

City of Arnold, Missouri

**Work Session
Council Chambers**

**May 12, 2016
7:00 p.m.**

Agenda

1. Gardening Group
2. Building Inspectors – Intergovernmental Agreements
3. Flood Plain – 3 Foot Standard
4. Out of State Vehicle Tax Election
5. Mid-Year Budget Review
6. Adjournment

May 6, 2016

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City of Arnold

Ron Counts, Mayor

Rock Community Fire Protection District
Chief William Mayer
3749 Telegraph Rd.
Arnold, MO 63010

Re: Emergency Response Team

Chief Mayer:

In the aftermath of the flooding and assessing what went right, what could be improved, weaknesses and needs for the future, it was suggested to create an emergency response team within in our department. After thinking about the suggestion I would like to take it one step further and create one for the Community Development\Planning\Building\Fire departments of the various governmental jurisdictions within Jefferson County. This group would be able to respond and provide support to the impacted jurisdiction when natural disasters, such as flooding and tornados, strike. While I realize we may not be able to come to the aid in all natural disasters, we could be better prepared to offer assistance when appropriate.

A few goals so far are to create one mutual aid agreement used by all that could be renewed every three years (more or less); procedure for the impacted area to make one call for help from the rest of us; standardized inspection form for all jurisdictions for ease of mutual aid; have training together; and ultimately have the ability to transmit information electronically from the field to the jurisdiction (ideal but I realize a distant dream).

I would like for all of us to get together and discuss the idea of creating an emergency response team on Thursday, March 31, 2016 at 10:00 am here at Arnold City Hall, 2101 Jeffco Blvd., Arnold, MO 63010. Please let me know if are able to attend.

Respectfully,

Mary P. Holden
Community Development Director
636-282-2378
mholden@arnoldmo.org

City Hall
2101 Jeffco Blvd.
Arnold, MO 63010
636/296-2100

Parks and Recreation
1695 Missouri State Rd.
Arnold, MO 63010
636/282-2380

Public Works
2912 Arnold Tenbrook
Arnold, MO 63010
636/282-2386

CITY OF ARNOLD, PLANNING COMMISSION, MAY 12, 2016 MEETING

TO: THE MAYOR AND CITY COUNCIL
FROM: MARY P. HOLDEN, COMMUNITY DEVELOPMENT DIRECTOR
SUBJECT: FLOOD PLAIN – POTENTIAL AMENDMENT
DATE: MAY 5, 2016
CC:

In the aftermath of the flooding and meeting with people whose homes were damaged beyond 50% of the value, we realize the code provision to elevate 3 feet above the 100 year flood plain elevation when repairing damage to existing homes is difficult at best. When building new, the requirement is attainable. As comparison, FEMA's requirement is to be at the 100 year floodplain elevation or above. It is our code that specifies 3 feet above.

To that end, we are looking to change our Floodplain code, specifically Section 5-92 (below).

Existing Code

Sec. 5-92. - Specific standards for flood hazard reduction.

In all areas of special flood hazards where base flood elevation data has been provided as set forth in [section 5-81](#) or subsection (i) of [section 5-88](#), the following provisions are required:

- (a) *Residential construction.* New construction or substantial improvement of any residential structure shall have the lowest floor, including basement, elevated at least three (3) feet above the base flood elevation.

Proposed

- (a) *Residential construction.* New construction of any residential structure shall have the lowest floor, including basement, elevated at least three (3) feet above the base flood elevation.
- (a.1.) *Residential remodel/repair.* Substantial improvement of any residential structure shall have the lowest floor, including basement, elevated to the base flood elevation or above.

We are looking for Council input and direction on the proposed amendment.

USE TAX ON THE TITLING OF MOTOR VEHICLES, TRAILERS, BOATS AND OUTBOARD MOTORS PURCHASED OUTSIDE OF THE STATE OF MISSOURI

The purpose of this material is to provide background information and to identify the various issues surrounding the tax on Motor Vehicles, Trailers, Boats and Outboard Motors that is scheduled to expire if not renewed by the voters in all local taxing jurisdictions.

What is the Issue?

This matter originated with action of the Missouri Supreme Court in the case Craig A. Street v. Director of Revenue (Missouri Department of Revenue).

In this case, Mr. Street purchased a boat, outboard motor and trailer in Maryland and returned to his home in Greene County, MO (Springfield area). When Street registered these items with the Missouri Department of Revenue he was required to pay local sales tax in addition to other taxes. He paid the local sales tax under protest and filed for a refund with the Director of the Missouri Department of Revenue. The Director of Revenue denied the request. Street appealed to the Administrative Hearing Commission (AHC). The AHC likewise determined that Street was not entitled to a refund of the local sales tax. The AHC first concluded the Missouri General Assembly intended that in-state and out-of-state motor vehicle purchases to be taxed alike. It then concluded the local sales tax applied to the same extent as that of the Missouri Sales Tax Law and that Street's purchase was subject to the state motor vehicle use law, which is within the Sales Tax Law. It reasoned that the legislature specifically exempted motor vehicle purchases from the Compensating Use Tax Law therefore a local use tax on motor vehicles could not be imposed. The AHC then reasoned that two statutory provisions allowed for the purchase to be deemed to have occurred in Greene County, permitting the imposition of the local sales tax.

Street then appealed to the Missouri Supreme Court, contending that the AHC wrongly concluded that his out-of-state purchase occurred at his residence and that imposing a sales tax on his out-of-state purchase was inconsistent with the legislative intent of the Missouri Sales Tax Law. He believed that sales tax may be imposed only on in-state purchases. The Court reviewed state sales and use tax laws. It recognized that there were specific provisions that related to the purchase of motor vehicles and other purchases that required licensing. The Court noted that Greene County had adopted a local sales tax but it had not adopted a local use tax.

The Supreme Court concluded that the Department of Revenue, on behalf of Greene County, could impose a local sales tax on Street's purchase only to the same extent and manner as authorized by state sales tax law. The Court stated that the intent of those laws was clear from the language of the statutes: *only sales within the state were taxable under the state sales tax*

law. Purchases other than those would require the imposition of a Use Tax. Since Greene County had not adopted a local use tax, such a tax could not be imposed on motor vehicles purchased outside of the State of Missouri.

What is the Impact?

Local taxing jurisdictions, in this case the County, local cities and other taxing districts (fire districts, ambulance districts, etc.) are financially affected by this ruling. However, extent of the financial impact is subject to speculation. By some accounts, Jefferson County was projected to lose in excess of two million dollars in sales tax revenue as a result of this ruling. Others place the estimated impact at far less. But regardless of the extent of the loss, it is clear that local taxing jurisdictions in Jefferson County faced a revenue loss as a result of this ruling.

The Missouri Association of Counties and the Missouri Municipal League provided estimates on the extent of the loss. While both expect that these figures accurately reflect the annual fiscal impact both are quick to point out that these figures are estimates and like all estimates, are subject to error. Both groups estimated the impact of the Street ruling based on actual data from 2012 and partial data from 2013. This data was then used to project the economic impact in Calendar Year 2014. This was provided to the Legislature in order to provide rationale for a legislative fix for this issue.

TAXING ENTITY	ESTIMATED FINANCIAL LOSS FOR CALENDAR YEAR 2014
Jefferson County	\$ 595,000
Arnold	\$ 62,450
Crystal City	\$ 19,670
De Soto	\$ 19,370
Festus	\$ 59,545
Herculaneum	\$ 25,830
Hillsboro	\$ 7,845
Kimmswick	\$ 320
Pevely	\$ 20,040

While some of these amounts are small, for the larger communities the impact is substantial. Whether this is the actual impact is difficult to determine. Nonetheless it is important to remember that these funds, whatever the actual amount, are funds that are currently received by local taxing jurisdictions and which may not be received in future years.

It is also important to remember that these are simply estimates of the losses to the County and our local municipalities. Actual numbers are important and steps should be taken to obtain them.

The Legislative Fix

Given the estimated impact on cities and counties throughout the State as well as the inconsistency created in licensing and registering motor vehicles, trailers, boats and motors purchased outside of Missouri and moved into the State, the Legislature considered options to remedy this situation. In the 2013 Legislative Session, the legislature passed two bills, Senate Bill 23 and Senate Bill 99 and sent them to the Governor for action. The Governor signed both.

These Bills dealt with several issues but more importantly, they modify the various provisions related to taxation and sales tax. These acts eliminated both state and local use taxes on the storage, use or consumption of motor vehicles, trailers, boats, or outboard motors. These acts specified that a sales tax is to be collected for the titling of such property. The rate of tax associated with titling will be the sum of state sales tax and the local sales tax rate at the address of the owner of the property.

Senate Bill 23 and Senate Bill 99 were designed to eliminate the immediate threat of revenue loss for local taxing jurisdictions. It also temporarily eliminated the need for passage of a local Use Tax for those jurisdictions that had not previously established one. The “fix” was to grant authority for all jurisdictions to charge a Use Tax for all items covered by the Street decision. This “fix” was temporary.

The legislation contained an emergency clause. Therefore effective with the signature of the Governor, which occurred on July 5, 2013, the Missouri Department of Revenue, resumed collecting a sales tax on the titling of the items covered under this legislation. Since that time, these funds have been collected and distributed by the Department of Revenue. However, because of the temporary nature of the legislative “fix”, local communities (both cities and counties) are required to act.

The legislation requires local communities, who do not currently impose a Use Tax, to place an issue before the voters of the local jurisdiction asking whether the voters wish to repeal application of the local sales tax to the titling of motor vehicles, trailers, boats, and outboard motors that are subject to the “new” sales tax. Jefferson County and all of our municipalities fall into this category.

The Election Requirement

The Legislative Fix provided a temporary legislative solution to the anticipated revenue loss faced by local communities. This fix requires an election to be held on this issue. This election, by statute, must occur ***“not before the general election in November, 2014 but not later than the general election in November 2016.”***

The ballot question presented to the local voters shall contain substantially the following language:

Shall the (local jurisdiction’s name) discontinue
applying and collecting the local sales tax on the titling of motor

vehicles, trailers, boats, and outboard motors that were purchased from a source other than a licensed Missouri dealer? Approval of this measure will result in a reduction of local revenue to provide for vital services for (local jurisdiction's name) and it will place Missouri dealers of motor vehicles, outboard motors, boats, and trailers at a competitive disadvantage to non-Missouri dealers of motor vehicles, outboard motors, boats, and trailers.

_____ Yes _____ No

If this ballot question receives a majority of the votes cast in favor of the proposal or if the jurisdiction fails to place the ballot question before the voters on or before the general election in November 2016, the local jurisdiction shall cease applying the local sales tax to the titling of motor vehicles, trailers, boats, and outboard motors that were purchased from a source other than a licensed Missouri dealer.

If the sales tax is repealed, such repeal shall take place on the first day of the second calendar quarter after the election.

Further, if the local sales tax ceases to be applied due to the failure of the local taxing jurisdiction to hold an election, such cessation shall take place on March 1, 2017.

What Election Days Remain before the end of November, 2016?

According to the Missouri Secretary of State there are six Election Days remaining before the end of November, 2016. They are:

Date	Style of Election	Final Certification Date
March 15, 2016	Presidential Preference Primary	January 5, 2016
April 5, 2016	General Municipal Election Day	January 26, 2016
August 2, 2016	Primary Election	May 24, 2016
November 8, 2016	General Election	August 30, 2016

Review of this information indicates that Presidential Primary Election, scheduled for March 15th in appropriate for this ballot issue. This leaves three possible dates: April 5th, August 2nd and November 8th. If this issue is of sufficient importance, it would be prudent to allow two election days for passage of the issue. The choice of the date is a matter for governing bodies.

Measuring the Impact of Loss

Measuring the impact of the loss of this revenue is difficult to do. We don't have any actual revenue figures. Currently the only revenue amounts are the estimates provided previously. It is important to locate both more recent figures as well as actual figures. It is assumed that the Department of Revenue has the information generated by this tax. The Department classifies information differently, maintaining that some sales tax information is confidential and can only be released to the authorized individuals at the recipient jurisdiction. Regardless of how the Department classifies this information, accurate information must be obtained. It is not reasonable to anticipate that voters will understand the impact of this issue without current and accurate figures.

We need to be able to equate these funds with actual local expenditures. As we learned in the past, associating dollars to projects is a way to demonstrate the need for an issue. If we are unable to clearly demonstrate the need for these funds, it is likely that the voters will see this as a problem. If we can't clearly demonstrate why we need these funds it is likely that the voters will agree and will oppose against any attempt to maintain this tax.

Factors in Favor of Retention

First and foremost, the language in the statute requires specific language on the ballot. The required language contains two important segments. One, repeal of the measure “**will result in a reduction of local revenue to provide vital services**”. If we can develop a clear message on how these funds are used, this language segment provides a compelling reason for its maintenance. To take full advantage of this segment we must develop a Two, repeal of this measure “**will place Missouri dealers of motor vehicles, outboard motors, boats, and trailers at a competitive disadvantage to non-Missouri dealers**”. This raises the question of fundamental fairness. Do we support our businesses or do we deliberately place them at a competitive disadvantage to businesses located in other states? To take full advantage of this phrase, we need to cultivate the support of our local businesses and business organizations. Local dealers in automobiles, boats, motors, and trailers have a direct stake in this issue. Arguably, so do the local Chambers of Commerce, particularly those Chambers that operate local License Offices.

Second, in order to eliminate the current “tax”, voters must vote YES on a tax proposition. A YES vote favors the elimination of the tax. This may create some confusion on the part of the electorate. It is a natural reaction of some in the electorate to vote NO on tax issues. To have to vote YES for repeal requires concentration.

Factors in Favor of Repeal

In the current elective environment, tax issues are difficult to pass. Voters in Jefferson County tend to look more closely at tax issues, particularly those that are new. While this tax is an existing tax, it has the “feel” of a new tax since most voters have not had the opportunity to vote

on this issue. In a recent campaign, the voters of Festus and Crystal City had an opportunity to vote on a tax similar to this. On April 2, 2013, the cities of Festus and Crystal City asked voters to establish a tax on internet sales. This is a “Use Tax” as it deals with the purchase of goods, materials and services outside of the State of Missouri which are subsequently used/consumed in the two cities. The cities conducted a combined and rather comprehensive voter education program, held several public meetings and generally were very proactive with this issue. Despite this, the proposition failed by large margins in both cities.

Conclusion

Over the past several years (2015-2013) there have been nine elections held in April, August and November. On these election ballots, there have been thirty eight (38) tax issues. Of these thirty eight issues, twenty nine have passed. This translates to a 76% passage rate. Clearly, it is possible to place a tax issue on the ballot and have the issue pass. While it is important to note that the majority of these ballot issues were for taxing districts such as School and Fire Districts, there were several issues for cities. Further, while many these ballot issues tended to be property tax based, there were several fee and sales tax issues on the ballot.

On balance, these tax issues passed at a much higher rate than it is generally thought. This tends lead credence to the supposition that issues pass or fail based on the voters understanding of its importance. Such will be the case with this proposition.

BILL NO. _____

ORDINANCE NO. _____

AN ORDINANCE PROVIDING FOR SUBMISSION OF A PROPOSAL TO CONTINUE APPLICATION AND COLLECTION OF THE LOCAL SALES TAX ON THE TITLING OF MOTOR VEHICLES, TRAILERS, BOATS, AND OUTBOARD MOTORS THAT WERE PURCHASED FROM A SOURCE OTHER THAN A LICENSED MISSOURI DEALER TO THE QUALIFIED VOTERS OF THE CITY FOR THEIR APPROVAL AT THE PRIMARY ELECTION CALLED AND TO BE HELD IN THE CITY ON TUESDAY THE SECOND DAY OF AUGUST, 2016.

WHEREAS, the City has not previously approved and imposed a local use tax under Section 144.757 RSMo; and

WHEREAS, the City is required under the provisions of Section 32.087 RSMo to submit to the qualified voters of the City the question of repealing the application of the local sales tax to the titling of motor vehicles, trailers, boats, and outboard motors that were purchased from a source other than a licensed Missouri dealer; and

WHEREAS, the City is required to submit the question to its voters no later than the general election in November 2016;

NOW, THEREFORE, BE IT ORDAINED AND ESTABLISHED BY THE CITY COUNCIL OF THE CITY OF DE SOTO, MISSOURI, AS FOLLOWS:

Section 1. Pursuant to the provisions of Sections 32.087 RSMo, the City Council has determined that it would be appropriate to submit the determination of the issue of whether to repeal application of the local sales tax to the titling of motor vehicles, trailers, boats, and outboard motors that are subject to state sales tax under section 144.020 and purchased from a source other than a licensed Missouri dealer to the voters.

Section 2. This proposition shall be submitted to the qualified voters of the City of De Soto, Missouri, for their approval, as required by the provisions of Section 32.087 RSMo, at the election hereby called and to be held in the City on Tuesday the Second day of August, 2016. The ballot of submission shall contain substantially the following language:

PROPOSITION 1

Shall the City of De Soto continue applying and collecting the local sales tax on the titling of motor vehicles, trailers, boats, and outboard motors that were purchased from a source other than a licensed Missouri Dealer? Rejection of this measure will result in a reduction of local revenue to provide for vital services for the City of De Soto and it will place Missouri dealers of motor vehicles, outboard motors, boats, and trailers at a competitive disadvantage to non-Missouri dealers of motor vehicles, outboard motors, boats, and trailers.

☐ YES

☐ NO

If you are in favor of the question, place an "X" in the box opposite "YES". If you are opposed to the question, place an "X" in the box opposite "NO"

Section 3. If a majority of the votes cast are in favor of the ballot question set forth in Section 2 of this ordinance then the local sales tax shall continue to apply to the titling of motor vehicles, trailers, boats, and outboard motors that were purchased from a source other than a licensed Missouri dealer. If the ballot question set forth in Section 2 of this ordinance fails to receive a majority of the votes cast in favor of the proposal, the local sales tax shall cease to apply to the titling of motor vehicles, trailers, boats, and outboard motors that were purchased from a source other than a licensed Missouri dealer. The effective date of the cessation shall be the first day of the second calendar quarter after the election.

Section 4. Within ten (10) days after the approval or disapproval of the proposition by the qualified voters of the City of De Soto, Missouri, the City Clerk shall forward to the Director of Revenue of the State of Missouri by United States registered mail or certified mail, a certified copy of this ordinance together with certifications of the election returns and accompanied by a map of the City clearly showing the boundaries thereof.

Section 5. This Ordinance shall be in full force and effect from and after the date of its passage and approval.

Section 6. This ordinance shall not be codified.

READ (IN FULL TWO TIMES)(BY TITLE TWO TIMES, COPIES OF THE PROPOSED ORDINANCE HAVING BEEN MADE AVAILABLE FOR PUBLIC INSPECTION AT THE PLACE OF THE MEETING PRIOR TO THE TIME THE BILL WAS UNDER CONSIDERATION BY THE CITY COUNCIL) AND PASSED BY THE CITY COUNCIL OF THE CITY OF DE SOTO, MISSOURI, THIS _____ DAY OF _____, 2016.

MAYOR

ATTEST:

CITY CLERK

2016 Budget Summary

	General	Tourism	Recreation Center	Golf Course	Storm Water	Special Allocations	POST	Drug Forfeiture
Cash and Investments 8/31/2015	16,434,445	192,704	482,409	550	282,247	1,824,692	19,694	34,277
ORIGINAL								
2016 Revenue Budget	16,373,280	288,091	2,627,932	720,020	755,500	3,327,500	9,000	-
2016 Expenditure Budget	16,322,550	246,395	2,994,384	856,828	853,122	3,254,000	17,900	5,905
2016 Transfers In / (Out)	(473,579)		336,771	136,808				
Net Increase / (Decrease)	(422,849)	41,696	(29,681)	-	(97,622)	73,500	(8,900)	(5,905)
Cash and Investments 8/31/2016	16,011,596	234,400	452,728	550	184,625	1,898,192	10,794	28,372
REVISED								
2016 Revenue Budget	16,203,938	280,038	2,688,132	768,504	755,500	3,466,902	10,323	61,813
2016 Expenditure Budget	16,441,489	284,993	3,029,135	4,655,070	886,815	3,725,278	17,900	15,900
2016 Transfers In / (Out)	(3,886,566)			3,886,566				
Net Increase / (Decrease)	(4,124,117)	(4,955)	(341,003)	-	(131,315)	(258,376)	(7,577)	45,913
Cash and Investments 8/31/2016	12,310,328	187,749	141,406	550	150,932	1,566,316	12,117	80,190

FY2016 Mid-Year Wishlist

<u>Fund</u>	<u>Description</u>	<u>2016 Cost</u>	<u>Annual Recurring Cost</u>	<u>Recommended for Funding at mid-year</u>	
				<u>Yes (Y)</u>	<u>No (N)</u>
General	Compensation Study	75,000			
General	Promote existing Mechanic I (32-9) to Mechanic II (35-9)	1,009	3,279 plus COLA		
General	Back-up cameras for City vehicles (safety issue)	13,000			
	Police (30)	7,500			
	Building (4)	1,000			
	Public Works (5)	1,250			
	Parks (11)	2,750			
	Health (2)	500			
General	Street Replacement 1st year of 5 year program approved from sewer proceed funds	500,000	500,000	Y	
Stormwater	Back-up cameras for City vehicles (4) (safety issue)	1,000			

GENERAL FUND

Account Title	Budget	YTD Receipts	Balance	Mid-Year Adjustment	Revised Budget
REAL ESTATE TAXES	1,100,000	1,076,846	23,154	(18,054)	1,081,946
SALES TAX-GENERAL 1.0%	6,038,991	1,945,318	4,093,673		6,038,991
PASS THRU TIF SALES TAX	(425,000)	(113,662)	(311,338)		(425,000)
JEFF CO CIP SALES TAX	1,032,366	632,206	400,160		1,032,366
SHARED VEHICLE TAX & FEE:	240,000	106,896	133,104		240,000
PHONE UTILITY TAX	500,000	257,041	242,959		500,000
GAS UTILITY TAX	465,000	171,218	293,782	(40,000)	425,000
ELECTRIC UTILITY TAX	1,800,000	830,164	969,836		1,800,000
SEWER UTILITY TAX	-	60,326	(60,326)	180,000	180,000
SHARED MOTOR FUEL TAXE:	480,000	179,767	300,233		480,000
ROAD & BRIDGE TAXES	190,000	188,420	1,580	(1,580)	188,420
INTANGIBLE TAXES	4,000	4,719	(719)	719	4,719
R.R. & PUBLIC UTILITY TAX	38,000	33,000	5,000	(5,000)	33,000
SPEC ASSESSMENT REVENUE	35,000	4,137	30,863		35,000
ALCOHOLIC BEVERAGES	39,000	1,500	37,500		39,000
PLUMBERS	2,500	700	1,800		2,500
MERCHANTS	171,000	26,965	144,035		171,000
ELECTRICAL	6,000	4,410	1,590		6,000
SOLICITORS	700	-	700		700
DRAINLAYERS	1,500	90	1,410		1,500
MECHANICAL	3,500	2,235	1,265		3,500
VENDING MACHINE	7,500	2,980	4,520		7,500
CABLE TV FRANCHISE	210,000	41,000	169,000		210,000
BUILDING PERMITS	200,000	31,709	168,291	(50,000)	150,000
ELECTRICAL PERMITS	5,500	2,429	3,071		5,500
PLUMBING PERMITS	1,500	674	826		1,500
DRAINLAYER PERMITS	1,500	734	766		1,500
CONDITIONAL USE PERMIT	5,000	400	4,600		5,000
MECHANICAL PERMIT	8,000	4,590	3,410		8,000
EXISTING STRUCTURES INSP	45,000	21,975	23,025		45,000
REINSPECTIONS	-	-	-		-
ANIMAL TAGS	20,000	9,170	10,830		20,000
R-O-W PERMITS	1,000	715	285		1,000
MISC NON-BUSINESS PERMI	250	-	250		250
COURT FINES & FORFEITURE	695,000	276,519	418,482	(35,000)	660,000
COURT FINES- CAMERAS	-	-	-		-
COURT COSTS	85,000	27,990	57,010	(15,000)	70,000
FEMA FLOOD ASSIST	-	-	-	12,056	12,056
CBDG FUNDS	-	-	-		-
STP FUNDS	216,000	288,224	(72,224)	72,224	288,224
CMAQ FUNDS	51,660	-	51,660		51,660
DNR GRANTS	-	-	-		-
FHA-DEPT TRANSPORTATIO	250,000	-	250,000		250,000
HIGHWAY SAFETY	45,000	23,674	21,326		45,000
COPS IN SCHOOL	50,000	-	50,000	(20,000)	30,000
DEPT OF JUSTICE GRANTS	17,000	10,299	6,701		17,000
YOUTH ALCOHOL GRANT	-	-	-		-
TASK FORCE OT GRANT	15,000	8,673	6,327		15,000
POSTAL SERV INSPECTORS C	-	-	-		-
SOLID WASTE MGMT GRAN	-	-	-		-

GENERAL FUND

Account Title	Budget	YTD Receipts	Balance	Mid-Year Adjustment	Revised Budget
POST COMMISSION TRAININ	-	-	-		-
UNDERAGE TASK FORCE	-	-	-		-
MODOT GRANT	-	-	-		-
OZARK BRIDGE HUD/TDD	-	-	-		-
ARNOLD CROSSROADS TDD	-	-	-		-
TDD CONTRIBUTIONS	-	9,868	(9,868)	12,000	12,000
SIDEWALK REPAIRS CODE EN	8,000	4,493	3,507		8,000
SOLID WASTE FEES	800,000	492,448	307,552		800,000
SOLID WASTE PENALTY	15,000	11,773	3,227		15,000
UTILITY FEES	-	(6,403)	6,403	(7,500)	(7,500)
PENALTIES-UTILITY SERVICE	-	52	(52)	52	52
RETURNED CHECK PENALTY	350	560	(210)	400	750
FALSE ALARM PENALTY	500	95	405	200	700
COLLECTION FEES	-	(45)	45	75	75
CONVENIENCE FEE	1,300	768	532		1,300
FARMERS MARKET	3,500	590	2,910		3,500
PARK FACILITY RENTAL	8,000	3,342	4,658		8,000
FOOD & BEV CONCESSIONS	-	-	-		-
TRIVIA NIGHT	-	-	-		-
PARK & POOL ADMISSIONS	-	-	-		-
CONCESSIONS	-	-	-		-
PARK PROGRAMS	35,000	7,569	27,431		35,000
BUILDING APPEALS BOARD	-	-	-		-
VARIANCE APP/BOARD OF A	1,200	1,200	-		1,200
SUBDIVISION REVIEWS	200	-	200		200
PLANNED RESIDENTIAL DEV	-	-	-		-
DISPLAY REVIEW FEE	-	-	-		-
PRELIMINARY PLAT APP	-	-	-		-
COMMERCIAL SITE PLAN AP	10,000	425	9,575		10,000
IMPROVEMNT PLAN/GRADII	3,000	1,450	1,550		3,000
ZONING/REZONING APP	800	-	800		800
BOUNDARY ADJ APPROVAL	400	1,300	(900)	900	1,300
CODE ENF - WEED CUTTING	8,500	3,750	4,750		8,500
PROP INTERVENTION SERV	-	-	-		-
POLICE REPORTS	9,500	3,941	5,559		9,500
FILING FEES	200	160	40		200
CORRIDOR55 RENTALS	10,350	6,624	3,726		10,350
ARNOLD DAYS REVENUES	-	-	-		-
JULY 4TH CELEBRATION	-	-	-		-
INTEREST INC-INVESTMENTS	10,000	9,091	909		10,000
INTEREST INC-NID DIST	2,000	523	1,477		2,000
INTEREST INC-SUBDIST	4,000	216	3,784		4,000
INTEREST INCOME-MISC	-	-	-		-
INTEREST INC TRIANGLE TIF	-	-	-		-
DARE PROGRAM	-	-	-		-
SECONDARY DUTY VEHICLE	100	75	25		100
WAGE REIMB-PUBLIC SAFET	-	(5,065)	5,065		-
WAGE REIMB-PUBLIC WORK	-	-	-		-
LIEN FEE REIMBURSEMENTS	2,500	1,000	1,500		2,500
RENTAL INCOME	8,000	11,799	(3,799)	7,000	15,000

GENERAL FUND

Account Title	Budget	YTD Receipts	Balance	Mid-Year Adjustment	Revised Budget
LEASED PROP INCOME	9,000	4,500	4,500		9,000
USPS INSPECTORS OT	-	-	-		-
SALE OF COPIES	200	85	115		200
ANIMAL SHELTER	7,000	4,175	2,825		7,000
POLICE TRAINING	7,000	4,671	2,329		7,000
RECOUPMENT FUND (DWI)	7,500	4,379	3,121		7,500
COURT EDUCATION FUND	5,500	2,332	3,168		5,500
JAIL PHONE REVENUE	300	197	103		300
COMMISSIONS	250	-	250		250
INSURANCE PROCEEDS	6,000	1,665	4,335		6,000
SEWER SYSTEM ADMIN	-	-	-		-
REC CENTER ADMIN	-	-	-		-
STORMWATER ADMIN	36,000	18,000	18,000		36,000
TIF/TDD/CID ADMIN	7,500	-	7,500		7,500
DONATIONS	-	-	-		-
DONATIONS-POUND	-	2	(2)	10	10
DONATIONS-POLICE	-	-	-		-
DONATIONS-PARKS	-	-	-	1,156	1,156
CONT IN LIEU OF SIDEWALK	15,763	(469)	16,232		15,763
DONATIONS-DOG PARK	-	335	(335)	500	500
DONATION - AMBASSADOR	-	-	-		-
CASH OVER/SHORT	-	1	(1)		-
GAIN/LOSS-SALE OF ASSETS	5,000	-	5,000		5,000
MAYOR'S YOUTH ADVISORY	-	-	-		-
TRANSFERS IN / OUT	(463,579)		(463,579)	353,225	(110,354)
Sewer Sale Proceeds	1,661,400	(3,713,579)	(2,052,179)	(4,040,712)	(2,379,312)
MISCELLANEOUS	10,000	1,438	8,562		10,000
BOND PROCEEDS	-	-	-		-
CAPITAL LEASE PROCEEDS	-	-	-		-
GAIN/LOSS-SALE OF ASSETS	-	-	-		-
	15,909,701	3,053,380	5,429,164	(3,592,329)	12,317,372

General Fund

DEPT	TITLE	Original 2016 Budget	Mid-Year Proposed Changes	Revised 2016 Budget
105	General & Administrative	1,049,652	45,284	1,094,936
110	Mayor & Council	130,650	-	130,650
115	IT Support	308,882	6,660	315,542
120	Municipal Court	183,684	769	184,453
130	City Administrator	196,602	2,310	198,912
140	Treasurer	52,613	553	53,166
150	Finance	462,315	(73,777)	388,538
160	City Clerk	180,059	2,673	182,732
180	Attorney	199,000	-	199,000
190	Elections	67,550	(16,707)	50,843
191	Planning Commission	624,969	(397)	624,572
210	Police	5,093,876	130,676	5,224,552
220	Police Board	750	(750)	-
230	Dispatching	521,624	(91,649)	429,975
240	Building Commission	288,405	871	289,276
310	Public Works	2,261,929	670	2,262,599
315	Fleet	182,734	4,223	186,957
320	Streets	2,343,707	(32,560)	2,311,147
330	Parks	887,025	51,621	938,646
410	Health Department	85,987	1,166	87,153
420	Animal Control	151,407	1,472	152,879
450	Vector Control	8,560	-	8,560
460	Solid Waste	1,063,404	63,000	1,126,404
	Total Expenditures	16,345,384	96,105	16,441,489

105 GENERAL & ADMINISTRATIVE

Account	Account Title	Budget	YTD Expenses	Encumbrances	Balance	Mid-Year Adjustment	Revised Budget
41410	WAGES-PART TIME-ST	-	149	-	(149)		-
41501	REGULAR SALARIES & WAGE	22,996	9,568	-	13,428	(841)	22,155
41502	HOLIDAY LEAVE	-	-	-	-		-
41503	VACATION LEAVE	-	-	-	-		-
41504	SICK LEAVE	-	-	-	-		-
41505	OVERTIME PAY	-	-	-	-		-
41506	PERSONAL TIME PAY	-	-	-	-		-
41509	COMP TIME PAY	-	-	-	-		-
41515	SAFETY INCENTIVE ATTEND/	-	-	-	-		-
41517	RETRO-REGULAR PAY	-	-	-	-		-
42110	FICA-EMPLOYER	1,759	743	-	1,016	(64)	1,695
42130	PENSION-LAGERS	-	-	-	-		-
42210	INSURANCE HEALTH	-	-	-	-		-
42220	SHORT TERM DISABILITY INS	-	-	-	-		-
42225	LONG-TERM DISABILITY	-	-	-	-		-
43110	LEGAL	-	-	-	-		-
43120	ENGINEERING	-	1,088	-	(1,088)	10,000	10,000
43130	FINANCIAL	-	-	-	-		-
43133	BANK ANALYSIS SERV CHG	12,000	6,935	-	5,065		12,000
43135	CREDIT CARD SERVICES	8,000	1,303	-	6,697		8,000
43140	MEDICAL	8,000	2,844	1,101	4,055		8,000
43170	WEB SITE	10,000	-	-	10,000		10,000
43240	DATA PROCESSING	-	164	-	(164)	164	164
43270	TEMPORARY PERSONNEL	-	-	-	-		-
43290	MISCELLANEOUS	60,200	44,842	188	15,170	20,000	80,200
43310	UTILITY TAX REBATES	3,000	1,215	-	1,785		3,000
43330	TRASH FEE REBATE	-	120	-	(120)	120	120
43335	TOILET REBATE	500	-	-	500		500
43345	SMALL BUSINESS PROGRAM	24,833	22,833	-	2,000		24,833
43350	BEAUTIFICATION	-	500	-	(500)	3,500	3,500
43355	AMBASSADOR PROGRAM	-	-	-	-		-
43360	FACADE IMPRVMENT PROGI	-	-	-	-		-
43370	HOMETOWN PLANNING	-	-	-	-		-
43390	JEFFCO EXPRESS ROUTE	28,240	-	-	28,240		28,240
43391	FARMERS MARKET	-	-	-	-		-
44110	TRAVEL & LODGING	150	1,167	-	(1,017)	1,017	1,167
44120	SAFETY PROGRAM	-	-	-	-		-
44130	MILEAGE	250	-	-	250		250
44140	SEMINARS	150	200	-	(50)	50	200
44150	MEMBERSHIPS	22,575	14,153	8,319	103		22,575
45010	ADVERTISING	500	835	-	(335)		500
45090	EQUIPMENT RENTAL	600	7,170	-	(6,570)	6,570	7,170
45113	TIF PROJECTS	-	-	-	-		-
45150	UNIFORMS	-	576	-	(576)	576	576
45160	JANITORIAL	10,000	5,924	1,004	3,073		10,000
45190	OTHER	1,000	3,005	-	(2,005)	2,005	3,005
45210	PRINTING	18,000	2,966	9,774	5,260		18,000
45220	POSTAGE	15,000	13,610	3,281	(1,891)		15,000
45230	COPIERS & SUPPLIES	4,500	1,858	-	2,642		4,500
45240	SUBSCRIPTIONS	50	48	-	2		50
45250	EXPENDABLE EQUIPMENT	15,000	2,455	-	12,545		15,000
45290	GENERAL OFFICE SUPPLIES	10,000	2,636	-	7,364		10,000
45420	BOND EXP-REV BONDS	3,500	5,187	-	(1,687)	1,687	5,187
45475	INT EXP-REC CENTER	-	-	-	-		-

105 GENERAL & ADMINISTRATIVE

Account	Account Title	Budget	YTD Expenses	Encumbrances	Balance	Mid-Year Adjustment	Revised Budget
45485	INTEREST EXPENSE-LEASES	-	-	-	-		-
45490	PRINCIPAL-CAPITAL LEASES	-	-	-	-		-
46110	TELEPHONE-REGULAR SERV	86,400	20,966	540	64,894		86,400
46130	LONG DISTANCE	1,800	677	-	1,123		1,800
46140	CELLULAR	-	-	-	-		-
46210	ELECTRIC	47,000	16,711	-	30,289		47,000
46220	GAS	13,600	2,861	-	10,739		13,600
46230	WATER	2,000	527	-	1,473		2,000
46240	SEWER/STRMWTR	4,000	762	-	3,238		4,000
46410	BUILDINGS	71,900	19,344	6,579	45,977		71,900
46420	TECHNICAL EQUIPMENT	-	75	-	(75)		-
46520	GENERAL INSURANCE	534,649	257,843	-	276,806		534,649
46540	UNEMPLOYMENT	7,500	8,000	-	(500)	500	8,000
		1,049,652	481,861	30,786	537,005	45,284	1,094,936

110 MAYOR & COUNCIL

Account	Account Title	Budget	YTD Expenses	Encumbrances	Balance	Mid-Year Adjustment	Revised Budget
41501	REGULAR SALARIES & WAGE	82,893	41,343	-	41,550	211	83,104
41505	OVERTIME PAY	-	-	-	-		-
41517	RETRO-REGULAR PAY	-	-	-	-		-
42110	FICA-EMPLOYER	6,341	3,174	-	3,167	16	6,357
42130	PENSION-LAGERS	14,092	7,028	-	7,064		14,092
42210	INSURANCE HEALTH	7,024	3,501	-	3,523		7,024
42220	SHORT TERM DISABILITY INS	-	-	-	-		-
43130	FINANCIAL	-	-	-	-		-
43170	WEB SITE	-	-	-	-		-
44110	TRAVEL & LODGING	3,500	3,777	-	(277)	277	3,777
44130	MILEAGE	2,500	2,076	-	424		2,500
44140	SEMINARS	3,500	3,692	-	(192)	192	3,692
44150	MEMBERSHIPS	-	-	-	-		-
44170	SPECIAL EVENTS	4,000	1,901	-	2,099		4,000
45210	PRINTING	250	-	-	250		250
45250	EXPENDABLE EQUIPMENT	1,500	57	-	1,443	(696)	804
46140	CELLULAR	5,050	1,848	-	3,202		5,050
		130,650	68,398	-	62,252	-	130,650

IT SUPPORT

Account Title	Budget	YTD Expenses	Encumbrances	Balance	Mid-Year Adjustment	Revised Budget
REGULAR SALARIES & WAGE	71,290	28,713	-	42,577		71,290
HOLIDAY LEAVE	-	2,188	-	(2,188)		-
VACATION LEAVE	-	2,376	-	(2,376)		-
SICK LEAVE	-	1,729	-	(1,729)		-
OVERTIME PAY	1,500	3,986	-	(2,486)		1,500
PERSONAL TIME PAY	-	291	-	(291)		-
COMP TIME PAY	-	248	-	(248)		-
SAFETY INCENTIVE ATTEND/	60	60	-	-		60
RETRO-REGULAR PAY	-	-	-	-		-
FICA-EMPLOYER	5,573	2,890	-	2,683		5,573
PENSION-LAGERS	12,119	6,680	-	5,439		12,119
INSURANCE HEALTH	15,364	5,825	-	9,539		15,364
LONG-TERM DISABILITY	535	308	-	227		535
WEB SITE	5,000	1,592	-	3,408	200	5,200
DATA PROCESSING	145,615	102,740	45,886	(3,011)	9,400	155,015
TRAVEL & LODGING	500	-	-	500		500
MILEAGE	1,450	484	-	966		1,450
SEMINARS	20,606	3,106	-	17,500	(8,100)	12,506
ADVERTISING	300	-	-	300		300
SUBSCRIPTIONS	200	100	-	100		200
EXPENDABLE EQUIPMENT	13,000	4,700	54	8,246		13,000
GENERAL OFFICE SUPPLIES	250	-	-	250		250
GAS & OIL	-	37	-	(37)	160	160
TELEPHONE-REGULAR SERVI	9,520	4,045	5,342	134	5,000	14,520
CELLULAR	2,000	637	-	1,363		2,000
TECHNICAL EQUIPMENT	4,000	2,355	-	1,645		4,000
OFFICE EQUIPMENT	-	-	-	-		-
	308,882	175,089	51,282	82,511	6,660	315,542

120 MUNICIPAL COURT

Account	Account Title	Budget	YTD Expenses	Encumbrances	Balance	Mid-Year Adjustment	Revised Budget
41501	REGULAR SALARIES & WAGE	83,978	33,546	-	50,432	13	83,991
41502	HOLIDAY LEAVE	-	2,527	-	(2,527)		-
41503	VACATION LEAVE	-	2,319	-	(2,319)		-
41504	SICK LEAVE	-	1,816	-	(1,816)		-
41505	OVERTIME PAY	-	-	-	-		-
41506	PERSONAL TIME PAY	-	-	-	-		-
41508	LONGEVITY PAY	-	-	-	-		-
41509	COMP TIME PAY	-	542	-	(542)		-
41511	FUNERAL LEAVE	-	-	-	-		-
41515	SAFETY INCENTIVE ATTENDANCE	120	120	-	-		120
41517	RETRO-REGULAR PAY	-	-	-	-		-
41518	RETRO-OVERTIME PAY	-	-	-	-		-
42110	FICA-EMPLOYER	6,433	2,700	-	3,733	1	6,434
42130	PENSION-LAGERS	14,276	6,890	-	7,386		14,276
42210	INSURANCE HEALTH	30,397	16,749	-	13,648	330	30,727
42220	SHORT TERM DISABILITY INS	-	-	-	-		-
42225	LONG-TERM DISABILITY	630	359	-	271		630
43133	BANK ANALYSIS SERV CHG	-	-	-	-		-
43135	CREDIT CARD SERVICES	-	-	-	-		-
43140	MEDICAL	-	-	-	-		-
43180	MUNICIPAL JUDGE	24,000	10,035	-	13,965		24,000
43240	DATA PROCESSING	14,000	5,751	-	8,249		14,000
43290	MISCELLANEOUS	500	-	-	500		500
43295	STREET REPAIRS	-	-	-	-		-
44110	TRAVEL & LODGING	2,000	302	-	1,698		2,000
44130	MILEAGE	1,000	279	-	721		1,000
44140	SEMINARS	1,000	125	-	875		1,000
44150	MEMBERSHIPS	350	150	-	200	175	525
44160	EDUCATION	-	-	-	-		-
45210	PRINTING	3,000	1,229	760	1,011		3,000
45220	POSTAGE	1,500	-	-	1,500		1,500
45250	EXPENDABLE EQUIPMENT	250	3	-	247	250	500
46430	OFFICE EQUIPMENT	250	-	-	250		250
		183,684	85,444	760	97,480	769	184,453

130 CITY ADMINISTRATOR

Account	Account Title	Budget	YTD Expenses	Encumbrances	Balance	Mid-Year Adjustment	Revised Budget
41501	REGULAR SALARIES & WAGE	131,422	56,663	-	74,759	1,824	133,246
41502	HOLIDAY LEAVE	-	4,070	-	(4,070)		-
41503	VACATION LEAVE	-	1,814	-	(1,814)		-
41504	SICK LEAVE	-	2,822	-	(2,822)		-
41505	OVERTIME PAY	-	888	-	(888)		-
41506	PERSONAL TIME PAY	-	360	-	(360)		-
41508	LONGEVITY PAY	-	-	-	-		-
41509	COMP TIME PAY	-	-	-	-		-
41511	FUNERAL LEAVE	-	-	-	-		-
41515	SAFETY INCENTIVE ATTENDANCE	60	60	-	-		60
41517	RETRO-REGULAR PAY	-	1,949	-	(1,949)		-
41520	VEHICLE ALLOWANCE	4,800	2,600	-	2,200		4,800
41523	PHONE ALLOWANCE	-	-	-	-		-
42110	FICA-EMPLOYER	10,426	5,250	-	5,176	140	10,566
42120	PENSION-POLICE	-	-	-	-		-
42130	PENSION-LAGERS	22,342	11,243	-	11,099		22,342
42210	INSURANCE HEALTH	21,466	11,843	-	9,623	330	21,796
42215	INSURANCE-DENTAL,VIS,LTC	2,600	1,326	-	1,274		2,600
42217	ER SUPPL LIFE INS	-	-	-	-		-
42220	SHORT TERM DISABILITY INS	-	-	-	-		-
42225	LONG-TERM DISABILITY	986	581	-	405		986
42230	MOVING EXPENSE	-	-	-	-		-
42240	ICMA-EMPLOYER	-	-	-	-		-
42250	ER REC CTR MEMB - FAM	-	-	-	-		-
42255	ER GOLF MEMB - FAM	-	-	-	-		-
43240	DATA PROCESSING	-	-	-	-		-
43255	ER GOLF MEMBERSHIP	-	-	-	-		-
44110	TRAVEL & LODGING	750	467	-	283		750
44130	MILEAGE	-	-	-	-		-
44140	SEMINARS	750	352	-	398		750
44150	MEMBERSHIPS	-	-	-	-		-
45010	ADVERTISING	-	-	-	-		-
45190	OTHER	-	16	-	(16)	16	16
45210	PRINTING	-	-	-	-		-
45220	POSTAGE	-	-	-	-		-
45240	SUBSCRIPTIONS	-	-	-	-		-
45250	EXPENDABLE EQUIPMENT	1,000	-	-	1,000		1,000
45310	GAS & OIL	-	-	-	-		-
45320	MAINTENANCE	-	-	-	-		-
45431	LEASE PMTS-FORD	-	-	-	-		-
46140	CELLULAR	-	-	-	-		-
46410	BUILDINGS	-	-	-	-		-
46430	OFFICE EQUIPMENT	-	-	-	-		-
		196,602	102,303	-	94,299	2,310	198,912

140 TREASURER

Account	Account Title	Budget	YTD Expenses	Encumbrances	Balance	Mid-Year Adjustment	Revised Budget
41501	REGULAR SALARIES & WAGE	2,832	1,406	-	1,426	22	2,854
41505	OVERTIME PAY	-	-	-	-		-
41517	RETRO-REGULAR PAY	-	-	-	-		-
42110	FICA-EMPLOYER	217	119	-	98	25	242
42130	PENSION-LAGERS	-	-	-	-		-
42210	INSURANCE HEALTH	84	37	-	47		84
42220	SHORT TERM DISABILITY INS	-	-	-	-		-
43130	FINANCIAL	22,500	20,000	435	2,065	(90)	22,410
43290	MISCELLANEOUS	25,000	24,713	-	287	390	25,390
44110	TRAVEL & LODGING	500	311	-	189		500
44130	MILEAGE	300	-	-	300		300
44140	SEMINARS	130	644	-	(514)	222	352
45010	ADVERTISING	100	-	-	100		100
45250	EXPENDABLE EQUIPMENT	-	-	-	-		-
46140	CELLULAR	300	150	-	150		300
46510	HONESTY BONDS	650	634	-	16	(16)	634
		52,613	48,014	435	4,164	553	53,166

150 FINANCE DEPARTMENT

Account	Account Title	Budget	YTD Expenses	Encumbrances	Balance	Mid-Year Adjustment	Revised Budget
41501	REGULAR SALARIES & WAGE	308,592	94,660	-	213,932	(59,288)	249,304
41502	HOLIDAY LEAVE	-	6,539	-	(6,539)		-
41503	VACATION LEAVE	-	4,282	-	(4,282)		-
41504	SICK LEAVE	-	1,821	-	(1,821)		-
41505	OVERTIME PAY	500	619	-	(119)	119	619
41506	PERSONAL TIME PAY	-	557	-	(557)		-
41508	LONGEVITY PAY	-	-	-	-		-
41509	COMP TIME PAY	-	270	-	(270)		-
41511	FUNERAL LEAVE	-	-	-	-		-
41515	SAFETY INCENTIVE ATTEND/	240	240	-	-		240
41517	RETRO-REGULAR PAY	-	-	-	-		-
42110	FICA-EMPLOYER	23,664	7,728	-	15,936	(4,526)	19,138
42130	PENSION-LAGERS	52,461	18,374	-	34,087		52,461
42210	INSURANCE HEALTH	58,794	22,942	-	35,852	(10,077)	48,717
42220	SHORT TERM DISABILITY INS	-	-	-	-		-
42225	LONG-TERM DISABILITY	2,314	953	-	1,361		2,314
43130	FINANCIAL	5,000	4,500	-	500	(500)	4,500
43133	BANK ANALYSIS SERV CHG	-	(2)	-	2		-
43270	TEMPORARY PERSONNEL	-	-	-	-		-
43285	ADMINISTRATION COSTS	-	-	-	-		-
43290	MISCELLANEOUS	800	3,912	-	(3,112)		800
44110	TRAVEL & LODGING	1,500	-	508	992		1,500
44130	MILEAGE	2,000	430	-	1,570		2,000
44140	SEMINARS	2,500	460	400	1,640		2,500
44150	MEMBERSHIPS	2,000	200	-	1,800		2,000
44160	EDUCATION	-	-	-	-		-
45010	ADVERTISING	100	-	-	100		100
45150	UNIFORMS	-	-	-	-		-
45210	PRINTING	300	150	-	150		300
45240	SUBSCRIPTIONS	100	50	-	50		100
45250	EXPENDABLE EQUIPMENT	300	-	311	(11)	511	811
45290	GENERAL OFFICE SUPPLIES	500	-	-	500		500
46510	HONESTY BONDS	650	634	-	16	(16)	634
		462,315	169,319	1,219	291,777	(73,777)	388,538

160 CITY CLERK

Account	Account Title	Budget	YTD Expenses	Encumbrances	Balance	Mid-Year Adjustment	Revised Budget
41501	REGULAR SALARIES & WAGE	102,117	43,180	-	58,937		102,117
41502	HOLIDAY LEAVE	-	3,133	-	(3,133)		-
41503	VACATION LEAVE	-	1,756	-	(1,756)		-
41504	SICK LEAVE	-	2,231	-	(2,231)		-
41505	OVERTIME PAY	500	-	-	500		500
41506	PERSONAL TIME PAY	-	234	-	(234)		-
41508	LONGEVITY PAY	-	-	-	-		-
41509	COMP TIME PAY	-	-	-	-		-
41511	FUNERAL LEAVE	-	-	-	-		-
41515	SAFETY INCENTIVE ATTENDANCE	120	120	-	-		120
41517	RETRO-REGULAR PAY	-	(40)	-	40		-
42110	FICA-EMPLOYER	7,859	3,434	-	4,425		7,859
42130	PENSION-LAGERS	17,360	8,533	-	8,827		17,360
42210	INSURANCE HEALTH	30,397	16,779	-	13,618	330	30,727
42220	SHORT TERM DISABILITY INS	-	-	-	-		-
42225	LONG-TERM DISABILITY	766	446	-	320		766
43110	LEGAL	10,700	6,460	2,200	2,040	1,955	12,655
43270	TEMPORARY PERSONNEL	-	-	-	-		-
43290	MISCELLANEOUS	150	-	-	150		150
44110	TRAVEL & LODGING	1,500	120	403	977		1,500
44130	MILEAGE	800	282	-	518		800
44140	SEMINARS	1,750	289	445	1,016		1,750
44150	MEMBERSHIPS	90	150	-	(60)	60	150
45010	ADVERTISING	-	-	-	-		-
45210	PRINTING	50	33	-	17		50
45220	POSTAGE	1,500	-	-	1,500		1,500
45230	COPIERS & SUPPLIES	3,300	1,489	-	1,811		3,300
45240	SUBSCRIPTIONS	-	-	-	-		-
45250	EXPENDABLE EQUIPMENT	400	-	-	400		400
45270	MICROFILM SUPPLIES	-	-	-	-		-
45290	GENERAL OFFICE SUPPLIES	50	178	-	(128)	328	378
46430	OFFICE EQUIPMENT	-	-	-	-		-
46510	HONESTY BONDS	650	638	-	12		650
		180,059	89,445	3,048	87,566	2,673	182,732

180 ATTORNEY

Account	Account Title	Budget	YTD Expenses	Encumbrances	Balance	Mid-Year Adjustment	Revised Budget
43110	LEGAL	170,000	68,980	-	101,020		170,000
43190	PROSECUTING ATTORNEY	24,000	14,000	-	10,000		24,000
43290	MISCELLANEOUS	5,000	2,377	-	2,623		5,000
		199,000	85,357	-	113,643	-	199,000

190 ELECTIONS

Account	Account Title	Budget	YTD Expenses	Encumbrances	Balance	Mid-Year Adjustment	Revised Budget
43150	ELECTION FEES	67,000	47,047	-	19,953	(16,707)	50,293
44140	SEMINARS	-	-	-	-		-
45010	ADVERTISING	550	189	-	361		550
		67,550	47,236	-	20,314	(16,707)	50,843

191 PLANNING COMMISSION

Account	Account Title	Budget	YTD Expenses	Encumbrances	Balance	Mid-Year Adjustment	Revised Budget
41501	REGULAR SALARIES & WAGE	177,469	74,044	-	103,425	(429)	177,040
41502	HOLIDAY LEAVE	-	5,798	-	(5,798)		-
41503	VACATION LEAVE	-	2,630	-	(2,630)		-
41504	SICK LEAVE	-	4,750	-	(4,750)		-
41505	OVERTIME PAY	-	2,117	-	(2,117)		-
41506	PERSONAL TIME PAY	-	218	-	(218)		-
41508	LONGEVITY PAY	-	-	-	-		-
41515	SAFETY INCENTIVE ATTEND/	120	180	-	(60)	60	180
41517	RETRO-REGULAR PAY	-	-	-	-		-
42110	FICA-EMPLOYER	13,586	6,464	-	7,122	(28)	13,558
42130	PENSION-LAGERS	30,170	15,135	-	15,035		30,170
42210	INSURANCE HEALTH	28,231	15,684	-	12,547		28,231
42220	SHORT TERM DISABILITY INS	-	-	-	-		-
42225	LONG-TERM DISABILITY	1,331	825	-	506		1,331
43120	ENGINEERING	4,000	260	-	3,740		4,000
44110	TRAVEL & LODGING	2,000	278	-	1,722		2,000
44130	MILEAGE	400	-	-	400		400
44140	SEMINARS	2,500	444	-	2,056		2,500
44150	MEMBERSHIPS	1,600	513	-	1,087		1,600
45010	ADVERTISING	1,250	165	-	1,085		1,250
45110	GENERAL OPERATING	900	224	-	676		900
45115	ROAD PROJECTS	359,662	22,604	3,016	334,043		359,662
45150	UNIFORMS	200	-	-	200		200
45210	PRINTING	250	-	-	250		250
45220	POSTAGE	-	-	-	-		-
45240	SUBSCRIPTIONS	-	-	-	-		-
45250	EXPENDABLE EQUIPMENT	1,000	-	-	1,000		1,000
46140	CELLULAR	300	120	-	180		300
		624,969	152,453	3,016	469,500	(397)	624,572

210 POLICE

Account	Account Title	Budget	YTD Expenses	Encumbrances	Balance	Mid-Year Adjustment	Revised Budget
41501	REGULAR SALARIES & WAGE	2,992,447	1,236,369	-	1,756,078	63,035	3,055,482
41502	HOLIDAY LEAVE	-	17,020	-	(17,020)		-
41503	VACATION LEAVE	-	96,520	-	(96,520)		-
41504	SICK LEAVE	-	61,421	-	(61,421)		-
41505	OVERTIME PAY	125,000	127,253	-	(2,253)	35,000	160,000
41506	PERSONAL TIME PAY	-	5,254	-	(5,254)		-
41507	HOLIDAY PAY	-	70,635	-	(70,635)		-
41508	LONGEVITY PAY	-	10,812	-	(10,812)		-
41509	COMP TIME PAY	-	11,530	-	(11,530)		-
41511	FUNERAL LEAVE	-	3,507	-	(3,507)		-
41515	SAFETY INCENTIVE ATTENDANCE	2,940	2,520	-	420	(420)	2,520
41517	RETRO-REGULAR PAY	-	7	-	(7)		-
41518	RETRO-OVERTIME PAY	-	-	-	-		-
41522	MILITARY PAY	-	-	-	-		-
41524	CLOTHING ALLOWANCE	5,600	3,150	-	2,450	(408)	5,192
42110	FICA-EMPLOYER	239,138	120,891	-	118,247	7,436	246,574
42120	PENSION-POLICE	334,227	159,951	-	174,276	7,564	341,791
42130	PENSION-LAGERS	20,650	9,909	-	10,741		20,650
42210	INSURANCE HEALTH	524,434	290,085	-	234,349	17,246	541,680
42215	INSURANCE-DENTAL,VIS,LTC	1,613	906	-	707		1,613
42217	ER SUPPL LIFE INS	744	403	-	341		744
42220	SHORT TERM DISABILITY INS	-	-	-	-		-
42225	LONG-TERM DISABILITY	22,333	12,458	-	9,875	473	22,806
43110	LEGAL	-	-	-	-		-
43140	MEDICAL	500	1,204	-	(704)	1,000	1,500
43240	DATA PROCESSING	135,000	95,979	1,149	37,872		135,000
43290	MISCELLANEOUS	4,000	622	543	2,835	750	4,750
44110	TRAVEL & LODGING	3,000	1,610	-	1,390		3,000
44140	SEMINARS	3,000	1,237	1,325	438		3,000
44150	MEMBERSHIPS	5,000	3,925	-	1,075		5,000
44160	EDUCATION	10,000	-	-	10,000	(2,500)	7,500
45010	ADVERTISING	300	-	-	300		300
45090	EQUIPMENT RENTAL	-	-	-	-		-
45110	GENERAL OPERATING	-	-	-	-		-
45140	DETECTIVE BUREAU	12,000	6,045	-	5,955		12,000
45141	INVESTIGATIVE	-	-	-	-		-
45145	CRIME PREVENTION	-	-	-	-		-
45147	DARE EXPENDITURES	-	-	-	-		-
45150	UNIFORMS	25,000	7,895	3,464	13,641		25,000
45170	K-9 POLICE DOG	20,850	17,483	-	3,367		20,850
45180	JAIL	13,000	3,467	-	9,533		13,000
45190	OTHER	15,000	9,238	948	4,814		15,000
45210	PRINTING	1,000	1,191	-	(191)	1,000	2,000
45220	POSTAGE	3,000	46	-	2,954		3,000
45230	COPIERS & SUPPLIES	5,000	2,290	-	2,710		5,000
45240	SUBSCRIPTIONS	1,000	656	604	(260)	500	1,500
45250	EXPENDABLE EQUIPMENT	63,600	4,358	1,188	58,054		63,600
45290	GENERAL OFFICE SUPPLIES	10,000	3,017	-	6,983		10,000
45310	GAS & OIL	130,000	33,379	-	96,621		130,000
45320	MAINTENANCE	60,000	19,022	2,029	38,950		60,000
45485	INTEREST EXPENSE-LEASES	-	-	-	-		-
45490	PRINCIPAL-CAPITAL LEASES	-	-	-	-		-
46110	TELEPHONE-REGULAR SERVICE	1,500	350	840	310		1,500
46140	CELLULAR	24,000	11,121	-	12,879		24,000
46240	SEWER/STRMWTR	-	3,518	-	(3,518)		-
46420	TECHNICAL EQUIPMENT	25,000	9,950	3,321	11,729		25,000
46535	OTHER INS DEDUCTIBLE	-	-	-	-		-

210 POLICE

Account	Account Title	Budget	YTD Expenses	Encumbrances	Balance	Mid-Year Adjustment	Revised Budget
46610	DEPRECIATION EXPENSE	-	-	-	-		-
49150	AUTOMOTIVE EQUIPMENT	254,000	252,694	35	1,271		254,000
		5,093,876	2,730,901	15,445	2,347,530	130,676	5,224,552

220 POLICE BOARD

Account	Account Title	Budget	YTD Expenses	Encumbrances	Balance	Mid-Year Adjustment	Revised Budget
41501	REGULAR SALARIES & WAGE	-	-	-	-		-
41505	OVERTIME PAY	-	-	-	-		-
42110	FICA-EMPLOYER	-	-	-	-		-
42130	PENSION-LAGERS	-	-	-	-		-
42210	INSURANCE HEALTH	-	-	-	-		-
42220	SHORT TERM DISABILITY INS	-	-	-	-		-
43290	MISCELLANEOUS	750	-	-	750	(750)	-
46540	UNEMPLOYMENT	-	-	-	-		-
		750	-	-	750	(750)	-

230 DISPATCHING

Account	Account Title	Budget	YTD Expenses	Encumbrances	Balance	Mid-Year Adjustment	Revised Budget
41410	WAGES-PART TIME-ST	10,465	8,056	-	2,409	5,000	15,465
41420	WAGES-PART TIME-OT	-	-	-	-	-	-
41501	REGULAR SALARIES & WAGE	331,004	116,920	-	214,084	(78,077)	252,927
41503	VACATION LEAVE	-	15,277	-	(15,277)	-	-
41504	SICK LEAVE	-	21,519	-	(21,519)	-	-
41505	OVERTIME PAY	23,000	16,263	-	6,737	8,340	31,340
41506	PERSONAL TIME PAY	-	498	-	(498)	-	-
41507	HOLIDAY PAY	-	8,592	-	(8,592)	-	-
41508	LONGEVITY PAY	-	-	-	-	-	-
41509	COMP TIME PAY	-	7,298	-	(7,298)	-	-
41511	FUNERAL LEAVE	-	-	-	-	-	-
41515	SAFETY INCENTIVE ATTEND/	480	300	-	180	(180)	300
41517	RETRO-REGULAR PAY	-	-	-	-	-	-
41518	RETRO-OVERTIME PAY	-	-	-	-	-	-
42110	FICA-EMPLOYER	27,919	14,467	-	13,452	(4,966)	22,953
42130	PENSION-LAGERS	56,271	28,367	-	27,904	(11,886)	44,385
42210	INSURANCE HEALTH	63,302	32,591	-	30,711	(9,397)	53,905
42220	SHORT TERM DISABILITY INS	-	-	-	-	-	-
42225	LONG-TERM DISABILITY	2,483	1,278	-	1,205	(483)	2,000
43140	MEDICAL	200	-	-	200	-	200
43240	DATA PROCESSING	-	-	-	-	-	-
44130	MILEAGE	-	-	-	-	-	-
44160	EDUCATION	500	-	-	500	-	500
45150	UNIFORMS	1,000	-	-	1,000	-	1,000
45240	SUBSCRIPTIONS	-	-	-	-	-	-
45250	EXPENDABLE EQUIPMENT	2,000	165	-	1,835	-	2,000
45485	INTEREST EXPENSE-LEASES	-	-	-	-	-	-
45490	PRINCIPAL-CAPITAL LEASES	-	-	-	-	-	-
46420	TECHNICAL EQUIPMENT	3,000	-	-	3,000	-	3,000
46610	DEPRECIATION EXPENSE	-	-	-	-	-	-
49140	OFFICE EQUIPMENT	-	-	-	-	-	-
		521,624	271,591	-	250,033	(91,649)	429,975

240 BUILDING COMMISSION

Account	Account Title	Budget	YTD Expenses	Encumbrances	Balance	Mid-Year Adjustment	Revised Budget
41410	WAGES-PART TIME-ST	-	-	-	-		-
41501	REGULAR SALARIES & WAGE	175,928	75,588	-	100,340		175,928
41502	HOLIDAY LEAVE	-	5,134	-	(5,134)		-
41503	VACATION LEAVE	-	1,148	-	(1,148)		-
41504	SICK LEAVE	-	2,806	-	(2,806)		-
41505	OVERTIME PAY	-	2,139	-	(2,139)		-
41506	PERSONAL TIME PAY	-	193	-	(193)		-
41508	LONGEVITY PAY	-	-	-	-		-
41509	COMP TIME PAY	-	965	-	(965)		-
41511	FUNERAL LEAVE	-	-	-	-		-
41515	SAFETY INCENTIVE ATTEND/	300	180	-	120	(120)	180
41517	RETRO-REGULAR PAY	-	6	-	(6)		-
41518	RETRO-OVERTIME PAY	-	-	-	-		-
41522	MILITARY PAY	-	-	-	-		-
42110	FICA-EMPLOYER	13,481	6,527	-	6,954	(9)	13,472
42130	PENSION-LAGERS	28,888	14,321	-	14,567		28,888
42210	INSURANCE HEALTH	35,134	18,853	-	16,281		35,134
42220	SHORT TERM DISABILITY INS	-	-	-	-		-
42225	LONG-TERM DISABILITY	1,274	724	-	550		1,274
43240	DATA PROCESSING	-	-	-	-		-
43265	PROPERTY INTERVENTION	13,000	760	150	12,090		13,000
43270	TEMPORARY PERSONNEL	-	-	-	-		-
44110	TRAVEL & LODGING	700	-	-	700		700
44130	MILEAGE	400	29	-	371		400
44140	SEMINARS	1,000	306	-	694	1,000	2,000
44150	MEMBERSHIPS	350	-	-	350		350
44160	EDUCATION	-	-	-	-		-
45010	ADVERTISING	100	-	-	100		100
45110	GENERAL OPERATING	1,300	255	24	1,021		1,300
45150	UNIFORMS	400	125	-	275		400
45210	PRINTING	500	298	-	202		500
45220	POSTAGE	1,600	(431)	-	2,031		1,600
45230	COPIERS & SUPPLIES	3,200	1,554	-	1,646	500	3,700
45240	SUBSCRIPTIONS	-	-	-	-		-
45250	EXPENDABLE EQUIPMENT	600	186	-	414		600
45290	GENERAL OFFICE SUPPLIES	300	42	-	258		300
45310	GAS & OIL	3,500	1,046	-	2,454	(500)	3,000
45320	MAINTENANCE	4,000	156	-	3,844		4,000
45485	INTEREST EXPENSE-LEASES	-	-	-	-		-
46140	CELLULAR	2,000	737	-	1,263		2,000
46420	TECHNICAL EQUIPMENT	300	-	-	300		300
46430	OFFICE EQUIPMENT	150	-	-	150		150
46610	DEPRECIATION EXPENSE	-	-	-	-		-
49150	AUTOMOTIVE EQUIPMENT	-	-	-	-		-
		288,405	133,648	174	154,583	871	289,276

310 PUBLIC WORKS

Account	Account Title	Budget	YTD Expenses	Encumbrances	Balance	Mid-Year Adjustment	Revised Budget
41410	WAGES-PART TIME-ST	-	-	-	-		-
41501	REGULAR SALARIES & WAGE	227,890	97,743	-	130,147		227,890
41502	HOLIDAY LEAVE	-	6,689	-	(6,689)		-
41503	VACATION LEAVE	-	4,869	-	(4,869)		-
41504	SICK LEAVE	-	1,618	-	(1,618)		-
41505	OVERTIME PAY	-	8,786	-	(8,786)		-
41506	PERSONAL TIME PAY	-	888	-	(888)		-
41508	LONGEVITY PAY	-	-	-	-		-
41509	COMP TIME PAY	-	-	-	-		-
41511	FUNERAL LEAVE	-	-	-	-		-
41515	SAFETY INCENTIVE ATTEND/A	240	225	-	15	(15)	225
41517	RETRO-REGULAR PAY	-	-	-	-		-
41518	RETRO-OVERTIME PAY	-	-	-	-		-
41519	ON CALL PAY	-	-	-	-		-
41521	SECONDARY EMPLOYMENT	-	-	-	-		-
42110	FICA-EMPLOYER	17,452	9,079	-	8,373	(1)	17,451
42130	PENSION-LAGERS	37,264	19,700	-	17,564		37,264
42210	INSURANCE HEALTH	27,734	15,792	-	11,942	621	28,355
42220	SHORT TERM DISABILITY INS	-	-	-	-		-
42225	LONG-TERM DISABILITY	1,644	951	-	693	65	1,709
43120	ENGINEERING	78,750	38,041	3,500	37,209		78,750
43270	TEMPORARY PERSONNEL	-	-	-	-		-
44110	TRAVEL & LODGING	1,100	252	-	848		1,100
44130	MILEAGE	175	-	-	175		175
44140	SEMINARS	900	140	-	760		900
44150	MEMBERSHIPS	800	399	-	401		800
44160	EDUCATION	-	-	-	-		-
45010	ADVERTISING	230	-	-	230		230
45110	GENERAL OPERATING	13,000	2,519	525	9,956	(525)	12,475
45115	ROAD PROJECTS	1,743,800	335,190	515,835	892,775		1,743,800
45150	UNIFORMS	850	759	-	91	525	1,375
45160	JANITORIAL	9,000	2,495	218	6,287		9,000
45220	POSTAGE	950	-	-	950		950
45230	COPIERS & SUPPLIES	3,600	1,816	-	1,784		3,600
45250	EXPENDABLE EQUIPMENT	2,500	779	-	1,721		2,500
45310	GAS & OIL	3,800	590	-	3,210		3,800
45320	MAINTENANCE	2,500	522	-	1,978		2,500
46140	CELLULAR	2,200	828	-	1,372		2,200
46210	ELECTRIC	40,000	10,827	-	29,173	(4,100)	35,900
46220	GAS	500	885	-	(385)	1,100	1,600
46230	WATER	2,500	708	-	1,792		2,500
46240	SEWER/STRMWTR	-	1,031	-	(1,031)	2,100	2,100
46410	BUILDINGS	3,000	375	210	2,415		3,000
46420	TECHNICAL EQUIPMENT	3,500	-	-	3,500		3,500
46610	DEPRECIATION EXPENSE	-	-	-	-		-
49110	NID PROJECTS	-	-	-	-		-
49130	LAND AND BUILDING	13,000	8,255	-	4,745		13,000
49150	AUTOMOTIVE EQUIPMENT	23,050	23,841	-	(791)	900	23,950
49160	MACHINERY & EQUIPMENT	-	-	-	-		-
		2,261,929	596,593	520,288	1,145,048	670	2,262,599

315 FLEET

Account	Account Title	Budget	YTD Expenses	Encumbrances	Balance	Mid-Year Adjustment	Revised Budget
41501	REGULAR SALARIES & WAGE	98,436	42,344	-	56,092		98,436
41502	HOLIDAY LEAVE	-	2,907	-	(2,907)		-
41503	VACATION LEAVE	-	2,242	-	(2,242)		-
41504	SICK LEAVE	-	577	-	(577)		-
41505	OVERTIME PAY	-	3,615	-	(3,615)	3,615	3,615
41506	PERSONAL TIME PAY	-	-	-	-		-
41508	LONGEVITY PAY	-	-	-	-		-
41509	COMP TIME PAY	-	533	-	(533)		-
41515	SAFETY INCENTIVE ATTENDA	120	120	-	-		120
41517	RETRO-REGULAR PAY	-	114	-	(114)		-
42110	FICA-EMPLOYER	7,540	3,854	-	3,686	277	7,817
42130	PENSION-LAGERS	16,734	8,828	-	7,906		16,734
42210	INSURANCE HEALTH	21,466	11,983	-	9,483	331	21,797
42220	SHORT TERM DISABILITY INS	-	-	-	-		-
42225	LONG-TERM DISABILITY	738	430	-	308		738
44140	SEMINARS	300	-	-	300		300
45110	GENERAL OPERATING	20,000	8,720	-	11,280	(1,500)	18,500
45150	UNIFORMS	1,700	654	-	1,046		1,700
45250	EXPENDABLE EQUIPMENT	13,000	2,591	-	10,409		13,000
45320	MAINTENANCE	1,000	-	-	1,000		1,000
46140	CELLULAR	1,300	582	-	718		1,300
46410	BUILDINGS	-	1,000	-	(1,000)	1,100	1,100
46420	TECHNICAL EQUIPMENT	400	-	600	(200)	400	800
46610	DEPRECIATION EXPENSE	-	-	-	-		-
49160	MACHINERY & EQUIPMENT	-	-	-	-		-
		182,734	91,096	600	91,038	4,223	186,957

320 HIGHWAYS & STREETS

Account	Account Title	Budget	YTD Expenses	Encumbrances	Balance	Mid-Year Adjustment	Revised Budget
41410	WAGES-PART TIME-ST	20,446	393	-	20,053		20,446
41501	REGULAR SALARIES & WAGE	417,727	157,941	-	259,786	(14,476)	403,251
41502	HOLIDAY LEAVE	-	11,722	-	(11,722)		-
41503	VACATION LEAVE	-	10,915	-	(10,915)		-
41504	SICK LEAVE	-	4,913	-	(4,913)		-
41505	OVERTIME PAY	65,000	23,678	-	41,322		65,000
41506	PERSONAL TIME PAY	-	292	-	(292)		-
41508	LONGEVITY PAY	-	-	-	-		-
41509	COMP TIME PAY	-	1,885	-	(1,885)		-
41511	FUNERAL LEAVE	-	1,400	-	(1,400)		-
41515	SAFETY INCENTIVE ATTEND/A	480	420	-	60	(60)	420
41517	RETRO-REGULAR PAY	-	-	-	-		-
41518	RETRO-OVERTIME PAY	-	-	-	-		-
41519	ON CALL PAY	-	2,125	-	(2,125)		-
41522	MILITARY PAY	-	1,015	-	(1,015)		-
42110	FICA-EMPLOYER	38,529	15,903	-	22,626	(1,112)	37,417
42130	PENSION-LAGERS	71,014	36,268	-	34,746		71,014
42210	INSURANCE HEALTH	87,902	39,415	-	48,487	(16,912)	70,990
42220	SHORT TERM DISABILITY INS	-	-	-	-		-
42225	LONG-TERM DISABILITY	3,133	1,686	-	1,447		3,133
43120	ENGINEERING	10,000	1,700	-	8,300		10,000
43260	GRASS MOWING	5,500	-	-	5,500		5,500
43270	TEMPORARY PERSONNEL	-	-	-	-		-
43295	STREET REPAIRS	495,000	-	-	495,000		495,000
44110	TRAVEL & LODGING	1,300	252	-	1,048		1,300
44130	MILEAGE	350	161	-	189		350
44140	SEMINARS	500	140	-	360		500
44150	MEMBERSHIPS	200	150	-	50		200
44160	EDUCATION	2,000	-	-	2,000		2,000
45010	ADVERTISING	400	158	-	242		400
45090	EQUIPMENT RENTAL	1,500	-	-	1,500		1,500
45110	GENERAL OPERATING	300,000	109,757	141,710	48,533		300,000
45115	ROAD PROJECTS	45,000	-	-	45,000		45,000
45150	UNIFORMS	5,300	2,435	479	2,387		5,300
45250	EXPENDABLE EQUIPMENT	8,000	4,669	711	2,620		8,000
45310	GAS & OIL	70,000	13,050	27,648	29,302		70,000
45320	MAINTENANCE	48,000	8,241	1,018	38,741	(2,200)	45,800
45416	INTEREST EXP-2007 BONDS	-	-	-	-		-
45420	BOND EXP-REV BONDS	-	-	-	-		-
45421	INTEREST EXP - 2010 BONDS	196,226	100,813	-	95,413		196,226
45485	INTEREST EXPENSE-LEASES	-	-	-	-		-
45486	PRINCIPAL-UMB	360,000	360,000	-	-		360,000
45490	PRINCIPAL-CAPITAL LEASES	-	-	-	-		-
46140	CELLULAR	4,200	1,705	-	2,495		4,200
46210	ELECTRIC	65,000	34,864	-	30,136		65,000
46410	BUILDINGS	5,000	-	-	5,000		5,000
46420	TECHNICAL EQUIPMENT	-	-	-	-		-
46540	UNEMPLOYMENT	-	-	-	-		-
46610	DEPRECIATION EXPENSE	-	-	-	-		-
49150	AUTOMOTIVE EQUIPMENT	-	-	-	-		-
49160	MACHINERY & EQUIPMENT	16,000	18,086	-	(2,086)	2,200	18,200
		2,343,707	966,153	171,565	1,205,989	(32,560)	2,311,147

330 PARKS & RECREATION

Account	Account Title	Budget	YTD Expenses	Encumbrances	Balance	Mid-Year Adjustment	Revised Budget
41410	WAGES-PART TIME-ST	104,042	22,948	-	81,094	8,000	112,042
41420	WAGES-PART TIME-OT	-	-	-	-		-
41501	REGULAR SALARIES & WAGE	258,237	106,893	-	151,344	1,679	259,916
41502	HOLIDAY LEAVE	-	7,833	-	(7,833)		-
41503	VACATION LEAVE	-	6,232	-	(6,232)		-
41504	SICK LEAVE	-	3,174	-	(3,174)		-
41505	OVERTIME PAY	6,000	10,198	-	(4,198)	9,500	15,500
41506	PERSONAL TIME PAY	-	690	-	(690)		-
41508	LONGEVITY PAY	-	-	-	-		-
41509	COMP TIME PAY	-	1,325	-	(1,325)		-
41511	FUNERAL LEAVE	-	185	-	(185)		-
41512	WORK COMP SUPPLEMENT	-	-	-	-		-
41515	SAFETY INCENTIVE ATTEND/	330	270	-	60	(60)	270
41517	RETRO-REGULAR PAY	-	-	-	-		-
41518	RETRO-OVERTIME PAY	-	-	-	-		-
41519	ON CALL PAY	-	-	-	-		-
41521	SECONDARY EMPLOYMENT	-	170	-	(170)		-
41523	PHONE ALLOWANCE	-	-	-	-		-
42110	FICA-EMPLOYER	28,199	11,656	-	16,543	1,463	29,662
42130	PENSION-LAGERS	43,900	23,078	-	20,822	1,890	45,790
42210	INSURANCE HEALTH	55,360	31,113	-	24,247		55,360
42220	SHORT TERM DISABILITY INS	-	-	-	-		-
42225	LONG-TERM DISABILITY	1,937	1,114	-	823		1,937
43120	ENGINEERING	-	-	-	-		-
43160	PARK PROGRAMS	65,000	3,297	506	61,196		65,000
43260	GRASS MOWING	51,000	560	-	50,440		51,000
43280	POOL MANAGEMENT	-	-	-	-		-
43290	MISCELLANEOUS	-	-	-	-		-
44110	TRAVEL & LODGING	250	-	-	250		250
44130	MILEAGE	100	-	-	100		100
44140	SEMINARS	1,000	45	-	955		1,000
44150	MEMBERSHIPS	1,350	1,238	-	112		1,350
44160	EDUCATION	-	-	-	-		-
45010	ADVERTISING	4,000	190	-	3,810		4,000
45090	EQUIPMENT RENTAL	15,000	3,894	2,059	9,047		15,000
45110	GENERAL OPERATING	55,000	11,849	2,003	41,148	5,156	60,156
45115	ROAD PROJECTS	75,000	-	-	75,000		75,000
45120	POOL SUPPLIES	-	-	-	-		-
45130	CONCESSION PRODUCTS	420	-	-	420		420
45150	UNIFORMS	4,100	1,502	-	2,598		4,100
45160	JANITORIAL	3,500	414	-	3,086		3,500
45210	PRINTING	2,000	692	-	1,309		2,000
45220	POSTAGE	150	-	-	150		150
45250	EXPENDABLE EQUIPMENT	23,500	12,136	-	11,364	24,000	47,500
45310	GAS & OIL	15,000	4,980	-	10,020		15,000
45320	MAINTENANCE	12,000	6,519	-	5,481		12,000
46110	TELEPHONE-REGULAR SERV	-	-	-	-		-
46140	CELLULAR	2,800	1,116	-	1,684		2,800
46210	ELECTRIC	10,000	3,855	-	6,145		10,000
46220	GAS	4,000	1,587	-	2,413		4,000
46230	WATER	7,800	1,177	-	6,623		7,800
46240	SEWER/STRMWTR	3,500	1,163	-	2,337		3,500
46410	BUILDINGS	7,500	-	-	7,500		7,500
46420	TECHNICAL EQUIPMENT	2,000	1,266	-	734		2,000
46610	DEPRECIATION EXPENSE	-	-	-	-		-
49130	LAND AND BUILDING	-	-	-	-		-

330 PARKS & RECREATION

Account	Account Title	Budget	YTD Expenses	Encumbrances	Balance	Mid-Year Adjustment	Revised Budget
49131	BUILDING REMODEL	-	-	-	-		-
49132	GREENWAY PLAN	-	-	-	-		-
49150	AUTOMOTIVE EQUIPMENT	23,050	23,043	-	7	(7)	23,043
49160	MACHINERY & EQUIPMENT	-	-	-	-		-
		887,025	307,402	4,568	575,056	51,621	938,646

410 HEALTH DEPARTMENT

Account	Account Title	Budget	YTD Expenses	Encumbrances	Balance	Mid-Year Adjustment	Revised Budget
41501	REGULAR SALARIES & WAGE	31,981	13,974	-	18,007		31,981
41502	HOLIDAY LEAVE	-	978	-	(978)		-
41503	VACATION LEAVE	-	240	-	(240)		-
41504	SICK LEAVE	-	554	-	(554)		-
41505	OVERTIME PAY	-	-	-	-		-
41506	PERSONAL TIME PAY	-	-	-	-		-
41508	LONGEVITY PAY	-	-	-	-		-
41509	COMP TIME PAY	-	-	-	-		-
41511	FUNERAL LEAVE	-	-	-	-		-
41515	SAFETY INCENTIVE ATTEND	60	60	-	-		60
41518	RETRO-OVERTIME PAY	-	-	-	-		-
42110	FICA-EMPLOYER	2,451	1,200	-	1,251		2,451
42130	PENSION-LAGERS	5,437	2,666	-	2,771		5,437
42210	INSURANCE HEALTH	6,268	3,778	-	2,490	166	6,434
42220	SHORT TERM DISABILITY INS	-	-	-	-		-
42225	LONG-TERM DISABILITY	240	133	-	107		240
43260	GRASS MOWING	4,000	440	3,660	(100)		4,000
44140	SEMINARS	100	-	-	100		100
45010	ADVERTISING	50	-	-	50		50
45110	GENERAL OPERATING	400	10	-	390		400
45160	JANITORIAL	400	-	-	400		400
45210	PRINTING	100	-	-	100		100
45220	POSTAGE	150	-	-	150		150
45230	COPIERS & SUPPLIES	2,000	822	-	1,178		2,000
45250	EXPENDABLE EQUIPMENT	100	44	-	56		100
45310	GAS & OIL	1,500	349	-	1,151		1,500
45320	MAINTENANCE	1,000	225	-	775	1,000	2,000
46140	CELLULAR	-	-	-	-		-
46150	PAGERS	-	-	-	-		-
46410	BUILDINGS	1,000	-	-	1,000		1,000
46430	OFFICE EQUIPMENT	-	-	-	-		-
46610	DEPRECIATION EXPENSE	-	-	-	-		-
49130	LAND AND BUILDING	28,750	1,244	-	27,506		28,750
		85,987	26,716	3,660	55,611	1,166	87,153

420 ANIMAL CONTROL

Account	Account Title	Budget	YTD Expenses	Encumbrances	Balance	Mid-Year Adjustment	Revised Budget
41501	REGULAR SALARIES & WAGE	88,179	34,512	-	53,667		88,179
41502	HOLIDAY LEAVE	-	2,577	-	(2,577)		-
41503	VACATION LEAVE	-	2,409	-	(2,409)		-
41504	SICK LEAVE	-	332	-	(332)		-
41505	OVERTIME PAY	4,000	4,588	-	(588)	1,000	5,000
41506	PERSONAL TIME PAY	-	322	-	(322)		-
41508	LONGEVITY PAY	-	-	-	-		-
41509	COMP TIME PAY	-	1,312	-	(1,312)		-
41511	FUNERAL LEAVE	-	-	-	-		-
41515	SAFETY INCENTIVE ATTENDA	60	120	-	(60)	60	120
41517	RETRO-REGULAR PAY	-	-	-	-		-
41518	RETRO-OVERTIME PAY	-	-	-	-		-
41519	ON CALL PAY	-	2,251	-	(2,251)		-
42110	FICA-EMPLOYER	7,056	3,507	-	3,549	81	7,137
42130	PENSION-LAGERS	14,990	8,159	-	6,831		14,990
42210	INSURANCE HEALTH	17,706	9,956	-	7,750	331	18,037
42220	SHORT TERM DISABILITY INS	-	-	-	-		-
42225	LONG-TERM DISABILITY	661	366	-	295		661
43140	MEDICAL	-	-	-	-		-
44110	TRAVEL & LODGING	600	-	-	600		600
44130	MILEAGE	250	-	-	250		250
44140	SEMINARS	1,000	-	-	1,000		1,000
44150	MEMBERSHIPS	150	60	-	90		150
45010	ADVERTISING	-	-	-	-		-
45110	GENERAL OPERATING	10,200	3,109	220	6,871		10,200
45112	MAINTENANCE SUPPLIES	-	-	-	-		-
45150	UNIFORMS	1,000	359	-	641		1,000
45210	PRINTING	1,000	-	-	1,000		1,000
45220	POSTAGE	-	-	-	-		-
45250	EXPENDABLE EQUIPMENT	500	-	-	500		500
45310	GAS & OIL	2,000	509	-	1,491		2,000
45320	MAINTENANCE	1,000	93	-	907		1,000
46140	CELLULAR	1,000	351	-	649		1,000
46150	PAGERS	55	27	-	28		55
46420	TECHNICAL EQUIPMENT	-	-	-	-		-
46610	DEPRECIATION EXPENSE	-	-	-	-		-
49150	AUTOMOTIVE EQUIPMENT	-	-	-	-		-
		151,407	74,920	220	76,267	1,472	152,879

450 VECTOR CONTROL

Account	Account Title	Budget	YTD Expenses	Encumbrances	Balance	Mid-Year Adjustment	Revised Budget
45010	ADVERTISING	40	25	-	15		40
45110	GENERAL OPERATING	20	-	-	20		20
45190	OTHER	7,000	-	-	7,000		7,000
45250	EXPENDABLE EQUIPME	-	-	-	-		-
45310	GAS & OIL	-	-	-	-		-
45320	MAINTENANCE	500	-	-	500		500
46140	CELLULAR	1,000	351	-	649		1,000
46420	TECHNICAL EQUIPMEN	-	-	-	-		-
		8,560	376	-	8,184	-	8,560

460 SOLID WASTE

Account	Account Title	Budget	YTD Expenses	Encumbrances	Balance	Mid-Year Adjustment	Revised Budget
43133	BANK ANALYSIS SERV CHG	17,000	-	-	17,000	(17,000)	-
43220	TRASH HAULING	1,031,704	496,201	603,503	(68,000)	80,000	1,111,704
43290	MISCELLANEOUS	-	-	-	-		-
45210	PRINTING	2,700	1,428	-	1,272		2,700
45220	POSTAGE	12,000	-	-	12,000		12,000
		1,063,404	497,630	603,503	(37,729)	63,000	1,126,404

35 Tourism Fund Summary

Account Title	Original 2016 Budget	Proposed Changes	Revised 2016 Budget
Operating Revenues	288,091	(8,053)	280,038
Operating Expenses	246,395	38,598	284,993
	41,696	(46,651)	(4,955)

35 TOURISM FUND

Account	Account Title	Budget	YTD Receipts	Balance	Mid-Year Adjustment	Revised Budget
31311	PASS THRU TIF SALES TAX	(122,220)	(61,588)	(60,632)		(122,220)
31410	TOURISM TAX 5%	281,561	121,949	159,612		281,561
36058	MISSOURI ARTS COUNCIL	-	-	-		-
37810	RICKMAN SERIES CONCERTS	-	-	-		-
37812	MERLE HAGGARD CONCERT	-	-	-		-
37813	CLASSICAL CONCERT	-	-	-		-
37814	CHRISTMAS CONCERT	-	-	-		-
37815	ARNOLD DAYS REVENUES	28,500	31,065	(2,565)	2,565	31,065
37817	THANKSGIVING	23,750	13,132	10,618	(10,618)	13,132
37818	TOUR OF JEFFERSON COUNT	-	-	-		-
37820	JULY 4TH CELEBRATION	1,500	-	1,500		1,500
39134	DONATIONS-TOURISM	75,000	50,000	25,000		75,000
39250	TRANSFERS IN / OUT	-	-	-		-
		288,091	154,559	133,533	(8,053)	280,038

035 TOURISM DEPARTMENT

Account	Account Title	Budget	YTD Expenses	Encumbrances	Balance	Mid-Year Adjustment	Revised Budget
41410	WAGES-PART TIME-ST	5,270	1,833	-	3,437		5,270
41501	REGULAR SALARIES & WAGE	-	-	-	-		-
41502	HOLIDAY LEAVE	-	-	-	-		-
41503	VACATION LEAVE	-	-	-	-		-
41504	SICK LEAVE	-	-	-	-		-
41505	OVERTIME PAY	810	201	-	610		810
41506	PERSONAL TIME PAY	-	-	-	-		-
41507	HOLIDAY PAY	-	-	-	-		-
41508	LONGEVITY PAY	-	-	-	-		-
41509	COMP TIME PAY	-	-	-	-		-
41511	FUNERAL LEAVE	-	-	-	-		-
41515	SAFETY INCENTIVE ATTENDA	-	-	-	-		-
41517	RETRO-REGULAR PAY	-	-	-	-		-
41523	PHONE ALLOWANCE	-	-	-	-		-
42110	FICA-EMPLOYER	465	154	-	311		465
42130	PENSION-LAGERS	-	34	-	(34)		-
42210	INSURANCE HEALTH	-	58	-	(58)		-
42220	SHORT TERM DISABILITY INS	-	-	-	-		-
42225	LONG-TERM DISABILITY	-	-	-	-		-
43290	MISCELLANEOUS	-	-	-	-		-
44110	TRAVEL & LODGING	-	-	-	-		-
44130	MILEAGE	-	-	-	-		-
44140	SEMINARS	-	-	-	-		-
44150	MEMBERSHIPS	-	-	-	-		-
45110	GENERAL OPERATING	-	-	-	-		-
45210	PRINTING	1,750	810	360	580		1,750
45220	POSTAGE	100	-	-	100		100
45250	EXPENDABLE EQUIPMENT	7,400	-	-	7,400		7,400
45290	GENERAL OFFICE SUPPLIES	100	-	-	100		100
47505	FIREWORKS EVENTS	75,000	50,000	-	25,000		75,000
47510	ARNOLD DAYS	50,000	39,868	-	10,132	(10,132)	39,868
47515	JULY 4	15,000	-	-	15,000		15,000
47525	SIGNAGE & ADVERTISING	5,000	-	-	5,000		5,000
47530	RADIO/TELEVISION	1,500	-	-	1,500	8,500	10,000
47535	PARK OUTDOOR CONCERTS	3,500	-	-	3,500		3,500
47540	RICKMAN SERIES	-	-	-	-		-
47550	LANDSCAPING BEAUTIFICAT	-	-	-	-		-
47556	THANKSGIVING RUN	15,000	726	12,000	2,274	(2,274)	12,726
47558	CHRISTMAS DECORATIONS	20,000	15,104	-	4,896	(4,896)	15,104
47559	CLASSICAL CONCERT	-	-	-	-		-
47560	WYNONNA JUDD CONCERT	-	-	-	-		-
47561	FOX BAND COMPETITION	2,000	900	-	1,100	(1,100)	900
47562	ATTRACTIONS,MRKTNG,PRO	40,000	54,455	-	(14,455)	50,000	90,000
47563	MID-AMER VETERANS PICNI	1,500	-	-	1,500	(1,500)	-
47575	TOURISM MISC.	2,000	-	-	2,000		2,000
		246,395	164,142	12,360	69,893	38,598	284,993

43 Recreation Center Summary

Account Title	Original 2016 Budget	Proposed Changes	Revised 2016 Budget
Operating Revenues	2,964,703	(276,571)	2,688,132
Operating Expenses	2,994,383	34,752	3,029,135
	(29,680)	(311,323)	(341,003)

43 RECREATION CENTER FUND

Account	Account Title	Budget	YTD Receipts	Balance	Mid-Year Adjustment	Revised Budget
31311	PASS THRU TIF SALES TAX	(112,768)	(27,816)	(84,952)		(112,768)
31350	LOCAL PARK SALES TAX .25%	-	-	-		-
31360	REC CTR SALES TAX-.25%	1,423,125	475,599	947,526		1,423,125
37022	RETURNED CHECK PENALTY	-	30	(30)		-
37026	COLLECTION FEES	-	-	-		-
37080	MEMBERSHIPS	445,000	284,824	160,176	60,000	505,000
37081	DAILY ADMISSIONS	144,000	64,998	79,002		144,000
37082	FACILITY RENTALS	151,000	64,485	86,515		151,000
37085	EMPLOYEE MEMBERSHIP RE	9,300	6,297	3,003		9,300
37086	POOL DAILY ADMISSIONS	97,000	3,559	93,441		97,000
37088	FOOD & BEV CONCESSIONS	48,500	1,846	46,655		48,500
37089	PROMO GIFT CERTIFICATES	-	(20)	20		-
37090	REC CENTER PROGRAMS	285,000	131,404	153,596		285,000
37091	MEAAA FACILITY RENTAL	21,000	10,500	10,500		21,000
37095	KIDS CLUB FEES	375	246	129	200	575
37097	MERCHANDISE CONCESSION	1,200	56	1,144		1,200
37098	TRIVIA NIGHT	-	-	-		-
38010	INTEREST INC-INVESTMENT	-	2	(2)		-
39105	COMMISSIONS	6,500	1,197	5,303		6,500
39106	ADVERTISING SALES	-	-	-		-
39110	INSURANCE PROCEEDS	-	-	-		-
39130	DONATIONS	-	9	(9)		-
39135	DONATIONS-RECREATION C	-	289	(289)		-
39140	CASH OVER/SHORT	-	35	(35)		-
39250	TRANSFERS IN / OUT	336,771		336,771	(336,771)	-
	Sewer Sale Proceeds	108,500	73,736	64,764		108,500
39500	MISCELLANEOUS	200	419	(219)		200
		2,964,703	1,091,696	1,903,007	(276,571)	2,688,132

340 RECREATION CENTER

Account	Account Title	Budget	YTD Expenses	Encumbrances	Balance	Mid-Year Adjustment	Revised Budget
41410	WAGES-PART TIME-ST	244,027	129,933	-	114,094	4,775	248,802
41420	WAGES-PART TIME-OT	-	-	-	-		-
41501	REGULAR SALARIES & WAGE	222,832	88,734	-	134,098	(4,146)	218,686
41502	HOLIDAY LEAVE	-	6,676	-	(6,676)		-
41503	VACATION LEAVE	-	5,160	-	(5,160)		-
41504	SICK LEAVE	-	3,709	-	(3,709)		-
41505	OVERTIME PAY	1,000	2,284	-	(1,284)	2,500	3,500
41506	PERSONAL TIME PAY	-	345	-	(345)		-
41507	HOLIDAY PAY	-	-	-	-		-
41508	LONGEVITY PAY	-	-	-	-		-
41509	COMP TIME PAY	-	3,421	-	(3,421)		-
41511	FUNERAL LEAVE	-	-	-	-		-
41515	SAFETY INCENTIVE ATTEND/	330	270	-	60	(60)	270
41517	RETRO-REGULAR PAY	-	72	-	(72)		-
41518	RETRO-OVERTIME PAY	-	-	-	-		-
41519	ON CALL PAY	-	-	-	-		-
41521	SECONDARY EMPLOYMENT	22,440	8,754	-	13,686		22,440
41523	PHONE ALLOWANCE	-	-	-	-		-
42110	FICA-EMPLOYER	37,533	18,277	-	19,256	235	37,768
42130	PENSION-LAGERS	37,881	15,830	-	22,051	(290)	37,591
42210	INSURANCE HEALTH	53,039	25,624	-	27,415	(1,439)	51,600
42220	SHORT TERM DISABILITY INS	-	-	-	-		-
42225	LONG-TERM DISABILITY	1,671	806	-	865		1,671
43130	FINANCIAL	-	-	-	-		-
43133	BANK ANALYSIS SERV CHG	2,500	197	-	2,303	(1,500)	1,000
43135	CREDIT CARD SERVICES	20,000	6,232	-	13,768		20,000
43165	REC CENTER PROGRAMS	217,680	44,016	791	172,874		217,680
43270	TEMPORARY PERSONNEL	-	-	-	-		-
43280	POOL MANAGEMENT	425,000	92,864	309,141	22,995	(2,500)	422,500
43285	ADMINISTRATION COSTS	-	-	-	-		-
43290	MISCELLANEOUS	4,250	2,921	1,940	(611)	2,000	6,250
43380	REC CENTER SIGN	-	-	-	-		-
44110	TRAVEL & LODGING	200	-	-	200	200	400
44130	MILEAGE	100	-	-	100		100
44140	SEMINARS	1,000	40	660	300	750	1,750
44150	MEMBERSHIPS	1,200	285	-	915		1,200
44160	EDUCATION	-	-	-	-		-
45010	ADVERTISING	1,750	77	-	1,673		1,750
45090	EQUIPMENT RENTAL	34,000	15,159	21,899	(3,058)	4,000	38,000
45105	RECREATION SUPPLIES	5,000	872	-	4,128		5,000
45106	BDAY PARTY SUPPLIES	25,000	7,755	-	17,245		25,000
45112	MAINTENANCE SUPPLIES	16,000	5,294	835	9,871		16,000
45115	ROAD PROJECTS	-	-	-	-		-
45120	POOL SUPPLIES	2,250	-	-	2,250		2,250
45130	CONCESSION PRODUCTS	27,000	808	-	26,192		27,000
45135	RESALE MERCHANDISE	2,500	-	-	2,500		2,500
45150	UNIFORMS	4,100	452	-	3,648		4,100
45160	JANITORIAL	33,000	7,054	390	25,556		33,000
45210	PRINTING	16,500	7,640	-	8,860	8,500	25,000
45220	POSTAGE	10,100	2,428	-	7,672	-	10,100
45230	COPIERS & SUPPLIES	5,500	1,817	544	3,139		5,500
45250	EXPENDABLE EQUIPMENT	26,000	6,236	2,683	17,081	5,500	31,500
45290	GENERAL OFFICE SUPPLIES	5,750	3,011	-	2,739		5,750
45310	GAS & OIL	750	-	-	750		750
45320	MAINTENANCE	500	8	-	492		500

340 RECREATION CENTER

Account	Account Title	Budget	YTD Expenses	Encumbrances	Balance	Mid-Year Adjustment	Revised Budget
45416	INTEREST EXP-2007 BONDS	-	-	-	-		-
45420	BOND EXP-REV BONDS	3,400	-	-	3,400		3,400
45475	INT EXP-REC CENTER	360,000	175,669	-	184,331		360,000
45476	PRINCIPAL-REC CENTER	575,000	-	-	575,000		575,000
45486	PRINCIPAL-UMB	-	-	-	-		-
45488	BOND EXP-UNDWRITER DISC	-	-	-	-		-
45500	PMT TO ESCROW AGENT	-	-	-	-		-
46110	TELEPHONE-REGULAR SERV	8,200	4,976	-	3,224	6,000	14,200
46140	CELLULAR	1,400	382	-	1,018		1,400
46210	ELECTRIC	158,000	61,309	-	96,691		158,000
46220	GAS	78,000	20,904	-	57,096		78,000
46230	WATER	26,500	5,176	-	21,324		26,500
46240	SEWER/STRMWTR	37,500	9,331	-	28,169		37,500
46410	BUILDINGS	212,000	92,361	12,883	106,756		212,000
46420	TECHNICAL EQUIPMENT	25,000	9,227	-	15,773	9,727	34,727
46430	OFFICE EQUIPMENT	-	-	-	-		-
46440	FITNESS EQUIP MAINTENAN	1,000	641	-	359	500	1,500
46540	UNEMPLOYMENT	-	-	-	-		-
46610	DEPRECIATION EXPENSE	-	-	-	-		-
48010	DEBT ISSUE COSTS	-	-	-	-		-
49131	BUILDING REMODEL	-	-	-	-		-
49150	AUTOMOTIVE EQUIPMENT	-	-	-	-		-
		2,994,383	895,037	351,767	1,747,579	34,752	3,029,135

44 Golf Course Fund Summary

Account Title	Original 2016 Budget	Proposed Changes	Revised 2016 Budget
Operating Revenues	856,828	3,798,242	4,655,070
Operating Expenses	735,828	203,850	939,678
	121,000	3,594,392	3,715,392
Debt Principal	160,000	3,594,392	3,754,392
	(39,000)	(0)	(39,000)

GOLF COURSE FUND

Account	Account Title	Budget	YTD Receipts	Balance	Mid-Year Adjustment	Revised Budget
36010	FEMA FLOOD ASSIST	-	-	-	7,904	7,904
37080	MEMBERSHIPS	34,000	18,250	15,750	(8,500)	25,500
37081	DAILY ADMISSIONS	540,000	68,292	471,708	28,500	568,500
37088	FOOD & BEV CONCESSIONS	45,000	5,459	39,541	11,500	56,500
37093	BEER CONCESSIONS	34,000	8,908	25,093	5,500	39,500
37094	GOLF SHOP CONCESSIONS	25,000	4,582	20,418	7,500	32,500
37096	GOLF CART FEES	3,500	3,345	155	-	3,500
37099	LEAGUE FEES	21,000	4,854	16,146	4,580	25,580
38000	TOURNAMENT REVENUES	3,500	620	2,880	5,500	9,000
38010	INTEREST INC-INVESTMENTS	20	16	4		20
39106	ADVERTISING SALES	-	-	-		-
39110	INSURANCE PROCEEDS	-	-	-		-
39130	DONATIONS	-	-	-		-
39140	CASH OVER/SHORT	-	-	-		-
39250	TRANSFERS IN / OUT	136,808	-	136,808	(26,454)	110,354
	Sewer Sale Proceeds	14,000	3,632,887	(3,618,887)	3,762,212	3,776,212
39500	MISCELLANEOUS	-	-	-		-
		856,828	3,747,212	(2,890,384)	3,798,242	4,655,070

440 GOLF COURSE DEPARTMENT

Account	Account Title	Budget	YTD Expenses	Encumbrances	Balance	Mid-Year Adjustment	Revised Budget
41410	WAGES-PART TIME-ST	76,304	38,452	-	37,853	12,500	88,804
41420	WAGES-PART TIME-OT	-	-	-	-		-
41501	REGULAR SALARIES & WAGE	92,888	37,706	-	55,182		92,888
41502	HOLIDAY LEAVE	-	2,836	-	(2,836)		-
41503	VACATION LEAVE	-	(18,844)	-	18,844		-
41504	SICK LEAVE	-	1,381	-	(1,381)		-
41505	OVERTIME PAY	-	215	-	(215)	300	300
41506	PERSONAL TIME PAY	-	413	-	(413)		-
41509	COMP TIME PAY	-	860	-	(860)		-
41515	SAFETY INCENTIVE ATTEND/	120	120	-	-		120
41517	RETRO-REGULAR PAY	-	-	-	-		-
41521	SECONDARY EMPLOYMENT	-	-	-	-		-
42110	FICA-EMPLOYER	12,952	4,694	-	8,258	979	13,931
42130	PENSION-LAGERS	15,791	7,767	-	8,024	51	15,842
42210	INSURANCE HEALTH	16,766	9,536	-	7,230		16,766
42220	SHORT TERM DISABILITY INS	-	-	-	-		-
42225	LONG-TERM DISABILITY	697	346	-	351		697
43135	CREDIT CARD SERVICES	5,700	1,354	-	4,346		5,700
43155	GOLF TOURNAMENT	2,500	1,542	-	958		2,500
43290	MISCELLANEOUS	4,500	629	600	3,271		4,500
44110	TRAVEL & LODGING	1,200	609	696	(105)	200	1,400
44130	MILEAGE	250	-	-	250		250
44140	SEMINARS	1,900	700	-	1,200		1,900
44150	MEMBERSHIPS	1,000	575	-	425		1,000
45010	ADVERTISING	6,000	1,829	-	4,171		6,000
45090	EQUIPMENT RENTAL	2,500	630	882	988	4,500	7,000
45110	GENERAL OPERATING	3,500	505	677	2,318		3,500
45111	GOLF COURSE SUPPLIES	53,000	26,020	8,543	18,438	15,000	68,000
45130	CONCESSION PRODUCTS	23,850	2,860	-	20,990		23,850
45131	RESALE BEER	22,350	2,285	3	20,062		22,350
45135	RESALE MERCHANDISE	20,000	(274)	-	20,274		20,000
45136	LEAGUE AWARDS	-	-	-	-		-
45150	UNIFORMS	2,750	458	-	2,292		2,750
45160	JANITORIAL	3,500	1,514	-	1,986		3,500
45210	PRINTING	300	8	-	292		300
45220	POSTAGE	-	-	-	-		-
45250	EXPENDABLE EQUIPMENT	4,600	3,086	1,195	319	2,500	7,100
45290	GENERAL OFFICE SUPPLIES	250	77	-	173		250
45310	GAS & OIL	28,000	3,961	6,124	17,915		28,000
45416	INTEREST EXP-2007 BONDS	160,360	303,685	-	(143,325)	143,325	303,685
45420	BOND EXP-REV BONDS	3,500	24,500	-	(21,000)	21,000	24,500
45432	LEASE PMTS-GOLF CARTS	46,050	9,862	29,510	6,678		46,050
45486	PRINCIPAL-UMB	-	-	-	-		-
46110	TELEPHONE-REGULAR SERV	8,200	3,739	-	4,461		8,200
46140	CELLULAR	1,500	873	-	627	1,000	2,500
46210	ELECTRIC	8,250	3,218	-	5,032		8,250
46220	GAS	4,000	1,168	1,832	1,000		4,000
46230	WATER	9,400	621	-	8,779		9,400
46240	SEWER/STRMWTR	3,900	536	-	3,364		3,900
46410	BUILDINGS	2,000	581	165	1,254		2,000
46420	TECHNICAL EQUIPMENT	22,500	6,369	9,595	6,536	2,500	25,000
46430	OFFICE EQUIPMENT	-	-	-	-		-
46520	GENERAL INSURANCE	-	-	-	-		-
46610	DEPRECIATION EXPENSE	36,500	-	-	36,500		36,500
46620	AMORTIZATION EXPENSE	2,500	-	-	2,500		2,500
49130	LAND AND BUILDING	10,000	-	-	10,000		10,000

440 GOLF COURSE DEPARTMENT

Account	Account Title	Budget	YTD Expenses	Encumbrances	Balance	Mid-Year Adjustment	Revised Budget
49131	BUILDING REMODEL	-	-	-	-		-
49140	OFFICE EQUIPMENT	-	-	-	-		-
49160	MACHINERY & EQUIPMENT	14,000	13,995	-	5	(5)	13,995
		735,828	502,996	59,821	173,011	203,850	939,678

48 StormWater Summary

Account Title	Original 2016 Budget	Proposed Changes	Revised 2016 Budget
Operating Revenues	755,500	-	755,500
Operating Expenses	903,122	(16,307)	886,815
	(147,622)	16,307	(131,315)

48 STORMWATER FUND

Account	Account Title	Budget	YTD Receipts	Balance	Mid-Year Adjustment	Revised Budget
36027	DNR GRANTS	-	-	-		-
37020	UTILITY FEES	580,000	332,585	247,415		580,000
37021	PENALTIES-UTILITY SERVICE	4,000	3,199	801		4,000
37022	RETURNED CHECK PENALTY	-	-	-		-
38010	INTEREST INC-INVESTMENTS	500	6	494		500
39250	TRANSFERS IN / OUT	-				-
	Sewer Sale Proceeds	170,000	6,955	163,045		170,000
39500	MISCELLANEOUS	1,000	-	1,000		1,000
39631	CAPITAL LEASE PROCEEDS	-	-	-		-
		755,500	342,745	412,755	-	755,500

480 STORMWATER DEPARTMENT

Account	Account Title	Budget	YTD Expenses	Encumbrances	Balance	Mid-Year Adjustment	Revised Budget
41410	WAGES-PART TIME-ST	10,223	-	-	10,223		10,223
41501	REGULAR SALARIES & WAGE	242,993	89,177	-	153,816	(3,985)	239,008
41502	HOLIDAY LEAVE	-	6,607	-	(6,607)		-
41503	VACATION LEAVE	-	(10,362)	-	10,362		-
41504	SICK LEAVE	-	2,293	-	(2,293)		-
41505	OVERTIME PAY	5,000	3,678	-	1,322		5,000
41506	PERSONAL TIME PAY	-	268	-	(268)		-
41508	LONGEVITY PAY	-	-	-	-		-
41509	COMP TIME PAY	-	1,555	-	(1,555)		-
41511	FUNERAL LEAVE	-	554	-	(554)		-
41512	WORK COMP SUPPLEMENT	-	-	-	-		-
41515	SAFETY INCENTIVE ATTEND/	255	195	-	60	(60)	195
41517	RETRO-REGULAR PAY	-	-	-	-		-
41518	RETRO-OVERTIME PAY	-	-	-	-		-
41519	ON CALL PAY	-	174	-	(174)		-
41521	SECONDARY EMPLOYMENT	-	-	-	-		-
42110	FICA-EMPLOYER	20,555	6,510	-	14,045	(309)	20,246
42130	PENSION-LAGERS	42,544	18,595	-	23,949	(688)	41,856
42210	INSURANCE HEALTH	59,228	24,523	-	34,705	(11,265)	47,963
42220	SHORT TERM DISABILITY INS	-	-	-	-		-
42225	LONG-TERM DISABILITY	1,899	806	-	1,093		1,899
43120	ENGINEERING	100,000	19,643	54,314	26,043		100,000
43133	BANK ANALYSIS SERV CHG	3,500	766	-	2,734		3,500
43240	DATA PROCESSING	300	-	-	300		300
43250	MSD TREATMENT	-	-	-	-		-
43260	GRASS MOWING	-	-	-	-		-
43270	TEMPORARY PERSONNEL	-	-	-	-		-
43285	ADMINISTRATION COSTS	36,000	18,000	-	18,000		36,000
43290	MISCELLANEOUS	2,000	-	-	2,000		2,000
43310	UTILITY TAX REBATES	-	-	-	-		-
44110	TRAVEL & LODGING	1,100	252	-	848		1,100
44130	MILEAGE	350	181	-	169		350
44140	SEMINARS	400	140	-	260		400
44150	MEMBERSHIPS	250	150	-	100		250
44160	EDUCATION	350	-	-	350		350
45010	ADVERTISING	400	31	-	369		400
45090	EQUIPMENT RENTAL	60,000	7,070	26,945	25,985		60,000
45110	GENERAL OPERATING	45,000	16,158	3,380	25,462	(200)	44,800
45150	UNIFORMS	4,000	904	-	3,096		4,000
45210	PRINTING	1,000	782	-	218		1,000
45220	POSTAGE	4,000	-	-	4,000		4,000
45250	EXPENDABLE EQUIPMENT	8,500	782	-	7,718		8,500
45310	GAS & OIL	250	-	-	250		250
45320	MAINTENANCE	18,000	3,188	-	14,812		18,000
45485	INTEREST EXPENSE-LEASES	25	-	-	25		25
45490	PRINCIPAL-CAPITAL LEASES	-	-	-	-		-
46110	TELEPHONE-REGULAR SERV	-	-	-	-		-
46140	CELLULAR	3,000	908	-	2,092		3,000
46150	PAGERS	-	-	-	-		-
46210	ELECTRIC	-	-	-	-		-
46220	GAS	-	-	-	-		-
46230	WATER	-	93	-	(93)	200	200
46410	BUILDINGS	-	-	-	-		-
46420	TECHNICAL EQUIPMENT	12,000	-	-	12,000		12,000
46480	CONTRACT SEWER REPAIRS	-	-	-	-		-
46530	SEWER BACKUP DEDUCTIBL	-	-	-	-		-

480 STORMWATER DEPARTMENT

Account	Account Title	Budget	YTD Expenses	Encumbrances	Balance	Mid-Year Adjustment	Revised Budget
46610	DEPRECIATION EXPENSE	50,000	-	-	50,000		50,000
46620	AMORTIZATION EXPENSE	-	-	-	-		-
49125	SEWER/STORMWATER PRO.	170,000	254	-	169,746		170,000
49130	LAND AND BUILDING	-	-	-	-		-
49140	OFFICE EQUIPMENT	-	-	-	-		-
49150	AUTOMOTIVE EQUIPMENT	-	-	-	-		-
49160	MACHINERY & EQUIPMENT	-	-	-	-		-
		903,122	213,875	84,639	604,608	(16,307)	886,815

50 Special Allocations Fund

Account Title	Original 2016 Budget	Proposed Changes	Revised 2016 Budget
Operating Revenues	3,327,500	139,402	3,466,902
Operating Expenses	3,254,000	471,278	3,725,278
	73,500	(331,876)	(258,376)

Account	Account Title	Budget	YTD Receipts	Balance	Mid-Year Adjustment	Revised Budget
31117	RE TAX TRIANGLE TIF	715,000	846,444	(131,444)	132,030	847,030
31118	RE TAX CROSSROADS TIF	125,000	131,412	(6,412)	6,668	131,668
31119	RE TAX SUBAREA #1 TIF	90,000	90,624	(624)	624	90,624
31390	TIF 3RD PARTY EATS	-	14,901	(14,901)		-
31391	TRIANGLE TIF SALES TAX	1,900,000	467,945	1,432,055		1,900,000
31392	CROSSROADS TIF SALES TAX	350,000	115,817	234,183		350,000
31393	SUBAREA#1 TIF SALES TAX	9,500	2,025	7,475		9,500
31410	TOURISM TAX 5%	135,000	61,588	73,412		135,000
38010	INTEREST INC-INVESTMENT	-	80	(80)	80	80
38041	INTEREST INC TRIANGLE TIF	3,000	1,214	1,786		3,000
39625	TIF PROCEEDS	-	-	-		-
		3,327,500	1,732,049	1,595,451	139,402	3,466,902

50 SPECIAL ALLOCATIONS FUND

Account	Account Title	Budget	YTD Expenses	Encumbrances	Balance	Mid-Year Adjustment	Revised Budget
43110	LEGAL	-	-	-	-		-
43130	FINANCIAL	-	-	-	-		-
43133	BANK ANALYSIS SERV CHG	-	-	-	-		-
43135	CREDIT CARD SERVICES	-	-	-	-		-
43285	ADMINISTRATION COSTS	7,500	-	-	7,500		7,500
43290	MISCELLANEOUS	47,000	30,776	-	16,224		47,000
43291	TIF SALES TAX EXPENSE	-	-	-	-		-
43292	TDD SALES TAX EXPENSE	-	-	-	-		-
43293	TRIANGLE PILOTS REBATE	65,000	27,291	-	37,709	45,665	110,665
43294	XROADS PILOTS REBATE	15,000	-	-	15,000	(7,500)	7,500
45000	ECONOMIC DEVELOPMENT	-	-	-	-		-
45418	INTEREST EXP TRIANGLE TIF	1,800,000	795,413	-	1,004,588	(200,000)	1,600,000
45419	CROSSROADS INT EXP	349,500	147,943	-	201,557	(49,500)	300,000
45430	PRINCIPAL - TRIANGLE TIF	620,000	900,000	-	(280,000)	745,000	1,365,000
45433	PRINCIPAL-CROSSROADS TIF	350,000	162,128	-	187,872	(62,387)	287,613
		3,254,000	2,063,551	-	1,190,449	471,278	3,725,278

30 POST Fund

Account Title	Original 2016 Budget	Proposed Changes	Revised 2016 Budget
Operating Revenues	9,000	1,323	10,323
Operating Expenses	17,900	-	17,900
	(8,900)	1,323	(7,577)

30 POST FUND

Account	Account Title	Budget	YTD Receipts	Balance	Mid-Year Adjustment	Revised Budget
36053	POST COMMISSION TRAININ	9,000	10,323	(1,323)	1,323	10,323
		9,000	10,323	(1,323)	1,323	10,323

30 POST FUND

Account	Account Title	Budget	YTD Expenses	Encumbrances	Balance	Mid-Year Adjustment	Revised Budget
44110	TRAVEL & LODGING	3,100	1,567	1,721	(187)	187	3,287
44140	SEMINARS	5,000	7,660	4,375	(7,035)	7,035	12,035
44160	EDUCATION	9,800	250	-	9,550	(7,222)	2,578
		17,900	9,477	6,096	2,328	-	17,900

25 Forfeiture Summary

Account Title	Original 2016 Budget	Proposed Changes	Revised 2016 Budget
Operating Revenues	-	61,813	61,813
Operating Expenses	5,905	9,995	15,900
	(5,905)	51,818	45,913

25 DRUG FORFEITURE FUND

Account	Account Title	Budget	YTD Receipts	Balance	Mid-Year Adjustment	Revised Budget
38010	INTEREST INC-INVESTMENTS	-	-	-		-
39090	SEIZURES	-	61,813	(61,813)	61,813	61,813
		-	61,813	(61,813)	61,813	61,813

25 DRUG FORFEITURE FUND

Account	Account Title	Budget	YTD Expenses	Encumbrances	Balance	Mid-Year Adjustment	Revised Budget
43290	MISCELLANEOUS	-	-	-	-		-
45170	K-9 POLICE DOG	-	-	-	-		-
45250	EXPENDABLE EQUIPMENT	5,905	5,905	-	-	9,995	15,900
49160	MACHINERY & EQUIPMENT	-	-	-	-		-
		5,905	5,905	-	-	9,995	15,900