10-12-00-5009	LIFE INSURANCE EXPENSE	538.71	476.03	535.14	593.00	560.88	593.00
10-12-00-5011	WORKER'S COMPENSATION	25,304.22	39,976.17	38,800.79	46,188.00	46,188.00	48,497.00
10-12-00-5013	VOLUNTEERS	7,500.00	7,950.00	7,950.00	8,100.00	6,975.00	8,100.00
10-12-00-5015	UNEMPLOYMENT INSURANCE	.00	.00	.00	.00	.00	.00
10-12-00-5016	HEALTH/DENTAL/VISION PREM EXP	39,672.53	48,754.20	41,728.66	43,000.00	43,712.46	50,000.00
10-12-00-5018	ACCIDENT INSUR-VOL FIREFIGHTE	1,556.00	1,922.00	1,922.00	2,135.00	1,922.00	2,000.00
10-12-00-5019	HSA/FSA ADMIN FEES	.00	.00	.00	.00	.00	.00
10-12-00-5020	CONTRACTED SERVICES (LEGAL)	15,827.29	5,575.00	.00	1,100.00	1,087.50	1,100.00
10-12-00-5023	CONTRACTED SERVICES (OTHER)	3,150.00	5,178.34	6,345.71	3,150.00	2,887.50	900.00
10-12-00-6001	POSTAGE	17.08	254.54	12.50	200.00	.00	200.00
10-12-00-6005	PRINTING	.00	.00	.00	375.00	345.75	25.00
10-12-00-6010	ADVERTISING/PROMOTIONAL	.00	.00	.00	25.00	.00	.00
10-12-00-6015	CERTIFICATION OF EQUIPMENT	4,947.05	6,358.80	2,594.45	9,000.00	8,297.78	9,000.00
10-12-00-6020	EQUIPMENT REPAIR	1,357.78	4,775.94	1,492.64	6,000.00	2,612.22	3,000.00
10-12-00-6025	EQUIPMENT MAINTENANCE	168.00	1,637.75	607.22	1,000.00	474.59	750.00
10-12-00-6026	COPIER EXPENSE	1,891.28	5,088.49	384.80	150.00	470.38	350.00
10-12-00-6028	GENERATOR INSPECTION/MAINT	503.00	1,132.69	770.37	1,945.00	701.47	1,968.00
10-12-00-6035	TRAINING & TRAVEL	4,723.00	3,370.04	5,242.26	6,000.00	5,950.38	6,000.00
10-12-00-6040	DUES/FEES	641.50	642.52	148.54	850.00	447.50	850.00
10-12-00-6105	UNIFORMS	4,000.85	2,056.23	3,212.45	3,000.00	1,137.64	3,000.00
10-12-00-6120	VEHICLE MAINTENANCE	2,554.39	1,060.87	484.20	2,000.00	2,435.38	1,000.00
10-12-00-6145	FIRE PREVENTION EDUCATION	.00	308.14	1,116.60	3,000.00	484.90	3,000.00
10-12-00-6150	RURAL FIRE EXPENSES	17,530.11	10,222.33	6,906.59	20,000.00	6,419.67	20,000.00
10-12-00-6200	INTERNET	.00	105.84	480.12	500.00	480.12	1,200.00
10-12-00-6201	TELEPHONE	1,857.05	1,942.05	2,491.25	3,400.00	5,756.36	1,200.00
10-12-00-6202	UTILITIES - ELECTRIC	10,601.82	10,459.33	10,676.96	10,570.00	10,934.02	11,000.00
10-12-00-6203	UTILITIES - WATER & SEWER	1,854.34	2,216.17	2,722.31	3,000.00	2,460.64	2,700.00
10-12-00-6204	UTILITIES - GAS	5,621.02	7,544.29	8,880.65	8,800.00	7,046.03	8,000.00
10-12-00-6302	COMPUTER MAINT & REPAIR	110.00	630.00	.00	50.00	.00	500.00
10-12-00-6502	VEHICLE REPAIRS	4,889.42	351.12	2,678.73	3,000.00	1,766.66	3,000.00

PCT OF FISCAL YTD 100.0%

		3 YRS AGO ACTUAL	2 YRS AGO ACTUAL	LAST YEAR ACTUAL	CURRENT BUDGET	CURRENT YR TO DATE	NEW BUDGET
10-12-00-7001	OFFICE SUPPLIES	38.74	172.75	181.30	250.00	155.83	250.00
10-12-00-7005	MISCELLANEOUS SUPPLIES	.00	.00	17.60	25.00	50.00	25.00
10-12-00-7006	EXPENDABLE EQUIPMENT EXP	31,280.01	22,511.15	12,108.48	6,000.00	4,757.04	9,500.00
10-12-00-7081	EMERGENCY RESPONSE SUPPLIES	3,715.26	2,246.02	1,909.37	1,975.00	1,906.41	2,500.00
10-12-00-7085	CUSTODIAL SUPPLIES	781.36	866.35	907.43	800.00	966.13	1,000.00
10-12-00-7090	COMPUTER SOFTWARE & HARDWARE	2,042.02	7,045.82	1,271.79	1,975.00	1,868.01	1,350.00
10-12-00-7095	FIRE SOFTWARE ANNUAL LICENSE	3,129.92	3,815.00	5,095.86	6,535.00	6,500.00	6,825.00
10-12-00-7097	GIS	240.00	240.00	.00	315.00	555.00	240.00
10-12-00-7105	FUEL	4,709.47	7,938.24	7,670.96	9,477.00	5,674.27	8,000.00
10-12-00-7302	HANDTOOLS/HARDWARE	14.99	384.23	511.89	50.00	22.95	50.00
10-12-00-7405	BLDG & GRND-MAINT/REPAIRS	6,183.70	13,981.55	6,070.90	5,000.00	2,153.28	5,000.00
10-12-00-7505	STORM WARNING SIREN EXPENSE	5,082.00	5,208.00	5,418.00	7,400.00	7,454.50	5,960.00
10-12-00-8001	PROPERTY INSURANCE	8,151.00	13,188.00	13,016.72	11,400.00	13,847.61	15,925.00
10-12-00-8005	LIABILITY INSURANCE	840.30	.00	.00	.00	.00	.00
10-12-00-8010	AUTO INSURANCE	6,014.50	3,212.00	7,577.16	12,300.00	12,209.00	14,040.00
10-12-00-8050	MISCELLANEOUS EXPENSE	.00	165.97	.00	.00	.00	200.00
10-12-00-8051	DRUG TESTING	338.21	335.50	25.00	200.00	25.00	200.00
10-12-00-8703	LTL-PRINCIPAL	.00	87,139.74	76,007.01	100,650.00	86,092.61	88,536.00
10-12-00-8704	LTL-INTEREST	.00	.00	19,916.22	.00	14,573.23	11,868.00
10-12-00-9010	CAPITAL ASSET-VEHICLES	106,192.00	98,365.00	502,967.21	.00	.00	30,621.00
10-12-00-9015	CAPITAL ASSET-EQUIPMENT	.00	.00	45,000.00	.00	.00	21,109.00
10-12-00-9017	CAPITAL ASSET-BLDG & GRNDS	.00	.00	6,350.00	.00	.00	.00
10-12-00-9020	CAPITAL IMPROVEMENT	.00	.00	10,999.05	.00	.00	.00
	TOTAL EXPENSES	796,961.45	905,754.40	1,462,521.93	1,005,110.00	977,234.92	1,075,007.00
	GENERAL TOTAL	691,641.07-	230,610.47-	1,290,438.18-	891,330.00-	860,681.20-	940,118.00-

FIRE DEPARTMENT

REVENUE

10-12-00-4532 **FIRE DEPARTMENT GRANT REVENUE**
Revenue received from grants designed to offset the cost of fire department expenditures.

10-12-00-4605 **FEMA/SEMA REVENUE**
Revenue received from FEMA and SEMA for reimbursements of City expenditures incurred due to disasters or emergencies.

10-12-00-4810 **LOAN PROCEEDS**
Cash received from obtaining a loan.

10-12-00-4811 **CAPITAL LEASE REVENUE**
An other financing source equal to the net present value of the minimum lease payments of a capital lease.

10-12-00-4821 **FIRE DEPARTMENT DONATIONS**
Donations toward the fire department expenses.

10-12-00-4905 **RURAL FIRE REIMBURSEMENT OF EXPENSES**
Revenue received from the Richmond Rural Fire District for the reimbursement of certain expenses detailed in the contract.

10-12-50-4906 **RURAL FIRE REVENUE**
Revenue received from the Richmond Rural Fire District.

10-12-00-4930 **INSURANCE PROCEEDS**
Reimbursements received from the general, liability, auto, or inland marine insurance due to claims filed.

10-12-00-4936 **CPR EDUCATION**
Revenues from teaching CPR education to other entities or individuals.

10-12-00-4960 **SALE OF VEHICLES/EQUIPMENT**
Proceeds from the sale of surplus items.

10-12-00-4999 **MISCELLANEOUS FIRE REVENUE**
Revenues not listed in another category.

PCT OF FISCAL YTD 100.0%

		3 YRS AGO ACTUAL	2 YRS AGO ACTUAL	LAST YEAR ACTUAL	CURRENT BUDGET	CURRENT YR TO DATE	NEW BUDGET
	STREET DEPARTMENT						
10-00-00-4141	MOTOR FUEL TAX	153,850.38	174,115.77	211,706.60	190,000.00	224,520.50	193,800.00
10-00-00-4151	MOTOR VEHICLE STATE SALES TAX	63,266.58	58,812.49	60,303.03	59,000.00	66,617.80	61,000.00
10-00-00-4152	MOTOR VEHICLE LICENSE/REG FEE	28,896.10	27,559.82	30,950.57	27,000.00	26,769.19	27,000.00
10-14-00-4337	FINANCIAL SECURITY FORFEITURE	.00	.00	.00	.00	1,500.00	.00
10-14-00-4532	STREETS GRANT REVENUE	.00	.00	.00	.00	.00	.00
10-14-00-4602	FEMA/SEMA REVENUE	.00	.00	.00	.00	.00	.00
10-14-00-4603	CARES ACT REIMBURSEMENT	.00	.00	.00	.00	.00	.00
10-14-00-4810	LOAN PROCEEDS	.00	.00	.00	.00	.00	.00
10-14-00-4811	LEASE REVENUE	.00	.00	.00	20,389.00	21,121.67	.00
10-14-00-4900	STREET EXCAVATION PERMIT FEE	1,000.00	950.00	550.00	750.00	1,850.00	750.00
10-14-00-4930	INSURANCE PROCEEDS	.00	6,608.29	.00	.00	.00	.00
10-14-00-4960	SALE OF VEHICLES/EQUIPMENT	.00	.00	3,741.66	6,280.20	.00	.00
10-14-00-4999	MISC STREETS REVENUE	405.00	.00	5.88	.00	.00	.00
	TOTAL REVENUE	247,418.06	268,046.37	307,257.74	303,419.20	342,379.16	282,550.00
10-14-00-5002	SALARIES-FULL TIME	82,740.83	67,292.74	72,912.98	100,184.00	87,231.01	91,881.00
10-14-00-5003	SALARIES-PART TIME	.00	1,132.12	.00	.00	.00	.00
10-14-00-5004	SALARIES-OVERTIME	3,592.89	2,203.65	391.60	5,000.00	1,955.70	5,000.00
10-14-00-5005	PAYROLL TAX EXPENSE	6,475.71	5,244.60	5,811.37	8,047.00	6,456.64	7,411.00
10-14-00-5007	LAGERS	4,479.87	3,552.47	2,871.52	4,838.00	3,253.64	5,195.00
10-14-00-5009	LIFE INSURANCE EXPENSE	156.81	99.37	94.49	144.00	112.62	124.00
10-14-00-5011	WORKER'S COMPENSATION	8,549.04	10,350.56	4,490.90	8,328.00	8,328.00	12,286.00
10-14-00-5015	UNEMPLOYMENT INSURANCE	.00	.00	.00	.00	.00	.00
10-14-00-5016	HEALTH/DENTAL/VISION PREM EXP	6,878.13	7,414.40	10,052.60	14,000.00	5,945.82	8,084.00
10-14-00-5019	HSA/FSA ADMIN FEES	.00	.00	.00	.00	.00	.00
10-14-00-5020	CONTRACTED SERVICES (LEGAL)	.00	.00	.00	.00	.00	.00
10-14-00-5022	CONTRACTED SERVICES (MOWING)	.00	.00	.00	.00	.00	.00
10-14-00-5023	CONTRACTED SERVICES (OTHER)	1,515.72	1,782.09	2,601.43	1,520.00	1,389.41	40.00
10-14-00-5035	RECORDING FEES	.00	.00	.00	.00	24.00	.00
10-14-00-6005	PRINTING	60.00	.00	.00	25.00	22.20	25.00
10-14-00-6010	ADVERTISING/PROMOTIONAL	.00	.00	.00	.00	.00	.00
10-14-00-6020	EQUIPMENT REPAIR	4,296.68	2,801.12	1,653.87	5,537.00	4,367.23	3,000.00
10-14-00-6025	EQUIPMENT MAINTENANCE	2,302.91	2,999.61	1,131.57	2,530.00	1,265.51	5,000.00
10-14-00-6035	TRAINING & TRAVEL	.00	.00	35.71	.00	.00	.00
10-14-00-6040	DUES/FEES	250.00	157.00	68.46	200.00	130.00	200.00
10-14-00-6105	UNIFORMS	1,394.15	896.53	665.59	2,586.00	2,025.95	1,600.00
10-14-00-6200	INTERNET	587.58	665.11	918.66	1,000.00	1,115.23	600.00
10-14-00-6201	TELEPHONE	294.62	187.06	60.80	70.00	21.50	.00
10-14-00-6202	UTILITIES - ELECTRIC	3,300.15	2,923.75	2,868.47	2,900.00	2,920.74	3,000.00
10-14-00-6203	UTILITIES - WATER & SEWER	418.36	688.29	395.64	500.00	768.02	900.00
10-14-00-6204	UTILITIES - GAS	1,065.25	1,999.95	1,974.87	2,050.00	1,569.46	2,000.00
10-14-00-6205	UTILITIES - STREET LIGHTS	89,909.60	91,031.62	92,986.80	93,400.00	94,133.41	94,400.00
10-14-00-6302	COMPUTER MAINT & REPAIR	2.50	49.75	151.09	150.00	56.03	150.00
10-14-00-6502	VEHICLE MAINT & REPAIRS	6,427.22	1,863.70	1,512.72	2,000.00	1,395.06	2,000.00
10-14-00-7001	OFFICE SUPPLIES	.00	9.99	.00	25.00	.00	25.00
10-14-00-7005	MISCELLANEOUS SUPPLIES	159.98	23.94	55.60	100.00	.00	100.00
10-14-00-7006	EXPENDABLE EQUIPMENT EXP	300.55	5,429.94	949.05	6,175.00	5,285.81	2,500.00
10-14-00-7050	ROAD REPAIR MATERIAL	1,301.65	1,628.97	3,900.00	3,500.00	1,793.19	3,500.00
10-14-00-7055	DRAINAGE PRODUCTS	.00	.00	.00	.00	.00	.00

PCT OF FISCAL YTD 100.0%

		3 YRS AGO ACTUAL	2 YRS AGO ACTUAL	LAST YEAR ACTUAL	CURRENT BUDGET	CURRENT YR TO DATE	NEW BUDGET
10-14-00-7060	GRAVEL	.00	.00	.00	500.00	.00	500.00
10-14-00-7070	STREET SIGNS	2,186.75	731.25	455.99	2,500.00	1,636.78	1,500.00
10-14-00-7075	SALT	8,402.00	2,101.05	.00	8,500.00	2,230.80	6,500.00
10-14-00-7076	SAND	1,834.99	2,034.63	774.89	3,000.00	.00	3,000.00
10-14-00-7081	SAFETY EQUIPMENT	1,056.92	.00	.00	3,946.52	459.41	750.00
10-14-00-7085	CUSTODIAL SUPPLIES	154.82	24.59	106.48	300.00	155.67	300.00
10-14-00-7090	COMPUTER SOFTWARE & HARDWARE	595.38	317.65	111.28	250.00	283.70	500.00
10-14-00-7097	GIS	240.00	240.00	.00	240.00	480.00	240.00
10-14-00-7105	FUEL	8,546.21	7,758.36	5,484.25	8,000.00	9,933.04	10,000.00
10-14-00-7110	OIL/GREASE	.00	.00	8.25	.00	.00	.00
10-14-00-7302	HANDTOOLS/HARDWARE	235.40	370.95	55.70	710.68	427.30	600.00
10-14-00-7405	BLDG & GRND-MAINT/REPAIRS	779.36	6,204.32	637.56	1,000.00	483.25	1,000.00
10-14-00-8001	PROPERTY INSURANCE	542.59	707.52	1,174.98	920.00	1,669.40	1,920.00
10-14-00-8010	AUTO INSURANCE	4,288.66	3,768.34	4,875.10	5,200.00	4,629.66	5,324.00
10-14-00-8050	MISCELLANEOUS EXPENSE	40.00	7.08	.00	100.00	26.56	100.00
10-14-00-8051	DRUG TESTING	254.67	189.50	45.84	100.00	37.50	100.00
10-14-00-8702	SHORT TERM LEASE EXPENSE	.00	.00	.00	.00	.00	16,457.00
10-14-00-8703	LTL-PRINCIPAL	.00	.00	.00	16,254.00	13,304.74	4,772.00
10-14-00-8704	LTL-INTEREST	.00	.00	.00	.00	.00	.00
10-14-00-8709	SHORT TERM LEASE EXPENSE	.00	.00	6,423.35	.00	.00	.00
10-14-00-9010	CAPITAL ASSET-VEHICLES	.00	.00	.00	20,389.00	21,121.67	60,000.00
10-14-00-9015	CAPITAL ASSET-EQUIPMENT	.00	35,336.00	.00	.00	.00	29,000.00
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	255,617.95	272,219.57	228,709.46	336,719.20	288,445.66	391,584.00
	GENERAL TOTAL	8,199.89-	4,173.20-	78,548.28	33,300.00-	53,933.50	109,034.00-

STREET DEPARTMENT

REVENUES

10-00-00-4141 **MOTOR FUEL TAX**

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

10-00-00-4151 **MOTOR VEHICLE STATE SALES TAX**

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

10-00-00-4152 **MOTOR VEHICLE LICENSE & REGISTRATION FEES**

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

10-14-00-4337 **FINANCIAL SECURITY FORFEITURE**

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

10-14-00-4532 **STREETS GRANT REVENUE**

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

10-14-00-4602 **FEMA/SEMA REVENUE**

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

10-14-00-4603 **CARES ACT REIMBURSEMENT**

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

10-14-00-4810 **LOAN PROCEEDS**

Cash received from obtaining a loan.

10-14-00-4811 **CAPITAL LEASE REVENUE**

An other financing source equal to the net present value of the minimum lease payments of a capital lease.

10-14-00-4900 **STREET EXCAVATION PERMIT FEE**

Revenue received from the sale of street excavation permits ($50.00) (city code section 510.030).

10-14-00-4930 **INSURANCE PROCEEDS**

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

10-14-00-4960 **SALE OF VEHICLES/EQUIPMENT**

Proceeds from the sale of surplus items.

10-14-00-4999 **MISCELLANEOUS REVENUE**

Revenues not listed in another category (i.e. sale of salvage material, miscellaneous reimbursements, etc.).

PCT OF FISCAL YTD 100.0%

		3 YRS AGO ACTUAL	2 YRS AGO ACTUAL	LAST YEAR ACTUAL	CURRENT BUDGET	CURRENT YR TO DATE	NEW BUDGET
	ECONOMIC DEVELOPMENT						
10-16-00-4210	ABATEMENT APPLICATION FEES	.00	750.00	.00	750.00	.00	750.00
10-16-00-4532	GRANT REVENUE	.00	.00	.00	143,500.00	.00	.00
10-16-00-4999	MISCELLANEOUS REVENUE	.00	.00	.00	.00	.00	.00
	TOTAL REVENUE	.00	750.00	.00	144,250.00	.00	750.00
10-16-00-5002	SALARIES-FULL TIME	31,919.31	53,262.40	58,512.80	59,550.00	9,161.60	.00
10-16-00-5003	SALARIES-PART TIME	.00	.00	.00	.00	41,538.42	60,000.00
10-16-00-5005	PAYROLL TAX EXPENSE	2,330.37	3,839.23	4,065.19	4,556.00	3,841.30	4,590.00
10-16-00-5007	LAGERS	458.59	3,598.65	2,972.39	2,739.00	316.08	.00
10-16-00-5009	LIFE INSURANCE EXPENSE	43.40	68.20	66.96	67.00	.00	.00
10-16-00-5011	WORKER'S COMPENSATION	.00	.00	81.98	131.00	131.00	139.00
10-16-00-5016	HEALTH/DENTAL/VISION PREM EXP	1,224.46	1,369.38	1,429.11	1,500.00	.00	.00
10-16-00-5019	HSA/FSA ADMIN FEES	62.56	72.31	87.50	150.00	68.75	.00
10-16-00-5020	CONTRACTED SERVICES (LEGAL)	809.28	.00	.00	50.00	36.25	50.00
10-16-00-5023	CONTRACTED SERVICES (OTHER)	28,530.33	22,399.98	736.47	154,750.00	321.53	105.00
10-16-00-5035	RECORDING FEES	.00	60.00	60.00	60.00	.00	60.00
10-16-00-6001	POSTAGE	85.68	1,336.76	7.02	150.00	.00	150.00
10-16-00-6005	PRINTING	78.00	1,000.00	525.37	66.12	39.78	100.00
10-16-00-6010	ADVERTISING/PROMOTIONAL	1,221.28	2,452.68	884.46	2,000.00	1,893.59	1,000.00
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	739.21	1,541.42	1,342.33	2,500.00	1,127.41	1,500.00
10-16-00-6040	DUES/FEES	763.98	939.55	1,121.96	800.00	762.50	800.00
10-16-00-6055	ENGINEERING	.00	.00	.00	.00	.00	.00
10-16-00-6200	INTERNET	.00	.00	255.52	250.00	251.54	.00
10-16-00-6201	TELEPHONE	283.65	280.64	28.85	50.00	32.27	750.00
10-16-00-6202	UTILITIES - ELECTRIC	660.19	690.00	670.98	750.00	587.49	700.00
10-16-00-6203	UTILITIES-WATER & SEWER	39.60	31.70	46.80	50.00	28.72	50.00
10-16-00-6204	UTILITIES-GAS	171.24	262.66	350.56	360.00	197.07	250.00
10-16-00-6302	COMPUTER MAINT & REPAIR	17.50	41.50	41.09	83.88	56.03	.00
10-16-00-7001	OFFICE SUPPLIES	179.93	725.28	287.45	395.00	13.72	500.00
10-16-00-7005	MISCELLANEOUS SUPPLIES	.00	.00	.00	.00	.00	.00
10-16-00-7006	EXPENDABLE EQUIPMENT	.00	.00	.00	500.00	54.54	500.00
10-16-00-7090	COMPUTER SOFTWARE & HARDWARE	556.63	947.80	506.16	650.00	595.78	1,650.00
10-16-00-7091	WEBSITE DEVELOPMENT/HOSTING	.00	1,500.00	.00	.00	.00	.00
10-16-00-7097	GIS	590.00	240.00	.00	240.00	480.00	240.00
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	404.40	520.00	515.50	655.00	588.50	677.00
10-16-00-8005	LIABILITY INSURANCE	852.00	896.00	943.00	1,000.00	1,039.00	1,195.00
10-16-00-8050	MISCELLANEOUS EXPENSE	29.70	.00	20.00	25.00	.00	.00
10-16-00-8051	DRUG TESTING	61.00	.00	.00	.00	25.00	.00
10-16-00-9010	CAPITAL ASSET-VEHICLE	.00	.00	.00	.00	.00	.00
10-16-00-9015	CAPITAL ASSET-EQUIPMENT	.00	.00	.00	.00	.00	.00
10-16-00-9017	CAPITAL ASSET-BLDG & GRNDS	.00	.00	.00	.00	.00	.00
10-16-00-9020	CAPITAL IMPROVEMENT	.00	.00	.00	.00	.00	.00
	TOTAL EXPENSES	72,112.29	98,076.14	75,559.45	234,078.00	63,187.87	75,006.00

PCT OF FISCAL YTD 100.0%

	3 YRS AGO ACTUAL	2 YRS AGO ACTUAL	LAST YEAR ACTUAL	CURRENT BUDGET	CURRENT YR TO DATE	NEW BUDGET
GENERAL TOTAL	72,112.29-	97,326.14-	75,559.45-	89,828.00-	63,187.87-	74,256.00-

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 ACTUAL	2 YRS AGO ACTUAL	LAST YEAR ACTUAL	CURRENT BUDGET	CURRENT YR TO DATE	NEW BUDGET
	COMMUNITY DEVELOPMENT						
10-00-00-4542	PLANNING & ZONING FEES	826.20	1,379.00	3,430.00	1,000.00	2,050.00	1,000.00
10-00-00-4221	BUILDING PERMIT FEE	20,486.70	18,823.85	29,336.71	44,000.00	54,268.39	25,000.00
10-17-00-4300	FARMER'S MARKET REVENUE	.00	.00	900.00	900.00	590.00	500.00
10-17-00-4540	LIENS-DEMO'S/MOWING/DANG BLDG	5,833.66	8,762.33	17,527.10	7,000.00	18,111.52	6,000.00
10-17-00-4811	LEASE REVENUE	.00	.00	.00	.00	.00	.00
10-17-00-4821	DONATIONS	40,000.00	13,446.37	5,000.00	10,000.00	.00	.00
10-17-00-4903	INTEREST ON LIENS-FROM COUNTY	.00	753.03	19.44	.00	.00	.00
10-17-00-4960	SALE OF VEHICLES/EQUIPMENT	.00	.00	.00	.00	.00	.00
10-17-00-4999	MISC COMM DEVELOPMENT REVENUE	88.00	126.10	15.00	50.00	51.00	50.00
	TOTAL REVENUE	67,234.56	43,290.68	56,228.25	62,950.00	75,070.91	32,550.00
10-17-00-5002	SALARIES-FULL TIME	77,169.72	72,682.70	99,078.38	93,425.00	98,811.33	97,162.00
10-17-00-5003	SALARIES-PART TIME	.00	735.25	.00	.00	.00	.00
10-17-00-5004	SALARIES-OVERTIME	17.70	14.66	5.41	200.00	5.41	200.00
10-17-00-5005	PAYROLL TAX EXPENSE	5,491.99	5,346.53	7,325.33	7,162.00	7,093.04	7,448.00
10-17-00-5007	LAGERS	4,603.78	4,984.30	5,043.75	4,307.00	4,451.41	5,210.00
10-17-00-5009	LIFE INSURANCE EXPENSE	116.05	73.02	103.82	102.00	102.61	102.00
10-17-00-5011	WORKER'S COMPENSATION	5,320.31	6,723.88	6,274.45	3,414.00	3,414.00	8,413.00
10-17-00-5015	UNEMPLOYMENT INSURANCE	.00	.00	.00	.00	.00	.00
10-17-00-5016	HEALTH/DENTAL/VISION PREM EXP	8,864.34	7,231.77	8,040.60	14,000.00	12,123.05	8,518.00
10-17-00-5019	HSA/FSA ADMIN FEES	86.88	72.31	37.50	.00	18.75	100.00
10-17-00-5020	CONTRACTED SERVICES (LEGAL)	3,886.00	2,671.50	.00	5,150.00	2,109.75	3,000.00
10-17-00-5022	CONTRACTED SERVICES (MOWING)	.00	.00	.00	.00	.00	.00
10-17-00-5023	CONTRACTED SERVICES (OTHER)	2,249.36	1,976.94	1,585.07	2,100.00	791.08	2,500.00
10-17-00-5035	RECORDING FEES	1,629.00	1,053.00	795.00	1,000.00	477.00	1,000.00
10-17-00-6001	POSTAGE	1,208.70	952.65	708.39	1,500.00	.00	1,500.00
10-17-00-6005	PRINTING	373.02	19.50	229.48	3,200.00	2,454.02	350.00
10-17-00-6010	ADVERTISING/PROMOTIONAL	176.40	411.14	491.99	500.00	272.20	500.00
10-17-00-6020	EQUIPMENT REPAIR	174.11	243.89	132.86	500.00	188.91	250.00
10-17-00-6025	EQUIPMENT MAINTENANCE	37.05	.00	47.23	100.00	21.98	100.00
10-17-00-6026	COPIER EXPENSE	1,582.05	4,660.33	385.78	2,500.00	1,350.54	750.00
10-17-00-6035	TRAINING & TRAVEL	.00	21.46	59.92	2,500.00	.00	1,500.00
10-17-00-6040	DUES/FEES	295.00	325.00	390.00	500.00	360.00	500.00
10-17-00-6105	UNIFORMS	372.00	6.36	562.96	500.00	312.69	500.00
10-17-00-6200	INTERNET	498.72	609.08	1,061.45	1,100.00	1,104.01	750.00
10-17-00-6201	TELEPHONE	567.28	561.38	16.24	75.00	64.51	600.00
10-17-00-6202	UTILITIES - ELECTRIC	1,100.32	1,149.99	1,118.32	1,146.00	979.17	1,100.00
10-17-00-6203	UTILITIES - WATER & SEWER	66.03	52.89	77.99	80.00	47.85	80.00
10-17-00-6204	UTILITIES - GAS	281.86	437.77	584.28	584.00	328.47	450.00
10-17-00-6302	COMPUTER MAINT & REPAIR	58.00	87.50	82.17	500.00	167.05	300.00
10-17-00-6502	VEHICLE MAINT & REPAIRS	80.54	51.46	.00	850.00	926.26	500.00
10-17-00-7001	OFFICE SUPPLIES	392.62	229.96	358.72	500.00	702.59	400.00
10-17-00-7006	EXPENDABLE EQUIPMENT EXP	311.27	221.00	.00	600.00	305.98	.00
10-17-00-7085	CUSTODIAL SUPPLIES	.00	.00	.00	.00	.00	.00
10-17-00-7090	COMPUTER SOFTWARE & HARDWARE	539.97	1,573.55	733.02	3,000.00	3,206.82	800.00
10-17-00-7091	WEBSITE DEVELOPMENT	.00	.00	.00	.00	.00	.00
10-17-00-7095	SIMPLECITY ANNUAL LICENSE	.00	.00	.00	.00	.00	.00
10-17-00-7097	GIS	240.00	555.00	220.00	600.00	480.00	500.00
10-17-00-7105	FUEL - TRUCK	641.96	910.90	605.73	950.00	972.71	900.00

PCT OF FISCAL YTD 100.0%

		3 YRS AGO ACTUAL	2 YRS AGO ACTUAL	LAST YEAR ACTUAL	CURRENT BUDGET	CURRENT YR TO DATE	NEW BUDGET
10-17-00-7135	NUISANCE CONTROL	11,572.15	19,445.00	31,477.25	15,000.00	.00	10,000.00
10-17-00-7145	FUEL - NUISANCE CONTROL	167.64	.00	.00	500.00	.00	500.00
10-17-00-7405	BLDG & GRND-MAINT/REPAIRS	.00	.00	.00	.00	.00	.00
10-17-00-7410	COMMUNITY BEAUTIFICATION	1,423.33	19,301.22	41,814.00	31,723.00	24,973.00	.00
10-17-00-7411	RESTORE RICHMOND	.00	15,000.00	5,304.81	20,000.00	1,785.00	7,500.00
10-17-00-7412	FARMER'S MARKET EXPENSES	.00	.00	272.93	900.00	350.00	700.00
10-17-00-8001	PROPERTY INSURANCE	893.39	1,280.59	1,271.59	1,430.00	1,550.70	1,783.00
10-17-00-8010	AUTO INSURANCE	781.34	559.66	574.34	700.00	688.00	791.00
10-17-00-8050	MISCELLANEOUS EXPENSE	.00	.00	.00	.00	.00	.00
10-17-00-8051	DRUG TESTING	97.36	50.00	.00	.00	.00	.00
10-17-00-8703	LTL-PRINCIPAL	.00	.00	253.37	.00	.00	.00
10-17-00-8704	LTL-INTEREST	.00	.00	.00	.00	.00	.00
10-17-00-9010	CAPITAL ASSET-VEHICLES	.00	.00	.00	.00	.00	.00
10-17-00-9015	CAPITAL ASSET-EQUIPMENT	.00	.00	.00	.00	.00	.00
	TOTAL EXPENSES	133,367.24	172,283.14	217,124.13	222,898.00	172,989.89	167,257.00
	GENERAL TOTAL	66,132.68-	128,992.46-	160,895.88-	159,948.00-	97,918.98-	134,707.00-

COMMUNITY DEVELOPMENT

REVENUES

10-00-00-4542 **PLANNING AND ZONING FEES**
Application fees for preliminary plat, final plat, conditional use, rezoning, variance, and minor subdivision permits, and the associated public notice postage, advertising, and recording fees (city code section 410.100).

10-00-00-4221 **BUILDING PERMIT FEE**
Revenue received from the sale of permits for building, plumbing, electrical, or demolition work done in the City (city code sections 500.180, 500.190, & 500.195).

10-17-00-4540 **LIENS - DEMO'S/MOWING/DANGEROUS BUILDINGS**
Revenue received from individuals for liens related to dangerous buildings, mowing their property, demolitions by City, etc.

10-17-00-4811 **CAPITAL LEASE REVENUE**
An other financing source equal to the net present value of the minimum lease payments of a capital lease.

10-17-00-4960 **SALE OF VEHICLES/EQUIPMENT**
Proceeds from the sale of surplus items.

10-17-00-4999 **MISCELLANEOUS COMMUNITY DEVEL. REVENUE**
Revenues not listed in another category (i.e. purchase of building plans, copies, and scanning, etc.).

PCT OF FISCAL YTD 100.0%

		3 YRS AGO ACTUAL	2 YRS AGO ACTUAL	LAST YEAR ACTUAL	CURRENT BUDGET	CURRENT YR TO DATE	NEW BUDGET
	RECREATION INCOME STATEMENT						
	*						
	GENERAL RECREATION						
10-21-00-4999	MISC RECREATION REVENUE	25.36	.00	.00	.00	115.25	.00
	TOTAL GEN RECREATION REVENUE	25.36	.00	.00	.00	115.25	.00
	*						
10-21-00-5002	SALARIES-FULL TIME	52,430.67	78,170.20	91,684.33	104,811.00	104,781.98	76,471.00
10-21-00-5003	SALARIES-PART TIME	4,209.34	278.85	734.37	1,000.00	116.63	.00
10-21-00-5004	SALARIES-OVERTIME	38.01	115.97	304.22	300.00	65.76	300.00
10-21-00-5005	PAYROLL TAX EXPENSE	4,296.02	5,931.81	6,781.26	8,041.00	7,577.46	5,873.00
10-21-00-5007	LAGERS	3,103.84	5,463.79	4,716.61	4,835.00	4,864.50	4,060.00
10-21-00-5009	LIFE INSURANCE EXPENSE	87.80	136.37	122.76	134.00	133.92	101.00
10-21-00-5011	WORKER'S COMPENSATION	3,493.74	4,022.70	4,306.85	4,938.00	4,938.00	3,595.00
10-21-00-5015	UNEMPLOYMENT INSURANCE	.00	.00	.00	.00	.00	.00
10-21-00-5016	HEALTH/DENTAL PREM EXP	6,415.47	13,864.09	13,966.20	14,000.00	9,885.18	10,500.00
10-21-00-5019	HSA/FSA ADMIN FEES	.00	.00	.00	.00	.00	.00
10-21-00-5020	CONTRACTED SERVICES (LEGAL)	1,384.75	18,032.86	8,470.00	1,000.00	1,546.50	1,000.00
10-21-00-5023	CONTRACTED SERVICES (OTHER)	1,175.11	818.66	1,435.07	700.00	641.08	200.00
10-21-00-6001	POSTAGE	36.00	16.96	15.00	80.00	.00	80.00
10-21-00-6005	PRINTING	.00	.00	120.00	80.00	39.79	80.00
10-21-00-6010	ADVERTISING/PROMOTIONAL	.00	.00	.00	.00	.00	.00
10-21-00-6026	COPIER EXPENSE	1,567.25	4,455.91	418.39	500.00	747.43	550.00
10-21-00-6035	TRAINING & TRAVEL	287.28	225.00	838.02	1,250.00	772.29	1,200.00
10-21-00-6040	DUES/FEES	1,052.00	1,010.00	1,130.00	1,400.00	1,182.50	1,200.00
10-21-00-6200	INTERNET	.00	60.00	451.15	500.00	578.17	.00
10-21-00-6201	TELEPHONE	889.59	1,045.97	574.71	600.00	551.53	950.00
10-21-00-6202	UTILITIES - ELECTRIC	793.68	967.64	934.61	1,000.00	818.29	1,000.00
10-21-00-6203	UTILITIES - WATER & SEWER	79.16	63.40	93.51	100.00	57.36	100.00
10-21-00-6204	UTILITIES - GAS	238.52	359.26	488.27	500.00	274.50	500.00
10-21-00-6302	COMPUTER MAINT & REPAIR	33.50	83.00	105.26	250.58	167.05	150.00
10-21-00-7001	OFFICE SUPPLIES	394.67	262.59	281.33	274.42	222.47	375.00
10-21-00-7005	MISCELLANEOUS SUPPLIES	.00	.00	.00	50.00	.00	50.00
10-21-00-7006	EXPENDABLE EQUIPMENT EXP	395.21	181.62	.28	450.00	.00	400.00
10-21-00-7085	CUSTODIAL SUPPLIES	105.02	23.45	.00	200.00	26.63	130.00
10-21-00-7090	COMPUTER SOFTWARE & HARDWARE	1,298.22	845.34	796.49	465.00	530.58	350.00
10-21-00-7095	RECREATION SOFTWARE	.00	.00	3,295.00	3,295.00	3,295.00	3,460.00
10-21-00-7105	FUEL	.00	88.01	156.61	100.00	87.52	135.00
10-21-00-7302	HANDTOOLS/HARDWARE	100.00	.00	10.30	50.00	81.23	50.00
10-21-00-7405	BLDG & GRND-MAINT/REPAIRS	653.79	127.79	464.84	.00	28.00	100.00
10-21-00-8001	PROPERTY INSURANCE	930.85	1,202.05	1,191.44	1,510.00	1,513.16	1,740.00
10-21-00-8050	MISCELLANEOUS EXPENSES	.00	.00	14.78	25.00	.00	25.00
10-21-00-8051	DRUG TESTING	71.00	52.66	.00	50.00	.00	50.00
10-21-00-9015	CAPITAL ASSET-EQUIPMENT	.00	.00	.00	.00	.00	.00
10-21-00-9017	CAPITAL ASSET-BLDG & GRNDS	.00	.00	.00	.00	.00	.00
	TOTAL GEN RECREATION EXPENSES	85,560.49	137,905.95	143,901.66	152,489.00	145,524.51	114,775.00
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	GEN RECREATION PROFIT (LOSS)	85,535.13-	137,905.95-	143,901.66-	152,489.00-	145,409.26-	114,775.00-
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	SOUTHVIEW POOL						
10-21-01-4410	POOL ADMISSION REVENUE	24,978.80	23,289.64	24,564.85	25,600.00	25,387.25	27,500.00
10-21-01-4411	POOL PASS REVENUES	5,425.00	6,147.00	7,676.10	10,000.00	12,034.50	11,072.00

PCT OF FISCAL YTD 100.0%

		3 YRS AGO ACTUAL	2 YRS AGO ACTUAL	LAST YEAR ACTUAL	CURRENT BUDGET	CURRENT YR TO DATE	NEW BUDGET
10-21-01-4415	POOL RENTAL REVENUE	3,365.00	6,421.00	4,731.00	9,500.00	10,874.00	6,100.00
10-21-01-4420	CONCESSION REVENUES	13,147.79	14,604.06	15,722.35	15,000.00	18,902.75	15,500.00
10-21-01-4421	SWIM LESSONS	3,381.00	4,828.50	5,490.00	5,000.00	5,420.00	6,000.00
10-21-01-4821	POOL DONATIONS	.00	802.79	.00	.00	1,400.00	.00
10-21-02-4430	WATER FITNESS REVENUE	270.00	205.00	580.00	500.00	1,923.00	600.00
	TOTAL POOL REVENUE *	50,567.59	56,297.99	58,764.30	65,600.00	75,941.50	66,772.00
10-21-01-5002	SALARIES-FULL TIME (POOL)	40.00	.00	.00	.00	.00	.00
10-21-01-5003	SALARIES-PART TIME (POOL)	34,981.66	43,628.73	48,842.89	50,148.00	55,410.88	50,074.00
10-21-01-5004	SALARIES-OVERTIME (POOL)	274.91	50.07	.00	300.00	.00	300.00
10-21-01-5005	PAYROLL TAX EXPENSE (POOL)	2,696.01	3,340.82	3,736.46	3,706.00	4,239.14	3,854.00
10-21-01-5007	LAGERS (POOL)	18.58	3.45	.00	14.00	.00	17.00
10-21-01-5009	LIFE INSURANCE EXPENSE (POOL)	.58	.09	.00	.00	.00	.00
10-21-01-5011	WORKER'S COMPENSATION (POOL)	1,242.34	1,213.83	2,085.78	2,538.00	2,538.00	2,665.00
10-21-01-5015	UNEMPLOYMENT INSURANCE	689.25	.00	.00	.00	.00	.00
10-21-01-5016	HEALTH/DENTAL/VISION EXP(POOL	46.57	8.38	.00	.00	.00	.00
10-21-01-5020	CONTRACTED SERVICES (LEGAL)	.00	.00	.00	.00	.00	.00
10-21-01-6001	POSTAGE	14.91	.00	.00	25.00	.00	25.00
10-21-01-6005	PRINTING	.00	22.78	.00	250.00	.00	280.00
10-21-01-6010	ADVERTISING/PROMOTIONAL	.00	.00	.00	50.00	.00	.00
10-21-01-6020	EQUIPMENT REPAIR	330.00	1,399.00	252.92	2,000.00	352.37	1,570.00
10-21-01-6025	EQUIPMENT MAINTENANCE	526.00	183.48	.00	500.00	.00	800.00
10-21-01-6035	TRAINING & TRAVEL	37.27	225.00	.00	500.00	.00	500.00
10-21-01-6040	DUES/FEES	357.00	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	780.39	533.58	.00	.00	.00	600.00
10-21-01-6201	TELEPHONE	932.66	1,341.38	1,252.01	1,550.00	2,741.64	600.00
10-21-01-6202	UTILITIES - ELECTRIC	3,757.93	4,319.72	4,271.86	4,500.00	4,289.67	4,500.00
10-21-01-6203	UTILITIES - WATER & SEWER	9,366.79	6,767.81	9,310.51	10,000.00	19,965.09	17,000.00
10-21-01-6302	COMPUTER MAINT & REPAIR	.00	.00	.00	190.00	.00	150.00
10-21-01-7001	OFFICE SUPPLIES	33.03	111.69	283.89	230.00	55.72	200.00
10-21-01-7005	MISCELLANEOUS SUPPLIES	.00	79.84	.00	100.00	.00	100.00
10-21-01-7006	EXPENDABLE EQUIPMENT EXP	1,866.41	6,742.26	2,065.81	500.00	1,469.63	3,785.00
10-21-01-7060	SAND & GRAVEL	.00	.00	.00	260.00	.00	.00
10-21-01-7081	FIRST AID SUPPLIES	171.50	92.28	59.49	80.00	74.38	215.00
10-21-01-7085	CUSTODIAL SUPPLIES	354.64	619.65	332.56	675.00	1,105.69	675.00
10-21-01-7090	COMPUTER SOFTWARE & HARDWARE	.00	1,111.18	3,020.65	.00	.00	.00
10-21-01-7100	CONCESSION INVENTORY/SUPPLIES	5,478.01	4,531.43	5,039.37	7,000.00	4,975.31	7,000.00
10-21-01-7105	FUEL	35.87	65.56	17.46	200.00	30.92	200.00
10-21-01-7120	CHEMICALS	4,408.05	4,446.15	7,579.00	9,000.00	6,488.75	8,270.00
10-21-01-7302	HANDTOOLS/HARDWARE	154.80	7.60	4.91	140.00	74.34	140.00
10-21-01-7405	BLDG & GRND-MAINT/REPAIRS	20,128.24	2,038.67	35,092.45	7,310.00	10,406.73	3,450.00
10-21-01-8001	PROPERTY INSURANCE	1,645.00	2,115.00	1,677.60	2,400.00	2,395.50	2,755.00
10-21-01-8050	MISCELLANEOUS EXPENSE	.00	.00	.00	100.00	26.42	100.00
10-21-01-8051	DRUG TESTING	870.28	654.02	600.00	750.00	450.00	540.00
10-21-01-9015	CAPITAL ASSET-EQUIPMENT	.00	.00	.00	12,000.00	5,362.54	.00
10-21-01-9017	CAPITAL ASSET-BLDG & GRNDS	47,695.00	120,000.00	.00	.00	.00	.00
10-21-01-9020	CAPITAL IMPROVEMENT	.00	31,000.00	.00	.00	.00	.00
	TOTAL POOL EXPENSES *	138,933.68	236,853.45	125,725.62	117,216.00	122,652.72	110,565.00

PCT OF FISCAL YTD 100.0%

		3 YRS AGO ACTUAL	2 YRS AGO ACTUAL	LAST YEAR ACTUAL	CURRENT BUDGET	CURRENT YR TO DATE	NEW BUDGET
	SOUTHVIEW POOL PROFIT (LOSS)	88,366.09-	180,555.46-	66,961.32-	51,616.00-	46,711.22-	43,793.00-
	------------------------------						
10-21-02-4425	SWIM TEAM REVENUE	3,083.73	2,612.00	3,193.14	4,120.00	3,869.92	4,120.00
10-21-02-5003	SALARIES-PART TIME (SWIM TEAM	312.69	1,109.92	401.51	1,731.00	1,489.37	1,775.00
10-21-02-5005	PAYROLL TAX EXPENSE(SWIM TEAM	23.92	84.91	30.72	132.00	113.95	136.00
10-21-02-7010	SWIM TEAM EXPENSE	2,183.52	2,037.84	2,396.61	2,000.00	1,801.21	2,450.00
	SWIM TEAM PROFIT (LOSS)	563.60	620.67-	364.30	257.00	465.39	241.00-
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10-21-01-4425	LIFEGUARD CERTIFICATION REVEN	3,045.00	3,565.00	3,070.00	2,885.00	2,165.00	3,050.00
10-21-01-6036	RED CROSS CERTIFICATION CARDS	1,200.00	1,148.00	1,176.00	1,250.00	920.00	1,250.00
10-21-01-6037	LIFEGUARD TRAINING EXPENSES	44.00	396.00	500.50	625.00	283.50	650.00
	LIFEGAURD CERT PROFIT (LOSS)	1,801.00	2,021.00	1,393.50	1,010.00	961.50	1,150.00

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

10-21-01-4495	POOL IMPVMNT FUNDRAISER REVEN	.00	.00	.00	.00	87.00	375.00
10-21-01-7795	POOL IMPVMNT FUNDRAISER EXPEN	.00	.00	.00	.00	86.79	80.00
	POOL IMPVMNT PROFIT (LOSS)	.00	.00	.00	.00	.21	295.00

	GYM						
10-21-07-4493	GYM RENTAL REVENUE	1,635.00	1,055.00	1,285.00	1,630.00	960.00	2,080.00
10-21-07-4990	GYM IMPROVEMENT DONATIONS	.00	2,000.00	1,000.00	1,000.00	500.00	.00
10-21-07-4810	LOAN PROCEEDS	.00	.00	.00	.00	.00	.00
	TOTAL GYM REVENUE	1,635.00	3,055.00	2,285.00	2,630.00	1,460.00	2,080.00
	*						
10-21-07-5024	CONTRACTED SERVICES (CLEANING	1,045.00	1,140.00	1,140.00	1,140.00	1,140.00	1,140.00
10-21-07-6020	EQUIPMENT REPAIR	26.12	.00	680.69	900.00	426.36	600.00
10-21-07-6025	EQUIPMENT MAINTENANCE	.00	66.50	30.33	650.00	.00	500.00
10-21-07-6040	DUES/FEES	.00	.00	.00	.00	.00	.00
10-21-07-6202	UTILITIES - ELECTRIC	9,187.86	9,470.96	9,210.24	9,425.00	8,064.10	8,800.00
10-21-07-6203	UTILITIES - WATER & SEWER	316.64	253.57	411.92	500.00	229.38	400.00
10-21-07-6204	UTILITIES - GAS	2,350.63	3,605.35	4,811.86	4,809.00	2,705.16	4,000.00
10-21-07-7005	MISCELLANEOUS SUPPLIES	.00	1.53	.00	75.00	.00	50.00
10-21-07-7006	EXPENDABLE EQUIPMENT EXPENSE	206.36	343.60	.00	200.00	.00	100.00
10-21-07-7085	CUSTODIAL SUPPLIES	1,240.11	644.12	396.02	1,855.00	71.73	1,855.00
10-21-07-7405	BLDG & GRND-MAINT/REPAIRS	575.65	5,616.11	2,341.36	3,500.00	805.02	1,670.00
10-21-07-8001	PROPERTY INSURANCE	4,368.70	5,628.81	5,999.25	6,350.00	6,378.66	7,335.00
10-21-07-8703	LTL-PRINCIPAL	.00	.00	.00	.00	.00	.00
10-21-07-8704	LRL-INTEREST	.00	.00	.00	.00	.00	.00
10-21-07-9015	CAPITAL ASSET-EQUIPMENT	.00	.00	.00	.00	.00	.00
10-21-07-9017	CAPITAL ASSET-BLDG & GRNDS	.00	.00	.00	.00	.00	.00
10-21-07-9020	CAPITAL IMPROVEMENT	.00	.00	.00	177,000.00	177,000.00	.00
	TOTAL GYM EXPENSES	19,317.07	26,770.55	25,021.67	206,404.00	196,820.41	26,450.00
	*						
	GYM PROFIT (LOSS)	17,682.07-	23,715.55-	22,736.67-	203,774.00-	195,360.41-	24,370.00-
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10-21-07-4495	GYM IMPVMNT SPORTS FUNDRAISER	542.00	1,216.00	2,435.00	3,180.00	2,005.00	11,700.00
10-21-07-7795	GYM IMPVMNT SPORTS EXPENSES	402.42	155.52	1,347.76	1,295.00	875.63	2,000.00
	GYM IMPVMNT PROFIT (LOSS)	139.58	1,060.48	1,087.24	1,885.00	1,129.37	9,700.00

PCT OF FISCAL YTD 100.0%

		3 YRS AGO ACTUAL	2 YRS AGO ACTUAL	LAST YEAR ACTUAL	CURRENT BUDGET	CURRENT YR TO DATE	NEW BUDGET
10-21-09-4476	OTHER CONCESSION REVENUE	4,907.84	7,695.86	5,984.40	9,000.00	5,616.82	9,000.00
10-21-09-5003	SALARIES-PART TIME (OTH CONC)	1,808.23	3,286.44	2,363.00	3,938.00	3,225.05	3,938.00
10-21-09-5005	PAYROLL TAX EXPENSE (OTH CONC	138.32	251.41	180.75	301.00	246.72	313.00
10-21-09-5011	WORKER'S COMPENSATION	93.52	91.36	156.99	185.00	185.00	195.00
10-21-09-6010	ADVERTISING/PUBLICATIONS	.00	.00	.00	.00	.00	.00
10-21-09-7001	OFFICE SUPPLIES	30.64	.00	33.27	30.00	.00	30.00
10-21-09-7006	EXPENDABLE EQUIPMENT	352.47	4.14	12.00	.00	62.71	140.00
10-21-09-7085	CUSTODIAL SUPPLIES	51.09	36.67	9.24	75.00	.00	75.00
10-21-09-7100	CONCESSION INVENTORY/SUPPLIES	1,688.12	3,031.99	3,173.41	3,000.00	2,552.63	3,000.00
10-21-09-7105	FUEL	42.98	11.92	7.72	85.00	32.30	85.00
10-21-09-7405	MAINT EXP-BLDG & GRND	.00	.00	10.00	.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	702.47	981.93	38.02	1,386.00	687.59-	1,224.00
10-21-03-4430	BASE/SOFTBALL REC SPONSOR REV	2,310.00	2,420.00	2,200.00	2,600.00	2,895.00	3,080.00
10-21-03-4431	BASE/SOFTBALL REC PARTICIPANT	14,596.00	17,203.00	15,119.79	17,000.00	14,960.00	17,020.00
10-21-03-4432	BASE/SOFTBALL REC REIMBURSEME	.00	.00	.00	.00	.00	.00
10-21-03-7019	BASE/SOFTBALL REC EXPENSE	8,017.57	11,444.54	9,399.28	16,525.00	8,572.74	19,327.00
	BASE/SOFTBALL REC PROFIT(LOSS	8,888.43	8,178.46	7,920.51	3,075.00	9,282.26	773.00
10-21-03-4433	BASE/SOFTBALL LEAGUE SPONSOR	825.00	660.00	495.00	900.00	1,080.00	990.00
10-21-03-4434	BASE/SOFTBALL LEAGUE PARTICIP	5,069.75	5,030.00	6,164.00	7,420.00	6,631.50	6,800.00
10-21-03-4439	BASE/SOFTBALL LEAGUE REIMBURS	.00	.00	.00	.00	.00	.00
10-21-03-7020	BASE/SOFTBALL LEAGUE EXPENSE	4,547.20	5,257.60	5,820.03	8,243.00	7,951.62	6,438.00
	BASE/SOFTBALL LEAGUE PROFIT(L	1,347.55	432.40	838.97	77.00	240.12-	1,352.00
10-21-03-4438	ADULT SOFTBALL REVENUE	2,030.00	1,740.00	3,575.00	3,200.00	3,200.00	4,000.00
10-21-03-7018	ADULT SOFTBALL EXPENSE	955.85	1,102.75	1,775.91	1,974.00	2,747.56	2,265.00
	ADULT SOFTBALL PROFIT(LOSS)	1,074.15	637.25	1,799.09	1,226.00	452.44	1,735.00
10-21-04-4440	YOUTH VOLLEYBALL REVENUE	2,325.00	2,580.00	2,875.00	3,375.00	3,080.00	3,425.00
10-21-04-7020	YOUTH VOLLEYBALL EXPENSE	1,154.31	1,040.53	1,183.80	1,738.00	1,322.00	1,440.00
	YOUTH VOLLEYBALL PROFIT (LOSS	1,170.69	1,539.47	1,691.20	1,637.00	1,758.00	1,985.00
10-21-04-4445	ADULT VOLLEYBALL REVENUE	1,800.00	1,200.00	1,200.00	2,750.00	1,375.00	2,750.00
10-21-04-7745	ADULT VOLLEYBALL EXPENSE	467.83	512.75	581.00	2,030.00	883.40	1,332.00
	ADULT VOLLEYBALL PROFIT (LOSS	1,332.17	687.25	619.00	720.00	491.60	1,418.00
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	8,121.95	10,545.00	12,830.00	10,320.00	11,615.00	12,965.00
10-21-05-4451	CHEERLEADING REVENUE	904.00	2,784.00	2,865.00	3,430.00	2,469.00	2,665.00
10-21-05-7025	YOUTH BASKETBALL EXPENSE	6,622.49	8,661.39	11,140.57	12,653.00	9,422.06	11,390.00
10-21-05-7026	CHEERLEADING EXPENSE	182.00	800.68	705.61	835.00	468.56	1,030.00
	YOUTH BBALL/CHEER PROFIT(LOSS	2,221.46	3,866.93	3,848.82	262.00	4,193.38	3,210.00

PCT OF FISCAL YTD 100.0%

		3 YRS AGO ACTUAL	2 YRS AGO ACTUAL	LAST YEAR ACTUAL	CURRENT BUDGET	CURRENT YR TO DATE	NEW BUDGET
10-21-05-4454	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	10,525.00	12,478.00	15,950.00	16,995.00	16,322.00	16,265.00
10-21-06-7030	SOCCER EXPENSE	4,273.35	5,760.10	10,515.75	10,527.00	7,327.25	11,000.00
	SOCCER PROFIT (LOSS)	6,251.65	6,717.90	5,434.25	6,468.00	8,994.75	5,265.00
10-21-08-4480	FLAG FOOTBALL REVENUE	4,555.00	5,735.00	5,655.00	6,336.00	6,640.00	5,800.00
10-21-08-7050	FLAG FOOTBALL EXPENSE	2,880.98	2,904.13	2,631.50	3,438.00	1,229.73	3,650.00
	FLAG FOOTBALL PROFIT (LOSS)	1,674.02	2,830.87	3,023.50	2,898.00	5,410.27	2,150.00
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	.00	600.00	875.00	1,000.00	640.00	1,000.00
10-21-07-7035	EASTER EGG HUNT EXPENSE	464.00	447.18	586.24	1,000.00	503.01	1,200.00
	EASTER EGG HUNT PROFIT (LOSS)	464.00-	152.82	288.76	.00	136.99	200.00-
10-21-07-4491	STRETCH & FLEX REVENUE	.00	240.00	.00	360.00	140.00	375.00
10-21-07-7791	STRETCH & FLEX EXPENSE	.00	78.88	.00	104.00	.00	75.00
	STRETCH & FLEX PROFIT (LOSS)	.00	161.12	.00	256.00	140.00	300.00
	*						
	TOTAL RECREATION PROFIT (LOSS	164,880.52-	313,529.75-	205,252.49-	386,722.00-	354,992.44-	152,822.00-

RECREATION DEPARTMENT

GENERAL RECREATION
REVENUES

10-21-00-4811 **CAPITAL LEASE REVENUE**
An other financing source equal to the net present value of the minimum lease payments of a capital lease.

10-21-00-4999 **MISCELLANEOUS RECREATION REVENUE**
Revenues not listed in another category.

EXPENDITURES
10-21-00-5002 **SALARIES – FULL TIME**
Compensation for full time staff.

10-21-00-5003 **SALARIES – PART TIME**
Compensation for part time staff.

10-21-00-5004 **SALARIES – OVERTIME**
Overtime compensation for staff.

10-21-00-5005 **PAYROLL TAX EXPENSE**
Employer portion of the payroll taxes.

10-21-00-5007 **LAGERS**
LAGERS retirement program contributions.

10-21-00-5009 **LIFE INSURANCE EXPENSE**
The City's portion of the life insurance premiums.

10-21-00-5011 **WORKER'S COMPENSATION**
Worker's compensation insurance premiums. The estimated premium is paid annually, due April 1. A Worker's Compensation audit is performed annually to determine the actual premium. Results of the audit will result in a refund or additional premiums due. Audit results are usually received in July.

10-21-00-5015 **UNEMPLOYMENT INSURANCE**
Unemployment insurance benefits. This is paid quarterly based on the former employees that file for unemployment (the City is a reimbursable employer).

10-21-00-5016 **HEALTH/DENTAL PREMIUMS EXPENSE**
The City's portion of the health and dental insurance premiums.

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

10-21-00-5020 **CONTRACTED SERVICES (LEGAL)**
Contracted labor legal services (i.e. city attorney fees).

10-21-00-5023 **CONTRACTED SERVICES (OTHER)**
Contracted labor for services other than legal, mowing, cleaning, engineering, and prosecutor (i.e. human resources, etc.).

10-21-00-6001 **POSTAGE**
Postage machine usage.

10-21-00-6005 **PRINTING**
Printing expenses (i.e. business cards, recreation program brochures, etc.).

10-21-00-6010 **ADVERTISING/PROMOTIONAL**
Advertising and promotional expenses (i.e. advertise for job openings, legal publications in newspaper, etc.).

10-21-00-6026 **COPIER EXPENSE**
Expense for lease payments, maintenance, and other associated cost for the copy machine.

10-21-00-6035 **TRAINING & TRAVEL**
Continuing education and training programs (i.e. meetings, training, conferences, seminars, etc.) and the related travel expenses (mileage, fuel, meals, lodging, etc.).

10-21-00-6040 **DUES/FEES**
Organizational membership dues or fees (i.e. professional organization dues and licenses, monthly car allowance, Sam's Club membership, etc.).

10-21-00-6200 **INTERNET**
Internet expense.

10-21-00-6201 **TELEPHONE**
Office and cellular phone expense.

10-21-00-6202 **UTILITIES - ELECTRIC**
Electric expense for Recreation's portion of City Hall.

10-21-00-6203 **UTILITIES – WATER & SEWER**
Water and sewer expense for Recreation's portion of City Hall.

10-21-00-6204 **UTILITIES – GAS**
Gas expense for Recreation's portion of City Hall.

10-21-00-6302 **COMPUTER MAINTENANCE & REPAIR**
Maintenance and repair of computers (i.e. repairing viruses, internet, and email, installing new software and hardware, etc.).

10-21-00-7001 **OFFICE SUPPLIES**
Office supplies (i.e. envelopes, paper, folders, notepads, toner, pens, etc.).

10-21-00-7005 **MISCELLANEOUS SUPPLIES**
Miscellaneous supplies (i.e. key tags, safety hasps, etc.).

10-21-00-7006 **EXPENDABLE EQUIPMENT**
Equipment that 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 **CUSTODIAL SUPPLIES**
Cleaning supplies (i.e. trash bags, toilet paper, paper towels, hand soap, etc.).

10-21-00-7090 **COMPUTER SOFTWARE & HARDWARE**
Computer software and hardware (i.e. antivirus software, new or updated software, computer equipment, etc.).

10-21-00-7105 **FUEL**
Fuel for use of City vehicles.

10-21-00-7302 **HANDTOOLS/HARDWARE**
Hand tools and hardware (i.e. screwdrivers, hammer, pliers, etc.).

10-21-00-7405 **BUILDINGS & GROUNDS-MAINTENANCE/REPAIRS**
Buildings and grounds maintenance and repairs expenses (i.e. breakers, light bulbs, pest control, paint, fire alarm maintenance, etc.).

10-21-00-8001 **PROPERTY INSURANCE**
Property insurance for the baseball field lights and shed, Recreation's potion of the Gator, and Recreation's portion of City Hall.

10-21-00-8050 **MISCELLANEOUS EXPENSE**
Expenses not listed in another category (i.e. vaccines, etc.).

10-21-00-8051 **DRUG TESTING**
Employee pre-employment and random drug screenings.

10-21-00-9015 **CAPITAL ASSET – EQUIPMENT**

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

10-21-00-9017 **CAPITAL ASSET – BUILDINGS AND GROUNDS**

Buildings and purchased land with a cost of $5,000 or more and with a useful life of one year or more. Buildings are permanent structures.

SOUTHVIEW POOL

REVENUE

10-21-01-4410 **POOL ADMISSION REVENUE**

Revenues received at the pool for admissions including lap swim and daily admissions.

10-21-01-4411 **POOL PASS REVENUE**

Revenues received for pool passes.

10-21-01-4415 **POOL RENTAL REVENUE**

Fees paid by individuals or groups renting the pool.

10-21-01-4420 **CONCESSION REVENUES**

Revenues for food and drinks sold at the swimming pool concession stand.

10-21-01-4421 **SWIM LESSONS**

Fees paid by individuals who take swimming lessons.

10-21-01-4821 **POOL DONATIONS**

Donations toward the pool expenses.

10-21-02-4430 **WATER FITNESS REVENUE**

Fees paid by individuals participating in water fitness.

EXPENDITURES

10-21-01-5002 **SALARIES – FULL TIME**

Compensation for full time staff working on a project at the pool (i.e. recreation assistant, park employees, public works employee, etc.).

10-21-01-5003 **SALARIES – PART TIME**

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

10-21-01-5004 **SALARIES – OVERTIME**
Overtime compensation for staff.

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

10-21-01-5007 **LAGERS**
LAGERS retirement program contributions.

10-21-01-5009 **LIFE INSURANCE EXPENSE**
The City's portion of the life insurance premiums.

10-21-01-5011 **WORKER'S COMPENSATION**
Worker's compensation insurance premiums. The estimated premium is paid annually, due April 1. A Worker's Compensation audit is performed annually to determine the actual premium. Results of the audit will result in a refund or additional premiums due. Audit results are usually received in July.

10-21-01-5016 **HEALTH/DENTAL PREMIUMS EXPENSE**
The City's portion of the health and dental insurance premiums.

10-21-00-5020 **CONTRACTED SERVICES (LEGAL)**
Contracted labor legal services (i.e. city attorney fees).

10-21-00-6001 **POSTAGE**
Postage machine usage.

10-21-01-6005 **PRINTING**
Printing expenses (i.e. pool passes).

10-21-01-6010 **ADVERTISING/PROMOTIONAL**
Advertising and promotional expenses (i.e. advertise for job openings, legal publications in newspaper, etc.).

10-21-01-6020 **EQUIPMENT REPAIR**
Repair of equipment (i.e. pool slide, pool vacuum, chemical feeder, etc.).

10-21-01-6025 **EQUIPMENT MAINTENANCE**
Maintenance of equipment (i.e. pool slide, pool vacuum, chemical feeder, etc.).

10-21-01-6035 **TRAINING & TRAVEL**
Continuing education and training programs (i.e. meetings, training, conferences, seminars, etc.) and the related travel expenses (mileage, fuel, meals, lodging, etc.).

10-21-01-6040 **DUES/FEES**

Organizational membership dues or fees (i.e. professional organization dues and licenses, Sam's Club membership, etc.).

10-21-01-6055 **ENGINEERING**

Design engineering for pool projects.

10-21-01-6200 **INTERNET**

Internet, internet air cards for laptops, and/or data plans for cellular phones and/or tablets.

10-21-01-6201 **TELEPHONE**

Pool phone expense.

10-21-01-6202 **UTILITIES - ELECTRIC**

Electric expense for the pool.

10-21-01-6203 **UTILITIES - WATER & SEWER**

Water and sewer expense for the pool.

10-21-01-7001 **OFFICE SUPPLIES**

Office supplies (i.e. envelopes, paper, folders, notepads, pens, binders, etc.).

10-21-01-7005 **MISCELLANEOUS SUPPLIES**

Miscellaneous supply expense (i.e. first aid items, etc.).

10-21-01-7006 **EXPENDABLE EQUIPMENT EXPENSE**

Equipment that 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 **SAND & GRAVEL**

Sand, gravel, rock, and the related delivery charges (i.e. sand for sand filters).

10-21-01-7081 **FIRST AID SUPPLIES**

First aid supplies (i.e. CPR masks, bandages, etc.)

10-21-01-7085 **CUSTODIAL SUPPLIES**

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

10-21-01-7100 **CONCESSION INVENTORY/SUPPLIES**

Food and drinks sold at the swimming pool concession stand.

10-21-01-7105 **FUEL**

Fuel for City vehicles.

10-21-01-7120 **CHEMICALS**

Chemicals necessary to maintain the pool.

10-21-01-7302 **HANDTOOLS/HARDWARE**
Handtools and hardware (i.e. screwdrivers, hammer, pliers, etc.).

10-21-01-7405 **BUILDINGS & GROUNDS-MAINTENANCE/REPAIRS**
Buildings and grounds maintenance and repairs expenses (i.e. paint, plumbing, etc.).

10-21-01-8001 **PROPERTY INSURANCE**
Property insurance for the pool.

10-21-01-8050 **MISCELLANEOUS EXPENSE**
Expenses not listed in another category.

10-21-01-8051 **DRUG TESTING**
Employee pre-employment and random drug screenings.

10-21-01-9015 **CAPITAL ASSET - EQUIPMENT**
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

<u>REVENUE</u>

10-21-02-4425 **SWIM TEAM REVENUE**
Fees paid by individuals participating on the swim team.

<u>EXPENDITURES</u>

10-21-02-5003 **SALARIES – PART TIME**
Compensation for part time staff including pool managers, lifeguards, and concession workers for swim practice and swim meets.

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

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

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

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

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

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

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

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

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

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

EXPENDITURES

10-21-07-5024 **CONTRACTED SERVICES (CLEANING)**
Contracted labor for cleaning services.

10-21-07-6020 **EQUIPMENT REPAIR**
Repair of equipment (i.e. basketball goals, tables, etc.).

10-21-07-6025 **EQUIPMENT MAINTENANCE**
Maintenance of equipment (i.e. basketball goals, etc.).

10-21-07-6040 **DUES/FEES**
Organizational membership dues or fees (i.e. professional organization dues and licenses, etc.).

10-21-07-6202 **UTILITIES – ELECTRIC**
Electric expense for the City Gym.

10-21-07-6203 **UTILITIES – WATER & SEWER**
Water and sewer expense for the City Gym.

10-21-07-6204 **UTILITIES – GAS**
Gas expense for the City Gym.

10-21-07-7005 **MISCELLANEOUS SUPPLIES**
Miscellaneous supplies.

10-21-07-7006 **EXPENDABLE EQUIPMENT**
Equipment that 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 **CUSTODIAL SUPPLIES**
Cleaning supplies (i.e. trash bags, toilet paper, paper towels, hand soap, etc.).

10-21-07-7405 **BUILDINGS & GROUNDS-MAINTENANCE/REPAIRS**
Buildings and grounds maintenance and repairs expenses (i.e. security system, air conditioner, etc.).

10-21-07-8001 **PROPERTY INSURANCE**
Property insurance for the Gym at City Hall.

10-21-07-8703 **LONG TERM LOAN - PRINCIPAL**
Principal payment on long term loan.

10-21-07-8704 **LONG TERM LOAN - INTEREST**
Interest payment on long term loan.

10-21-07-9015 **CAPITAL ASSET - EQUIPMENT**

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

<u>REVENUE</u>

10-21-09-4476 **OTHER CONCESSION REVENUE**

Revenues for food and drinks sold at the concession stands other than at Southview Pool.

<u>EXPENDITURES</u>

10-21-09-5003 **SALARIES – PART TIME**

Compensation for part time staff.

10-21-09-5005 **PAYROLL TAX EXPENSE**

Employer portion of the payroll taxes.

10-21-09-5011 **WORKER'S COMPENSATION**

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

10-21-09-6010 **ADVERTISING/PROMOTIONAL**

Advertising and promotional expenses (i.e. advertise for job openings, legal publications in newspaper, etc.).

10-21-09-7001 **OFFICE SUPPLIES**

Office supplies (i.e. envelopes, paper, folders, notepads, pens, binders, etc.).

10-21-09-7006 **EXPENDABLE EQUIPMENT**

Equipment that 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 **CUSTODIAL SUPPLIES**

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

10-21-09-7100 **CONCESSION INVENTORY/SUPPLIES**

Food and drinks sold at the concession stands other than at Southview Pool.

10-21-09-7105 **FUEL**

Fuel for City vehicles.

10-21-09-7405 **MAINTENANCE EXPENSE – BUILDINGS & GROUNDS**

Buildings and grounds maintenance and repairs expenses (i.e. concession building repairs, keys, etc.).

10-21-09-8051 **DRUG TESTING**

Employee pre-employment and random drug screenings.

10-21-09-9015 **CAPITAL ASSET - EQUIPMENT**

Equipment with a cost of $5,000 or more and with a useful life of one year or more (i.e. pop machine, etc.). Components that have a unit cost under the capitalization cost limit should be capitalized if they are originally acquired as a part of a system and the system cost equals or exceeds capitalization levels.

RECREATION BASEBALL & SOFTBALL

REVENUES

10-21-03-4430 **BASEBALL & SOFTBALL REC SPONSOR REVENUE**

Sponsorships from organizations sponsoring a recreation youth softball and baseball team.

10-21-03-4431 **BASEBALL & SOFTBALL REC PARTICIPANT REVENUE**

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

10-21-03-4432 **BASEBALL & SOFTBALL REC REIMBURSEMENT**

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

EXPENDITURE

10-21-03-7019 **BASEBALL & SOFTBALL REC EXPENSE**

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

LITTLE LEAGUE BASEBALL & SOFTBALL

REVENUES

10-21-03-4433 **LITTLE LEAGUE SPONSOR REVENUE**

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

10-21-03-4434 **LITTLE LEAGUE REC PARTICIPANT REVENUE**

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

10-21-03-4439 **LITTLE LEAGUE REIMBURSEMENT**

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

EXPENDITURE

10-21-03-7020 **LITTLE LEAGUE EXPENSE**

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

ADULT SOFTBALL

10-21-03-4438 **ADULT SOFTBALL REVENUE**

Fees paid by teams participating in adult softball.

10-21-03-7018 **ADULT SOFTBALL EXPENSE**

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

YOUTH VOLLEYBALL

10-21-04-4440 **YOUTH VOLLEYBALL REVENUES**

Fees paid by individuals participating in youth volleyball.

10-21-04-7020 **YOUTH VOLLEYBALL EXPENSE**

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

ADULT VOLLEYBALL

10-21-04-4445 **ADULT VOLLEYBALL REVENUES**

Fees paid by teams participating in adult volleyball.

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

INSTRUCTIONAL VOLLEYBALL

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

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

YOUTH BASKETBALL/CHEERLEADING

<u>REVENUES</u>

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.

<u>EXPENDITURES</u>

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 pons, cheerleader skorts, shirts, etc.)

INSTRUCTIONAL BASKETBALL

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

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

3 ON 3 BASKETBALL

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

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

SOCCER

10-21-06-4460 **SOCCER REVENUES**

Fees paid by individuals participating in soccer.

10-21-06-7030 **SOCCER EXPENSE**

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

FLAG FOOTBALL

10-21-08-4480 **FLAG FOOTBALL REVENUE**

Fees paid by individuals participating in flag football.

10-21-08-7050 **FLAG FOOTBALL EXPENSE**

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

IDDY BIDDY FLAG FOOTBALL

10-21-08-4485 **IDDY BIDDY FLAG FOOTBALL REVENUE**

Fees paid by individuals participating in iddy biddy flag football.

10-21-08-7055 **IDDY BIDDY FLAG FOOTBALL EXPENSE**

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

GYM IMPROVEMENT SPORTS FUNDRAISERS

10-21-07-4495 **GYM IMPROVEMENT SPORTS FUNDRAISER REVENUE**

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

10-21-07-7795 **GYM IMPROVEMENT SPORTS FUNDRAISER EXPENSE**

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

EASTER EGG HUNT

10-21-07-4470 **EASTER EGG HUNT DONATIONS**

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

10-21-07-7035 **EASTER EGG HUNT EXPENSE**

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

STRETCH & FLEX

10-21-07-4491 **STRETCH & FLEX REVENUE**

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

10-21-07-7791 **STRETCH & FLEX EXPENSE**

Stretch and flex program expenses (i.e. weights, etc.).

PCT OF FISCAL YTD 100.0%

		3 YRS AGO ACTUAL	2 YRS AGO ACTUAL	LAST YEAR ACTUAL	CURRENT BUDGET	CURRENT YR TO DATE	NEW BUDGET
	CEMETERY DEPARTMENT						
10-58-00-4605	FEMA/SEMA REVENUE	.00	.00	.00	.00	.00	.00
10-58-00-4810	LOAN PROCEEDS	.00	.00	.00	.00	.00	.00
10-58-00-4821	MAINTENANCE DONATIONS	77.00	50.00	425.00	50.00	175.00	100.00
10-58-00-4881	BURIAL SPACE REVENUE	7,140.00	6,715.00	6,375.00	11,050.00	8,947.95	6,000.00
10-58-00-4884	GRAVE OPENINGS/CLOSINGS	26,573.00	14,650.00	17,350.00	20,000.00	22,725.00	17,000.00
10-58-00-4885	MARKER PLACEMENT FEES	4,350.00	2,350.00	3,250.00	4,000.00	2,400.00	3,000.00
10-58-00-4890	PERPETUAL INT FOR MAINT USE	226.23	284.61	215.99	300.00	.00	300.00
10-58-00-4930	INSURANCE PROCEEDS	.00	.00	.00	.00	.00	.00
10-58-00-4960	SALE OF VEHICLES/EQUIPMENT	.00	.00	7,775.00	.00	.00	.00
10-58-00-4999	MISC CEMETERY REVENUE	.00	.00	.00	.00	.00	.00
	TOTAL REVENUE	38,366.23	24,049.61	35,390.99	35,400.00	34,247.95	26,400.00
10-58-00-5002	SALARIES-FULL TIME	48,325.80	46,674.81	49,394.49	58,084.00	51,473.03	53,314.00
10-58-00-5003	SALARIES-PART TIME	.00	.00	.00	.00	.00	.00
10-58-00-5004	SALARIES-OVERTIME	2,170.77	790.82	1,007.88	2,500.00	1,272.11	2,500.00
10-58-00-5005	PAYROLL TAX EXPENSE	3,581.11	3,437.73	3,673.68	4,635.00	3,794.74	4,270.00
10-58-00-5007	LAGERS	3,019.58	2,803.38	2,640.64	2,787.00	2,358.23	2,992.00
10-58-00-5009	LIFE INSURANCE EXPENSE	86.42	71.72	70.32	74.00	73.42	74.00
10-58-00-5011	WORKER'S COMPENSATION	2,700.94	4,076.51	3,561.61	4,049.00	4,049.00	3,555.00
10-58-00-5016	HEALTH/DENTAL/VISION PREM EXP	6,535.78	6,708.65	7,000.08	7,350.00	7,132.19	7,557.00
10-58-00-5019	HSA/FSA ADMIN FEES	.00	.00	.00	.00	.00	.00
10-58-00-5020	CONTRACTED SERVICES (LEGAL)	746.75	.00	.00	.00	.00	.00
10-58-00-5022	CONTRACTED SERVICES (MOWING)	.00	29,060.34	33,000.00	40,000.00	43,950.00	45,000.00
10-58-00-5023	CONTRACTED SERVICES (OTHER)	350.76	497.83	736.47	360.00	321.53	105.00
10-58-00-5035	RECORDING FEES	.00	27.00	.00	.00	216.00	.00
10-58-00-6001	POSTAGE	21.90	8.31	3.96	25.00	.00	25.00
10-58-00-6005	PRINTING	.00	.00	.00	.00	.00	.00
10-58-00-6010	ADVERTISING/PROMOTIONAL	.00	.00	.00	.00	.00	.00
10-58-00-6020	EQUIPMENT REPAIR	278.77	1,406.55	702.85	1,500.00	1,472.90	700.00
10-58-00-6025	EQUIPMENT MAINTENANCE	230.54	39.41	315.36	250.00	327.95	300.00
10-58-00-6035	TRAINING & TRAVEL	.00	.00	35.71	.00	.00	.00
10-58-00-6040	DUES/FEES	60.00	60.00	60.00	60.00	12.50	60.00
10-58-00-6105	UNIFORMS	468.21	265.49	251.72	300.00	339.30	600.00
10-58-00-6200	INTERNET	.00	185.72	221.80	300.00	596.59	300.00
10-58-00-6201	TELEPHONE	322.31	337.29	333.51	350.00	389.13	350.00
10-58-00-6202	UTILITIES - ELECTRIC	2,219.68	2,428.18	2,732.43	2,750.00	2,673.51	2,800.00
10-58-00-6203	UTILITIES - WATER	105.04	118.04	152.04	160.00	147.12	160.00
10-58-00-6204	UTILITIES - GAS	.00	.00	.00	.00	.00	.00
10-58-00-6302	COMP MAINT & REPAIR	.00	19.00	41.09	69.96	56.04	20.00
10-58-00-6502	VEHICLE MAINT & REPAIRS	382.81	304.02	25.58	300.00	631.99	300.00
10-58-00-7001	OFFICE SUPPLIES	.00	.00	.00	.00	.00	.00
10-58-00-7005	MISCELLANEOUS SUPPLIES	.00	.00	11.53	.00	.00	.00
10-58-00-7006	EXPENDIBLE EQUIPMENT EXPENSE	530.25	22.99	200.94	950.04	504.48	500.00
10-58-00-7010	MARKERS/PLATES/VASES REPLACEM	.00	.00	614.00	1,825.00	1,825.00	600.00
10-58-00-7085	CUSTODIAL SUPPLIES	.00	25.97	49.63	75.00	40.23	75.00
10-58-00-7090	COMPUTER SOFTWARE & HARDWARE	.00	220.00	620.00	.00	1.15	.00
10-58-00-7095	SIMPLECITY ANNUAL LICENSE	1,488.92	1,671.49	1,878.93	2,010.00	1,998.52	2,140.00
10-58-00-7097	GIS	240.00	240.00	.00	240.00	480.00	240.00
10-58-00-7105	FUEL	922.75	1,577.38	1,091.31	1,400.00	928.06	1,000.00

PCT OF FISCAL YTD 100.0%

		3 YRS AGO ACTUAL	2 YRS AGO ACTUAL	LAST YEAR ACTUAL	CURRENT BUDGET	CURRENT YR TO DATE	NEW BUDGET
10-58-00-7110	OIL/GREASE	.00	.00	8.25	.00	.00	20.00
10-58-00-7302	HANDTOOLS/HARDWARE	213.50	112.14	65.48	200.00	.00	200.00
10-58-00-7405	BLDG & GRND-MAINT/REPAIRS	25,021.47	13,837.50	8,014.11	15,100.00	14,397.26	4,540.00
10-58-00-8001	PROPERTY INSURANCE	184.00	331.15	330.03	180.00	444.14	515.00
10-58-00-8010	AUTO INSURANCE	956.01	745.00	760.00	925.00	910.00	1,047.00
10-58-00-8035	LAND AMORITIZATION	161.92	147.20	110.40	.00	.00	.00
10-58-00-8050	MISCELLANEOUS EXPENSE	.00	.00	.00	.00	.00	.00
10-58-00-8051	DRUG TESTING	.00	.00	86.00	25.00	.00	25.00
10-58-00-8703	LTL-PRINCIPAL	.00	.00	.00	.00	.00	.00
10-58-00-8704	LTL-INTEREST	.00	.00	.00	.00	.00	.00
10-58-00-9010	CAPITAL ASSET-VECHILES	.00	.00	.00	.00	.00	.00
10-58-00-9015	CAPITAL ASSET-EQUIPMENT	.00	.00	.00	.00	.00	15,000.00
10-58-00-9017	CAPITAL ASSET-BLDG & GRNDS	.00	.00	.00	.00	.00	.00
10-58-00-9020	CAPITAL IMPROVEMENTS	.00	.00	.00	.00	.00	.00
	TOTAL EXPENSES	101,325.99	118,251.62	119,801.83	148,834.00	142,816.12	150,884.00
	GENERAL TOTAL	62,959.76-	94,202.01-	84,410.84-	113,434.00-	108,568.17-	124,484.00-

CEMETERY DEPARTMENT

REVENUES

10-58-00-4605 **FEMA/SEMA REVENUE**
Revenue received from FEMA and SEMA for reimbursements of City expenditures incurred due to disasters or emergencies.

10-58-00-4810 **LOAN PROCEEDS**
Cash received from obtaining a loan.

10-58-00-4821 **MAINTENANCE DONATIONS**
Donations received for cemetery maintenance.

10-58-00-4881 **BURIAL SPACE REVENUE**
This revenue is 85% of the burial space sales (the other 15% is in account 72-00-00-4881 in the Cemetery Perpetual Fund) (city code section 140.070).

10-58-00-4884 **GRAVE OPENINGS/CLOSINGS**
Fee paid by individuals for the opening and closing of a burial space (city code section 140.050).

10-58-00-4885 **MARKER PLACEMENT FEES**
Fee paid by individuals for the marker placement (city code section 140.050).

10-58-00-4890 **PERPETUAL INTEREST FOR MAINTENANCE USE**
Interest earned on the cemetery perpetual care cash in fund 72 that is transferred to this fund for cemetery preservation, upkeep, care and adornment, or for the repurchasing of cemetery lots previously sold (city code section 140.080(B)).

10-58-00-4930 **INSURANCE PROCEEDS**
Reimbursements received from the general, liability, auto, or inland marine insurance due to claims filed.

10-58-00-4960 **SALE OF VEHICLES/EQUIPMENT**
Proceeds from the sale of surplus items.

10-58-00-4999 **MISCELLANEOUS CEMETERY REVENUE**
Revenues not listed in another category.

PCT OF FISCAL YTD 100.0%

		3 YRS AGO ACTUAL	2 YRS AGO ACTUAL	LAST YEAR ACTUAL	CURRENT BUDGET	CURRENT YR TO DATE	NEW BUDGET
	PARK FUND						
20-00-00-4101	REAL ESTATE TAX	393.43	385.31	274.12-	.00	.00	.00
20-00-00-4102	PERSONAL PROPERTY TAX	1,353.17	318.78	84.32-	50.00	177.31	50.00
20-00-00-4103	UTILITY TAX	4,324.20	4,311.94	4,945.69	5,000.00	5,349.82	5,100.00
20-00-00-4106	OLD PERSONAL PROPERTY TAX	2.33	.00	2.13	.00	.00	.00
20-00-00-4121	REAL ESTATE TAXES-FROM COUNTY	80,840.48	84,978.45	86,638.47	92,737.00	93,724.06	92,799.00
20-00-00-4122	PERSONAL PROPERTY TAX-FROM CO	33,044.11	35,543.47	41,158.15	34,030.00	39,969.72	34,344.00
20-00-00-4131	SALES TAX	298,896.43	306,625.13	324,427.18	327,500.00	324,824.45	327,500.00
20-00-00-4132	USE TAX	23,942.64	26,077.36	32,461.17	27,500.00	52,798.76	37,500.00
20-00-00-4715	PILOTS-TAX ABATEMENTS	722.33	766.52	848.81	850.00	903.72	850.00
20-00-00-4810	LOAN PROCEEDS	.00	.00	.00	.00	.00	.00
20-00-00-4811	LEASE PROCEEDS	.00	.00	38,512.11	.00	.00	.00
20-00-00-4901	INTEREST INCOME	641.04	748.32	919.17	500.00	894.73	750.00
20-00-00-4902	INTEREST INCOME - SALES TAX	251.83	443.95	372.67	300.00	336.16	300.00
20-00-00-4903	INTEREST ON TAXES-FROM COUNTY	1,132.90	1,418.17	1,619.96	1,400.00	2,117.50	1,500.00
20-00-00-4911	SHELTER RENTAL	2,710.00	2,549.00	1,632.00	2,300.00	2,752.00	2,300.00
20-00-00-4923	DONATIONS FOR THE PARK	.00	.00	.00	.00	1,600.00	.00
20-00-00-4930	INSURANCE PROCEEDS	.00	.00	3,611.84	.00	.00	.00
20-00-00-4960	SALE OF VEHICLES/EQUIPMENT	.00	.00	1,500.00	.00	.00	.00
20-00-00-4999	MISC PARKS REVENUE	200.00	100.00	71.88-	.00	600.00	.00
	TOTAL REVENUE	448,454.89	464,266.40	538,219.03	492,167.00	526,048.23	502,993.00
20-00-00-5002	SALARIES-FULL TIME	69,136.89	74,783.57	74,218.37	88,546.00	80,661.44	129,404.00
20-00-00-5003	SALARIES-PART TIME	3,346.63	4,917.41	5,222.52	6,250.00	5,969.76	6,250.00
20-00-00-5004	SALARIES-OVERTIME	720.99	1,499.50	949.29	1,500.00	1,003.61	1,500.00
20-00-00-5005	PAYROLL TAX EXPENSE	5,272.52	5,135.80	5,548.25	7,367.00	6,383.93	10,492.00
20-00-00-5007	LAGERS	4,161.57	5,174.28	3,794.58	4,142.00	2,441.52	6,994.00
20-00-00-5009	LIFE INSURANCE EXPENSE	142.87	107.47	65.20	134.00	108.81	168.00
20-00-00-5011	WORKER'S COMPENSATION	3,098.25	3,567.27	3,819.28	4,837.00	4,837.00	6,500.00
20-00-00-5016	HEALTH/DENTAL/VISION PREM EXP	10,620.03	12,624.77	10,984.13	14,000.00	6,182.04	17,500.00
20-00-00-5019	HSA/FSA ADMIN FEES	86.88	72.31	87.50	150.00	68.75	100.00
20-00-00-5020	CONTRACTED SERVICES (LEGAL)	355.25	641.08	715.33	800.00	556.60	850.00
20-00-00-5022	CONTRACTED SERVICES (MOWING)	24,387.50	34,803.07	28,175.00	43,350.00	31,580.00	51,680.00
20-00-00-5023	CONTRACTED SERVICES (OTHER)	1,050.00	1,271.97	1,965.71	76,100.00	24,562.50	55,720.00
20-00-00-5035	RECORDING FEES	.00	.00	.00	.00	.00	.00
20-00-00-6001	POSTAGE	2.53	.14	.60	50.00	.00	25.00
20-00-00-6005	PRINTING	11.49	150.57	.00	50.00	40.33	50.00
20-00-00-6010	ADVERTISING/PROMOTIONAL	.00	.00	.00	20,500.00	15,043.40	20,000.00
20-00-00-6020	EQUIPMENT REPAIR	1,478.32	1,119.94	461.25	1,000.00	51.23	1,000.00
20-00-00-6025	EQUIPMENT MAINTENANCE	275.40	268.86	42.64	400.00	210.49	500.00
20-00-00-6035	TRAINING & TRAVEL	.00	.00	35.71	50.00	.00	1,400.00
20-00-00-6040	DUES/FEES	.00	500.00	14.50	50.00	40.00	350.00
20-00-00-6050	ASSESSOR'S OFFICE	1,691.39	1,447.08	1,896.42	1,900.00	1,446.84	1,907.00
20-00-00-6051	COUNTY COLLECTION FEE	4,850.64	5,030.18	5,429.29	5,400.00	5,682.39	5,404.00
20-00-00-6055	ENGINEERING	.00	.00	.00	.00	.00	.00
20-00-00-6105	UNIFORMS	590.94	525.21	795.81	600.00	819.23	1,600.00
20-00-00-6200	INTERNET	4,113.60	4,851.70	5,011.42	6,000.00	5,925.14	2,500.00
20-00-00-6201	TELEPHONE	283.58	285.75	28.85	50.00	32.27	200.00
20-00-00-6202	UTILITIES - ELECTRIC	14,325.32	15,066.81	15,468.08	16,000.00	15,232.28	15,472.00
20-00-00-6203	UTILITIES - WATER & SEWER	5,191.48	3,534.44	3,127.92	6,000.00	4,116.78	5,000.00

BUDGET REPORT

PCT OF FISCAL YTD 100.0%

		3 YRS AGO ACTUAL	2 YRS AGO ACTUAL	LAST YEAR ACTUAL	CURRENT BUDGET	CURRENT YR TO DATE	NEW BUDGET
20-00-00-6204	UTILITIES - GAS	79.49	121.94	162.76	170.00	91.49	150.00
20-00-00-6302	COMPUTER MAINT & REPAIR	124.00	81.50	81.09	823.15	774.01	50.00
20-00-00-6502	VEHICLE MAINT & REPAIRS	4,671.61	1,311.90	857.75	2,295.00	986.32	5,612.00
20-00-00-7001	OFFICE SUPPLIES	13.08	.00	.00	50.00	36.93	50.00
20-00-00-7006	EXPENDABLE EQUIPMENT EXP	1,160.27	24,233.09	3,676.55	7,700.00	4,703.67	20,740.00
20-00-00-7081	SAFETY EQUIPMENT	.00	31.99	.00	50.00	156.11	100.00
20-00-00-7085	CUSTODIAL SUPPLIES	1,468.68	1,855.84	1,384.25	2,250.00	2,064.57	3,500.00
20-00-00-7090	COMPUTER SOFTWARE & HARDWARE	1,695.81	595.53	243.24	2,200.00	2,174.26	500.00
20-00-00-7095	SIMPLECITY ANNUAL LICENSE	2,569.04	3,096.89	3,444.70	3,700.00	3,678.88	3,973.00
20-00-00-7105	FUEL	1,210.50	2,872.47	2,420.97	2,500.00	1,932.90	2,500.00
20-00-00-7125	FISH RESTOCKING	.00	.00	.00	.00	.00	.00
20-00-00-7126	TREE TRIMMING	1,800.00	10,400.00	.00	5,000.00	4,625.00	8,000.00
20-00-00-7127	WEED/LILY PAD CONTROL	.00	3,900.00	3,900.00	7,451.85	7,800.00	7,800.00
20-00-00-7302	HANDTOOLS & HARDWARE	427.81	584.68	99.97	630.00	969.40	500.00
20-00-00-7405	BLDG & GRND-MAINT/REPAIRS	6,133.48	69,753.62	5,669.07	50,000.00	38,098.78	39,150.00
20-00-00-8001	PROPERTY INSURANCE	2,404.66	3,206.79	3,201.21	3,950.00	3,790.79	4,359.00
20-00-00-8005	LIABILITY INSURANCE	4,416.65	3,929.49	4,716.39	5,450.00	5,421.60	6,235.00
20-00-00-8010	AUTO INSURANCE	845.00	473.00	591.00	925.00	910.00	1,047.00
20-00-00-8050	MISCELLANEOUS EXPENSE	31.00	11.97	.00	50.00	51.30	50.00
20-00-00-8051	DRUG TESTING	95.75	.00	25.00	50.00	25.00	50.00
20-00-00-8090	BANK FEES	171.53	835.30	102.00	200.00	116.70	200.00
20-00-00-8703	LTL-PRINCIPAL	.00	.00	981.20	9,336.00	9,286.44	9,286.00
20-00-00-8704	LTL-INTEREST	.00	.00	570.67	.00	.00	.00
20-00-00-9000	ADMINISTRATIVE OVERHEAD	28,277.16	37,594.09	38,137.71	40,325.00	36,936.13	46,441.00
20-00-00-9010	CAPITAL ASSET-VEHICLES	.00	.00	38,512.11	.00	.00	.00
20-00-00-9015	CAPITAL ASSET-EQUIPMENT	4,180.29	.00	30,993.55	.00	.00	.00
20-00-00-9017	CAPITAL ASSET-BLDG & GRNDS	83,790.00	40,247.46	301,511.97	.00	.00	.00
	TOTAL EXPENSES	300,759.88	382,516.73	609,140.81	450,332.00	337,626.62	502,859.00
	PARK TOTAL	147,695.01	81,749.67	70,921.78-	41,835.00	188,421.61	134.00

PARK FUND

REVENUES

20-00-00-4101 **REAL ESTATE TAX**
The annual real estate tax attributed to the Park Fund – collected by the City (2018 and years prior).

20-00-00-4102 **PERSONAL PROPERTY TAX**
The annual personal property tax attributed to the Park Fund – collected by the City (2018 and years prior).

20-00-00-4103 **UTILITY TAX**
Taxes paid on railroad and utilities. This tax is received annually from Ray County, usually in January.

20-00-00-4102 **OLD PERSONAL PROPERTY TAX**
The collection of personal property taxes that were previously deemed as uncollectible and wrote-off.

20-00-00-4121 **REAL ESTATE TAX - FROM COUNTY**
The annual real estate tax attributed to the Park Fund – collected by the County (2019 and years forward).

20-00-00-4122 **PERSONAL PROPERTY TAX - FROM COUNTY**
The annual personal property tax attributed to the Park Fund – collected by the County (2019 and years forward).

20-00-00-4131 **SALES TAX**
The 0.25% sales tax collected on retail sales of tangible personal property and certain services within the City specifically designated for funding capital improvements and recreational facilities in City Parks (Section 145.062 of the City Code).

20-00-00-4132 **USE TAX**
The 0.25% use tax collected on the storage, use or consumption of tangible personal property in the City specifically designated for funding capital improvements and recreational facilities in City Parks.

20-00-00-4715 **P.I.L.O.T.S – TAX ABATEMENTS**
Revenue received as Payment In Lieu of Taxes attributed to the Park Fund from entities that have tax abatement agreements.

20-00-00-4810 **LOAN PROCEEDS**
Cash received from obtaining a loan.

20-00-00-4901 **INTEREST INCOME**
Bank interest earned on the park's general cash.

20-00-00-4902 **INTEREST INCOME – SALES TAX**
Bank interest earned on the park's sales tax cash.

20-00-00-4903 **INTEREST ON TAXES-FROM COUNTY**
Interest penalty on late payment of Property Taxes (A/C 20-00-00-4121 and 20-00-00-4122) (2%/month – 18%/year maximum) (city code sections 145.150 and 145.595) – collected by the County (2019 and years forward).

20-00-00-4911 **SHELTER RENTAL**
Fees paid for the rental of the shelter houses at the parks.

20-00-00-4923 **DONATIONS FOR THE PARK**
Donations toward the park expenses. This revenue accumulates in cash account 20-00-00-1011.

20-00-00-4960 **SALE OF VEHICLES/EQUIPMENT**
Proceeds from the sale of surplus items.

20-00-00-4999 **MISCELLANEOUS PARKS REVENUE**
Revenues not listed in another category (i.e. reimbursements, etc.).

PCT OF FISCAL YTD 100.0%

		3 YRS AGO ACTUAL	2 YRS AGO ACTUAL	LAST YEAR ACTUAL	CURRENT BUDGET	CURRENT YR TO DATE	NEW BUDGET
	POLICE TRAINING FUND						
25-00-00-4313	R-DWI/DRUG ENFORCEMENT	1,575.87	900.00	1,800.00	1,000.00	2,495.50	1,500.00
25-00-00-4320	R-POST TRAINING	.00	533.39	398.59	400.00	496.31	400.00
25-00-00-4321	R-POLICE TRAINING	1,244.00	1,080.00	1,058.00	1,100.00	1,162.00	1,100.00
25-00-00-4322	R-JUDICIAL EDUCATION FEE	622.00	540.00	533.00	500.00	581.00	500.00
25-00-00-4901	INTEREST INCOME	21.56	18.35	19.03	25.00	21.92	25.00
	TOTAL REVENUE	3,463.43	3,071.74	3,808.62	3,025.00	4,756.73	3,525.00
25-00-00-6435	R-DWI/DRUG ENFORCEMENT EXPENS	1,126.06	250.00	941.57	1,000.00	939.09	1,000.00
25-00-00-6436	R-POST TRAINING EXPENSES	674.00	849.00	600.00	600.00	600.00	765.00
25-00-00-6437	R-POLICE TRAINING EXPENSES	2,168.50	783.39	950.00	500.00	500.00	510.00
25-00-00-6438	R-JUDICIAL EDUCATION EXPENSE	896.06	798.67	872.53	900.00	986.66	1,000.00
25-00-00-8090	BANK FEES	4.18	2.81	1.42	10.00	1.60	10.00
25-00-00-9490	TRANSFER TO GENERAL FUND	.00	.00	.00	.00	.00	.00
	TOTAL EXPENSES	4,868.80	2,683.87	3,365.52	3,010.00	3,027.35	3,285.00
	POLICE TRAINING TOTAL	1,405.37-	387.87	443.10	15.00	1,729.38	240.00

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.

PCT OF FISCAL YTD 100.0%

		3 YRS AGO ACTUAL	2 YRS AGO ACTUAL	LAST YEAR ACTUAL	CURRENT BUDGET	CURRENT YR TO DATE	NEW BUDGET
27-00-00-4131	SALES TAX	597,793.33	613,251.57	648,854.83	655,000.00	649,649.28	655,000.00
27-00-00-4132	USE TAX	47,885.34	52,154.81	64,922.31	55,000.00	105,597.53	75,000.00
27-00-00-4532	GRANT REVENUE	.00	12,000.00	.00	.00	.00	.00
27-00-00-4811	LEASE PROCEEDS	.00	.00	.00	20,389.00	21,121.67	.00
27-00-00-4901	INTEREST INCOME	1,676.67	2,180.69	2,439.26	1,600.00	2,591.15	2,000.00
27-00-00-4999	MISCELLANEOUS REVENUE ' 1/2C SALES TAX FOR TRANSPORTAT	.00	.00	.00	.00	.00	.00
	TOTAL REVENUE	647,355.34	679,587.07	716,216.40	731,989.00	778,959.63	732,000.00
27-00-00-5002	SALARIES-FULL TIME	12,174.58	41,431.22	82,797.44	174,155.00	143,768.68	152,396.00
27-00-00-5003	SALARIES-PART TIME	.00	1,132.11	.00	.00	.00	.00
27-00-00-5004	SALARIES-OVERTIME	49.68	34.50	132.49	2,000.00	241.02	2,000.00
27-00-00-5005	PAYROLL TAX EXPENSE	927.33	3,155.49	5,939.51	13,476.00	10,534.44	11,811.00
27-00-00-5007	LAGERS	726.73	2,392.14	4,183.58	8,103.00	5,279.98	8,266.00
27-00-00-5009	LIFE INSURANCE EXPENSE	18.55	50.54	95.93	258.00	181.65	211.00
27-00-00-5011	WORKER'S COMPENSATION	.00	.00	4,149.38	14,575.00	14,575.00	21,496.00
27-00-00-5016	HEALTH/DENTAL/VISION PREM EXP	520.11	3,801.97	2,218.34	25,200.00	9,490.58	12,602.00
27-00-00-5020	CONTRACTED SERVICES (LEGAL)	.00	.00	.00	.00	.00	.00
27-00-00-5023	CONTRACTED SERVICES (OTHER)	344,699.26	416,818.45	466,059.79	417,439.00	26,451.00	350,000.00
27-00-00-5030	ELECTION FEES	.00	.00	.00	.00	.00	.00
27-00-00-5035	RECORDING FEES	.00	.00	.00	.00	.00	.00
27-00-00-6001	POSTAGE	.00	.00	.00	.00	.00	.00
27-00-00-6010	ADVERTISING/PUBLICATIONS	.00	.00	.00	.00	.00	.00
27-00-00-6040	DUES/FEES	.00	.00	3.63	.00	.00	.00
27-00-00-6055	ENGINEERING	29,792.00	.00	.00	.00	.00	.00
27-00-00-6105	UNIFORMS	.00	23.00-	204.00	.00	227.10	1,800.00
27-00-00-7001	OFFICE SUPPLIES	.00	.00	4.00	.00	.00	.00
27-00-00-7005	MISCELLANEOUS SUPPLIES	.00	24.95	28.46	25.00	.00	25.00
27-00-00-7006	EXPENDABLE EQUIPMENT	.00	.00	471.08	4,667.00	3,799.33	.00
27-00-00-7050	ROAD REPAIR MATERIALS	293.42	.00	.00	2,000.00	1,802.94	2,000.00
27-00-00-7051	SIDEWALK PARTNERSHIP PROGRAM	5,240.00	.00	1,982.00	10,000.00	.00	10,000.00
27-00-00-7052	SIDEWALK/CURB MATERIALS	.00	.00	.00	1,000.00	.00	1,000.00
27-00-00-7054	DRAINAGE PARTNERSHIP	.00	589.00	.00	10,000.00	1,243.50	10,000.00
27-00-00-7055	DRAINAGE MATERIALS	.00	.00	593.94	1,500.00	.00	1,500.00
27-00-00-7060	GRAVEL	.00	796.72	.00	2,000.00	962.61	2,000.00
27-00-00-7070	STREET SIGNS	.00	30,164.00	.00	.00	.00	.00
27-00-00-7090	COMPUTER SOFTWARE & HARDWARE	.00	.00	.00	20.00	17.47	20.00
27-00-00-7097	GIS	1,240.00	40,840.00	.00	240.00	705.00	500.00
27-00-00-7105	FUEL	.00	.00	.00	1,000.00	.00	1,000.00
27-00-00-7141	YARD REPAIR MATERIALS	.00	.00	.00	500.00	.00	500.00
27-00-00-7302	HANDTOOLS/HARDWARE	.00	.00	.00	500.00	.00	500.00
27-00-00-8001	PROPERTY INSURANCE	.00	.00	.00	50.00	43.65	50.00
27-00-00-8010	AUTO INSURANCE	.00	.00	75.67	1,800.00	1,278.76	1,800.00
27-00-00-8050	MISCELLANEOUS EXPENSE	.00	.00	4.83	50.00	.00	50.00
27-00-00-8090	BANK FEES	321.69	326.77	160.71	250.00	181.70	250.00
27-00-00-8703	LRL-PRINCIPAL	.00	.00	.00	16,253.00	13,304.83	11,171.00
27-00-00-8704	LRL-INTEREST	.00	.00	.00	.00	.00	.00
27-00-00-8709	SHORT TERM LEASE EXPENSE	.00	.00	5,153.03	.00	.00	16,253.00
27-00-00-9000	ADMINISTRATIVE OVERHEAD	26,880.07	21,983.48	29,346.64	30,990.00	28,422.02	27,856.00
27-00-00-9010	CAPITAL ASSET-VEHICLE	.00	.00	.00	20,389.00	21,121.67	.00

PCT OF FISCAL YTD 100.0%

		3 YRS AGO ACTUAL	2 YRS AGO ACTUAL	LAST YEAR ACTUAL	CURRENT BUDGET	CURRENT YR TO DATE	NEW BUDGET
27-00-00-9015	CAPITAL ASSET-EQUIPMENT	.00	.00	.00	.00	.00	.00
27-00-00-9017	CAPITAL ASSET-BLDG & GRNDS	17,850.00	.00	.00	.00	.00	.00
27-00-00-9401	GRANT EXPENSE	.00	17,040.89	.00	.00	.00	.00
27-00-11-5002	SALARIES-FULL TIME (STORM)	.00	.00	.00	.00	.00	.00
27-00-11-5003	SALARIES-PART TIME (STORM)	.00	.00	.00	.00	.00	.00
27-00-11-5004	SALARIES-OVERTIME (STORM)	.00	.00	.00	.00	.00	.00
27-00-11-5005	PAYROLL TAX EXPENSE (STORM)	.00	.00	.00	.00	.00	.00
27-00-11-5007	LAGERS (STORM)	.00	.00	.00	.00	.00	.00
27-00-11-5009	LIFE INSURANCE EXP (STORM)	.00	.00	.00	.00	.00	.00
27-00-11-5016	HEALTH/DENTAL PREM EXP (STORM	.00	.00	.00	.00	.00	.00
27-00-11-5020	CONTRACT SERVICES-LEGAL (STOR	.00	.00	.00	.00	.00	.00
27-00-11-5023	CONTRACTED SERVICES (STORM)	.00	.00	.00	.00	.00	.00
27-00-11-5030	ELECTION FEES (STORM)	.00	.00	.00	.00	.00	.00
27-00-11-5035	RECORDING FEES (STORM)	.00	.00	.00	.00	.00	.00
27-00-11-6001	POSTAGE (STORM)	.00	.00	.00	.00	.00	.00
27-00-11-6010	ADVERTISING/PUBLICAT (STORM)	.00	.00	.00	.00	.00	.00
27-00-11-6055	ENGINEERING	.00	.00	.00	.00	.00	.00
27-00-11-7001	OFFICE SUPPLIES (STORM)	.00	.00	.00	.00	.00	.00
27-00-11-7050	ROAD REPAIR MATERIALS (STORM)	.00	.00	.00	.00	.00	.00
27-00-11-7052	SIDEWALK REPAIR/REPLACEMENT	.00	.00	.00	.00	.00	.00
27-00-11-7055	DRAINAGE PRODUCTS (STORM)	.00	.00	.00	.00	.00	.00
27-00-11-7060	SAND, GRAVEL, & DIRT (STORM)	.00	.00	.00	.00	.00	.00
27-00-11-7105	FUEL (STORM)	.00	.00	.00	.00	.00	.00
27-00-11-7141	YARD REPAIRS	.00	.00	.00	.00	.00	.00
27-00-11-7302	HANDTOOLS/HARDWARE (STORM)	.00	.00	.00	.00	.00	.00
27-00-11-8050	MISCELLANEOUS EXPENSE (STORM)	.00	.00	.00	.00	.00	.00
27-00-11-8090	BANK FEES	.00	.00	.00	.00	.00	.00
27-00-11-9000	ADMINISTRATIVE OVERHEAD	.00	.00	.00	.00	.00	.00
27-00-13-5002	SALARIES-FULL TIME (STREET)	.00	.00	.00	.00	.00	.00
27-00-13-5004	SALARIES-OVERTIME (STREET)	.00	.00	.00	.00	.00	.00
27-00-13-5005	PAYROLL TAX EXPENSE (STREET)	.00	.00	.00	.00	.00	.00
27-00-13-5007	LAGERS (STREET)	.00	.00	.00	.00	.00	.00
27-00-13-5009	LIFE INSURANCE EXP (STREET)	.00	.00	.00	.00	.00	.00
27-00-13-5016	HEALTH/DENTAL PREM EXP (STREE	.00	.00	.00	.00	.00	.00
27-00-13-5020	CONTRACT SERVICES-LEGAL (STRE	.00	.00	.00	.00	.00	.00
27-00-13-5023	CONTRACTED SERVICES (STREET)	.00	.00	.00	.00	.00	.00
27-00-13-5030	ELECTION FEES (STREET)	.00	.00	.00	.00	.00	.00
27-00-13-5035	RECORDING FEES (STREETS)	.00	.00	.00	.00	.00	.00
27-00-13-6001	POSTAGE (STREET)	.00	.00	.00	.00	.00	.00
27-00-13-6010	ADVERTISING/PUBLICAT (STREETS	.00	.00	.00	.00	.00	.00
27-00-13-6055	ENGINEERING	.00	.00	.00	.00	.00	.00
27-00-13-6502	VEHICLE MAINT & REPAIRS (Stre	.00	.00	.00	.00	.00	.00
27-00-13-7001	OFFICE SUPPLIES (STREET)	.00	.00	.00	.00	.00	.00
27-00-13-7050	ROAD REPAIR MATERIALS (STREET	.00	.00	.00	.00	.00	.00
27-00-13-7052	SIDEWALK REPAIR/REPLACEMENT	.00	.00	.00	.00	.00	.00
27-00-13-7055	DRAINAGE PRODUCTS (STREET)	.00	.00	.00	.00	.00	.00
27-00-13-7060	SAND & GRAVEL (STREET)	.00	.00	.00	.00	.00	.00
27-00-13-7105	FUEL (STREET)	.00	.00	.00	.00	.00	.00
27-00-13-7302	HANDTOOLS/HARDWARE (STREET)	.00	.00	.00	.00	.00	.00
27-00-13-8050	MISCELLANEOUS EXPENSE (STREET	.00	.00	.00	.00	.00	.00
27-00-13-8090	BANK FEES	.00	.00	.00	.00	.00	.00

PCT OF FISCAL YTD 100.0%

		3 YRS AGO ACTUAL	2 YRS AGO ACTUAL	LAST YEAR ACTUAL	CURRENT BUDGET	CURRENT YR TO DATE	NEW BUDGET
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	440,733.42	580,559.23	603,604.45	758,440.00	283,632.93	647,057.00
	1/2c SALES TAX FOR TRANSP TOT	206,621.92	99,027.84	112,611.95	26,451.00-	495,326.70	84,943.00

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.

PCT OF FISCAL YTD 100.0%

		3 YRS AGO ACTUAL	2 YRS AGO ACTUAL	LAST YEAR ACTUAL	CURRENT BUDGET	CURRENT YR TO DATE	NEW BUDGET
	DEBT SERVICE FUND						
30-00-00-4101	REAL ESTATE TAX	917.57	785.45	461.08-	.00	.00	.00
30-00-00-4102	PERSONAL PROPERTY TAX	3,201.02	658.91	3.00	125.00	433.83	125.00
30-00-00-4103	UTILITY TAX	9,731.01	9,124.49	10,465.57	12,600.00	11,320.74	12,600.00
30-00-00-4106	OLD PERSONAL PROPERTY TAX	5.44	.00	4.96	.00	.00	.00
30-00-00-4121	REAL ESTATE TAX-FROM COUNTY	182,092.56	180,062.21	213,285.05	229,014.00	231,479.99	229,064.00
30-00-00-4122	PERSONAL PROPERTY TAX-FROM CO	74,521.29	75,441.21	100,956.70	84,544.00	98,529.30	84,774.00
30-00-00-4715	PILOTS-TAX ABATEMENTS	1,625.25	1,622.16	2,096.46	2,100.00	2,232.09	2,100.00
30-00-00-4901	INTEREST INCOME	1,029.14	782.95	475.88	1,000.00	395.30	500.00
30-00-00-4903	INTEREST ON TAXES-FROM COUNTY	2,097.24	3,253.62	3,777.02	3,200.00	5,140.17	3,500.00
30-00-00-4999	MISC REVENUE	.00	.00	.00	.00	.00	.00
	TOTAL REVENUE	275,220.52	271,731.00	330,603.56	332,583.00	349,531.42	332,663.00
30-00-00-6001	POSTAGE	5.99	.34	.00	.00	.00	.00
30-00-00-6005	PRINTING	.00	.00	.00	.00	.00	.00
30-00-00-6050	ASSESSOR'S OFFICE	3,784.28	3,256.43	4,670.49	5,000.00	3,570.50	5,000.00
30-00-00-6051	COUNTY COLLECTION FEE	10,860.33	11,319.76	13,370.85	14,800.00	14,026.36	14,500.00
30-00-00-8090	BANK FEES	157.21	120.13	44.82	250.00	46.10	150.00
30-00-00-8505	2011 BOND PRINCIPAL	235,000.00	240,000.00	255,000.00	90,000.00	90,000.00	.00
30-00-00-8506	2011 BOND INTEREST	24,303.76	16,466.26	7,884.38	1,632.00	1,631.25	.00
30-00-00-8507	BOND ADMINISTRATIVE FEE	1,000.00	1,000.00	1,477.00	2,000.00	477.00	1,000.00
30-00-00-8511	2022 BOND PRINCIPAL	.00	.00	.00	30,000.00	30,000.00	130,000.00
30-00-00-8512	2022 BOND INTEREST	.00	.00	238,333.33	199,400.00	199,400.00	196,200.00
	TOTAL EXPENSES	275,111.57	272,162.92	520,780.87	343,082.00	339,151.21	346,850.00
	DEBT SERVICE TOTAL	108.95	431.92-	190,177.31-	10,499.00-	10,380.21	14,187.00-

DEBT SERVICE FUND

REVENUES

30-00-00-4101 **REAL ESTATE TAX**
The annual real estate tax attributed to the Debt Service Fund – collected by the City (2018 and years prior).

30-00-00-4102 **PERSONAL PROPERTY TAX**
The annual personal property tax attributed to the Debt Service Fund – collected by the City (2018 and years prior).

30-00-00-4103 **UTILITY TAX**
Taxes paid on railroad and utilities. This tax is received annually from Ray County, usually in January.

30-00-00-4102 **OLD PERSONAL PROPERTY TAX**
The collection of personal property taxes that were previously deemed as uncollectible and wrote-off.

30-00-00-4121 **REAL ESTATE TAX - FROM COUNTY**
The annual real estate tax attributed to the Debt Service Fund – collected by the County (2019 and years forward).

30-00-00-4122 **PERSONAL PROPERTY TAX - FROM COUNTY**
The annual personal property tax attributed to the Debt Service Fund – collected by the County (2019 and years forward).

30-00-00-4715 **P.I.L.O.T.S – TAX ABATEMENTS**
Revenue received as Payment In Lieu of Taxes attributed to the Park Fund from entities that have tax abatement agreements.

30-00-00-4901 **INTEREST INCOME**
Bank interest earned on the cash in the debt service fund.

30-00-00-4903 **INTEREST ON TAXES-FROM COUNTY**
Interest penalty on late payment of Property Taxes (A/C 20-00-00-4121 and 20-00-00-4122) (2%/month – 18%/year maximum) (city code sections 145.150 and 145.595) – collected by the County (2019 and years forward).

30-00-00-4999 **MISCELLANEOUS REVENUE**
Revenues not listed in another category.

PCT OF FISCAL YTD 100.0%

		3 YRS AGO ACTUAL	2 YRS AGO ACTUAL	LAST YEAR ACTUAL	CURRENT BUDGET	CURRENT YR TO DATE	NEW BUDGET
	MUNICIPAL COMPLEX FUND						
35-00-00-4131	SALES TAX	298,897.00	308,625.10	322,427.21	327,500.00	324,824.47	327,500.00
35-00-00-4132	USE TAX	23,942.66	26,077.41	32,461.15	55,000.00	52,798.72	55,000.00
35-00-00-4901	INTEREST INCOME	198.36	456.81	1,279.61	250.00	773.41	400.00
35-00-00-4950	OTHR FIN SOURCE-COP'S ISSUED	3,890,000.00	.00	.00	.00	.00	.00
35-00-00-4990	TRANSFER FROM GENERAL FUND	.00	.00	.00	.00	.00	.00
	TOTAL REVENUE	4,213,038.02	335,159.32	356,167.97	382,750.00	378,396.60	382,900.00
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	3,140.00	9,715.93	45,511.00	.00	2,200.00	10,000.00
35-00-00-8090	BANK FEES	37.96	64.39	39.69	100.00	46.30	50.00
35-00-00-8100	MUNI COMPLEX LOAN INTEREST	143,710.00	95,785.88	94,125.00	93,255.00	.00	91,980.00
35-00-00-8102	MUNI COMPLEX LOAN PRINCIPAL	110,000.00	140,000.00	145,000.00	150,000.00	150,000.00	150,000.00
35-00-00-8103	BOND ADMINISTRATIVE FEE	2,477.75	1,909.88	1,750.00	1,750.00	1,750.00	1,750.00
35-00-00-8506	COST OF ISSUANCE - COP'S	100,756.00	.00	.00	.00	.00	.00
35-00-00-8511	OTHR FIN USE-PMT TO ESCROW	3,785,685.00	.00	.00	.00	.00	.00
35-00-00-9015	CAPITAL ASSET-EQUIPMENT	.00	14,400.00	.00	.00	.00	.00
35-00-00-9020	CAPITAL IMPROVEMENT	7,725.00	.00	30,000.00	235,700.00	183,594.91	147,000.00
	TOTAL EXPENSES	4,153,531.71	261,876.08	316,425.69	480,805.00	337,591.21	400,780.00
	MUNICIPAL COMPLEX TOTAL	59,506.31	73,283.24	39,742.28	98,055.00-	40,805.39	17,880.00-

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.

PCT OF FISCAL YTD 100.0%

		3 YRS AGO ACTUAL	2 YRS AGO ACTUAL	LAST YEAR ACTUAL	CURRENT BUDGET	CURRENT YR TO DATE	NEW BUDGET
45-00-00-4607	ARPA REVENUE	.00	.00	570,391.50	514,006.00	225,069.43	.00
45-00-00-4901	INTEREST INCOME	.00	3,344.70	13,054.62	12,000.00	12,177.03	6,000.00
45-00-00-4940	OTHER FIN SOURCE-BOND PREMIUM	.00	249,441.70	.00	.00	.00	.00
45-00-00-4950	OTHER FIN SOURCE-BONDS ISSUED	.00	5,000,000.00	.00	.00	.00	.00
	TOTAL REVENUE	.00	5,252,786.40	583,446.12	526,006.00	237,246.46	6,000.00
45-00-00-6055	ENGINEERING	.00	.00	526,486.50	112,816.00	43,895.35	100,903.00
45-00-00-8090	BANK FEES	.00	337.33	1,014.57	1,000.00	1,135.10	1,500.00
45-00-00-8506	COST OF ISSUANCE	.00	99,316.00	.00	.00	.00	.00
45-00-00-9020	CAPITAL IMPROVEMENT	.00	.00	43,905.00	5,165,282.00	252,500.31	5,367,605.00
	TOTAL EXPENSES	.00	99,653.33	571,406.07	5,279,098.00	297,530.76	5,470,008.00
	CAPITAL PROJECTS TOTAL	.00	5,153,133.07	12,040.05	4,753,092.00-	60,284.30-	5,464,008.00-

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.

PCT OF FISCAL YTD 100.0%

		3 YRS AGO ACTUAL	2 YRS AGO ACTUAL	LAST YEAR ACTUAL	CURRENT BUDGET	CURRENT YR TO DATE	NEW BUDGET
	SOLID WASTE FUND						
51-00-00-4501	CUSTOMER CHARGES-SOLID WASTE	315,659.73	329,935.09	356,827.46	453,150.00	399,448.20	460,296.00
51-00-00-4503	CUSTOMER CHARGES - COMPOST	.00	.00	.00	.00	.00	.00
51-00-00-4511	PENALTIES-SOLID WASTE	5,359.66	5,533.25	5,954.67	6,000.00	6,649.91	6,000.00
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	435.60	457.56	481.77	500.00	456.05	450.00
51-00-00-4960	SALE OF VEHCILES/EQUIPMENT	.00	.00	775.00	.00	.00	.00
51-00-00-4999	MISC SOLID WASTE REVENUE	.00	.00	525.00	.00	.00	.00
	TOTAL REVENUE	321,454.99	335,925.90	364,563.90	459,650.00	406,554.16	466,746.00
51-00-00-5002	SALARIES-FULL TIME	5,338.88	8,726.05	20,700.63	34,433.00	30,465.86	31,707.00
51-00-00-5003	SALARIES-PART TIME	.00	928.11	.00	.00	.00	.00
51-00-00-5004	SALARIES-OVERTIME	2,103.06	825.39	348.37	500.00	91.76	1,000.00
51-00-00-5005	PAYROLL TAX EXPENSE	564.12	750.86	1,333.49	2,711.00	2,066.63	2,502.00
51-00-00-5006	PENSION EXPENSE	314.28-	534.30-	888.72-	.00	.00	.00
51-00-00-5007	LAGERS	16.39-	29.92	240.62-	1,630.00	1,203.94	1,752.00
51-00-00-5009	LIFE INSURANCE EXPENSE	14.24	10.37	25.15	30.00	39.81	44.00
51-00-00-5011	WORKER'S COMPENSATION	120.17	50.88	473.82	1,444.00	1,444.00	4,470.00
51-00-00-5016	HEALTH/DENTAL/VISION PREM EXP	648.79	698.45	765.46-	4,400.00	2,829.72	2,454.00
51-00-00-5020	CONTRACTED SERVICES (LEGAL)	108.75	427.35	441.47	500.00	373.50	550.00
51-00-00-5023	CONTRACT SERVICES (OTHER)	227,495.75	235,124.42	257,706.16	335,150.00	278,737.94	330,564.00
51-00-00-6001	POSTAGE	3,922.56	3,695.51	3,470.67	4,620.00	4,500.00	5,000.00
51-00-00-6005	PRINTING	973.05	.00	645.09	750.00	723.80	750.00
51-00-00-6010	ADVERTISING/PROMOTIONAL	.00	.00	.00	.00	.00	.00
51-00-00-6020	EQUIPMENT REPAIR	.00	.00	41.47	100.00	353.08	200.00
51-00-00-6025	EQUIPMENT MAINTENANCE	.00	1,000.00	.00	100.00	.00	1,000.00
51-00-00-6035	TRAINING & TRAVEL	.00	.00	.00	.00	.00	.00
51-00-00-6040	DUES/FEES	250.00	157.00	60.00	160.00	115.50	163.00
51-00-00-6105	UNIFORMS	3.36-	2.87-	46.20	.00	34.30	350.00
51-00-00-6202	UTILITIES - ELECTRIC	92.76	92.71	95.12	100.00	97.57	100.00
51-00-00-6302	COMPUTER MAINT & REPAIR	124.00	40.00	40.00	50.00	47.98	50.00
51-00-00-7001	OFFICE SUPPLIES	.00	.00	.00	.00	.00	.00
51-00-00-7006	EXPENDABLE EQUIPMENT EXP	.00	6,134.90	6,484.13	2,250.00	1,788.96	.00
51-00-00-7081	SAFETY EQUIPMENT	.00	.00	.00	.00	.00	.00
51-00-00-7090	COMPUTER SOFTWARE & HARDWARE	1,325.80	90.00	.00	90.00	2.54	25.00
51-00-00-7095	SIMPLECITY ANNUAL LICENSE	2,499.04	3,096.89	3,444.70	3,700.00	3,678.88	3,950.00
51-00-00-7105	FUEL	.00	.00	.00	.00	.00	500.00
51-00-00-7302	HANDTOOLS/HARDWARE	.00	.00	.00	.00	.00	.00
51-00-00-7405	BLDG & GRND-MAINT/REPAIRS	.00	.00	.00	.00	10.19	.00
51-00-00-7500	HAZARDOUS WASTE COLLECTION	6,253.06	6,554.17	7,088.70	6,600.00	6,733.67	7,070.00
51-00-00-7510	COMPOST PILE DISPOSAL	2,850.00	1,675.08	3,594.21	7,000.00	2,325.30	5,000.00
51-00-00-8001	PROPERTY INSURANCE	79.25	199.29	199.04	30.00	300.45	346.00
51-00-00-8005	LIABILITY INSURANCE	1,472.20	1,309.80	1,572.10	1,810.00	1,807.19	2,078.00
51-00-00-8030	DEPRECIATION EXPENSE	3,068.87	3,068.87	1,013.14	.00	.00	.00
51-00-00-8050	MISCELLANEOUS EXPENSE	.00	.00	.00	.00	.00	.00
51-00-00-8051	DRUG TESTING	.00	.00	.00	.00	.00	.00
51-00-00-8080	BAD DEBT EXPENSE	.00	.00	.00	.00	.00	.00
51-00-00-8090	BANK FEES	84.14	350.36	36.12	100.00	39.30	100.00

PCT OF FISCAL YTD 100.0%

		3 YRS AGO ACTUAL	2 YRS AGO ACTUAL	LAST YEAR ACTUAL	CURRENT BUDGET	CURRENT YR TO DATE	NEW BUDGET
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	43,477.53	42,680.69	45,829.89	48,395.00	44,362.12	48,349.00
	TOTAL EXPENSES	302,531.99	317,179.90	352,794.87	456,653.00	384,173.99	450,074.00
	SOLID WASTE TOTAL	18,923.00	18,746.00	11,769.03	2,997.00	22,380.17	16,672.00

SOLID WASTE FUND

REVENUES

51-00-00-4501 **CUSTOMER CHARGES – SOLID WASTE**
Revenue received from customers for solid waste services rendered (city code section 235.180).

51-00-00-4503 **CUSTOMER CHARGES – COMPOST**
Revenue received for replacement compost cards or fees paid by individuals or business using the compost site that do not pay real estate or personal property taxes.

51-00-00-4511 **PENALTIES – SOLID WASTE**
Penalties paid as the result of the late payment of monthly utility bills.

51-00-00-4605 **FEMA/SEMA REVENUE**
Revenue received from FEMA and SEMA for reimbursements of City expenditures incurred due to disasters or emergencies.

51-00-00-4810 **LOAN PROCEEDS**
Cash received from obtaining a loan.

51-00-00-4811 **CAPITAL LEASE REVENUE**
An other financing source equal to the net present value of the minimum lease payments of a capital lease.

51-00-00-4901 **INTEREST INCOME**
Bank interest earned on the cash in the solid waste fund.

51-00-00-4960 **SALE OF VEHICLES/EQUIPMENT**
Proceeds from the sale of surplus items.

51-00-00-4999 **MISCELLANEOUS SOLID WASTE REVENUE**
Revenues not listed in another category.

PCT OF FISCAL YTD 100.0%

		3 YRS AGO ACTUAL	2 YRS AGO ACTUAL	LAST YEAR ACTUAL	CURRENT BUDGET	CURRENT YR TO DATE	NEW BUDGET
	WATER FUND						
52-00-00-4501	CUSTOMER CHARGES-WATER	1,273,127.54	1,371,335.70	1,774,236.63	1,850,000.00	1,815,187.74	1,887,500.00
52-00-00-4502	WATER CHG - INTERNAL CITY USA	21,458.12	16,915.39	22,464.26	25,000.00	22,391.20	25,000.00
52-00-00-4503	WATER SALES, BULK & TANK	2,883.52	3,780.00	3,941.30	3,500.00	6,767.75	3,500.00
52-00-00-4511	PENALTIES-WATER	16,359.67	19,179.20	22,522.84	20,000.00	27,717.19	22,000.00
52-00-00-4515	RECONNECT FEES	9,540.00	12,770.00	12,690.00	12,000.00	15,050.00	12,000.00
52-00-00-4516	RETURN CHECK FEE	500.00	350.00	550.00	500.00	525.00	500.00
52-00-00-4520	WATER CONNECTION CHARGE	1,200.00	2,850.00	4,050.00	3,000.00	6,300.00	3,000.00
52-00-00-4525	WATER METERS	1,069.10	8,748.53	8,593.30	6,000.00	20,831.86	10,000.00
52-00-00-4607	ARPA REVENUE	.00	35,306.00	.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	20,389.00	21,121.66	.00
52-00-00-4901	INTEREST INCOME	2,090.67	1,701.40	1,836.93	1,000.00	2,381.38	1,500.00
52-00-00-4916	2001A BOND INTEREST INCOME	6,665.44	.00	.00	.00	.00	.00
52-00-00-4930	INSURANCE PROCEEDS	.00	8,843.43	.00	15,317.56-	15,317.56	.00
52-00-00-4960	SALE OF VEHICLES/EQUIPMENT	.00	27,008.00	2,891.67	4,369.33	4,369.33	2,000.00
52-00-00-4999	MISC WATER REVENUE	3,027.73	17,920.51	2,306.51	3,000.00	2,025.90	3,000.00
	DEPARTMENT TOTAL	1,337,921.79	1,526,708.16	1,856,083.44	1,933,440.77	1,959,986.57	1,970,000.00
	TOTAL REVENUE	1,337,921.79	1,526,708.16	1,856,083.44	1,933,440.77	1,959,986.57	1,970,000.00
	WATER PLANT EXPENSES						
52-52-00-5002	SALARIES FULL TIME	116,127.95	123,012.86	155,722.74	163,143.00	151,630.98	247,998.00
52-52-00-5003	SALARIES-PART TIME	1,830.00	.00	.00	.00	.00	.00
52-52-00-5004	SALARIES-OVERTIME	24,898.09	9,618.48	13,803.95	36,500.00	37,761.60	10,000.00
52-52-00-5005	PAYROLL TAX EXPENSE	10,405.22	9,898.67	12,436.45	13,245.00	13,934.17	19,737.00
52-52-00-5006	PENSION EXPENSE	6,224.44-	10,277.41-	7,030.97-	.00	.00	.00
52-52-00-5007	LAGERS	164.54-	339.45	865.07	8,500.00	8,474.90	21,776.00
52-52-00-5009	LIFE INSURANCE	219.50	2,091.09	198.61	199.00	178.57	285.00
52-52-00-5011	WORKER'S COMPENSATION	7,946.16	9,263.00	8,258.48	8,579.00	8,579.00	12,313.00
52-52-00-5016	HEALTH/DENTAL/VISION PREM EXP	16,851.51	19,534.47	12,421.36-	21,000.00	9,976.77	28,915.00
52-52-00-5017	COMPENSATED ABSENCES	4,936.93-	3,344.01	7,670.32	.00	.00	.00
52-52-00-5019	HSA/FSA ADMIN FEES	.00	.00	.00	.00	.00	.00
52-52-00-5020	CONTRACTED SERVICES (LEGAL)	81.56	3,205.18	3,591.00	3,850.00	2,782.80	4,000.00
52-52-00-5023	CONTRACTED SERVICES (OTHER)	5,850.00	4,630.57	2,195.71	1,050.00	962.50	300.00
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	455.47	105.84	175.54	500.00	91.35	500.00
52-52-00-6005	PRINTING	.00	.00	.00	.00	.00	.00
52-52-00-6010	ADVERTISING/PROMOTIONAL	520.00	531.20	525.00	600.00	504.00	600.00
52-52-00-6015	MAINT PLAN-WELLS (SUEZ)	65,414.00	65,414.00	65,414.00	65,414.00	65,414.00	36,928.00
52-52-00-6020	EQUIPMENT REPAIR	22,441.45	4,854.67	22,808.18	20,000.00	15,135.78	20,000.00
52-52-00-6025	EQUIPMENT MAINTENANCE	2,513.31	6,190.90	1,165.64	5,000.00	152.78	5,000.00
52-52-00-6027	WELL/RAW WATERLINE TEST/REHAB	265.00	.00	7,021.30	6,800.00	.00	6,800.00
52-52-00-6028	GENERATOR INSPECTION/MAINT	1,141.50	1,141.50	3,025.00	2,400.00	1,770.91	2,348.00
52-52-00-6030	SLUDGE REMOVAL/LAGOON MAINT	.00	122,400.00	119,650.00	.00	.00	.00
52-52-00-6035	TRAINING & TRAVEL	329.00	1,438.25	35.71	2,000.00	2,026.59	3,000.00
52-52-00-6040	DUES/FEE	650.00	784.50	678.74	900.00	607.75	900.00

PCT OF FISCAL YTD 100.0%

		3 YRS AGO ACTUAL	2 YRS AGO ACTUAL	LAST YEAR ACTUAL	CURRENT BUDGET	CURRENT YR TO DATE	NEW BUDGET
52-52-00-6055	ENGINEERING	6,362.70	36,796.80	.00	.00	.00	.00
52-52-00-6101	RENT EXPENSE	1,200.00	1,200.00	1,200.00	1,200.00	1,200.00	1,200.00
52-52-00-6105	UNIFORMS	961.97	838.20	1,178.24	1,200.00	1,161.38	1,900.00
52-52-00-6200	INTERNET	3.09	104.60	.00	.00	.00	600.00
52-52-00-6201	TELEPHONE	1,620.14	1,608.64	2,479.04	2,450.00	2,389.54	600.00
52-52-00-6202	UTILITIES - ELECTRIC	86,451.44	97,243.11	108,005.53	105,660.00	110,093.67	107,000.00
52-52-00-6203	UTILITIES - WATER & SEWER	6.65	5.33	8.68	15.00	4.81	15.00
52-52-00-6204	UTILITIES - GAS	128.46	197.00	262.91	300.00	147.81	300.00
52-52-00-6302	COMPUTER MAINT & REPAIR	62.00	20.00	350.00	335.00	133.98	350.00
52-52-00-6502	VEHICLE MAINT & REPAIRS	180.20	1,700.00	4.00	200.00	110.67	200.00
52-52-00-6703	TESTING	5,846.03	6,631.29	7,135.20	8,000.00	7,036.68	8,000.00
52-52-00-7001	OFFICE SUPPLIES	254.68	324.83	192.22	300.00	327.20	300.00
52-52-00-7005	MISC SUPPLIES	.00	.00	.00	25.00	.00	25.00
52-52-00-7006	EXPENDABLE EQUIP EXPENSE	177.62	3,184.64	4,751.38	2,610.00	3,417.95	1,800.00
52-52-00-7008	CALABRATION OF METERS	.00	2,356.00	391.15	2,500.00	739.00	2,500.00
52-52-00-7080	LIME & ALUM	49,844.63	55,753.79	102,966.18	117,000.00	96,009.31	120,000.00
52-52-00-7081	SAFETY EQUIPMENT	164.71	473.25	.00	500.00	421.97	500.00
52-52-00-7085	CUSTODIAL SUPPLIES	179.99	325.01	377.52	500.00	297.05	500.00
52-52-00-7090	COMPUTER SOFTWARE & HARDWARE	1,252.20	636.08	442.82	665.00	1,023.16	500.00
52-52-00-7095	SIMPLECITY ANNUAL LICENSE	1,088.87	1,302.36	1,409.20	1,510.00	1,501.38	1,630.00
52-52-00-7096	PLC/SCADA EXPENSE	12,329.00	2,067.46	340.00	1,000.00	370.00	8,700.00
52-52-00-7105	FUEL-TRUCK & MOWER	537.06	691.54	294.12	800.00	1,018.53	1,000.00
52-52-00-7106	FUEL-GENERATOR	469.45	291.09	.00	900.00	279.00	800.00
52-52-00-7110	OIL/GREASE	791.11	1,054.89	1,379.48	1,500.00	590.41	1,500.00
52-52-00-7115	LABORATORY EQUIPMENT	34.38	220.10	1,467.28	500.00	.00	500.00
52-52-00-7116	CALIBRATION OF LAB EQUIPMENT	569.50	292.25	1,012.99	1,000.00	697.00	1,000.00
52-52-00-7120	CHEMICALS (BLEACH)	37,070.69	52,207.63	81,312.27	72,000.00	70,416.50	72,000.00
52-52-00-7150	CO2	20,450.71	14,645.62	26,027.18	28,725.00	22,726.50	28,725.00
52-52-00-7302	HANDTOOLS/HARDWARE	41.34	41.97	123.30	300.00	100.63	800.00
52-52-00-7405	BLDG & GRND-MAINT/REPAIRS	4,442.84	138.77	2,018.59	3,500.00	1,308.16	8,000.00
52-52-00-8001	PROPERTY INSURANCE	5,524.00	7,195.51	7,132.39	9,000.00	8,241.85	9,478.00
52-52-00-8005	LIABILITY INSURANCE	8,833.30	7,858.95	9,432.75	10,850.00	10,843.20	12,470.00
52-52-00-8010	AUTO INSURANCE	927.66	985.00	1,484.49	1,650.00	1,640.00	1,886.00
52-52-00-8030	DEPRECIATION EXPENSE	36,133.74	29,383.82	25,918.93	.00	.00	.00
52-52-00-8050	MISC EXPENSE	.00	.00	409.14	25.00	.00	25.00
52-52-00-8051	DRUG TESTING	98.75	.00	.00	50.00	37.50	50.00
52-52-00-8080	BAD DEBT EXPENSE	.00	.00	.00	.00	.00	.00
52-52-00-8090	BANK FEES	202.60	890.09	60.24	250.00	61.90	150.00
52-52-00-8501	2001A BOND PRINCIPAL	.00	.00	.00	.00	.00	.00
52-52-00-8503	2001A BOND INTEREST	1,500.00	.00	.00	.00	.00	.00
52-52-00-8504	BOND ADMINISTRATIVE FEE	627.46	.00	.00	.00	.00	.00
52-52-00-8703	LRL-PRINCIPAL	.00	.00	.00	12,028.00	22,771.29	.00
52-52-00-8704	LRL-INTEREST	.00	.00	.00	.00	.00	.00
52-52-00-8709	SHORT TERM LEASE EXPENSE	.00	.00	7,693.12	.00	.00	15,661.00
52-52-00-9000	ADMINISTRATIVE OVERHEAD	32,189.02	33,866.02	41,886.84	44,270.00	40,567.12	51,366.00
52-52-00-9010	CAPITAL ASSETS-VEHICLES	.00	.00	.00	.00	.00	.00
52-52-00-9015	CAPITAL ASSET-EQUIPMENT	.00	.00	.00	23,889.56	4,445.48	45,000.00
52-52-00-9017	CAPITAL ASSET-BLDG & GRNDS	.00	.00	.00	3,000.00	.00	.00
52-52-00-9020	CAPITAL IMPROVEMENT	.00	.00	.00	7,000.00	6,000.00	.00
	WATER PLANT EXPENSE TOTAL	585,171.80	740,052.87	844,936.29	826,887.56	738,115.08	928,431.00

PCT OF FISCAL YTD 100.0%

		3 YRS AGO ACTUAL	2 YRS AGO ACTUAL	LAST YEAR ACTUAL	CURRENT BUDGET	CURRENT YR TO DATE	NEW BUDGET
	WATER DISTRIBUTION EXPENSES						
52-53-00-5002	SALARIES FULL TIME	180,709.10	109,593.84	81,384.19	170,205.00	139,123.93	156,400.00
52-53-00-5003	SALARIES - PART TIME	.00	2,932.11	.00	.00	.00	.00
52-53-00-5004	SALARIES - OVERTIME	10,328.37	7,765.15	3,996.05	20,000.00	13,291.76	20,000.00
52-53-00-5005	PAYROLL TAX EXPENSE	14,254.86	8,909.71	5,802.51	14,551.00	11,126.38	13,495.00
52-53-00-5006	PENSION EXPENSE	8,750.28-	10,210.56-	3,751.94-	.00	.00	.00
52-53-00-5007	LAGERS	322.10-	110.33-	527.44-	8,749.00	5,409.19	9,482.00
52-53-00-5009	LIFE INSURANCE	350.62	1,689.24-	125.93	270.00	195.93	232.00
52-53-00-5011	WORKER'S COMPENSATION	6,701.14	7,878.78	9,803.24	10,960.00	10,960.00	23,263.00
52-53-00-5015	UNEMPLOYMENT INSURANCE	.00	.00	.00	.00	.00	.00
52-53-00-5016	HEALTH/DENTAL/VISION PREM EXP	23,453.97	13,116.25	55,477.29	25,400.00	11,254.87	10,860.00
52-53-00-5017	COMPENSATED ABSENCES	915.84-	647.85	108.99	.00	.00	.00
52-53-00-5019	HSA/FSA ADMIN FEES	.00	.00	.00	.00	.00	.00
52-53-00-5020	CONTRACTED SERVICES (LEGAL)	136.66	3,205.18	3,591.00	4,100.00	3,000.30	4,000.00
52-53-00-5023	CONTRACTED SERVICES (OTHER)	1,990.56	3,603.92	3,306.27	1,700.00	1,549.68	500.00
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	3,926.51	4,086.11	3,460.46	5,020.00	5,218.54	6,000.00
52-53-00-6005	PRINTING	598.05	.00	645.10	1,000.00	1,721.49	2,000.00
52-53-00-6010	ADVERTISING/PROMOTIONAL	.00	133.20	.00	100.00	.00	100.00
52-53-00-6015	MAINT PLAN-RESIVOIRS (SUEZ)	222,642.00	222,642.00	222,642.00	69,931.00	69,931.00	69,931.00
52-53-00-6016	MAINT PLAN-AMI (SUEZ)	19,639.00	20,334.22	21,054.05	21,799.00	21,799.36	23,700.00
52-53-00-6020	EQUIPMENT REPAIR	4,090.91	942.53	579.24	5,000.00	8,396.27	5,000.00
52-53-00-6025	EQUIPMENT MAINTENANCE	706.55	3,135.39	564.02	2,196.87	538.87	3,500.00
52-53-00-6027	WATER TOWER/TANK TEST & REHAB	1,351.25	.00	.00	3,150.00	3,150.00	2,000.00
52-53-00-6035	TRAINING & TRAVEL	.00	250.00	35.71	1,000.00	.00	1,000.00
52-53-00-6040	DUES/FEES	557.50	514.50	411.80	500.00	480.25	500.00
52-53-00-6055	ENGINEERING	6,362.70	36,796.80	.00	.00	.00	50,000.00
52-53-00-6105	UNIFORMS	1,948.07	1,516.47	1,204.16	2,000.00	2,298.08	2,000.00
52-53-00-6200	INTERNET	673.85	585.49	1,015.33	1,100.00	1,221.19	1,300.00
52-53-00-6201	TELEPHONE	972.81	863.50	751.18	700.00	855.00	700.00
52-53-00-6202	UTILITIES - ELECTRIC	6,408.18	4,590.65	4,246.92	4,620.00	4,126.78	4,500.00
52-53-00-6203	UTILITIES - WATER & SEWER	438.12	704.08	403.68	500.00	782.32	900.00
52-53-00-6204	UTILITIES - GAS	1,101.06	2,051.63	2,033.36	2,100.00	1,602.34	2,100.00
52-53-00-6207	LOCATES	784.87	1,156.12	930.81	4,400.00	3,804.49	4,400.00
52-53-00-6302	COMPUTER MAINT & REPAIR	64.50	56.25	171.09	325.38	80.01	200.00
52-53-00-6502	VEHICLE MAINT & REPAIRS	6,570.70	1,795.37	1,566.88	2,000.00	1,675.21	4,600.00
52-53-00-6703	TESTING	.00	132.00	180.00	200.00	.00	200.00
52-53-00-7001	OFFICE SUPPLIES	.00	48.37	.00	50.00	106.59	100.00
52-53-00-7005	MISC SUPPLIES	123.70	203.82	78.58	100.00	.00	100.00
52-53-00-7006	EXPENDABLE EQUIPMENT EXPENSE	1,550.33	5,270.46	990.27	20,214.08	19,229.26	15,400.00
52-53-00-7007	METERS & SUPPLIES	4,197.30	9,432.23	10,587.50	16,400.00	10,987.75	7,000.00
52-53-00-7010	EMERGENCY UTILITY REPAIR	571.52-	167.75-	810.40	.00	.00	.00
52-53-00-7050	ROAD REPAIR MATERIALS	26,100.77	4,180.45	4,952.95	30,000.00	20,730.34	30,000.00
52-53-00-7060	GRAVEL	2,386.75	3,186.65	.00	3,500.00	426.87	3,500.00
52-53-00-7081	SAFETY EQUIPMENT	1,624.94	.00	.00	1,500.00	.00	1,500.00
52-53-00-7085	CUSTODIAL SUPPLIES	154.83	24.61	.00	300.00	155.74	300.00
52-53-00-7090	COMPUTER SOFTWARE & HARDWARE	1,694.24	413.31	193.33	550.00	681.11	800.00
52-53-00-7095	SIMPLECITY ANNUAL LICENSE	2,372.33	2,695.27	2,974.97	3,190.00	3,171.79	3,414.00
52-53-00-7097	GIS	240.00	240.00	75.00	240.00	480.00	240.00
52-53-00-7098	Annual License - Waterworth	.00	.00	.00	4,400.00	4,400.00	4,400.00

PCT OF FISCAL YTD 100.0%

		3 YRS AGO ACTUAL	2 YRS AGO ACTUAL	LAST YEAR ACTUAL	CURRENT BUDGET	CURRENT YR TO DATE	NEW BUDGET
52-53-00-7105	FUEL	8,286.04	10,513.35	8,451.36	12,500.00	13,264.82	12,500.00
52-53-00-7110	OIL/GREASE	.00	.00	8.25	.00	.00	.00
52-53-00-7130	WATERLINE REPAIR	70,865.46	58,568.10	36,084.15	125,000.00	116,706.46	100,000.00
52-53-00-7135	WATERLINE REPLACEMENT	.00	828.00	.00	161,868.00	962.61	200,000.00
52-53-00-7141	YARD REPAIR	119.98	211.14	83.40	1,000.00	98.40	1,000.00
52-53-00-7302	HANDTOOLS/HARDWARE	559.40	620.27	92.78	600.00	844.15	1,800.00
52-53-00-7405	BLDG & GRND-MAINT/REPAIRS	276.05	1,644.89	585.16	1,000.00	224.59	1,000.00
52-53-00-8001	PROPERTY INSURANCE	7,083.35	13,290.06	15,604.31	16,700.00	16,682.30	19,185.00
52-53-00-8005	LIABILITY INSURANCE	8,833.30	7,858.95	9,432.75	10,850.00	10,843.20	12,470.00
52-53-00-8010	AUTO INSURANCE	4,915.84	4,455.34	4,964.33	5,950.00	5,354.66	6,158.00
52-53-00-8030	DEPRECIATION EXPENSE	154,497.45	149,845.44	191,624.15	.00	.00	.00
52-53-00-8050	MISC EXPENSE	331.03	37.94-	1.55	100.00	14.00	100.00
52-53-00-8051	DRUG TESTING	354.04	260.50	45.83	100.00	37.50	100.00
52-53-00-8080	BAD DEBT EXPENSE	.00	.00	.00	.00	.00	.00
52-53-00-8090	BANK FEES	202.51	890.05	60.24	250.00	61.90	150.00
52-53-00-8501	2001A BOND PRINCIPAL	.00	.00	.00	.00	.00	.00
52-53-00-8503	2001A BOND INTEREST	1,500.00	.00	.00	.00	.00	.00
52-53-00-8504	BOND ADMINISTRATIVE FEE	627.46	.00	.00	.00	.00	.00
52-53-00-8703	LTL-PRINCIPAL	.00	.00	417.04	164,417.00	149,990.75	42,292.00
52-53-00-8704	LTL-INTEREST	11,303.31	8,406.67	5,449.75	2,432.00	2,431.39	129.00
52-53-00-8709	SHORT TERM LEASE EXPENSE	.00	.00	.00	.00	.00	10,325.00
52-53-00-9000	ADMINISTRATIVE OVERHEAD	60,689.71	60,863.83	70,716.36	74,740.00	68,511.52	63,065.00
52-53-00-9010	CAPITAL ASSET-VEHICLES	.00	.00	.00	20,389.00	21,121.66	.00
52-53-00-9015	CAPITAL ASSET-EQUIPMENT	.00	.00	.00	.00	.00	.00
52-53-00-9017	CAPITAL ASSET-BLDG & GRNDS	.00	.00	.00	.00	.00	.00
52-53-00-9020	CAPITAL IMPROVEMENT	.00	.00	.00	.00	.00	.00
52-53-00-9830	(GAIN)/LOSS ON DISPOSAL	.00	.00	.00	.00	.00	.00
	WATER DIST EXPENSE TOTAL	877,092.29	791,675.04	785,496.29	1,061,917.33	791,112.60	959,891.00
	TOTAL EXPENSES	1,462,264.09	1,531,727.91	1,630,432.58	1,888,804.89	1,529,227.68	1,888,322.00
	WATER TOTAL	124,342.30-	5,019.75-	225,650.86	44,635.88	430,758.89	81,678.00

WATER FUND

REVENUES

52-00-00-4501 **CUSTOMER CHARGES – WATER**
Revenue received from customers for water services rendered (city code section 700.090).

52-00-00-4502 **WATER CHARGE – INTERNAL CITY USAGE**
Revenue received from internal city departments for water services rendered (city code section 700.090).

52-00-00-4503 **WATER SALES, BULK & TANK**
Revenue generated from sale of tank or special arrangement water. This includes the water machine on Summit Street.

52-00-00-4607 **ARPA REVENUE**
ARPA revenue received and recognized.

52-00-00-4511 **PENALTIES – WATER**
Penalties paid as the result of the late payment of monthly utility bills (city code section 700.190).

52-00-00-4515 **RECONNECT FEES**
Revenue received from charges assessed to customers when services are being turned back on after being disconnected due to a lack of payment (city code section 700.130).

52-00-00-4516 **RETURN CHECK FEE**
Revenue received from charges assessed to customers when checks are returned from the bank due to insufficient funds in the customer's bank account.

52-00-00-4520 **WATER CONNECTION CHARGE**
Revenue received from charges assessed to customers for connection to the water main (city code section 705.130).

52-00-00-4525 **WATER METERS**
Revenue received from charges assessed to customers for installation of water meters (city code section 700.030).

52-00-00-4810 **LOAN PROCEEDS**
Cash received from obtaining a loan.

52-00-00-4811 **CAPITAL LEASE REVENUE**
An other financing source equal to the net present value of the minimum lease payments of a capital lease.

52-00-00-4901 **INTEREST INCOME**

Bank interest earned on cash in the water fund.

52-00-00-4916 **2001A BOND INTEREST INCOME**

Interest income earned on the monthly prepayments to UMB bank for the semi-annual payments of the 2001A Bond.

52-00-00-4930 **INSURANCE PROCEEDS**

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

52-00-00-4960 **SALE OF VEHICLES/EQUIPMENT**

Proceeds from the of surplus items.

52-00-00-4999 **MISCELLANEOUS WATER REVENUE**

Revenues not listed in another category (i.e. sale of salvage material, early pay discount for the sales tax remitted to the State of Missouri, etc.).

PCT OF FISCAL YTD 100.0%

		3 YRS AGO ACTUAL	2 YRS AGO ACTUAL	LAST YEAR ACTUAL	CURRENT BUDGET	CURRENT YR TO DATE	NEW BUDGET
	WASTE WATER FUND						
55-00-00-4501	CUSTOMER CHARGES-SEWER	1,706,640.54	1,709,789.50	1,658,543.26	1,650,000.00	1,666,382.82	1,650,000.00
55-00-00-4503	SEWER CHG - INTERNAL CITY USA	7,476.62	5,257.21	4,515.53	5,000.00	12,043.71	6,000.00
55-00-00-4504	PORTA-POTTY REVENUE	.00	.00	.00	.00	.00	.00
55-00-00-4511	PENALTIES-SEWER	25,754.41	26,596.18	25,379.13	26,000.00	27,116.06	26,000.00
55-00-00-4520	SEWER CONNECTION CHARGE	1,500.00	1,800.00	1,950.00	1,800.00	5,850.00	1,800.00
55-00-00-4525	WATER METERS	.00	3,600.00	.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	12,309.68	13,200.00	13,200.00	13,200.00	13,200.00	13,200.00
55-00-00-4901	INTEREST INCOME	6,069.24	6,427.82	5,635.04	6,000.00	4,278.31	4,000.00
55-00-00-4930	INSURANCE PROCEEDS	.00	.00	.00	72,147.41-	72,147.41	.00
55-00-00-4960	SALE OF VEHICLES/EQUIPMENT	.00	27,008.00	12,166.67	.00	.00	.00
55-00-00-4999	MISC WASTE WATER REVENUE	5,018.86	6,289.83	1,092.63	1,000.00	172.85	.00
	TOTAL REVENUE	1,764,769.35	1,799,968.54	1,722,482.26	1,632,352.59	1,801,191.16	1,702,500.00
55-00-00-5002	SALARIES-FULL TIME	204,331.64	129,055.83	190,500.23	384,951.00	268,933.39	443,121.00
55-00-00-5003	SALARIES-PART TIME	.00	204.00	.00	.00	.00	.00
55-00-00-5004	SALARIES-OVERTIME	4,382.59	5,515.21	5,068.71	7,500.00	4,161.28	7,500.00
55-00-00-5005	PAYROLL TAX EXPENSE	14,437.23	9,015.04	12,944.15	30,023.00	20,208.84	34,472.00
55-00-00-5006	PENSION EXPENSE	8,877.68-	14,688.11-	8,002.86-	.00	.00	.00
55-00-00-5007	LAGERS	224.78	378.93-	1,655.71-	18,053.00	12,258.38	24,478.00
55-00-00-5009	LIFE INSURANCE EXPENSE	396.49	204.90	166.07	567.00	330.15	603.00
55-00-00-5011	WORKER'S COMPENSATION	7,904.05	9,057.74	9,392.63	17,072.00	17,072.00	27,740.00
55-00-00-5015	UNEMPLOYMENT INSURANCE	.00	.00	.00	.00	.00	.00
55-00-00-5016	HEALTH/DENTAL/VISION PREM EXP	26,765.83	20,516.57	20,561.61	49,550.00	10,732.56	46,810.00
55-00-00-5017	COMPENSATED ABSENCES EXPENSE	254.83-	3,189.76-	5,127.30	.00	.00	.00
55-00-00-5019	HSA/FSA ADMIN FEES	86.88	72.31	87.50	150.00	68.75	200.00
55-00-00-5020	CONTRACTED SERVICES (LEGAL)	5,741.35	6,410.25	13,328.28	8,500.00	9,946.05	8,000.00
55-00-00-5023	CONTRACTED SERVICES (OTHER)	3,391.20	8,189.83	5,646.93	3,145.00	2,833.60	900.00
55-00-00-5035	RECORDING FEES	.00	.00	.00	50.00	.00	50.00
55-00-00-6001	POSTAGE	3,929.54	3,708.20	3,460.45	4,650.00	5,218.54	5,000.00
55-00-00-6005	PRINTING	598.06	90.05	645.10	1,000.00	1,703.29	2,000.00
55-00-00-6010	ADVERTISING/PROMOTIONAL	56.25	.00	.00	100.00	.00	100.00
55-00-00-6016	MAINT PLAN-AMI (SUEZ)	19,639.00	20,334.22	21,054.05	21,799.00	21,799.36	69,931.00
55-00-00-6020	PORTABLE EQUIPMENT REPAIR	6,834.89	474.89	1,430.28	1,000.00	6,806.83	1,200.00
55-00-00-6025	PORTABLE EQUIPMENT MAINTENANC	554.29	1,416.81	7,266.49	7,500.00	6,629.00	7,600.00
55-00-00-6028	GENERATOR INSPECTION/MAINT	1,974.00	4,302.00	5,621.89	13,400.00	4,405.21	12,232.00
55-00-00-6030	I&I REDUCTION	.00	164,899.35	.00	150,000.00	275.03	100,000.00
55-00-00-6035	TRAINING & TRAVEL	.00	.00	35.71	3,000.00	1,890.35	3,000.00
55-00-00-6040	DUES/FEES	1,087.50	863.95	843.01	1,500.00	828.45	1,500.00
55-00-00-6045	ACCOUNTING & AUDITING	.00	.00	.00	.00	.00	.00
55-00-00-6055	ENGINEERING	.00	.00	.00	13,053.00	11,048.43	75,000.00
55-00-00-6105	UNIFORMS	1,899.27	969.53	1,904.92	3,500.00	2,159.48	4,600.00
55-00-00-6110	PLANT EQUIPMENT REPAIR	9,112.43	12,485.90	32,327.93	15,000.00	1,987.13	70,000.00
55-00-00-6115	LIFT STATION REPAIR	11,434.99	4,220.48	126,851.22	160,000.00	78,027.84	69,500.00
55-00-00-6120	PLANT EQU & LIFT STATION MAIN	48,918.19	683.61	108,338.27	16,800.00	1,222.80	76,000.00
55-00-00-6200	INTERNET	1,807.95	2,131.85	2,298.82	1,900.00	2,716.42	6,000.00

PCT OF FISCAL YTD 100.0%

		3 YRS AGO ACTUAL	2 YRS AGO ACTUAL	LAST YEAR ACTUAL	CURRENT BUDGET	CURRENT YR TO DATE	NEW BUDGET
55-00-00-6201	TELEPHONE	1,472.83	1,181.79	1,801.78	2,150.00	2,636.76	1,300.00
55-00-00-6202	UTILITIES - ELECTRIC	173,046.16	180,977.99	181,429.39	190,000.00	173,243.72	185,000.00
55-00-00-6203	UTILITIES - WATER	6,999.33	5,112.28	7,657.21	8,000.00	3,635.18	7,000.00
55-00-00-6204	UTILITIES - GAS	288.09	430.92	585.65	600.00	329.25	600.00
55-00-00-6207	LOCATES	694.89	1,155.27	930.83	2,850.00	2,667.03	2,850.00
55-00-00-6302	COMPUTER MAINT & REPAIR	124.00	83.00	145.06	620.98	104.00	250.00
55-00-00-6502	VEHICLE MAINT & REPAIRS	1,301.90	1,868.61	1,542.10	3,200.00	1,809.93	2,500.00
55-00-00-6703	TESTING/LABORATORY SUPPLIES	10,943.32	6,747.96	12,195.94	12,000.00	10,443.56	12,000.00
55-00-00-7001	OFFICE SUPPLIES	105.36	210.68	298.33	250.00	311.40	400.00
55-00-00-7005	MISCELLANEOUS SUPPLIES	67.45	216.51	49.47	250.00	48.24	200.00
55-00-00-7006	EXPENDABLE EQUIPMENT EXP	2,149.36	1,284.50	4,634.73	2,129.02	1,260.62	2,500.00
55-00-00-7007	METERS & SUPPLIES	3,529.65	9,374.99	10,587.56	16,400.00	10,908.31	7,000.00
55-00-00-7008	CALABRATION OF METERS/TRANSDU	.00	1,850.00	571.15	2,500.00	739.00	2,500.00
55-00-00-7050	ROAD REPAIR MATERIAL	.00	.00	.00	500.00	.00	500.00
55-00-00-7060	GRAVEL	7,471.80	796.72	.00	1,000.00	143.53	1,000.00
55-00-00-7080	LIME-LAND APPLICATION	.00	.00	2,000.00	3,000.00	.00	3,000.00
55-00-00-7081	SAFETY EQUIPMENT	1,643.94	328.03	223.95	2,500.00	8.25	1,500.00
55-00-00-7085	CUSTODIAL SUPPLIES	264.16	310.97	331.91	350.00	343.78	450.00
55-00-00-7090	COMPUTER SOFTWARE & HARDWARE	2,474.35	1,050.34	666.93	3,300.00	3,989.70	800.00
55-00-00-7095	SIMPLECITY ANNUAL LICENSE	3,484.58	3,997.64	4,384.17	4,700.00	4,673.17	5,018.00
55-00-00-7096	SCADA EXPENSE	6,777.83	18,381.74	555.00	6,000.00	4,280.36	3,000.00
55-00-00-7097	GIS	380.00	390.00	.00	615.00	855.00	615.00
55-00-00-7098	Annual License - Waterworth	.00	.00	.00	3,080.00	3,080.00	3,080.00
55-00-00-7105	FUEL-TRUCKS & EQUIPMENT	8,391.56	9,648.75	10,345.20	12,500.00	11,118.17	12,500.00
55-00-00-7106	FUEL-GENERATORS	1,428.63	1,796.62	.00	3,000.00	1,866.00	3,000.00
55-00-00-7110	OIL/GREASE	31.44	.00	8.25	.00	.00	.00
55-00-00-7115	LABORATORY EQUIPMENT	.00	63.80	1,573.37	1,000.00	451.83	3,500.00
55-00-00-7116	CALABRATION OF LAB EQUIPMENT	326.00	1,187.75	1,071.59	1,475.00	1,456.50	1,500.00
55-00-00-7120	CHEMICALS	.00	5,940.00	5,940.00	10,000.00	5,940.00	10,000.00
55-00-00-7130	SEWER LINE REPAIR/REPLACEMENT	4,219.96	47,396.08	13,953.51	15,000.00	2,984.15	15,000.00
55-00-00-7141	YARD REPAIRS	.00	.00	.00	400.00	.00	400.00
55-00-00-7302	HANDTOOLS/HARDWARE	622.33	605.65	643.48	3,000.00	1,630.16	1,000.00
55-00-00-7405	BLDG & GRND-MAINT/REPAIRS	807.97	2,279.52	2,688.39	3,000.00	906.64	3,000.00
55-00-00-8001	PROPERTY INSURANCE	12,916.86	21,106.35	20,969.62	23,350.00	23,025.36	26,479.00
55-00-00-8005	LIABILITY INSURANCE	17,666.60	15,717.90	18,865.50	21,700.00	21,686.40	24,939.00
55-00-00-8010	AUTO INSURANCE	5,112.13	7,879.68	9,179.15	11,000.00	10,949.00	12,591.00
55-00-00-8030	DEPRECIATION EXPENSE	448,437.82	470,953.91	538,865.66	.00	.00	.00
55-00-00-8050	MISCELLANEOUS EXPENSE	151.38	.00	146.89	250.00	.00	250.00
55-00-00-8051	DRUG TESTING	283.92	.00	33.33	100.00	12.50	100.00
55-00-00-8080	BAD DEBT EXPENSE	.00	.00	.00	.00	.00	.00
55-00-00-8090	BANK FEES	1,172.37	5,209.17	432.02	1,500.00	474.80	1,000.00
55-00-00-8504	BOND ADMINISTRATIVE FEE	636.00	397.50	636.00	636.00	636.00	636.00
55-00-00-8513	2013/2021 BOND PRINCIPAL	.00	.00	.00	200,000.00	200,000.00	205,000.00
55-00-00-8514	2013/2021 BOND INTEREST	223,147.93	191,719.68	128,608.34	124,438.00	124,437.50	118,869.00
55-00-00-8515	2014/2022 BOND PRINCIPAL	.00	.00	.00	110,000.00	110,000.00	115,000.00
55-00-00-8516	2014/2022 BOND INTEREST	108,306.25	119,895.96	90,600.80	86,655.00	86,655.00	83,058.00
55-00-00-8517	USDA LOAN PRINCIPAL	.00	.00	.00	43,428.00	39,809.00	43,428.00
55-00-00-8518	USDA LOAN INTEREST	23,463.72	22,907.73	22,766.71	.00	.00	.00
55-00-00-8702	SHORT TERM LEASE EXPENSE	.00	.00	7,627.39	13,364.00	13,377.03	13,493.00
55-00-00-8703	LTL-PRINCIPAL	.00	.00	.00	148,164.00	148,663.64	37,520.00
55-00-00-8704	LTL-INTEREST	11,303.29	8,406.61	5,449.71	2,432.00	2,431.33	129.00

PCT OF FISCAL YTD 100.0%

		3 YRS AGO ACTUAL	2 YRS AGO ACTUAL	LAST YEAR ACTUAL	CURRENT BUDGET	CURRENT YR TO DATE	NEW BUDGET
55-00-00-9010	CAPITAL ASSET-VEHICLES	.00	.00	.00	.00	.00	.00
55-00-00-9015	CAPITAL ASSET-EQUIPMENT	.00	.00	.00	154,147.41	144,566.20	75,000.00
55-00-00-9017	CAPITAL ASSET-BLDG & GRNDS	.00	.00	.00	.00	.00	.00
55-00-00-9020	CAPITAL IMPROVEMENT	.00	.00	.00	234,981.00	224,400.36	.00
55-00-00-9830	(GAIN)/LOSS ON ASSET DISPOSAL	.00	.00	.00	.00	.00	.00
55-79-00-9000	ADMINISTRATIVE OVERHEAD	87,010.94	89,220.18	96,378.51	101,830.00	93,342.04	117,747.00
	TOTAL EXPENSES	1,545,031.99	1,644,648.50	1,772,617.56	2,527,108.41	1,989,593.56	2,265,739.00
	WASTE WATER TOTAL	219,737.36	155,320.04	50,135.30-	894,755.82-	188,402.40-	563,239.00-

WASTE WATER FUND

REVENUES

55-00-00-4501 **CUSTOMER CHARGES - SEWER**
Revenue received from customers for sewer services rendered (city code section 700.100-700.120).

55-00-00-4503 **SEWER CHARGE –INTERNAL CITY USAGE**
Revenue received from internal city departments for sewer services rendered (city code section 700.100).

55-00-00-4504 **PORTA-POTTY REVENUE**
Revenue received from customers to empty porta-potties at the wastewater treatment plants.

55-00-00-4511 **PENALTIES - SEWER**
Penalties paid as the result of the late payment of monthly utility bills (city code section 700.190).

55-00-00-4520 **SEWER CONNECTION CHARGE**
Revenue received from charges assessed to customers for connection to the sewer system (city code section 710.160).

55-00-00-4525 **WATER METERS**
Revenue received from charges assessed to customers for installation of water meters (city code section 700.030).

55-00-00-4602 **FEMA/SEMA REVENUE**
Revenue received from FEMA and SEMA for reimbursements of City expenditures incurred due to disasters or emergencies.

55-00-00-4603 **CARES ACT REIMBURSEMENT**
Cares Act revenue received (i.e. from state of Missouri for unemployment reimbursement, etc.).

55-00-00-4810 **LOAN PROCEEDS**
Cash received from obtaining a loan.

55-00-00-4811 **CAPITAL LEASE REVENUE**
An other financing source equal to the net present value of the minimum lease payments of a capital lease.

55-00-00-4812 **GROUND LEASE REVENUE**
Revenue received from the lease of ground owned by the Wastewater Fund.

55-00-00-4901 **INTEREST INCOME**
Bank interest earned on cash in the waste water fund.

55-00-00-4930 **INSURANCE PROCEEDS**

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

55-00-00-4960 **SALE OF VEHICLES/EQUIPMENT**

Proceeds from the sale of surplus items.

55-00-00-4999 **MISCELLANEOUS WASTE WATER REVENUE**

Revenues not listed in another category (i.e. sale of salvage material, sale of hay, early pay discount for the Primacy fees, etc.).

PCT OF FISCAL YTD 100.0%

		3 YRS AGO ACTUAL	2 YRS AGO ACTUAL	LAST YEAR ACTUAL	CURRENT BUDGET	CURRENT YR TO DATE	NEW BUDGET
	CEMETERY TRUST FUND						
72-00-00-4821	DONATIONS	.00	.00	.00	.00	.00	.00
72-00-00-4881	15% OF BURIAL SPACE REVENUE	1,260.00	1,185.00	1,125.00	1,200.00	1,579.05	1,100.00
72-00-00-4901	INTEREST INCOME	280.50	284.61	281.08	300.00	262.99	300.00
72-00-00-4902	R-INTEREST INCOME-B. HIGDON	2.67	2.68	2.61	5.00	2.41	2.00
	TOTAL REVENUE	1,543.17	1,472.29	1,408.69	1,505.00	1,844.45	1,402.00
72-00-00-7401	MAINTENANCE EXPENSE	226.23	284.61	215.99	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	54.79	43.54	22.15	25.00	24.90	30.00
	TOTAL EXPENSES	281.02	328.15	238.14	325.00	24.90	330.00
	CEMETERY TRUST TOTAL	1,262.15	1,144.14	1,170.55	1,180.00	1,819.55	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.