THE CITY OF
MANCHESTER
MISSOURI

REGULAR MEETING OF THE
AUDIT AND FINANCE COMMITTEE

DATE: MONDAY, October 5, 2020 – 5:30 p.m. to 7:00 p.m.

At the Justice Center 2nd floor meeting room
200 Highlands Blvd

AGENDA

1. Call to Order:

2. Roll Call and Statement of Quorum

3. Establishment of Order of Items on the Agenda

   A. Approval of the July 20, 2020 Minutes

   B. 2021 Budget review by Larry Perney and Don Yucuis

   C. Fixed Asset Policy review

   D. Finance Department Closing Procedures

   E. Future meetings

4. Adjournment

THE CITY OF
MANCHESTER
MISSOURI

MINUTES OF THE AUDIT AND FINANCE COMMITTEE MEETING
FOR MONDAY, July 20, 2020 VIA ZOOM

1. CALL TO ORDER

Chairman Bill Ward called the Audit and Finance Committee meeting to order at 5:30 pm.

2. ROLL CALL AND STATEMENT OF QUORUM

Roll call showed those present were Peter Bitzer, Alderman Baumann, Juli Van Hook, Alderman Toben, Alderman Baumann and Chairman Bill Ward. A quorum was present. Also, in attendance were Ex-officio members Mayor Clement and City Administrator Larry Perney, Alderman Huether, City Clerk Justin Klocke, Mollie Malone, Partner with Stopp & Vanhoy, and support staff Director of Finance Donald Yucuis.

3. ESTABLISHMENT OF ORDER OF ITEMS ON THE AGENDA

Chairman Ward made the motion to approve the order of items on the agenda. The motion was seconded by Alderman Baumann and approved unanimously.

A. Chairman Ward made the motion to approve the April 20, 2020 minutes. The motion was seconded by Alderman Baumann and approved unanimously.

B. Mollie Malone had a slide presentation of the 2019 Comprehensive Annual Financial Report.

   a. The report included an unmodified opinion,
   b. Key highlights comparing 2019 vs. 2018 data,
   c. Audit adjustments
   d. Findings & recommendations including:
      i. Implementing a reconciling and closing procedure
      ii. Prop S Fund expenditures exceeded the budget, and
      iii. Adopt a capital asset policy including changing capitalization thresholds.

C. Director of Finance Yucuis presented and reviewed the 2020 Six Month Financial Report through June 30, 2020.

D. Director of Finance Yucuis presented the investment holding report at 7-15-2020.

E. Future meeting dates were set as follows:

November 2, 2020 - Nine Month Financial Report ending September 30, 2020

As we develop the 2021 Budget Calendar, information will be added to an existing or new Audit & Finance Committee meeting.

4. ADJOURNMENT

At 6:37 p.m., there being no further business, Chairman Ward made a motion to adjourn, seconded by Rich Baumann and approved unanimously.

Respectfully submitted,

Donald J. Yucuis
Director of Finance

Note: This is a journal of the Audit and Finance Committee meeting of Monday, July 20, 2020 (summary) Zoom meeting; not a verbatim transcript.

2021 BUDGET

CITY OF MANCHESTER

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THE CITY OF
MANCHESTER
MISSOURI

September 30, 2020

To: Mayor and Board of Aldermen
Audit and Finance Committee

From: Lawrence F. Perney, City Administrator

Re: City of Manchester, MO-Draft 2021 Budget

Attached is a draft of the 2021 Budget document. The Audit and Finance Committee will review at its meeting on October 5, 2020. The Board of Aldermen Budget Workshop dates for the 2021 Budget are:

- **October 27, 2020, Tuesday at 7 pm at the Justice Center**
- **October 29, 2020, Thursday at 7 pm at the Justice Center**

The budget document includes line item budget numbers by Fund and Department.

2021 budget highlights include:

1. Sales tax revenue estimates for 2020 are better than originally projected due to COVID while also continuing to hold down expenditures. We are thus projecting a slight General Fund surplus for FY2020. We used 2020 revenue projections with a slight increase to budget 2021 revenues.
2. The City is expected to receive more than $1.2 million in Cares Act Funding from St. Louis County in 2020. This is not included in this budget draft. This would increase our 2020 General Fund surplus. This influx was part of the justification for proposing 2.5% salary increase. The Cares Act Funding will more than make up for any deficit in next year's budget.
3. Following salary step plan for the Police Department.
4. Proposed a 2.5% merit based salary increase for all other full-time employees.
5. Maintain current staffing levels.
6. Phase in the staffing of three Police Department officer vacancies.
7. Maintaining benefits for health, dental, life, etc. Health insurance was quoted at a 11.7% increase; however the City was afforded the opportunity to decrease that amount if we moved ancillary lines of coverage to Anthem. The City will move dental, vision andl-term disability and lower our health insurance premimum by 3%. The ancillary premimums were all lower than we were currently paying and those rates are locked in for two year.
8. Sewer Lateral Fund 60 – includes the voted in sewer lateral fee increase to $50.

9. Capital Improvement Fund 50 – Inlcudes the Manchester Road Sidewalk grant.
10. Prop S Fund 80 – spending on concrete streets continue through 2024 – Includes La Bonne Parkway in 2023. Final year of the concrete streets program is 2024.

The tentative schedule to review budgets is as follows:

Tuesday October 27, 2020

- Tab 3 –General Fund Revenues – Larry Perney and Don Yucuis – Page 3 to 6
- Tab 4 – Mayor and Board of Aldermen – Larry Perney – Page 7
- Tab 5 –Administration – Larry Perney – Page 8 to 9
- Tab 6 – MIS - Dave Fox – Page 10 to 11
- Tab 7 – Finance – Don Yucuis – Page 12
- Tab 8 – Police – Chief Scott Will – Page 13 to 15
- Tab 14 – Planning and Zoning – Melanie Rippetoe – Page 25 to 26
- Tab 15 – Legal/Municipal Court – Colleen Massey-Skaggs – Page 27
- Tab 16 – Debt Service Fund – Don Yucuis – Page 28
- Tab 17 –Tax Increment Financing Fund – Don Yucuis – Page 29 to 31
- Tab 18 – Asset Forfeiture – Page 32

Wrap up - Comments from Mayor and Board of Aldermen if needed.

Thursday October 29, 2020

- Tab 9 – Aquatics – Kat Schien – Page 16
- Tab 10 – Parks & Recreation – Kat Schien – Page 17 to 19
- Tab 11 – Manchester Arts – Kat Schien – Page 20 to 21
- Tab 12 – Homecoming – Kat Schien – Page 22
- Tab 20 – Parks and Storm Water Fund – Kat Schien (Parks portion) – Page 36 to 37
- Tab 20 – Parks and Storm Water Fund – Bob Ruck (Storm Water portion) – Page 37
- Tab 13 – Public Works – Bob Ruck/Dave Pracht – Page 23 - 24
- Tab 21 – Sanitary Sewer Repair Fund – Bob Ruck/Dave Pracht – Page 38 to 39
- Tab 19 – Capital Projects Fund – Bob Ruck/Dave Pracht – Page 33 to 34
- Tab 22 – Proposition S Fund – Bob Ruck/Dave Pracht – Page 40 to 41

Wrap up - Comments from Mayor and Board of Aldermen if needed.

The formal 2021 Budget approval calendar is as follows:

- November 9, 2020 Final recommended 2021 budget prepared and distributed
- November 16, 2020 Budget Presentation and First Reading of Budget Ordinance
- December 7, 2020 Board of Aldermen adopt the 2021 Budget-Second Reading of Budget Ordinance

City of Manchester

2021 Draft Budget

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THE CITY OF
MANCHESTER
MISSOURI

All Governmental Funds

Comparative Statement of Revenues, Expenditures and Changes in Fund Balances

For Fiscal Year beginning January 1, 2016 to 2021

Comparative Statement of Revenues, Expenditures and Changes in Fund Balances

All Governmental Funds

For the Fiscal Year Beginning January 1, 2021

	Account Description	Account ID	FY16 Actuals	FY17 Actuals	FY18 Actuals	FY19 Actuals	FY20 Budget	FY20 Actuals thru 6/30/2020	FY 20 Projected Year End	FY21 Proposed Budget	FY20 vs FY21
REVENUES											
	General Fund	Fund 10	8,729,589	9,017,859	9,970,350	10,685,759	9,085,880	5,076,216	9,585,284	9,920,805	9.2%
	Debt Service Fund	Fund 20	629,935	228,742	931,896	1,112,218	1,154,000	496,192	1,154,000	1,163,000	0.8%
	Tax Increment Financing Fund	Fund 30	6,295,206	6,066,239	6,430,085	31,285,525	5,973,000	3,984,226	6,186,000	6,302,000	5.5%
	Asset Forfeitrue Fund	Fund 40	-	-	(53,011)	11,014	(26,102)	-	(26,102)	-	-100.0%
	Capital Improvement Fund	Fund 50	1,617,419	2,002,529	1,759,915	2,069,097	2,145,000	860,189	1,885,861	1,932,000	-9.9%
	Parks & Storm Water Fund	Fund 60	1,593,480	2,160,935	1,698,994	1,883,132	2,320,000	918,088	2,480,000	1,780,000	-23.3%
	Sewer Lateral Fund	Fund 70	196,766	210,974	194,536	217,760	211,000	67,029	312,000	340,000	61.1%
	Prop S Fund	Fund 80	-	-	9,298,553	161,423	7,075,000	7,477,345	7,478,972	10,000	-99.9%
Total Revenues			**19,062,395**	**19,687,280**	**30,231,320**	**47,425,927**	**27,937,778**	**18,879,286**	**29,056,015**	**21,447,805**	**-23.2%**
EXPENDITURES											
	General Fund	Fund 10	8,818,714	8,910,847	9,268,231	10,343,153	9,561,904	5,120,474	9,631,088	10,376,018	8.5%
	Debt Service Fund	Fund 20	569,265	567,165	576,509	911,236	902,962	768,181	902,962	1,075,915	19.2%
	Tax Increment Financing Fund	Fund 30	6,501,497	6,651,579	6,921,475	37,105,650	6,779,660	3,056,144	7,280,760	7,075,985	4.4%
	Asset Forfeitrue Fund	Fund 40	-	-	56,766	3,563	56,752	-	56,752	-	-100.0%
	Capital Improvement Fund	Fund 50	1,260,953	1,892,497	1,596,387	679,602	1,575,265	233,676	1,227,306	1,587,330	0.8%
	Parks & Storm Water Fund	Fund 60	744,633	3,816,639	743,579	807,883	2,523,477	1,453,130	2,237,978	2,400,185	-4.9%
	Sewer Lateral Fund	Fund 70	314,088	320,009	182,325	282,483	283,495	113,267	232,030	283,495	0.0%
	Prop S Fund	Fund 80	-	-	855,526	4,549,034	3,600,000	1,063,384	3,600,000	2,800,000	-22.2%
Total Expenditures			**18,209,150**	**22,158,736**	**20,200,799**	**54,682,605**	**25,283,515**	**11,808,256**	**25,168,876**	**25,598,928**	**1.2%**
Excess of revenues over (under) expenditures			**853,245**	**(2,471,457)**	**10,030,521**	**(7,256,678)**	**2,654,263**	**7,071,030**	**3,887,139**	**(4,151,123)**	**-256.4%**
Other Financing Sources (Uses)			-	-	-	-	-	-	-	-	
Fund Balance:											
Beginning of Year			15,378,408	16,210,673	13,739,217	23,864,951	16,611,837	16,611,837	16,611,837	20,574,234	
Prior Period Adjustment											
End of Year											
Reserved											
Restricted Fund Balance			13,672,406	11,240,786	20,807,819	13,020,824	16,067,863	20,227,606	16,870,519	13,034,609	
Committed Fund Balance			1,763,743	1,782,169	1,853,646	2,068,631	1,912,381	1,024,095	1,926,218	2,075,204	
Unreserved											
Unassigned Fund Balance			774,524	716,261	1,203,486	1,522,382	1,342,608	2,431,166	1,777,497	1,313,298	
Total Fund Balance			**16,210,673**	**13,739,217**	**23,864,951**	**16,611,837**	**19,322,852**	**23,682,867**	**20,574,234**	**16,423,111**	**-15.0%**

Combined Statement of Revenues, Expenditrues, and Changes in Fund Balances

All Governmental Funds

For the Fiscal Year Beginning January 1, 2021

	Account Description	General Fund (Fund 10)	Debt Service Fund (Fund 20)	Tax Increment Financing Fund (Fund 30)	Asset Forfieture Fund (Fund 40)	Capital Improvement Fund (Fund 50)	Parks and Storm Water Fund (Fund 60)	Sewer Lateral Fund (Fund 70)	Props S Fund (Fund 80)
	FY2021 Revenues	9,920,805	1,163,000	6,302,000	-	1,932,000	1,780,000	340,000	10,000
	FY 2021 Expenditures	10,376,018	1,075,915	7,075,985	-	1,587,330	2,400,185	283,495	2,800,000
Excess of revenues over (under) Expenditures		**(455,213)**	**87,085**	**(773,985)**	**-**	**344,670**	**(620,185)**	**56,505**	**(2,790,000)**
Other Financing Sources (Uses)		-	-	-	-	-	-	-	-
Fund Balance:									
Beginning of year		3,703,715	1,315,533	2,150,402	1,610	1,025,654	4,237,490	205,443	7,934,388
Equity transfer in (out)		140,000	-	360,000	-	(500,000)	-	-	-
Change in Fund Balance		**(315,213)**	**87,085**	**(413,985)**	**-**	**(155,330)**	**(620,185)**	**56,505**	**(2,790,000)**
End of Year:									
Reserved									
Restricted Fund Balance			1,402,618	1,736,417	1,610	870,324	3,617,305	261,948	5,144,388
Committed Fund Balance		2,075,204							
Unreserved Fund Balance									
Assigned Fund Balance									
Unassigned Fund Balance		1,313,298							
Total Fund Balance		**3,388,502**	**1,402,618**	**1,736,417**	**1,610**	**870,324**	**3,617,305**	**261,948**	**5,144,388**
Total Fund Balance as % of Expenditures		**32.7%**	**130.4%**	**24.5%**	**#DIV/0!**	**54.8%**	**150.7%**	**92.4%**	**183.7%**

THE CITY OF
MANCHESTER
MISSOURI

GENERAL FUND

2021 Annual Fiscal Year Budget

General Fund (10) Summary

For the Fiscal Year Beginning January 1, 2016 to 2021

	FY16 Actuals	FY17 Actuals	FY18 Actuals	FY19 Actuals	FY20 Budget	FY20 Actuals thru 6/30/2020	FY 20 Projected Year End	FY21 Proposed Budget
GENERAL FUND REVENUES								
Total Taxes:	6,418,185	6,630,440	7,489,064	7,681,616	7,002,300	3,750,327	7,321,132	7,404,265
Total Intergovernmental:	1,280,954	1,259,387	1,286,799	1,291,349	1,174,800	620,057	1,290,577	1,283,575
Total Licenses and Permits:	332,962	369,191	378,596	537,450	478,875	413,048	492,622	512,075
Total Charges for Services:	645,345	623,748	630,630	709,446	344,305	167,618	327,305	637,690
Total Miscellaneous:	52,144	135,094	185,260	465,899	85,600	125,167	153,648	83,200
Total Revenues	**8,729,589**	**9,017,859**	**9,970,350**	**10,685,759**	**9,085,880**	**5,076,216**	**9,585,284**	**9,920,805**
Total Operating Transfers:	300,000	240,000	240,000	500,000	500,000	250,000	500,000	500,000
Total Revenues After Transfers	**9,029,589**	**9,257,859**	**10,210,350**	**11,185,759**	**9,585,880**	**5,326,216**	**10,085,284**	**10,420,805**
GENERAL FUND EXPENDITURES								
Total Mayor and Board:	60,671	54,147	59,997	59,021	53,725	24,708	50,531	68,480
Total Administration:	502,009	543,947	647,083	825,899	661,490	373,389	692,451	637,260
Total MIS:	200,502	212,610	214,356	280,702	310,470	179,482	293,131	348,725
Total Finance:	459,459	490,920	550,429	883,734	707,525	480,975	741,613	761,995
Total Police:	3,380,379	3,340,843	3,605,965	3,780,321	3,762,457	1,938,870	3,663,729	4,009,568
Total Aquatic Center:	308,226	313,436	328,816	308,314	41,604	14,003	56,034	313,850
Total Park:	706,963	763,799	866,598	979,391	860,741	458,795	885,982	887,335
Total Manchester Arts:	22,725	21,481	18,973	16,323	11,558	6,283	9,500	21,315
Total Homecoming:	37,468	35,562	34,038	37,149	3,250	3,250	8,400	37,240
Total Public Works:	2,685,248	2,675,541	2,412,345	2,617,224	2,556,174	1,332,649	2,624,691	2,666,905
Total Planning and Zoning:	242,890	257,812	300,648	305,663	328,205	171,606	336,180	345,995
Total Municipal Court:	212,173	200,749	228,984	249,413	264,705	136,464	268,846	277,350
Total Expenditures	**8,818,714**	**8,910,847**	**9,268,231**	**10,343,153**	**9,561,904**	**5,120,474**	**9,631,088**	**10,376,018**
Total Operating Transfers:	327,272	386,849	421,866	308,725	360,000	341,494	341,494	360,000
Total Expenditures After Transfers	**9,145,986**	**9,297,696**	**9,690,097**	**10,651,878**	**9,921,904**	**5,461,968**	**9,972,582**	**10,736,018**
Excess of revenues over (under) expenditures	**(116,397)**	**(39,837)**	**520,253**	**533,881**	**(336,024)**	**(135,752)**	**112,702**	**(315,213)**
Beginning Fund Balance	2,654,664	2,538,267	2,498,431	3,057,132	3,591,013	3,591,013	3,591,013	3,703,715
Committed Fund Balance (20%)	1,763,743	1,782,169	1,853,646	2,068,631	1,912,381	1,024,095	1,926,218	2,075,204
Unassigned Fund Balance	774,524	716,261	1,203,486	1,522,382	1,342,608	2,431,166	1,777,497	1,313,298
Ending Fund Balance	**2,538,267**	**2,498,431**	**3,057,132**	**3,591,013**	**3,254,989**	**3,455,261**	**3,703,715**	**3,388,502**
Total Fund Balance as % of Expenditures	**28.8%**	**28.0%**	**33.0%**	**34.7%**	**34.0%**	**67.5%**	**38.5%**	**32.7%**

General Fund (10) Revenues

For the Fiscal Year Beginning January 1, 2021

	Account Description	Account ID	FY16 Actuals	FY17 Actuals	FY18 Actuals	FY19 Actuals	FY20 Budget	FY20 Actuals thru 6/30/2020	FY 20 Projected Year End	FY21 Proposed Budget	FY20 vs FY21
Taxes											
Sales Tax	1Cent Sales Tax	10-510-5105	3,807,709	3,899,725	3,789,891	4,096,212	3,600,000	2,131,907	3,882,205	3,921,000	8.9%
Sales Tax	1/4 Cent Sales Tax	10-510-5115	730,177	771,721	776,237	855,481	731,700	415,606	808,065	816,140	11.5%
Sales Tax	Prop P Sales Tax	10-510-5117	-	218,023	985,557	1,003,663	899,100	391,228	939,025	948,400	5.5%
Total Sales Tax			**4,537,885**	**4,889,469**	**5,551,685**	**5,955,356**	**5,230,800**	**2,938,741**	**5,629,295**	**5,685,540**	**8.7%**
Gross Receipts	Ameren UE- Gross Receipts	10-510-5120	732,749	738,365	820,393	698,073	693,500	264,413	692,227	699,145	0.8%
Gross Receipts	Laclede Gas - Gross Receipts	10-510-5125	250,862	265,026	293,115	285,431	285,000	177,215	264,569	267,215	-6.2%
Gross Receipts	Southwestern Bell - Gross Receipts	10-510-5130	314,173	286,182	253,980	196,949	260,000	84,340	169,675	171,370	-34.1%
Gross Receipts	Missouri-American Water - Gross Receipts	10-510-5135	141,632	135,358	165,439	159,285	163,400	77,725	169,199	170,890	4.6%
Gross Receipts	Charter Cable - Gross Receipts	10-510-5137	286,700	251,000	233,103	224,040	207,000	110,965	221,198	233,410	12.8%
Total Gross Receipts			**1,726,116**	**1,675,930**	**1,766,030**	**1,563,778**	**1,608,900**	**714,657**	**1,516,868**	**1,542,030**	**-4.2%**
Property Tax	Property Taxes	10-510-5140	139,869	48,823	148,744	122,270	140,000	56,846	125,435	126,685	-9.5%
Property Tax	Personal Property Taxes	10-510-5145	-	-	-	19,542	-	14,319	23,771	24,010	#DIV/0!
Property Tax	Railroad/Utility Tax	10-510-5150	14,315	16,218	22,605	20,669	22,600	25,763	25,763	26,000	15.0%
Total Property Tax			**154,184**	**65,040**	**171,349**	**162,482**	**162,600**	**96,928**	**174,969**	**176,695**	**8.7%**
Total Taxes:			**6,418,185**	**6,630,440**	**7,489,064**	**7,681,616**	**7,002,300**	**3,750,327**	**7,321,132**	**7,404,265**	**5.7%**
Intergovernmental											
Intergovernmental Revenue	Gasoline Tax	10-520-5210	486,185	487,700	485,449	490,116	444,600	222,946	437,201	441,575	-0.7%
Intergovernmental Revenue	Vehicle Sales Tax	10-520-5220	157,820	162,336	161,387	166,428	144,000	68,554	163,856	165,495	14.9%
Intergovernmental Revenue	Vehicle Fee Increases	10-520-5230	78,197	80,407	83,061	82,279	74,700	36,796	79,788	80,585	7.9%
Intergovernmental Revenue	Cigarette Tax	10-520-5240	49,469	44,541	39,576	36,724	38,000	17,964	37,408	37,785	-0.6%
Intergovernmental Revenue	Road & Bridge Tax	10-520-5250	332,284	330,881	370,808	365,620	328,500	161,696	364,490	368,135	12.1%
Intergovernmental Revenue	Grants/Reimbursements	10-520-5260	106,323	128,359	146,519	148,324	145,000	112,101	207,834	190,000	31.0%
Intergovernmental Revenue	Asset Forfeiture Revenue	10-520-5270	70,676	25,163	-	-	-	-	-	-	#DIV/0!
Intergovernmental Revenue	POST Training Fund	10-520-5271	-	-	-	1,859				-	#DIV/0!
Total Intergovernmental:			**1,280,954**	**1,259,387**	**1,286,799**	**1,291,349**	**1,174,800**	**620,057**	**1,290,577**	**1,283,575**	**9.3%**
Licenses and Permits											
Licenses and Permits	Merchants License	10-530-5310	274,683	37,856	1,108	328,065	297,000	322,591	331,853	331,800	11.7%
Licenses and Permits	Service Occupation License	10-530-5320	25,221	295,965	348,788	59,292	54,000	19,756	42,089	42,000	-22.2%
Licenses and Permits	Liquor License	10-530-5330	13,852	13,827	14,398	15,590	14,400	14,096	15,885	15,800	9.7%
Licenses and Permits	Vending License	10-530-5340	658	658	253	330	350	225	350	350	0.0%
Licenses and Permits	Excavating Permit	10-530-5350	2,095	2,711	2,175	1,530	2,200	841	1,847	2,200	0.0%
Licenses and Permits	Planning and Zoning Fees	10-530-5360	16,454	18,175	11,875	28,138	13,500	22,330	33,115	18,800	39.3%
Licenses and Permits	P&Z-Multi Family-Occ, Fines, Inspections	10-530-5720	-	-	-	50,405	45,000	8,810	18,810	50,000	11.1%
Licenses and Permits	P&Z-Commercial Occupancy	10-530-5730	-	-	-	1,500	1,125	575	1,100	1,125	0.0%
Licenses and Permits	P&Z-Residential Occupancy	10-530-5750	-	-	-	52,600	51,300	23,825	47,575	50,000	-2.5%
Total Licenses and Permits:			**332,962**	**369,191**	**378,596**	**537,450**	**478,875**	**413,048**	**492,622**	**512,075**	**6.9%**
Charges for Services											
Municipal Court	Fines & Court Costs	10-540-5410	257,418	229,447	230,744	270,276	247,500	92,313	228,979	263,700	6.5%
Municipal Court	Crime Victim Compensation CVC	10-540-5420	911	850	1,060	490	-	288	675	650	#DIV/0!
Municipal Court	Domestic Violence DV	10-540-5430	26	26	94		-		-	-	#DIV/0!
Municipal Court	Post Commission Fund	10-540-5440	19	14	47		-		-	-	#DIV/0!
Municipal Court	Court Costs (Police Training)	10-540-5450	6,772	6,819	6,523	6,698	6,750	1,925	4,047	5,000	-25.9%
Municipal Court	Bond Forfeitures	10-540-5460	1,125	1,200	940	1,900	2,000	700	900	1,000	-50.0%
Municipal Court	Bond Forfeiture-Show Me Courts	10-540-5462	-	-	-	1,160				-	#DIV/0!
Total Municipal Court			**266,270**	**238,355**	**239,409**	**280,525**	**256,250**	**95,227**	**234,601**	**270,350**	**5.5%**
Aquatics	Swim Lessons - Resident	10-560-5625	2,017	-	15,842	14,602		18	18	16,000	#DIV/0!
Aquatics	Swim Lessons - Non-Res.	10-560-5626	-	-	155	-			-	-	#DIV/0!
Aquatics	Swim Team	10-560-5630	1,240	-	16,255	14,645		-	-	15,000	#DIV/0!
Aquatics	Swim Team - Non-Res.	10-560-5631	-	-	155	-			-	-	#DIV/0!

General Fund (10) Revenues

For the Fiscal Year Beginning January 1, 2021

	Account Description	Account ID	FY16 Actuals	FY17 Actuals	FY18 Actuals	FY19 Actuals	FY20 Budget	FY20 Actuals thru 6/30/2020	FY 20 Projected Year End	FY21 Proposed Budget	FY20 vs FY21
Aquatics	Aquatic Programs - Res.	10-560-5635	28,786	36,158	3,267	5,039			-	4,000	#DIV/0!
Aquatics	Aquatic Programs - Non-Res	10-560-5636	-	-	-	-		-	-	-	#DIV/0!
Aquatics	Family Pool Pass	10-560-5640	84,091	79,992	-	-	-	-	-	-	#DIV/0!
Aquatics	Individual Pass	10-560-5641	810	-	-	-	-	-	-	-	#DIV/0!
Aquatics	Daily Pool Admissions	10-560-5642	111,748	108,580	94,468	94,128		46	53	65,000	#DIV/0!
Aquatics	Daily Admission - Non-Res.	10-560-5643	-	-	-	-			-	-	#DIV/0!
Aquatics	Evening - Res.	10-560-5644	-	-	6,517	6,604		-	-	6,600	#DIV/0!
Aquatics	Evening - Non-Res.	10-560-5645	-	-	-	-			-	-	#DIV/0!
Aquatics	ID Card - Res.	10-560-5646	-	-	4,311	3,818		4	4	4,000	#DIV/0!
Aquatics	ID Renew - Res.	10-560-5647	-	-	64	29			-	-	#DIV/0!
Aquatics	ID Replace - Res.	10-560-5648	-	-	-	15			-	-	#DIV/0!
Aquatics	Season Passes - Res.	10-560-5650	-	-	71,811	60,355		(75)	(75)	45,000	#DIV/0!
Aquatics	Season Passes - Non-Res.	10-560-5651	-	-	-	-			-	-	#DIV/0!
Aquatics	Pool Merchandise	10-560-5655	1,186	194	262	255		-	1	-	#DIV/0!
Aquatics	Pool Rentals - Res.	10-560-5660	4,263	4,076	1,860	2,800		-	-	-	#DIV/0!
Aquatics	Pool Rentals - Non-Res.	10-560-5661	-	-	-	-			-	2,200	#DIV/0!
Aquatics	Concession Stand	10-560-5665	47,042	48,261	42,801	39,679		65	470	30,000	#DIV/0!
Aquatics	Channel Walk - Res.	10-560-5670	-	-	1,703	1,056		-	-	1,000	#DIV/0!
Aquatics	Tot Time Swim - Res.	10-560-5672	-	-	2,579	3,130		-		3,000	#DIV/0!
Aquatics	Pool Birthday Parties - Res.	10-560-5674	-	-	3,271	3,150		-		2,600	#DIV/0!
Aquatics	Pool Birthday Parties - Non Res.	10-560-5675	-	-	46	-	-	-	-	-	#DIV/0!
Total Aquatics			**281,183**	**277,261**	**265,366**	**249,304**	**-**	**58**	**471**	**194,400**	**#DIV/0!**
Parks	Park Programs	10-561-5600	44,904	41,296	48	1,319	40,000			-	-100.0%
Parks	Camp - Resident	10-561-5601	-	-	29,444	33,362	5,500	35,404	35,074	40,000	627.3%
Parks	Camp - Non Resident	10-561-5602	-	-	210	1,276			-	-	#DIV/0!
Parks	Extended Care Resident	10-561-5603	-	-	3,216	5,337	(49,235)	6,335	6,042	6,000	-112.2%
Parks	Extended Care Non Resident	10-561-5604	-	-	-	-			-	-	#DIV/0!
Parks	Golf	10-561-5605	286	1,636	25	-	-	-	-	-	#DIV/0!
Parks	Tennis	10-561-5606	-	9	-	-	-	-	-	-	#DIV/0!
Parks	Sports - Resident	10-561-5607	-	-	3,935	9,363	9,000	700	3,851	9,000	0.0%
Parks	Sports - Non Resident	10-561-5608	-	-	-	-			-	-	#DIV/0!
Parks	Pavilion Rental Fees - Resident	10-561-5610	11,490	10,077	6,768	6,625	6,500	2,599	3,949	6,500	0.0%
Parks	Pavilion Rentals - Non-Resident	10-561-5611	-	-	1,980	2,735	2,500	525	1,325	2,500	0.0%
Parks	Pavilion Rentals - Res. Non-Profit	10-561-5612	-	-	220	90	150	200	185	150	0.0%
Parks	Pavilion Rentals - Non-Res. Non Profit	10-561-5613	-	-	280	795	1,000	175	100	1,000	0.0%
Parks	Pavilion Rentals - Business	10-561-5614	-	-	150	390	450	600	450	450	0.0%
Parks	Field Rental - Resident	10-561-5615	25	-	2,073	1,050	1,000	500	520	1,000	0.0%
Parks	Field Rental - Non-Resident	10-561-5616	-	-	30	160	50	90	90	50	0.0%
Parks	Field - Non-Res. Non-Profit	10-561-5618	-	-	40	-	40	(10)	(10)	40	0.0%
Parks	Miscellaneous Park	10-561-5620	9,504	20,128	-	1,248	150	1,279	1,870	2,000	1233.3%
Parks	Sponsorships	10-561-5625	-	-	5,809	5,564	7,000	5,120	5,165	7,000	0.0%
Parks	Events - Resident	10-561-5630	-	-	7,362	10,312	7,500	2,783	6,359	7,500	0.0%
Parks	Events - Non-Resident	10-561-5631	-	-	-	-			-	-	#DIV/0!
Parks	Classes - Resident	10-561-5632	-	-	9,819	17,938	13,000	4,321	12,490	13,000	0.0%
Parks	Classes - Non-Residet	10-561-5633	-	-	-	-			-	-	#DIV/0!
Parks	Event Sponsor	10-561-5634					-		-	-	#DIV/0!
Parks	Park Merchandise	10-561-5638	-	-	-	210	-		-	700	#DIV/0!
Parks	Beer Fest	10-561-5640	-	-	15,705	16,286	17,000	(305)	(249)	17,000	0.0%
Parks	Special Event Alcohol	10-561-5642	-	-	-	184	1,200	-	-	1,200	0.0%
Parks	Fitness Track - Business	10-561-5654	-	-	186	-	-	-		-	#DIV/0!
Parks	Room Rental Resident	10-561-5658	-	-	70	-	-	-	-	-	#DIV/0!
Parks	BBQ GRill - Resident	10-561-5660	-	-	15	240	100	100	100	100	0.0%
Parks	BBQ Grill - Non-Res Non-Profit	10-561-5663	-	-	-	40			250	-	#DIV/0!
Parks	Room Rental - Res.	10-561-5665	-	-	9,280	16,278	14,000	3,264	5,864	10,000	-28.6%
Parks	Room Rental - Non-Res.	10-561-5666	-	-	3,320	5,500	4,000	265	465	3,000	-25.0%
Parks	Room Rental - Res - NP	10-561-5667	-	-	205	1,985	1,000	796	651	1,000	0.0%
Parks	Room Rental - Non-ResNP	10-561-5668	-	-	425	675	150	1,833	1,832	500	233.3%
Parks	Room Rental - Business	10-561-5669	-	-	4,875	6,570	6,000	5,460	5,460	6,000	0.0%
Total Parks			**66,209**	**73,146**	**105,490**	**145,531**	**88,055**	**72,032**	**91,833**	**135,690**	**54.1%**

General Fund (10) Revenues

For the Fiscal Year Beginning January 1, 2021

	Account Description	Account ID	FY16 Actuals	FY17 Actuals	FY18 Actuals	FY19 Actuals	FY20 Budget	FY20 Actuals thru 6/30/2020	FY 20 Projected Year End	FY21 Proposed Budget	FY20 vs FY21
Arts	MA=Grants/Reimbursements	10-562-5260	-	-	-	30		-		-	#DIV/0!
Arts	Entry Fees	10-562-5740	-	-	-	620	-		-	-	#DIV/0!
Total Arts			-	-	-	**650**	-	-	-	-	**#DIV/0!**
Homecoming	Homecoming Booths	10-565-5601	-	-	3,663	6,150	-	-	400	8,500	#DIV/0!
Homecoming	Homecoming Donation	10-565-5603	4,337	4,821	500	250	-	-	-	950	#DIV/0!
Homecoming	Homecoming Sponsorships	10-565-5605	-	-	3,000	3,800	-	300	-	2,500	#DIV/0!
Homecoming	Homecoming Soda Sales	10-565-5607	-	-	905	2,432	-	-	-	1,800	#DIV/0!
Homecoming	Homecoming Committee Booth/Raffle	10-565-5609	-	-	1,494	2,186	-	-	-	1,500	#DIV/0!
Homecoming	Homecoming - Ice Sales	10-565-5611	-	-	69	105	-	-	-	100	#DIV/0!
Homecoming	Homecoming Cute Kid/Pet Contest	10-565-5613	-	-	441	532	-	-	-	400	#DIV/0!
Homecoming	Homecoming - Doggie Paddle	10-565-5615	-	-	1,636	1,840	-	-	-	1,500	#DIV/0!
Homecoming	Homecoming - Luehrs Rides	10-565-5617	-	-	6,886	12,088	-	-	-	14,000	#DIV/0!
Homecoming	Homecoming - Car Show	10-565-5618	-	-	-	1,026	-	-	-	5,000	#DIV/0!
Homecoming	Homecoming Legion Beer Booth	10-565-5621	-	-	1,772	3,977	-	-	-	1,000	#DIV/0!
Homecoming	Homecoming Fees	10-565-5675	6,420	6,893	-	(950)	-		-	-	#DIV/0!
Homecoming	Miscellaneous	10-565-5750	20,926	23,272	-	-	-		-	-	#DIV/0!
	Total Homecoming		**31,683**	**34,985**	**20,366**	**33,436**	-	**300**	**400**	**37,250**	**#DIV/0!**
Total Charges for Services:			**645,345**	**623,748**	**630,630**	**709,446**	**344,305**	**167,618**	**327,305**	**637,690**	**85.2%**
Miscellaneous											
Miscellaneous	Interest Income	10-550-5510	1,048	3,615	846	36,784	4,050	12,969	21,097	25,000	517.3%
Miscellaneous	Investment Income	10-550-5520	(21,503)	29,602	35,157	50,057	28,350	1,814	11,814	5,000	-82.4%
Miscellaneous	Insurance Proceeds	10-570-5365	-	-	-	270,787	-	78,570	78,570	-	#DIV/0!
Miscellaneous	Police Accident Reports	10-570-5710	3,358	3,341	3,218	3,673	3,200	3,145	4,640	3,200	0.0%
Miscellaneous	Filing Fees, Inspec., Spec.Use Permits	10-570-5720	28,051	43,450	95,156	883	-	200	200	-	#DIV/0!
Miscellaneous	Donations	10-570-5722	1,335	328	-	-	-	-	-	-	#DIV/0!
Miscellaneous	Sale of Vehicles and Equipment	10-570-5730	-	-	-	23,838	-	19,170	19,170	-	#DIV/0!
Miscellaneous	Entry fees	10-570-5740	818	605	-	-	-	5,296	-	-	#DIV/0!
Miscellaneous	Miscellaneous	10-570-5750	37,637	54,102	50,884	79,877	50,000	4,003	18,157	50,000	0.0%
Miscellaneous	Donations	10-570-5780	1,400	50	-	-	-	-	-	-	#DIV/0!
Total Miscellaneous:			**52,144**	**135,094**	**185,260**	**465,899**	**85,600**	**125,167**	**153,648**	**83,200**	**-2.8%**
Total Revenues			**8,729,589**	**9,017,859**	**9,970,350**	**10,685,759**	**9,085,880**	**5,076,216**	**9,585,284**	**9,920,805**	**9.2%**
Operating Transfers											
	Transfer in	10-600-6002	300,000	240,000	240,000	500,000	500,000	250,000	500,000	500,000	0.0%
Total Operating Transfers:			**300,000**	**240,000**	**240,000**	**500,000**	**500,000**	**250,000**	**500,000**	**500,000**	**0.0%**
Total Revenues After Transfers:			**9,029,589**	**9,257,859**	**10,210,350**	**11,185,759**	**9,585,880**	**5,326,216**	**10,085,284**	**10,420,805**	**8.7%**

General Fund (10) Expenditures

For the Fiscal Year Beginning January 1, 2021

Mayor and Board - Department 410

	Account Description	Account ID	FY16 Actuals	FY17 Actuals	FY18 Actuals	FY19 Actuals	FY20 Budget	FY20 Actuals thru 6/30/2020	FY 20 Projected Year End	FY21 Proposed Budget	FY20 vs FY21	Sub Line Item Detail
Personnel Services												
	Salaries	10-410-4110	41,625	40,950	44,730	43,406	43,200	21,600	43,200	43,200	0.0%	
	Payroll Tax	10-410-4120	3,184	3,132	3,408	3,305	3,500	1,652	3,305	3,305	-5.6%	
Total Personnel Services:			**44,809**	**44,082**	**48,138**	**46,710**	**46,700**	**23,252**	**46,505**	**46,505**	-0.4%	
Materials and Supplies												
	Office Supplies	10-410-4215	20	155	300	72	300	26	26	300	0.0%	
	Miscellaneous	10-410-4325	85	56	417	158	975	61	61	225	-76.9%	A-City Official Photographs - $125 B-Recognition Plaques - $100
Total Materials and Supplies:			**105**	**211**	**717**	**230**	**1,275**	**87**	**87**	**525**	-58.8%	
Contractual Services												
	Public Relations	10-410-4170	7,830	6,387	7,427	10,433	4,000	941	3,511	17,500	337.5%	A - Senior Citizens Lunch - $4,900 B - 50 Year Resident - $1,800 C - Homecoming Committee Holiday Dinner - $900 D - Homecoming Volunteer Lunch - $350 E - Homecoming Sunday Evening Dinner - $350 F - Homecoming Potluck/Picnic - $200 G - Swim Team Volunteer Dinner - $150 H - Halloween Volunteer Dinner - $300 I - Audit & Finance Committee - $350 J - Tree Board - $300 K - Veterans Commission - $400 L - Board of Adjustment - $350 M - Planning & Zoning - $500 N - Community Band Picnic - $250 O - Other Volunteer Recognition Events - $150 P - Small Business Group Mtgs. & Mailings - $750 S - Conversations with the Mayor - $500 T - Veterans Commission Budget - $5,000
	Travel/Meetings	10-410-4175	1,409	2,131	3,010	1,007	-	428	-	2,500	#DIV/0!	A - MML Conferences - $2,000 B - Training - $500
	Mileage	10-410-4176	245	427	-	71	400	-	428	100	-75.0%	
	Business Lunch/Dinner	10-410-4180	568	558	355	220	1,000	-	-	1,000	0.0%	A - Lafayette Mayors Meetings - $650 B - Chamber of Commerce - $200 C - Other - $150
	Dues & Subscriptions	10-410-4260	5,705	350	350	350	350	-	-	350	0.0%	
Total Contractual Services:			**15,757**	**9,853**	**11,142**	**12,081**	**5,750**	**1,368**	**3,939**	**21,450**	**273.0%**	
Total Mayor and Board:			**60,671**	**54,147**	**59,997**	**59,021**	**53,725**	**24,708**	**50,531**	**68,480**	**27.5%**	

General Fund (10) Expenditures

For the Fiscal Year Beginning January 1, 2021

Administration - Department 420

	Account Description	Account ID	FY16 Actuals	FY17 Actuals	FY18 Actuals	FY19 Actuals	FY20 Budget	FY20 Actuals thru 6/30/2020	FY 20 Projected Year End	FY21 Proposed Budget	FY20 vs FY21	Sub Line Item Detail
Personnel Services												
	Salaries	10-420-4110	231,176	205,119	278,291	296,704	310,165	155,091	300,075	290,960	-6.2%	A - Salaries - $287,360 B - Car Allowance - $3,600
	Overtime Salaries	10-420-4115	455	1,050	991	1,057	900	589	885	900	0.0%	
	Payroll Tax	10-420-4120	15,524	15,812	20,584	23,093	23,750	11,910	22,999	22,000	-7.4%	
Total Personnel Services:			**247,155**	**221,981**	**299,866**	**320,854**	**334,815**	**167,590**	**323,959**	**313,860**	**-6.3%**	
Employee Benefits												
	Retirement Contribution	10-420-4125	11,016	7,279	12,145	17,012	20,000	8,174	15,471	17,925	-10.4%	
	Health Insurance	10-420-4135	23,950	11,509	20,240	14,924	21,890	14,130	24,781	26,480	21.0%	
	HSA Contribution	10-420-4137	-	-	-	-	-	3,598	6,548	3,600	#DIV/0!	
	Dental Insurance	10-420-4140	2,954	2,266	2,661	2,662	2,675	1,610	3,535	1,905	-28.8%	
	Life Insurance	10-420-4145	584	517	672	792	800	383	791	820	2.5%	
	Disability Insurance	10-420-4150	706	511	658	624	750	306	685	710	-5.3%	
Total Employee Benefits:			**39,209**	**22,083**	**36,376**	**36,013**	**46,115**	**28,201**	**51,811**	**51,440**	**11.5%**	
Materials and Supplies												
	Office Supplies	10-420-4215	5,378	3,926	4,116	5,275	5,000	1,570	2,813	5,000	0.0%	
	Postage	10-420-4265	11,307	11,064	10,174	9,817	11,500	9,724	15,130	11,500	0.0%	A - General Mailings - $6,000 B - Message Newsletter - $5,500
	Miscellaneous	10-420-4325	7,466	10,376	8,800	8,760	3,075	784	3,100	8,225	167.5%	A - Bereavement Flowers - $500 B - City Employee Picnic - $700 C - Employee Awards Luncheaon - $1,800 D - Employee Recognition Awards - $1,175 E - Administrative Professionals' Day - $1,050 F - Wellness Programs - $1,000 G - Recodification - $1,800 H - All Other - $200
Total Materials and Supplies:			**24,150**	**25,366**	**23,090**	**23,852**	**19,575**	**12,078**	**21,043**	**24,725**	**26.3%**	
Contractual Services												
	Training	10-420-4130	455	-	-	-	70	70	70	4,000	5614.3%	A - Diversity, Equity & Inclusion - $3,000 B - Other - $1,000
	Tuition Reimbursement	10-420-4155								6,145	#DIV/0!	
	Recruitment/Employment	10-420-4157	2,755	5,253	8,051	6,444	6,500	2,334	2,500	7,000	7.7%	A - Pre-employment Screening - $1,000 B - Job Announcements - $1,000 C - Unemployment - $5,000
	Legal Services	10-420-4161	-	-	36,244	331,180	168,000	107,549	200,823	140,000	-16.7%	A - General - $130,000 B - Litigation - $10,000

General Fund (10) Expenditures

For the Fiscal Year Beginning January 1, 2021

Administration - Department 420

	Account Description	Account ID	FY16 Actuals	FY17 Actuals	FY18 Actuals	FY19 Actuals	FY20 Budget	FY20 Actuals thru 6/30/2020	FY 20 Projected Year End	FY21 Proposed Budget	FY20 vs FY21	Sub Line Item Detail
	Professional Fees	10-420-4165	130,001	206,829	172,990	41,426	37,000	26,052	36,777	37,500	1.4%	A - Election Costs - $9,000 B - Employee Drug Test-DOT - $2,500 C - Prosecuting Attorney - $25,000 D - Miscellaneous - $1,000
	Public Relations	10-420-4170	-	-	5,187	747	500	-	500	1,000	100.0%	
	Travel/Meetings	10-420-4175	4,326	3,416	3,773	4,311	1,925	1,925	1,925	6,700	248.1%	A - City Clerk Conferences - $3,000 B - City Administrator Conferences - $2,000 C - Prosecutors Conferences - $1,700
	Business Lunch/Dinner	10-420-4180	1,058	352	209	950	1,100	860	1,024	1,100	0.0%	A - City Clerk Business Lunch/Dinners - $400 B - City Administrator Business Lunch/Dinners - $700
	Newspaper Notices	10-420-4185	592	1,288	1,259	1,280	2,000	418	1,784	1,500	-25.0%	A - Public Hearing Notices - $750 B - Bid Announcements - $750
	Newsletters	10-420-4190	8,898	8,174	4,554	4,665	5,500	2,332	7,353	5,500	0.0%	
	Electric	10-420-4235	5,608	6,478	6,634	5,888	6,000	2,204	5,282	6,000	0.0%	
	Gas	10-420-4240	1,594	1,851	2,472	2,360	2,500	1,225	2,090	2,500	0.0%	
	Telephone	10-420-4245	30,923	27,877	28,372	29,129	17,500	16,605	25,259	17,500	0.0%	
	Water	10-420-4250	334	400	938	1,402	400	192	540	500	25.0%	
	Sewer	10-420-4255	253	302	890	831	775	269	666	700	-9.7%	
	Dues & Subscriptions	10-420-4260	4,699	12,297	6,795	9,716	11,215	3,484	9,045	9,590	-14.5%	A - Missouri Municipal League - $2,300 B - StL County Municipal League - $5,000 C - West County Chamber - $520 D - Post Dispatch Subscription - $500 F - City Clerks Memberships - $420 G - City Clerk Notary Public Subscriptions - $400 H - City Administrator Memberships - $125 I - HR Memberships - $225 J - Prosecuting Attorney Clerk Memberships - $100
Total Contractual Services:			**191,495**	**274,517**	**287,751**	**445,181**	**260,985**	**165,519**	**295,638**	**247,235**	**-5.3%**	

Total Administration:			**502,009**	**543,947**	**647,083**	**825,899**	**661,490**	**373,389**	**692,451**	**637,260**	**-3.7%**	

General Fund (10) Expenditures

For the Fiscal Year Beginning January 1, 2021

MIS/IT - Department 425

	Account Description	Account ID	FY16 Actuals	FY17 Actuals	FY18 Actuals	FY19 Actuals	FY20 Budget	FY20 Actuals thru 6/30/2020	FY 20 Projected Year End	FY21 Proposed Budget	FY20 vs FY21	Sub Line Item Detail
Personnel Services												
	Salaries	10-425-4110	15,143	10,193	3,329	59,311	69,200	34,526	71,778	70,910	2.5%	
	Overtime Salaries	10-425-4115	13,318	10,886	11,468	2,309		-	-	-	#DIV/0!	
	Payroll Tax	10-425-4120	1,088	797	101	3,869	5,300	2,261	4,438	5,425	2.4%	
Total Personnel Services:			**29,549**	**21,875**	**14,897**	**65,489**	**74,500**	**36,787**	**76,216**	**76,335**	2.5%	
Employee Benefits												
	Retirement Contribution	10-425-4125	809	518	55	2,327	3,450	1,726	3,322	3,545	2.8%	
	Health Insurance	10-425-4135	4,877	2,746	-	13,685	20,885	12,260	19,788	21,570	3.3%	
	HSA Contribution	10-425-4137					-	2,400	2,477	2,400	#DIV/0!	
	Dental Insurance	10-425-4140	465	287	-	456	925	598	998	815	-11.9%	
	Life Insurance	10-425-4145	48	32	-	136	180	59	148	180	0.0%	
	Disability Insurance	10-425-4150	52	32	-	76	165	67	132	150	-9.1%	
Total Employee Benefits:			**6,251**	**3,614**	**55**	**16,679**	**25,605**	**17,110**	**26,865**	**28,660**	**11.9%**	
Materials and Supplies												
	Tools & Equipment	10-425-4320	7,170	8,040	8,452	1,705	4,000	390	1,988	2,250	-43.8%	
	Expendable Equipment	10-425-6100	5,547	8,683	7,938	5,479	-	-		-	#DIV/0!	
Total Materials and Supplies:			**12,717**	**16,724**	**16,390**	**7,184**	**4,000**	**390**	**1,988**	**2,250**	**-43.8%**	
Contractual Services												
	Training	10-425-4130	612	-	680	89	-	-	-	-	#DIV/0!	
	Telephone	10-425-4245	-	-	-	-	-	231	513	515	#DIV/0!	
	Equipment Rental	10-425-4280	22,701	20,107	22,361	31,926	23,300	5,889	18,251	34,600	48.5%	A - Postage Meter Rental-City Hall - $2,500 B - Postage Courts - $300 C - Copier City Hall - $3,800 D - Copier Police Dept - $2,500 E - Copier Parks - $2,475 F - Printer Mtce Finance - $800 G - Copier Police Clerks - $1,900 H - Copier Public Works - $1,100 I - Printer PD Sgts - $800 J - Livescan-9 Mobile Units - $7,000 K - Ringcentral faxing Service - $1,400 L - Courts Copier Consolidate 4 into 1 - $2,900 M - New Cloud Storage for Data - $2,500

General Fund (10) Expenditures

For the Fiscal Year Beginning January 1, 2021

MIS/IT - Department 425

	Account Description	Account ID	FY16 Actuals	FY17 Actuals	FY18 Actuals	FY19 Actuals	FY20 Budget	FY20 Actuals thru 6/30/2020	FY 20 Projected Year End	FY21 Proposed Budget	FY20 vs FY21	Sub Line Item Detail
	Equipment - Maintenance & Repair	10-425-4290	95,685	105,267	112,068	137,105	39,100	23,102	34,892	40,100	2.6%	A - Computer Maint.-General - $9,000 B - Phone System Maint. (Zero if new) - $3,500 C - SagemMorpho Livescan-Maint. - $3,550 D - DVR/Security Maint.-PD/Courts - $4,000 E - ITI Records Mgt Maint./Support - $7,200 F - Watchguard Maint.-In car Camera - $6,100 G - S2 Security Maint./Upgrades - $4,500 H - Doc Shredding-PD and City Hall - $1,350 I - Elevator Fire Alarm Monitoring - $600 J - Tatums-PW Veh Maint. RMS - $300
	REJIS Expenses	10-425-4345	32,987	45,023	47,904	22,230	24,975	8,499	16,515	30,575	22.4%	A - REJIS Connectivity Web Maint.- $14,000 B - REJIS-Contractual Support - $15,400 C - VPN Monthly - $600
	Software and Licenses	10-425-4350					118,990	87,475	117,891	135,690	14.0%	A - Adobe Cloud Subscription - $6,700 B - AVG Antivirus - $2,290 C - IPSwitch Email - $4,180 D - IPSwitch Email Archiving - $2,400 E - Microsoft 365 - $4,800 F - Teamviewer - $1,450 G - Omnigo-Court - $9,990 H - Tyler-Courts - $3,500 I - Tyler Incode 10 Finance - $35,070 J - Exacvision PD 35 Software Updates - $1,660 K - Omnigo Livescan Mobile-PD - $7,600 L - Watchguard PD Cameras - $1,000 M - Omnigo ITI Police Records - $13,940 N - Social Archive Software - $2,390 O - Everbridge Nixle Alert - $3,750 P - Mygov Planning - $16,200 Q - Sonicwall Parks/PW - $1,960 R - GODaddy Domain SSL Certificate - $560 S - Cleargov Budget Subscription - $16,250 T - GODaddy.com Manmail - $575
Total Contractual Services:			**151,985**	**170,397**	**183,014**	**191,350**	**206,365**	**125,195**	**188,062**	**241,480**	**17.0%**	
Total MIS:			**200,502**	**212,610**	**214,356**	**280,702**	**310,470**	**179,482**	**293,131**	**348,725**	**12.3%**	

General Fund (10) Expenditures

For the Fiscal Year Beginning January 1, 2021

Finance - Department 430

	Account Description	Account ID	FY16 Actuals	FY17 Actuals	FY18 Actuals	FY19 Actuals	FY20 Budget	FY20 Actuals thru 6/30/2020	FY 20 Projected Year End	FY21 Proposed Budget	FY20 vs FY21	Sub Line Item Detail
Personnel Services												
	Salaries	10-430-4110	129,562	123,264	157,137	207,267	209,250	108,976	212,600	215,025	2.8%	
	Overtime Salaries	10-430-4115	220	510	1,088	155	-	-	-	-	#DIV/0!	
	Payroll Tax	10-430-4120	8,876	8,672	11,311	14,929	16,000	7,655	15,589	16,450	2.8%	
Total Personnel Services:			**138,658**	**132,446**	**169,535**	**222,351**	**225,250**	**116,631**	**228,189**	**231,475**	**2.8%**	
Employee Benefits												
	Retirement Contribution	10-430-4125	6,387	5,736	3,449	7,560	8,825	3,360	7,302	7,010	-20.6%	
	Health Insurance	10-430-4135	18,020	35,003	5,238	18,226	32,220	17,994	29,536	32,165	-0.2%	
	HSA Contribution	10-430-4137					-	4,800	4800	4,800	#DIV/0!	
	Dental Insurance	10-430-4140	1,359	1,511	1,832	2,234	1,850	1,407	2,331	1,630	-11.9%	
	Life Insurance	10-430-4145	330	330	370	396	465	206	393	385	-17.2%	
	Disability Insurance	10-430-4150	412	297	371	424	465	210	463	470	1.1%	
Total Employee Benefits:			**26,507**	**42,877**	**11,260**	**28,840**	**43,825**	**27,977**	**44,825**	**46,460**	**6.0%**	
Materials and Supplies												
	Office Supplies	10-430-4215	2,653	2,502	3,437	3,424	2,600	756	2,088	2,600	0.0%	
	Miscellaneous	10-430-4325	-	-	1		-	(2)	-	-	#DIV/0!	
Total Materials and Supplies:			**2,653**	**2,502**	**3,438**	**3,424**	**2,600**	**755**	**2,088**	**2,600**	**0.0%**	
Contractual Services												
	Training	10-430-4130	508	424	275	2,827	1,500	1,738	1,738	2,000	33.3%	
	Professional Fees	10-430-4165	24,419	25,610	24,802	35,337	26,700	17,219	23,000	27,900	4.5%	A - Annual Audit - $18,000 B - Single Audit - $2,500 C - FSA/Cobra - $6,200 D - EAP - $1,200
	Banking fees	10-430-4167	20,475	19,134	12,208	16,176	10,200	3,454	8,843	10,200	0.0%	
	Travel/Meetings	10-430-4175	3,077	3,928	3,740	2,963	500	271	(150)	500	0.0%	
	Business Lunch/Dinner	10-430-4180	273	116	99	261			-	-	#DIV/0!	
	Dues & Subscriptions	10-430-4260	1,150	1,470	685	1,049	770	345	1,080	560	-27.3%	A - GFOA NAt'l and MO - $450 B - St. Louis Business Journal - $110
	City Insurance	10-430-4270	241,739	262,415	324,386	570,506	396,180	312,587	432,000	440,300	11.1%	A - Workers Comp Policy-SLAIT - $315,000 B - Property Policy - $68,500 C - General/Auto Liability Policy - $22,000 D - Directors/Officers Liability Policy - $27,800 E - Public Employee Blanket Bond - $1,700 F - Internet Liability - $2,800 G - ACA/Notary/Deductibles/Special Event - $2,500
Total Contractual Services:			**291,640**	**313,096**	**366,195**	**629,118**	**435,850**	**335,613**	**466,511**	**481,460**	**10.5%**	
Total Finance:			**459,459**	**490,920**	**550,429**	**883,734**	**707,525**	**480,975**	**741,613**	**761,995**	**7.7%**	

General Fund (10) Expenditures

For the Fiscal Year Beginning January 1, 2021

Police - Department 440

	Account Description	Account ID	FY16 Actuals	FY17 Actuals	FY18 Actuals	FY19 Actuals	FY20 Budget	FY20 Actuals thru 6/30/2020	FY 20 Projected Year End	FY21 Proposed Budget	FY20 vs FY21	Sub Line Item Detail
Personnel Services												
	Salaries	10-440-4110	2,244,223	2,201,337	2,402,104	2,504,073	2,464,720	1,250,850	2,391,425	2,569,430	4.2%	
	Overtime Salaries	10-440-4115	81,200	89,782	108,270	115,482	123,200	40,719	88,205	123,000	-0.2%	
	Payroll Tax	10-440-4120	168,603	167,721	181,953	189,639	193,179	94,377	194,842	205,970	6.6%	
Total Personnel Services:			**2,494,026**	**2,458,840**	**2,692,328**	**2,809,194**	**2,781,099**	**1,385,946**	**2,674,472**	**2,898,400**	4.2%	
Employee Benefits												
	Retirement Contribution	10-440-4125	111,347	107,943	129,010	148,804	148,318	72,855	156,083	161,810	9.1%	
	Health Insurance	10-440-4135	337,146	325,419	362,703	367,168	399,569	232,644	382,101	435,710	9.0%	
	HSA Contribution	10-440-4137	-	-	-	-	-	59,063	59,063	54,300	#DIV/0!	
	Dental Insurance	10-440-4140	30,062	26,039	27,170	28,259	27,359	16,516	29,070	24,455	-10.6%	
	Life Insurance	10-440-4145	6,164	6,584	6,591	7,067	7,370	3,351	6,963	7,370	0.0%	
	Disability Insurance	10-440-4150	6,943	5,484	5,727	5,122	7,695	2,636	5,731	6,280	-18.4%	
Total Employee Benefits:			**491,662**	**471,469**	**531,201**	**556,421**	**590,311**	**387,064**	**639,011**	**689,925**	**16.9%**	
Materials and Supplies												
	Uniforms & Equipment	10-440-4160	26,570	18,881	26,633	32,952	27,000	15,516	22,473	32,000	18.5%	
	Office Supplies	10-440-4215	7,153	6,859	8,900	9,673	6,000	3,332	6,561	7,000	16.7%	
	Field Supplies	10-440-4220	22,434	17,642	16,123	47,275	11,475	9,049	11,475	20,690	80.3%	A - Breathalyzer Supplies - $100 B - Batteries - $200 C - Targets - $450 D - Taser Equipment - $2,200 E - Detective Supplies - $1,000 F - Narcotic Test Kits - $200 G - Defibrillation Supplies - $150 H - Miscellaneous - $1,200 I - AR Parts - $1,250 J - Vehicle Lock Out Kits - $180 K - Spike Strips - $2,000 L - Training Service Ammo - $11,400 M - Glock Magazine - $360
	Postage	10-440-4265	1,042	1,110	1,142	913	1,000	600	1,500	1,000	0.0%	
	Gas & Oil	10-440-4315	48,346	43,065	55,685	62,324	60,000	13,944	41,038	45,000	-25.0%	
	Miscellaneous	10-440-4325	601	2,940	1,110	2,186	1,400	2,101	3,628	1,900	35.7%	A -Liquor License/New Hires - $1,500 B - Petty Cash - $400
	Prisoner Expense	10-440-4335	1,943	3,250	3,981	2,427	2,800	1,421	2,834	2,800	0.0%	
Total Materials and Supplies:			**108,089**	**93,747**	**113,573**	**157,751**	**109,675**	**45,964**	**89,509**	**110,390**	**0.7%**	

Contractual Services

General Fund (10) Expenditures

For the Fiscal Year Beginning January 1, 2021

Police - Department 440

	Account Description	Account ID	FY16 Actuals	FY17 Actuals	FY18 Actuals	FY19 Actuals	FY20 Budget	FY20 Actuals thru 6/30/2020	FY 20 Projected Year End	FY21 Proposed Budget	FY20 vs FY21	Sub Line Item Detail
	Training	10-440-4130	25,081	16,131	18,182	14,475	29,900	8,147	25,470	24,300	-18.7%	A - Police Academy - $8,600 B - Taser Training - $2,700 C - Emergency Management - $1,200 D - Legal Updates Renewal (V-Academy) - $3,900 E - SRO Training - $1,100 F - Shooting Range Fees - $5,000 G - Firearms/Amour Instructor Training - $1,800
	Tuition Reimbursement	10-440-4155	471	1,002	1,593	5,454	6,390	4,877	4,877	19,943	212.1%	
	Legal Services	10-440-4161	-	-	5,692	-	-	-	-	-	#DIV/0!	
	Public Relations	10-440-4170	5,368	4,173	5,069	4,999	3,000	197	2,197	2,825	-5.8%	A - National Night Out - $100 B - Plaques - $250 C - Halloween Treats - $500 D - Homecoming - $700 E - Cookies with a Cop - $150 F - Ice Cream with a Cop - $125 G - Miscellaneous - $1,000
	Travel/Meetings	10-440-4175	5,729	6,200	2,694	6,501	475	-	-	6,000	1163.2%	
	Business Lunch/Dinner	10-440-4180	1,097	885	717	818	1,000	210	745	1,000	0.0%	
	Electric	10-440-4235	61,469	49,556	59,284	53,888	62,000	22,869	49,872	62,000	0.0%	
	Telephone	10-440-4245	11,162	8,473	7,872	3,070	9,500	1,982	4,022	9,500	0.0%	
	Water	10-440-4250	7,568	4,398	7,352	8,239	7,400	2,752	7,142	7,400	0.0%	
	Sewer	10-440-4255	4,280	1,305	1,331	7,045	4,000	586	3,956	4,000	0.0%	
	Dues & Subscriptions	10-440-4260	11,830	12,144	19,841	11,998	14,310	3,209	14,999	18,320	28.0%	A - Back Stoppers - $150 B - Medical Waste - $600 C - RCEEG - $3,000 D - Law Enforcement Officials - $50 E - SLAPCA - $50 F - FBI National Academy Assoc. Dues - $200 G - Major Case Squad - $400 H - Mo. Revised Statues Update - $500 I - Mo. Org. Crime Info Center - $200 J - ITI Record Wireless Subcription - $3,500 K - Mo. Police Chiefs Assoc. - $200 L - IACP Membership - $200 M - Leads Online - $850 N - Regional Traffic Council Dues - $50 O - Crime Stoppers - $2,500 P - Cable - $1,000 Q - Taser Warranty - $2,900 R - SRO Membership - $70 S - Accreditation Process - $1,500 T - Misccelanous - $400
	Vehicle - Maintenance & Repair	10-440-4285	4,822	5,593	6,390	2,664	5,000	3,882	4,882	6,250	25.0%	A - Car Wash Membership - $4,150 B - Car License Renewal - $500 C - Radar Cerification - $800 D - Miscellaneous - $800

General Fund (10) Expenditures

For the Fiscal Year Beginning January 1, 2021

Police - Department 440

	Account Description	Account ID	FY16 Actuals	FY17 Actuals	FY18 Actuals	FY19 Actuals	FY20 Budget	FY20 Actuals thru 6/30/2020	FY 20 Projected Year End	FY21 Proposed Budget	FY20 vs FY21	Sub Line Item Detail
	Equipment - Maintenance & Repair	10-440-4290	1,655	913	915	1,857	2,100	555	1,660	3,350	59.5%	A-Radio Equipment Repair - $2,000 B-Radio Repair - $850 C-Weapon Repairs - $500
	Dispatching Contract	10-440-4330	142,111	127,755	127,755	132,147	132,147	68,735	137,470	141,815	7.3%	
	REJIS Expenses	10-440-4345	3,960	3,740	4,177	3,800	4,150	1,897	3,445	4,150	0.0%	
	Asset Forfeitrue	10-440-4355	-	74,519	-	-	-	-	-	-	0.0%	
Total Contractual Services:			**286,602**	**316,788**	**268,863**	**256,955**	**281,372**	**119,897**	**260,737**	**310,853**	**10.5%**	

Total Police:			**3,380,379**	**3,340,843**	**3,605,965**	**3,780,321**	**3,762,457**	**1,938,870**	**3,663,729**	**4,009,568**	**6.6%**	

General Fund (10) Expenditures

For the Fiscal Year Beginning Janaury 1, 2021

Aquatic Center - Department 450

	Account Description	Account ID	FY16 Actuals	FY17 Actuals	FY18 Actuals	FY19 Actuals	FY20 Budget	FY20 Actuals thru 6/30/2020	FY 20 Projected Year End	FY21 Proposed Budget	FY20 vs FY21	Sub Line Item Detail
Personnel Services												
	Salaries	10-450-4110	55,525	50,381	53,366	55,579	598	48	1,789	50,000	8261.2%	
	Payroll Tax	10-450-4120	4,251	3,857	4,082	4,252	54	4	137	3,825	6983.3%	
Total Personnel Services:			**59,776**	**54,237**	**57,448**	**59,831**	**652**	**52**	**1,926**	**53,825**	**8155.4%**	
Materials and Supplies												
	Uniforms & Equipment	10-450-4160	200	269	462	381	-	-	-	450	#DIV/0!	
	Office Supplies	10-450-4215	1,227	846	711	1,219	100	-	-	1,400	1300.0%	
	Field Supplies	10-450-4220	1,913	3,079	2,165	3,162	1,351	1,351	1,351	3,000	122.1%	A-Cleaning Supplies - $1,500 B-Birthday Party Supplies - $50 C-Small Equipment - $550 D-Plants - $450 E-Misc. - $450
	Concession Supplies	10-450-4230	27,359	25,938	28,271	24,457	1,300	325	1,578	25,000	1823.1%	
	Tools & Equipment	10-450-4320	421	70	989	445	-	-	63	600	#DIV/0!	
Total Materials and Supplies:			**31,120**	**30,202**	**32,598**	**29,663**	**2,751**	**1,676**	**2,992**	**30,450**	**1006.9%**	
Contractual Services												
	Training	10-450-4130	100	-	-	294	-	-	-	300	#DIV/0!	
	Professional Fees	10-450-4165	127,334	150,092	145,202	131,003	5,000	75	20,388	141,650	2733.0%	A-Pool Management Contract - $140,000 B-Health Dept. Permits - $75 C-Marketing for Aquatic Center - $200 D-Aqua exercise Instructors - $700 E-Party DJ Services - $675
	Banking Fees	10-450-4167	-	-	4,965	5,981	-	-	-	6,000	#DIV/0!	
	Swim Team	10-450-4231	2,619	2,148	1,810	2,385	325	299	375	2,625	707.7%	A-Swim League Fees - $600 B-Swim Caps - $350 C-Medals & Ribbons - $850 D-Team Unify Software - $325 E-BBQ Supplies - $250 F-Misc. - $250
	Electric	10-450-4235	51,189	43,648	45,381	42,681	26,735	8,943	18,672	43,000	60.8%	
	Water	10-450-4250	14,890	15,815	19,141	12,998	4,068	1,872	7,297	14,000	244.1%	
	Sewer	10-450-4255	13,356	12,967	15,403	18,686	1,759	630	3,390	15,000	752.8%	
	Equip. - Maint. & Repair	10-450-4290	5,540	1,311	2,403	1,352	200	200	478	2,000	900.0%	
	Building - Maint. & Repair	10-450-4295	2,300	3,015	4,466	2,317	114	258	516	5,000	4286.0%	A-Mechanical Repair - $1,000 B-Plumbing - $1,500 C-Electrical - $1,000 D-Misc. - $1,500
Total Contractual Services:			**217,329**	**228,996**	**238,770**	**218,820**	**38,201**	**12,276**	**51,116**	**229,575**	**501.0%**	
Total Aquatic Center:			**308,226**	**313,436**	**328,816**	**308,314**	**41,604**	**14,003**	**56,034**	**313,850**	**654.4%**	

General Fund (10) Expenditures

For the Fiscal Year Beginning January 1, 2021

Parks and Recreation -Department 460

	Account Description	Account ID	FY16 Actuals	FY17 Actuals	FY18 Actuals	FY19 Actuals	FY20 Budget	FY20 Actuals thru 6/30/2020	FY 20 Projected Year End	FY21 Proposed Budget	FY20 vs FY21	Sub Line Item Detail
Personnel Services												
	Salaries	10-460-4110	450,732	479,142	509,295	548,320	492,500	252,532	539,979	483,445	-1.8%	A - Salaries - $483,445
	Seasonal Salaries	10-460-4112								32,500	#DIV/0!	A - Seasonal Salaries - $30,000 B - ADA Salaries - $2,500
	Overtime Salaries	10-460-4115	12,915	11,841	21,504	28,441	5,000	3,667	5,000	16,000	220.0%	
	Payroll Tax	10-460-4120	33,893	35,915	38,277	41,570	37,681	18,095	38,155	39,860	5.8%	
Total Personnel Services:			**497,540**	**526,897**	**569,076**	**618,331**	**535,181**	**274,294**	**583,134**	**571,805**	**6.8%**	
Employee Benefits												
	Retirement Contribution	10-460-4125	18,936	20,629	23,134	30,241	32,600	15,522	32,310	31,770	-2.5%	
	Health Insurance	10-460-4135	56,195	68,347	87,023	94,418	106,795	59,377	100,018	111,400	4.3%	
	HSA Contribution	10-460-4137					-	17,410	17,410	13,200	#DIV/0!	
	Dental Insurance	10-460-4140	6,186	6,249	7,648	6,339	6,275	4,740	8,556	6,420	2.3%	
	Life Insurance	10-460-4145	1,178	1,373	1,375	1,517	1,425	743	1,445	1,420	-0.4%	
	Disability Insurance	10-460-4150	1,249	998	1,196	901	1,300	530	1,161	1,175	-9.6%	
Total Employee Benefits:			**83,744**	**97,597**	**120,376**	**133,415**	**148,395**	**98,323**	**160,900**	**165,385**	**11.4%**	
Materials and Supplies												
	Uniforms & Equipment	10-460-4160	3,298	3,090	2,369	2,627	2,000	1,168	2,000	2,900	45.0%	A-Staff Uniforms - $1,200 B-Summer Staff Shirts - $350 C-Safety Shoes & Boots - $700 D-Floor Mats - $300 E-General Safety Items - $350
	Program Supplies	10-460-4210	31,062	32,783	38,530	42,929	43,700	28,070	36,995	19,950	-54.3%	Event A - Arbor Day - $200 Event B - Daddy/Daughter Dance - $400 Event C - Easter Egg Hunt - $2,500 Event D - Movies in the Park - $1,050 Event E - July 4th - $500 Event F - Tons of Trucks - $200 Event G - Family Nights - $500 Event H - Halloween - $500 Event I - Santa's Breakfast - $750 Program A - Bingo - $600 Program B - L.O.A.P. - $900 Program C - Preschool Programs - $400 Program D - Stargazing - $200 Program E - Senior Programming - $1,000 Program F - Scavenger Hunt/Geocaching - $50 Program G - Babysitting - $200 Camp A - Day Camp Supplies - $3,000 Camp B - Specialty Camp Supplies - $1,000 Camp C - Shirts - $1,000 Camp D - Bus Transportation - $2,000 Fitness A - Fitness & Dance - $250 Fitness B - Yoga - $250 Fitness C - Martial Arts/Self Defense - $100 Supply A - Arts & Crafts - $500 Supply B - Sports Shirts, Awards, Etc. - $1,000 Supply C - Christmas Decoration - $400

General Fund (10) Expenditures

For the Fiscal Year Beginning January 1, 2021

Parks and Recreation -Department 460

	Account Description	Account ID	FY16 Actuals	FY17 Actuals	FY18 Actuals	FY19 Actuals	FY20 Budget	FY20 Actuals thru 6/30/2020	FY 20 Projected Year End	FY21 Proposed Budget	FY20 vs FY21	Sub Line Item Detail
	Office Supplies	10-460-4215	2,749	3,626	3,745	7,461	3,015	1,423	3,015	4,500	49.3%	
	Recreation Supplies	10-460-4225	551	950	1,010	280	500	173	2,252	500	0.0%	
	Postage	10-460-4265	1,964	1,791	2,922	3,005	2,800	-	2,024	-	-100.0%	
	Gas & Oil	10-460-4315	1,481	409	2,391	1,602	2,000	443	1,000	2,000	0.0%	
	Tools & Equipment	10-460-4320	4,903	1,370	4,820	5,184	3,350	3,365	4,365	4,500	34.3%	
	Miscellaneous	10-460-4325	998	1,135	1,290	704	500	530	693	1,000	100.0%	
Total Materials and Supplies:			**47,007**	**45,162**	**57,078**	**64,009**	**57,865**	**36,983**	**52,344**	**35,350**	**-38.9%**	
Contractual Services												
	Training	10-460-4130	98	155	-	371	-	20	20	500	#DIV/0!	
	Tuition Reimbursement	10-460-4155	-	4,126	2,800	7,290	2,183	3,002	6,002	3,000	37.4%	
	Professional Fees	10-460-4165	14,444	16,823	17,756	23,068	16,509	11,679	12,000	27,650	67.5%	A - ADA Compliance Services - $9,900 B - Park Programs - $1,500 C - Bands for Concerts in the Park - $7,500 D - Background Checks - $250 E - Beerfest-Circle 7 F - Beerfest-Lafayette Industries
	Banking Fees	10-460-4167	-	-	3,171	4,346	2,667	1,905	2,999	4,000	50.0%	
	Public Relations	10-460-4170	5,345	20,234	16,591	16,770	17,205	2,911	4,501	8,725	-49.3%	A - Email Newsletters - $600 B - Brochures & Inserts - $4,500 C - Fans - $275 D - Volunteer Refreshments - $500 E - Prizes for Program Winners - $150 F - West News Senior Calendar - $2,700
	Travel/Meetings	10-460-4175	2,146	3,221	2,713	1,520	1,484	1,384	1,384	1,500	1.1%	
	Business Lunch/Dinner	10-460-4180	181	-	13	227	100	43	100	100	0.0%	
	Electric	10-460-4235	6,662	13,844	7,162	13,848	14,000	6,307	12,125	14,000	0.0%	
	Gas	10-460-4240	1,452	1,190	2,281	2,275	3,500	1,181	2,026	2,200	-37.1%	
	Telephone	10-460-4245	2,520	1,911	1,798	3,679	3,200	2,053	3,788	3,200	0.0%	
	Water	10-460-4250	1,034	1,454	7,798	1,917	1,500	379	1,981	1,500	0.0%	
	Sewer	10-460-4255	394	795	1,833	2,407	1,600	481	971	1,600	0.0%	
	Dues & Subscriptions	10-460-4260	1,244	1,439	1,596	1,410	1,650	1,199	1,944	2,620	58.8%	A - MPRA Organizational Membership - $375 B - NRPA Director Membership - $175 C - Sam's Club - $90 D - Costco - $60 E - SESAC & BMI License - $800 F - Homebase & Toggl Subscription - $1,000 G - Canva Subscription - $120
	Equipment Rental	10-460-4280	5,144	2,269	1,922	1,326	1,502	-	-	1,500	-0.1%	
	Equipment - Maintenance & Repair	10-460-4290	7,247	2,489	7,384	5,742	6,000	3,512	5,484	5,500	-8.3%	A - Equipment Repair - $3,000 B - Utility Vehicle Repair - $500 C - Mower Repair - $2,000

General Fund (10) Expenditures

For the Fiscal Year Beginning January 1, 2021

Parks and Recreation -Department 460

	Account Description	Account ID	FY16 Actuals	FY17 Actuals	FY18 Actuals	FY19 Actuals	FY20 Budget	FY20 Actuals thru 6/30/2020	FY 20 Projected Year End	FY21 Proposed Budget	FY20 vs FY21	Sub Line Item Detail
	Building - Maintenance & Repair	10-460-4295	6,282	4,122	17,366	15,196	18,000	6,834	14,240	16,500	-8.3%	A - Janitorial Services - $10,000 B - Paint Supplies - $500 C - Plumbing Supplies - $750 D - Electrical Supplies - $750 E - Lumber & Trim Mill Work - $1,000 F - Exterminator Services & Add. Cleaning - $500 G - Back Flow Checks - $1,000 H - Misc. - $2,8000
	Parks-Maintenance & Repair	10-460-4312	24,479	20,071	27,884	22,838	28,200	6,024	20,039	20,700	-26.6%	A - Tree Maintenance - $3,000 B - Flowers, Plants, Shrubs - $2,750 C - Turf Management - $2,000 D - Mulch - $3,000 E - Topsoil, Sand, Field Mix - $500 F - Concrete, Rock, Asphalt - $1,400 G - Lumber - $500 H - Electrical Repair - $750 I - Plumbing - $500 J - Steel & Welding - $1,300 K - Playground Equipment & Surface Repair - $1,500 L - Cleaning Supplies - $2,000 M - Debris Dumping Fees - $500 N - Misc. - $1,000
Total Contractual Services:			**78,672**	**94,143**	**120,068**	**163,636**	**119,300**	**49,196**	**89,604**	**114,795**	**-3.8%**	
Total Parks			**706,963**	**763,799**	**866,598**	**979,391**	**860,741**	**458,795**	**885,982**	**887,335**	**3.1%**	

General (10) Fund Expenditures

For the Fiscal Year Beginning January 1, 2021

Manchester Arts - Department 462

	Account Description	Account ID	FY16 Actuals	FY17 Actuals	FY18 Actuals	FY19 Actuals	FY20 Budget	FY20 Actuals thru 6/30/2020	FY 20 Projected Year End	FY21 Proposed Budget	FY20 vs FY21	Sub Line Item Detail
Personnel Services												
	Salaries	10-462-4110	302	276	-		-	-	-	-	#DIV/0!	
	Overtime Salaries	10-462-4115	3,147	2,157	-		-	-	-	-	#DIV/0!	
	Payroll Tax	10-462-4120	34	21	-		-	-	-	-	#DIV/0!	
Total Personnel Services:			**3,483**	**2,454**	**-**		**-**	**-**	**-**	**-**	**#DIV/0!**	
Employee Benefits												
	Retirement contribution	10-462-4125	-	-	-		-	-	-	-	#DIV/0!	
Total Employee Benefits:			**-**	**-**	**-**		**-**	**-**	**-**	**-**	**#DIV/0!**	
Materials and Supplies												
	Uniforms & Equipment	10-462-4160	-	24	64	9	-	-	-	90	#DIV/0!	
	Program Supplies	10-462-4210	5,318	10,869	3,355	3,082	2,975	1,232	2,900	3,100	4.2%	A - FOCUS - $200 B - Community Band - $300 C - ArtsFest - $1,000 D - Artist Exhibitions - $50 E - Art/Craft Classes - $1,200 F - Public Art (Snow Plow Blades) - $100 G - Misc. - $250
	Office Supplies	10-462-4215	169	327	37	57		-		-	#DIV/0!	
	Field Supplies	10-462-4220	139	314	2,016	179		-		250	#DIV/0!	A - Paint Supplies - $100 B - Misc Art Supplies - $150
	Miscellaneous	10-462-4325	401	-	-	-		-		200	#DIV/0!	
Total Materials and Supplies:			**6,027**	**11,534**	**5,471**	**3,327**	**2,975**	**1,232**	**2,900**	**3,640**	**22.4%**	
Contractual Services												
	Training	10-462-4130	-	120	241	100	-	-	-	200	#DIV/0!	
	Professional Services	10-462-4165	9,008	4,160	7,697	7,781	4,470	2,765	3,300	11,125	148.9%	A - FOCUS - $300 B - Community Band - $5,625 C - Artsfest - $1,500 D - Artist Exhibitions - $500 E - Art/Craft Classes - $900 F - Public Art (Sculpture Loan) - $2,100 G - Improv - $200
	Public Relations	10-462-4170	3,948	3,035	5,261	4,494	3,477	2,150	3,200	5,900	69.7%	A - FOCUS - $2,100 B - Community Band - $350 C - ArtsFest - $900 D - Artist Exhibitions - $800 E - Art/Craft Classes - $800 F - Public Art (Chalk Contest) - $100 G - Improv Night - $200 H - Website & Newsletters - $100 I - Brochures & Signs - $250 J - Advertising - $300
	Travel/Meetings	10-462-4175	-	33	79	139	100	100	100	150	50.0%	

General (10) Fund Expenditures

For the Fiscal Year Beginning January 1, 2021

Manchester Arts - Department 462

	Account Description	Account ID	FY16 Actuals	FY17 Actuals	FY18 Actuals	FY19 Actuals	FY20 Budget	FY20 Actuals thru 6/30/2020	FY 20 Projected Year End	FY21 Proposed Budget	FY20 vs FY21	Sub Line Item Detail
	Business Meals	10-462-4180	133	-	-	57	500	-		100	-80.0%	
	Dues & Subscriptions	10-462-4260	125	50	125	175	36	36	-	200	455.6%	A-MACAA - $75 B-CCA - $50 C-MCA - $75
	Equipment Rental	10-462-4280	-	95	100	250				-	#DIV/0!	
Total Contractual Services:			**13,214**	**7,493**	**13,503**	**12,996**	**8,583**	**5,051**	**6,600**	**17,675**	**105.9%**	
Total Manchester Arts:			**22,725**	**21,481**	**18,973**	**16,323**	**11,558**	**6,283**	**9,500**	**21,315**	**84.4%**	

General Fund (10) Expenditures

For the Fiscal Year Beginning January 1, 2021

Homecoming - Department 465

	Account Description	Account ID	FY16 Actuals	FY17 Actuals	FY18 Actuals	FY19 Actuals	FY20 Budget	FY20 Actuals thru 6/30/2020	FY 20 Projected Year End	FY21 Proposed Budget	FY20 vs FY21	Sub Line Item Detail
Personnel Services												
	Salaries	10-465-4110	1,041	1,811	1,189	1,445	-	-	-	1,500	#DIV/0!	
	Overtime Salaries	10-465-4115	13,013	12,946	11,248	10,524	-	-	3,500	11,000	#DIV/0!	
	Payroll Tax	10-465-4120	80	139	91	963	-	-	-	1,000	#DIV/0!	
Total Personnel Services:			**14,134**	**14,896**	**12,528**	**12,932**	**-**	**-**	**3,500**	**13,500**	**#DIV/0!**	
Employee Benefits												
	Retirement Contribution	10-465-4125	-	-	-	162				-	#DIV/0!	
Total Employee Benefits:			**-**	**-**	**-**	**162**			**-**	**-**	**#DIV/0!**	
Materials and Supplies												
	Uniforms & Equipment	10-465-4160	-	-	191	234	-	-	-	200	#DIV/0!	
	Program Supplies	10-465-4210	1,692	467	440	753	-	-	550	950	#DIV/0!	A - Kids Corner - $150 B - Parade - $100 C - Soda Booth - $700
	Office Supplies	10-465-4215	53	57	65	127	-	-	-	50	#DIV/0!	
	Field Supplies	10-465-4220	263	487	139	751	-	-	-	450	#DIV/0!	A - Decorations - $300 B - Crowd Control Supplies - $150
Total Materials and Supplies:			**2,008**	**1,011**	**834**	**1,865**	**-**	**-**	**550**	**1,650**	**#DIV/0!**	
Contractual Services												
	Professional Fees	10-465-4165	11,663	10,296	10,823	11,683	3,250	3,250	3,550	11,210	244.9%	A - Bands - $7,500 B - Additional Entertainment - $800 C - Petting Zoo - $1,200 D - Permits - $210 E - Electrictian - $1,500
	Public Relations	10-465-4170	3,243	3,448	4,107	3,310	-	-	800	4,330	#DIV/0!	A - Awards & Plaques - $480 B - Marketing - $1,000 C - Car Show - $350 D - Donations from Raised Funds - $500 E - Yard Signs & Banners - $250 F - Raffle Tickets - $175 G - Other - $175 Parade A - Candy - $750 Parade B - Car Clings - $500 Parade C - Schools/Scouts Awards - $150
	Business Lunch/Dinner	10-465-4180	1,057	1,133	970	1,001	-		-	550	#DIV/0!	A - Sunday Evening Dinner - $550
	Newspaper Notices	10-465-4185	850	928	-	928	-	-	-	950	#DIV/0!	
	Equipment Rental	10-465-4280	4,513	3,850	4,776	5,268	-	-	-	5,050	#DIV/0!	A - Tent, Chairs, Tables - $3,250 B - Bus - $1,600 C - Misc. - $200
	Equip. - Maint. & Repair	10-465-4290	-	-	-	-	-	-	-	-	#DIV/0!	
Total Contractual Services:			**21,326**	**19,655**	**20,675**	**22,190**	**3,250**	**3,250**	**4,350**	**22,090**	**579.7%**	
Total Homecoming:			**37,468**	**35,562**	**34,038**	**37,149**	**3,250**	**3,250**	**8,400**	**37,240**	**1045.8%**	

General Fund (10) Expenditures

For the Fiscal Year Beginning January 1, 2021

Public Works - Department 470

	Account Description	Account ID	FY16 Actuals	FY17 Actuals	FY18 Actuals	FY19 Actuals	FY20 Budget	FY20 Actuals thru 6/30/2020	FY 20 Projected Year End	FY21 Proposed Budget	FY20 vs FY21	Sub Line Item Detail
Personnel Services												
	Salaries	10-470-4110	627,954	641,334	677,085	702,525	748,250	381,618	779,699	805,000	7.6%	
	Overtime Salaries	10-470-4115	10,189	6,865	5,522	22,947	15,000	10,227	15,574	15,000	0.0%	
	Payroll Tax	10-470-4120	46,579	46,995	49,316	51,871	57,500	28,670	59,062	61,585	7.1%	
Total Personnel Services:			**684,722**	**695,194**	**731,923**	**777,343**	**820,750**	**420,515**	**854,335**	**881,585**	**7.4%**	
Employee Benefits												
	Retirement Contribution	10-470-4125	31,396	29,876	32,956	41,145	54,000	22,809	45,404	52,150	-3.4%	
	Health Insurance	10-470-4135	111,516	110,360	149,977	147,663	177,265	89,809	154,108	178,095	0.5%	
	HSA Contribution	10-470-4137					-	19,615	19,615	21,600	#DIV/0!	
	Dental Insurance	10-470-4140	9,606	8,785	10,333	10,436	10,700	6,511	11,857	8,965	-16.2%	
	Life Insurance	10-470-4145	1,940	2,092	2,224	2,645	2,500	1,379	2,741	2,575	3.0%	
	Disability Insurance	10-470-4150	1,988	1,783	1,944	1,724	2,100	1,009	2,232	2,215	5.5%	
Total Employee Benefits:			**156,446**	**152,895**	**197,434**	**203,612**	**246,565**	**141,131**	**235,957**	**265,600**	**7.7%**	
Materials and Supplies												
	Uniforms & Equipment	10-470-4160	6,044	7,189	7,666	7,733	7,000	4,608	7,045	7,000	0.0%	
	Office Supplies	10-470-4215	1,288	1,294	1,390	604	1,000	52	800	700	-30.0%	
	Field Supplies	10-470-4220	5,636	4,597	5,780	3,587	3,700	831	2,436	2,500	-32.4%	
	Postage	10-470-4265	-	442	-	-			-	-	#DIV/0!	
	Gas & Oil	10-470-4315	20,660	13,959	19,687	19,853	21,000	6,815	10,168	13,000	-38.1%	
	Tools & Equipment	10-470-4320	3,802	2,510	2,612	2,933	1,700	973	1,842	1,700	0.0%	
	Miscellaneous	10-470-4325	1,546	1,867	2,151	4,051	2,000	2,030	3,620	2,300	15.0%	
Total Materials and Supplies:			**38,976**	**31,857**	**39,286**	**38,762**	**36,400**	**15,309**	**25,911**	**27,200**	**-25.3%**	
Contractual Services												
	Training	10-470-4130	150	-	-	833	500	270	270	500	0.0%	
	Professional Fees	10-470-4165	2,489	7,209	6,402	1,963	36,870	34,371	37,286	37,000	0.4%	
	Travel/Meetings	10-470-4175	1,254	1,331	2,498	1,446	-	-	-	1,000	#DIV/0!	
	Business Lunch/Dinner	10-470-4180	592	824	577	900	180	80	180	180	0.0%	
	Electric	10-470-4235	4,518	5,939	5,756	4,785	6,000	2,179	4,667	6,120	2.0%	
	Street Lighting	10-470-4236	222,884	244,155	242,881	237,066	237,000	98,545	235,703	235,500	-0.6%	
	Gas	10-470-4240	2,482	2,546	3,621	7,253	3,650	2,447	6,793	3,725	2.1%	
	Telephone	10-470-4245	6,375	5,533	4,908	4,604	5,200	2,349	4,739	5,200	0.0%	
	Water	10-470-4250	12,575	16,127	17,063	16,300	10,000	2,309	12,638	10,230	2.3%	
	Sewer	10-470-4255	332	(107)	1,046	1,307	1,200	664	1,249	1,225	2.1%	
	Dues & Subscriptions	10-470-4260	260	220	304	399	250	327	327	350	40.0%	
	Equipment Rental	10-470-4280	1,469	1,571	1,688	3,013	1,500	597	1,431	1,500	0.0%	
	Vehicle - Maint. & Repair	10-470-4285	70,008	48,089	48,728	53,393	43,000	19,950	39,437	40,000	-7.0%	A - General Vehicle Maint. - $6,500 B - Tires - $7,000 C - Body Repair - $5,000 D - Engine Drive Train - $10,500 E - Hydraulics - $3,000 F - Tractor/Aerial - $8,000

General Fund (10) Expenditures

For the Fiscal Year Beginning January 1, 2021

Public Works - Department 470

	Account Description	Account ID	FY16 Actuals	FY17 Actuals	FY18 Actuals	FY19 Actuals	FY20 Budget	FY20 Actuals thru 6/30/2020	FY 20 Projected Year End	FY21 Proposed Budget	FY20 vs FY21	Sub Line Item Detail
	Equipment - Maintenance & Repair	10-470-4290	15,970	14,512	16,156	23,385	17,050	20,265	25,957	22,790	33.7%	A - Fire Extinguisher - $1,500 B - Vehicle Mtce & Repair - $12,000 C - Small Equipment Parts/Repairs - $1,000 D - Large Equipment Parts/Repair - $6,540 E - Salt Dome Parts/Repair - $1,000 F - Gas Tank/Pump Service - $750
	Building - Maintenance & Repair	10-470-4295	76,041	58,551	67,905	84,461	56,200	36,442	56,000	56,200	0.0%	A - Building Cleaning Service - $24,000 B - General Building Maint. & Supplies - $9,200 C - HVAC Systems - $6,500 D - Insp. Repairs-Generator, Elevator, Lifts - $7,750 E - Door Parts, Sprinkler and Fire Systems - $8,750
	Streets - Maintenance & Repair	10-470-4310	95,401	80,237	91,384	172,826	111,000	41,076	110,231	90,000	-18.9%	A - General Street Maint. & Repair - $9,500 B - Street Sweeping - $6,000 C - Street Striping & Paint - $26,500 D - Salt - $40,000 E - Landscaping & Irrigation - $6,000 F - Electical/Lighting - $2,000
	Waste Management Program	10-470-4360	1,292,304	1,308,859	928,191	941,545	930,000	493,824	971,580	981,000	5.5%	A - Trash/Recycle/Yardwaste - $974,200 B - Deer Carcass Removal - $2,000 C - Street Sweeping Disposal - $2,000 D - Shredding - $800 E - Hazardous Material - $2,000
Total Contractual Services:			**1,805,104**	**1,795,596**	**1,443,702**	**1,597,507**	**1,452,459**	**755,694**	**1,508,488**	**1,492,520**	**2.8%**	
Total Public Works:			**2,685,248**	**2,675,541**	**2,412,345**	**2,617,224**	**2,556,174**	**1,332,649**	**2,624,691**	**2,666,905**	**4.3%**	

General Fund (10) Expenditures

For the Fiscal Year Beginning January 1, 2021

Planning and Zoning - Department 475

	Account Description	Account ID	FY16 Actuals	FY17 Actuals	FY18 Actuals	FY19 Actuals	FY20 Budget	FY20 Actuals thru 6/30/2020	FY 20 Projected Year End	FY21 Proposed Budget	FY20 vs FY21	Sub Line Item Detail
Personnel Services												
	Salaries	10-475-4110	151,958	166,404	202,176	194,828	222,700	110,278	229,610	228,300	2.5%	
	Overtime Salaries	10-475-4115	16,403	9,658	2,041	3,230	3,000	1,006	2,517	3,000	0.0%	
	Payroll Tax	10-475-4120	10,865	11,504	13,675	13,456	17,000	7,940	16,586	17,470	2.8%	
Total Personnel Services:			**179,225**	**187,565**	**217,893**	**211,514**	**242,700**	**119,223**	**248,713**	**248,770**	**2.5%**	
Employee Benefits												
	Retirement Contribution	10-475-4125	5,470	7,743	7,236	13,721	14,000	6,936	15,372	14,395	2.8%	
	Health Insurance	10-475-4135	26,437	33,574	42,964	51,290	54,325	29,462	49,029	53,350	-1.8%	
	HSA Contribution	10-475-4137				3,181	-	7,200	7,200	7,200	#DIV/0!	
	Dental Insurance	10-475-4140	2,376	2,253	2,700	710	2,800	2,105	3,696	2,805	0.2%	
	Life Insurance	10-475-4145	464	624	559	508	650	483	808	655	0.8%	
	Disability Insurance	10-475-4150	527	474	504	4,255	650	272	597	610	-6.2%	
Total Employee Benefits:			**35,275**	**44,669**	**53,963**	**73,665**	**72,425**	**46,459**	**76,702**	**79,015**	**9.1%**	
Materials and Supplies												
	Uniforms & Equipment	10-475-4160	-	248	166	910	400	220	400	700	75.0%	A - Shirts - $200 B - Shoes - $300 C - CE Equipment - $200
	Office Supplies	10-475-4215	1,131	1,117	900	1,151	1,500	558	761	1,200	-20.0%	A - Inspection Sheets - $200 B - Door Tags - $500 C - Business Cards - $100 D - Door Placards - $150 E - General Office - $250
	Postage	10-475-4265	-	-	-	-	1,000	-	-	-	-100.0%	
	Miscellaneous	10-475-4325	-	399	322	112	500	-	-	500	0.0%	
Total Materials and Supplies:			**1,131**	**1,764**	**1,388**	**2,173**	**3,400**	**778**	**1,161**	**2,400**	**-29.4%**	
Contractual Services												
	Training	10-475-4130	209	-	576	154	300	617	617	1,600	433.3%	A - CEU Classes/Book Updates - $1,600
	Tuition Reimbursement	10-475-4155	-	-	-	244	2,680	2,179	2,179	2,200	-17.9%	
	Professional Fees	10-475-4165	23,065	19,810	5,000	3,360	3,100	1,080	2,300	3,600	16.1%	A - Court Reporter BZA - $3,600
	Public Relations	10-475-4170	1,264	893	1,631	2,014	1,000	-	1,000	1,500	50.0%	A - Signs - $700 B - Welcome Packets - $450 C - General PR - $350
	Travel/Meetings	10-475-4175	1,451	1,248	1,804	2,047	500	-	-	3,000	500.0%	A - APA National - $900 B - APA Regional - $300 C - MABOI - $300 D - ED Conference - $400 E - Travel - $1,100
	Business Lunch/Dinner	10-475-4180	37	-	31	-	100	-	-	-	-100.0%	
	Telephone	10-475-4245	1,232	1,049	1,885	2,062	-	43	2,508	2,510	#DIV/0!	

General Fund (10) Expenditures

For the Fiscal Year Beginning January 1, 2021

Planning and Zoning - Department 475

	Account Description	Account ID	FY16 Actuals	FY17 Actuals	FY18 Actuals	FY19 Actuals	FY20 Budget	FY20 Actuals thru 6/30/2020	FY 20 Projected Year End	FY21 Proposed Budget	FY20 vs FY21	Sub Line Item Detail
	Dues & Subscriptions	10-475-4260	-	815	598	1,051	2,000	1,227	1,000	1,400	-30.0%	A - APA - $500 B - ICC - $150 C - MABOI - $150 D - MACE - $150 E - SLACE $150 F - IPMC Renewal $300
Total Contractual Services:			**27,258**	**23,814**	**27,404**	**18,311**	**9,680**	**5,146**	**9,604**	**15,810**	**63.3%**	
Total Planning and Zoning:			**242,890**	**257,812**	**300,648**	**305,663**	**328,205**	**171,606**	**336,180**	**345,995**	**5.4%**	

General (10) Fund Expenditures

For Fiscal Year Beginning January 1, 2021

Municpal Court - Department 480

	Account Description	Account ID	FY16 Actuals	FY17 Actuals	FY18 Actuals	FY19 Actuals	FY20 Budget	FY20 Actuals thru 6/30/2020	FY 20 Projected Year End	FY21 Proposed Budget	FY20 vs FY21	Sub Line Item Detail
Personnel Services												
	Salaries	10-480-4110	113,685	117,037	137,912	141,853	156,100	77,010	160,679	159,330	2.1%	
	Overtime Salaries	10-480-4115	1,783	3,715	3,989	4,007	4,000	1,195	3,882	4,200	5.0%	
	Payroll Tax	10-480-4120	7,674	8,082	9,697	9,941	12,000	5,398	11,328	12,200	1.7%	
Total Personnel Services:			**123,142**	**128,834**	**151,598**	**155,802**	**172,100**	**83,602**	**175,889**	**175,730**	**2.1%**	
Employee Benefits												
	Retirement Contribution	10-480-4125	5,691	6,023	7,068	10,272	10,200	5,069	10,602	10,320	1.2%	
	Health Insurance	10-480-4135	22,430	26,994	31,220	40,536	41,950	22,796	37,849	41,190	-1.8%	
	HSA Contribution	10-480-4137					-	6,000	6,000	6,000	#DIV/0!	
	Dental Insurance	10-480-4140	2,300	2,282	2,261	2,331	2,260	1,457	2,586	1,990	-11.9%	
	Life Insurance	10-480-4145	334	370	375	413	415	207	412	420	1.2%	
	Disability Insurance	10-480-4150	365	339	380	337	425	176	386	395	-7.1%	
Total Employee Benefits:			**31,120**	**36,007**	**41,305**	**53,889**	**55,250**	**35,705**	**57,835**	**60,315**	**9.2%**	
Materials and Supplies												
	Office Supplies	10-480-4215	5,319	5,382	5,373	5,648	5,000	2,174	5,091	5,000	0.0%	
	Postage	10-480-4265	1,000	1,000	1,000	750	1,000	500	2,000	1,500	50.0%	
	Miscellaneous	10-480-4325					-	63	63	-	#DIV/0!	
Total Materials and Supplies:			**6,319**	**6,382**	**6,373**	**6,398**	**6,000**	**2,737**	**7,154**	**6,500**	**8.3%**	
Contractual Services												
	Tuition Reimbursement	10-480-4155	-	-	-	-	850	-	-	850	0.0%	
	Professional Fees	10-480-4165	45,500	23,528	23,254	24,075	25,200	12,000	24,000	25,300	0.4%	
	Travel/Meetings	10-480-4175	2,750	2,709	2,781	4,624	600	-	-	3,800	533.3%	A - MACA Conference - Court Clerks - $1,500 B -MMACJA Conference - Judge - $1,500 C - MMACJA Board of Director's - Judge - $800
	Business Lunch/Dinner	10-480-4180	204	226	127	867	175	88	88	325	85.7%	A MACA/MSLACA BUSINESS LUNCHEONS - $325
	Dues & Subscriptions	10-480-4260	270	356	350	435	530	435	435	530	0.0%	A - MMACJA Dues - Judge - $50 B - MACA Dues - Clerks - $180 C - NACM Dues - Court Administrator - $150 D - MSLACA Dues - Clerks - $150
	REJIS Expenses	10-480-4345	2,868	2,708	3,198	3,323	4,000	1,897	3,445	4,000	0.0%	
Total Contractual Services:			**51,592**	**29,526**	**29,709**	**33,324**	**31,355**	**14,420**	**27,968**	**34,805**	**11.0%**	
Total Municipal Court:			**212,173**	**200,749**	**228,984**	**249,413**	**264,705**	**136,464**	**268,846**	**277,350**	**4.8%**	

THE CITY OF
MANCHESTER
MISSOURI

DEBT SERVICE FUND

2021 Annual Fiscal Year Budget

Debt Service (20) Fund Budget

For the Fiscal Year Beginning January 1, 2021

	Account Description	Account ID	FY16 Actuals	FY17 Actuals	FY18 Actuals	FY19 Actuals	FY20 Budget	FY20 Actuals thru 6/30/2020	FY 20 Projected Year End	FY21 Proposed Budget	FY20 vs FY21
REVENUES											
Taxes											
	Property Taxes	20-510-5140	-	-	-	620,779	925,000	416,309	925,000	1,043,000	12.8%
	Personal Property Taxes	20-510-5145	629,935	228,742	931,896	491,439	229,000	79,883	229,000	120,000	-47.6%
Total Taxes:			629,935	228,742	931,896	1,112,218	1,154,000	496,192	1,154,000	1,163,000	0.8%
Total Revenues:			**629,935**	**228,742**	**931,896**	**1,112,218**	**1,154,000**	**496,192**	**1,154,000**	**1,163,000**	0.8%
EXPENDITURES											
Administration											
Contractual Services											
	Professional Fees	20-420-4165	1,465	265	809	1,500	4,100	-	4,100	4,100	0.0%
Total Contractual Services:			**1,465**	**265**	**809**	**1,500**	**4,100**	**-**	**4,100**	**4,100**	**0.0%**
Prop S Bond Issue											
	Principal Payment	20-420-4700	540,000	550,000	570,000	585,000	625,000	625,000	625,000	640,000	2.4%
	Interest Payment	20-420-4750	27,800	16,900	5,700	324,736	273,862	143,181	273,862	431,815	57.7%
Total Prop S Bond Issue:			**567,800**	**566,900**	**575,700**	**909,736**	**898,862**	**768,181**	**898,862**	**1,071,815**	**19.2%**
Total Administration:			**569,265**	**567,165**	**576,509**	**911,236**	**902,962**	**768,181**	**898,862**	**1,075,915**	**19.2%**
Total Expenditures:			**569,265**	**567,165**	**576,509**	**911,236**	**902,962**	**768,181**	**902,962**	**1,075,915**	**19.2%**
Excess of revenues over (under) expenditures			**60,670**	**(338,423)**	**355,387**	**200,981**	**251,038**	**(271,989)**	**251,038**	**87,085**	
Fund Balance:											
Beginning of Year			**785,879**	**846,549**	**508,127**	**863,514**	**1,064,495**	**1,064,495**	**1,064,495**	**1,315,533**	
Equity transfer in (out)											
End of Year:											
Restricted											
Restricted Fund Balance			**846,549**	**508,127**	**863,514**	**1,064,495**	**1,315,533**	**792,506**	**1,315,533**	**1,402,618**	
Unassigned											
Unassigned Fund Balance											
Total Fund Balance			**846,549**	**508,127**	**863,514**	**1,064,495**	**1,315,533**	**792,506**	**1,315,533**	**1,402,618**	
Total Fund Balance as % of Expenditures			**149%**	**90%**	**150%**	**117%**	**146%**	**103%**	**146%**	**130%**	

THE CITY OF
MANCHESTER
MISSOURI

TAX INCREMENT FINANCING FUND

2021 Annual Fiscal Year Budget

Tax Increment Financing District Fund (30) Budget

For the Fiscal Year Beginning January 1, 2021

	Account Description	Account ID	FY16 Actuals	FY17 Actuals	FY18 Actuals	FY19 Actuals	FY20 Budget	FY20 Actuals thru 6/30/2020	FY 20 Projected Year End	FY21 Proposed Budget	FY20 vs FY21
REVENUES											
Taxes											
	1Cent Sales Tax	30-510-5105	1,194,136	1,217,994	1,201,422	1,372,434	1,095,730	670,852	1,289,400	1,289,400	17.7%
	1/2 Cent Transportation Sales Tax	30-510-5110	597,069	609,005	601,602	686,219	528,450	335,426	621,900	621,900	17.7%
	1/4 Cent Sales Tax	30-510-5115	298,962	304,985	300,868	343,279	261,640	167,713	307,900	307,900	17.7%
	Metro Tax	30-510-5116	75,429	75,283	73,974	78,759	63,660	35,860	74,900	74,900	17.7%
	ECC Tax	30-510-5117	77,257	77,111	75,802	80,587	65,660	37,688	77,300	77,300	17.7%
	CSF Tax	30-510-5118	303,105	309,074	305,077	347,681	265,640	172,284	312,600	312,600	17.7%
	Property Taxes	30-510-5140	1,222,987	881,635	1,279,599	695,163	1,250,000	1,365,977	1,250,000	1,366,000	9.3%
	Pool,Park,Storm Water Sales Tax	30-510-5160	620,485	631,185	620,754	1,345,285	593,610	347,337	698,500	698,500	17.7%
	TDD EATS	30-510-5170	683,271	703,340	1,253,621	1,244,016	1,250,000	508,736	850,000	850,000	-32.0%
	Capital Improvement Tax	30-510-5180	611,343	622,038	611,951	704,304	593,610	338,195	698,500	698,500	17.7%
	TIF/TDD Transfer	30-510-5190	553,454	564,524	-	-	-	-	-	-	0.0%
Total Taxes:			**6,237,499**	**5,996,173**	**6,324,670**	**6,897,727**	**5,968,000**	**3,980,068**	**6,181,000**	**6,297,000**	**5.5%**
Miscellaneous											
	Interest Income	30-550-5510	57,707	69,887	105,415	192,797	5,000	4,158	5,000	5,000	0.0%
	Grants/Reimbursements	30-570-5260	-	179	-	-	-	-	-	-	0.0%
Total Miscellaneous:			**57,707**	**70,066**	**105,415**	**192,797**	**5,000**	**4,158**	**5,000**	**5,000**	**0.0%**
Other Financing Uses											
	Other Sources-Debt Issuance	30-700-7001	-	-	-	24,195,000	-		-	-	0.0%
Total Other Financing Uses:			**-**	**-**	**-**	**24,195,000**	**-**		**-**	**-**	**0.0%**
Total Revenues before transfer:			**6,295,206**	**6,066,239**	**6,430,085**	**31,285,525**	**5,973,000**	**3,984,226**	**6,186,000**	**6,302,000**	**5.5%**
Operating Transfers											
	Transfer in	30-600-6002	306,292	386,849	352,156	308,725	360,000	341,494	360,000	360,000	0.0%
Total Operating Transfers:			**306,292**	**386,849**	**352,156**	**308,725**	**360,000**	**341,494**	**360,000**	**360,000**	**0.0%**
Total Revenues after transfer:			**6,601,498**	**6,453,088**	**6,782,241**	**31,594,250**	**6,333,000**	**4,325,720**	**6,546,000**	**6,662,000**	**5.2%**

Tax Increment Financing District Fund (30) Budget

For the Fiscal Year Beginning January 1, 2021

	Account Description	Account ID	FY16 Actuals	FY17 Actuals	FY18 Actuals	FY19 Actuals	FY20 Budget	FY20 Actuals thru 6/30/2020	FY 20 Projected Year End	FY21 Proposed Budget	FY20 vs FY21
EXPENDITURES											
Finance											
Contractual Services											
	25% Municipal Revenues/ PILOTS	30-430-4169			-	-	-	-	-	-	
	Tax Increment Financing - PILOTS	30-430-9997	351,245	357,400	401,382	349,790	360,000	245,783	360,000	360,000	0.0%
Total Contractual Services:			**351,245**	**357,400**	**401,382**	**349,790**	**360,000**	**245,783**	**360,000**	**360,000**	**0.0%**
Debt Service											
	TIF Bond Redemption	30-430-4650	3,230,000	3,585,000	4,010,000	34,065,000	4,150,000	2,410,000	6,150,000	6,150,000	48.2%
	TIF Bond Interest	30-430-4651	2,900,631	2,703,081	2,492,931	2,363,555	2,250,000	397,537	751,100	546,325	-75.7%
Total Debt Service:			**6,130,631**	**6,288,081**	**6,502,931**	**36,428,555**	**6,400,000**	**2,807,537**	**6,901,100**	**6,696,325**	**4.6%**
Total Finance:			**6,481,877**	**6,645,481**	**6,904,313**	**36,778,346**	**6,760,000**	**3,053,320**	**7,261,100**	**7,056,325**	**4.4%**
Planning and Zoning											
Contractual Services											
	Professional Fees	30-475-4165	19,620	6,098	17,162	20,348	19,660	2,824	19,660	19,660	0.0%
Total Contractual Services:			**19,620**	**6,098**	**17,162**	**20,348**	**19,660**	**2,824**	**19,660**	**19,660**	**0.0%**
Total Planning and Zoning:			**19,620**	**6,098**	**17,162**	**20,348**	**19,660**	**2,824**	**19,660**	**19,660**	**0.0%**
Other Financing Uses											
Other Uses											
	Other Uses-Cost of Issuance	30-700-7002	-	-	-	306,956	-		-	-	
Total Other Uses:			**-**	**-**	**-**	**306,956**	**-**	**-**	**-**	**-**	
Total Other Financing Uses:			**-**	**-**	**-**	**306,956**	**-**	**-**	**-**	**-**	
Total Expenditures:			**6,501,497**	**6,651,579**	**6,921,475**	**37,105,650**	**6,779,660**	**3,056,144**	**7,280,760**	**7,075,985**	**4.4%**
Excess of revenues over (under) expenditures			**100,001**	**(198,490)**	**(139,233)**	**(5,511,400)**	**(446,660)**	**1,269,577**	**(734,760)**	**(413,985)**	

Tax Increment Financing District Fund (30) Budget

For the Fiscal Year Beginning January 1, 2021

	Account Description	Account ID	FY16 Actuals	FY17 Actuals	FY18 Actuals	FY19 Actuals	FY20 Budget	FY20 Actuals thru 6/30/2020	FY 20 Projected Year End	FY21 Proposed Budget	FY20 vs FY21
Fund Balance:											
Beginning of Year			8,634,284	8,734,285	8,535,795	8,396,562	2,885,162	2,885,162	2,885,162	2,150,402	
Equity transfer in (out)											
End of Year:											
Restricted											
Restricted Fund Balance			8,734,285	8,535,795	8,396,562	2,885,162	2,438,502	4,154,738	2,150,402	1,736,417	
Unassigned											
Unassigned Fund Balance											
Total Fund Balance			8,734,285	8,535,795	8,396,562	2,885,162	2,438,502	4,154,738	2,150,402	1,736,417	
Total Fund Balance as % of Expenditures			134.3%	128.3%	121.3%	7.8%	36.0%	135.9%	29.5%	24.5%	

THE CITY OF
MANCHESTER
MISSOURI

ASSET FORFEITURE FUND

2021 Annual Fiscal Year Budget

Asset Forfeiture Fund (40) Budget

For the Fiscal Year Beginning January 1, 2021

	Account Description	Account ID	FY16 Actuals	FY17 Actuals	FY18 Actuals	FY19 Actuals	FY20 Budget	FY20 Actuals thru 6/30/2020	FY 20 Projected Year End	FY21 Proposed Budget	FY20 vs FY21
REVENUES											
Intergovernmental											
	Treasury - Asset Forfeiture	40-520-5269	-	-	3,755	14,577	30,650	-	30,650	-	-100.0%
Total Intergovernmental:			-	-	**3,755**	**14,577**	**30,650**	-	**30,650**	-	-100.0%
Total Revenues:			-	-	**3,755**	**14,577**	**30,650**	-	**30,650**	-	-100.0%
EXPENDITURES											
Contractual Services											
	DOJ-Asset Forfeiture Expense	40-441-4355	-	-	56,766	3,563	56,752	-	56,752	-	-100.0%
Total Contractual Services:			-	-	**56,766**	**3,563**	**56,752**	-	**56,752**	-	**-100.0%**
Total Expenditures:			-	-	**56,766**	**3,563**	**56,752**	-	**56,752**	-	**-100.0%**
Excess of revenues over (under) expenditures			-	-	**(53,011)**	**11,014**	**(26,102)**	-	**(26,102)**	-	**0.0%**
Fund Balance:											
Beginning of Year					69,709	16,698	27,712	27,712	27,712	1,610	
Equity transfer in (out)			-	-	-	-	-	-	-	-	
End of Year:											
Restricted											
Restricted Fund Balance			-	-	16,698	27,712	1,610	27,712	1,610	1,610	
Unassigned											
Unassigned Fund Balance			-	-	-	-	-	-	-	-	
Total Fund Balance			-	-	**16,698**	**27,712**	**1,610**	**27,712**	**1,610**	**1,610**	
Total Fund Balance as % of Expenditures					**29%**	**778%**	**3%**	**0%**	**3%**	**0%**	

THE CITY OF
MANCHESTER
MISSOURI

CAPITAL IMPROVEMENT FUND

2021 Annual Fiscal Year Budget

Capital Improvement Fund (50) Budget

For the Fiscal Year Beginning Janaury 1, 2021

	Account Description	Account ID	FY16 Actuals	FY17 Actuals	FY18 Actuals	FY19 Actuals	FY20 Budget	FY20 Actuals thru 6/30/2020	FY 20 Projected Year End	FY21 Proposed Budget	FY20 vs FY21	Sub Line Item Detail
REVENUES												
Taxes												
	1/2 Cent Sales Tax	50-510-5110	1,361,207	1,440,930	1,451,916	1,608,157	1,440,000	788,145	1,520,000	1,520,000	5.6%	
Total Taxes:			**1,361,207**	**1,440,930**	**1,451,916**	**1,608,157**	**1,440,000**	**788,145**	**1,520,000**	**1,520,000**	**5.6%**	
Intergovernmental												
	Grants/Reimbursements	50-520-5260	241,411	552,599	272,544	460,665	705,000	12,458	306,275	412,000	-41.6%	A - Dougherty Ferry- 80% - $412,000
Total Intergovernmental:			**241,411**	**552,599**	**272,544**	**460,665**	**705,000**	**12,458**	**306,275**	**412,000**	**-41.6%**	
Miscellaneous												
	Investment Income	50-550-5520	-	-	-	276			-	-	0.0%	
	Insurance Proceeds	50-570-5365					-	59,586	59,586	-	0.0%	
	Gain on Sale of Equipment	50-570-5730	14,800	9,000	35,455				-	-	0.0%	
	Miscellaneous	50-570-5750	-	-	-	-			-	-	0.0%	
Total Miscellaneous:			**14,800**	**9,000**	**35,455**	**276**	**-**	**59,586**	**59,586**	**-**	**0.0%**	
Operating Transfers												
	Transfer In	50-600-6002					-		-	-	0.0%	
Total Operating Transfers:									**-**		**0.0%**	**-**
Total Revenues:			**1,617,419**	**2,002,529**	**1,759,915**	**2,069,097**	**2,145,000**	**860,189**	**1,885,861**	**1,932,000**	**-9.9%**	
EXPENDITURES												
MIS												
Materials and Supplies												
	Expendable Equipment	50-425-6100	14,782	4,756	24,892	32,165	62,542	35,610	56,000	131,800	110.7%	A - Police Car Laptops Replacement - $5,200 B - Spectrum Fiber Monthly - $29,400 C - Civicplus Website Software - $4,725 D - Civic Rec Parks/Recreation Software - $4,725 E - Replace PD Car Camera Systems - $28,750 F - Replace Projector in Boardroom - $9,000 G - New Phone System - $35,000 H - Police Car DL Scanners - $5,400 I- Desktop Computer Repl - $9,600
Total Materials and Supplies:			**14,782**	**4,756**	**24,892**	**32,165**	**62,542**	**35,610**	**56,000**	**131,800**	**110.7%**	
Total MIS:			**14,782**	**4,756**	**24,892**	**32,165**	**62,542**	**35,610**	**56,000**	**131,800**	110.7%	
Police												
Capital												
	Vehicles	50-440-6460	54,848	142,317	59,674	103,431	224,015	6,176	209,463	-	-100.0%	
Total Capital:			**54,848**	**142,317**	**59,674**	**103,431**	**224,015**	**6,176**	**209,463**	**-**	-100.0%	
Total Police:			**54,848**	**142,317**	**59,674**	**103,431**	**224,015**	**6,176**	**209,463**	**-**	**-100.0%**	

Capital Improvement Fund (50) Budget

For the Fiscal Year Beginning Janaury 1, 2021

	Account Description	Account ID	FY16 Actuals	FY17 Actuals	FY18 Actuals	FY19 Actuals	FY20 Budget	FY20 Actuals thru 6/30/2020	FY 20 Projected Year End	FY21 Proposed Budget	FY20 vs FY21	Sub Line Item Detail
Public Works												
Personnel Services												
	Salaries	50-470-4110	36,520	41,683	-	12,149		3,820	-	20,000	0.0%	
	Payroll Tax	50-470-4120	2,606	3,072	-	889		281	-	1,530	0.0%	
Total Personnel Services:			**39,126**	**44,755**	**-**	**13,038**		**4,101**	**-**	**21,530**	**0.0%**	
Employee Benefits												
	Retirement Contribution	50-470-4125	1,804	1,587	-	685		163	-	1,000	0.0%	
	Health Insurance	50-470-4135	3,788	7,273	-			(72)	-	-	0.0%	
	Dental Insurance	50-470-4140	641	469	-			(21)	-	-	0.0%	
	Life Insurance	50-470-4145	99	151	-	-	-	-	-	-	0.0%	
	Disability Insurance	50-470-4150	136	129	-	-	-	-	-	-	0.0%	
Total Employee Benefits:			**6,467**	**9,608**	**-**	**685**	**-**	**70**	**-**	**1,000**	**0.0%**	
Contractual Services												
	Professional Fees	50-470-4165	-	1,000	-	2,924			-	-	0.0%	
Total Contractual Services:			**-**	**1,000**	**-**	**2,924**			**-**	**-**	**0.0%**	
Capital												
	Bridge Repair/Replacement	50-470-6160	51,054	96,249	617,523	210,100	450,000	77,399	454,000	-	-100.0%	
	Building & Site Improvements	50-470-6210	38,033	1,708	-	39,639	198,000	34,667	103,260	180,000	-9.1%	A - Fuel Pump Replacement - $30,000 B - Balcony-City Hall - $150,000
	Concrete Street Replacement	50-470-6310	782,340	1,505,565	808,379	71,769	174,700	51,846	125,000	725,500	315.3%	A - Concrete Streets - $75,000 B - ROW Tree Resource - $80,000 C - GIS Mapping - $5,500 D - Dougherty Ferry Road - $565,000
	Concrete Sidewalk Replacement	50-470-6320	44,687	19,066	28,342	119,742	300,000	19,732	140,000	420,000	40.0%	A - Concrete Sidewalk - $300,000 B - Manchester Rd. Pedestrian Project - $120,000
	Furniture, Fixtures, & Office Equip.	50-470-6360	-	-	1,337	-	-	-	-	-	0.0%	
	Machinery and Equipment	50-470-6410	181,088	15,685	15,527	73,613	153,508	-	135,508	95,000	-38.1%	A - Medium Duty Truck - $75,000 B - Tractor Accessories - $10,000 C -Office Equipment - $5,000 D - Street Sign Reflectivity - $5,000
	Vehicles	50-470-6460	-	3,472	24,869	11,723	5,000	4,075	4,075	5,000	0.0%	
	Street Light Installation or Repair	50-470-6560	48,529	48,317	15,845	-	7,500	-	-	7,500	0.0%	A - New Street Light Installation - $7,500
Total Capital:			**1,145,731**	**1,690,061**	**1,511,822**	**527,361**	**1,288,708**	**187,719**	**961,843**	**1,433,000**	**11.2%**	
Total Public Works			**1,191,324**	**1,745,424**	**1,511,822**	**544,007**	**1,288,708**	**191,890**	**961,843**	**1,455,530**	**12.9%**	
Total Expenditures before transfers			**1,260,953**	**1,892,497**	**1,596,387**	**679,602**	**1,575,265**	**233,676**	**1,227,306**	**1,587,330**	**0.8%**	

Capital Improvement Fund (50) Budget

For the Fiscal Year Beginning Janaury 1, 2021

	Account Description	Account ID	FY16 Actuals	FY17 Actuals	FY18 Actuals	FY19 Actuals	FY20 Budget	FY20 Actuals thru 6/30/2020	FY 20 Projected Year End	FY21 Proposed Budget	FY20 vs FY21	Sub Line Item Detail
Operating Transfers												
Transfers												
	Transfer out	50-600-6003	300,000	240,000	240,000	500,000	500,000	250,000	500,000	500,000	0.0%	
Total Transfers:			**300,000**	**240,000**	**240,000**	**500,000**	**500,000**	**250,000**	**500,000**	**500,000**	**0.0%**	
Total Operating Transfers:			**300,000**	**240,000**	**240,000**	**500,000**	**500,000**	**250,000**	**500,000**	**500,000**	**0.0%**	
Total Expenditures:			**1,560,953**	**2,132,497**	**1,836,387**	**1,179,602**	**2,075,265**	**483,676**	**1,727,306**	**2,087,330**	**0.6%**	
Excess of revenues over (under) expenditures			**56,465**	**(129,968)**	**(76,473)**	**889,495**	**69,735**	**376,513**	**158,555**	**(155,330)**		
Fund Balance:												
Beginning of Year			127,579	184,044	54,076	(22,396)	867,099	867,099	867,099	1,025,654		
Equity transfer in (out)			-	-	-	-	-	-	-	-		
End of Year:												
Restricted												
Restricted Fund Balance			184,044	54,076	(22,396)	867,099	936,834	1,243,612	1,025,654	870,324		
Unassigned												
Unassigned Fund Balance			-	-	-	-	-	-	-	-		
Total Fund Balance			**184,044**	**54,076**	**(22,396)**	**867,099**	**936,834**	**1,243,612**	**1,025,654**	**870,324**		
Total Fund Balance as % of Expenditures			**12%**	**3%**	**-1%**	**74%**	**45%**	**257%**	**59%**	**42%**		

Capital Improvement Fund (50) Budget

Three-Year Plan - FY2022-2024

FY2022 Proposed

REVENUES

Description	Amount
Taxes	1,543,000
Grants	170,000
Total Revenues	**1,713,000**

EXPENDITURES

MIS	
Laptops	5,200
Fiber to 4 locations	29,400
Desktop computers	5,000
Total MIT	**39,600**
Police	
2 Police Vehicles	72,000
Lights/Equipment/Accessories	8,000
Total Polic	**80,000**
Public Works	
Salt Dome Roofing	150,000
Concrete Street Replacement	130,000
Concrete Sidewalk - Manchester Road	663,000
Medium Duty Dump Truck	75,000
Tractor Accessories	10,000
Office Storage Equipment	5,000
Street Sign Reflectivity	5,000
Automotive Equipment	5,000
New Street Light Installation	7,500
Total Public Works	**1,050,500**
Total Expenditures	**1,170,100**
Transfers out	**(500,000)**
Excess of revenues over (under) expenditures and transfers	**42,900**
Beginning Fund Balance	**870,324**
Ending Fund Balance	**913,224**

FY2023 Proposed

REVENUES

Description	Amount
Taxes	1,551,000
Grants	81,900
Total Revenues	**1,632,900**

EXPENDITURES

MIS	
Laptops	5,200
Fiber to 4 locations	29,400
Desktop computers	5,000
Total MIT	**39,600**
Police	
2 Police Vehicles	72,000
Lights/Equipment/Accessories	8,000
Total Polic	**80,000**
Public Works	
	-
Concrete Street Replacement	130,000
Concrete Sidewalk - Manchester Road	391,000
Tractor Accessories	10,000
Office Storage Equipment	5,000
Street Sign Reflectivity	5,000
Automotive Equipment	5,000
New Street Light Installation	7,500
Total Public Works	**553,500**
Total Expenditures	**673,100**
Transfers out	**(500,000)**
Excess of revenues over (under) expenditures	**459,800**
Beginning Fund Balnace	**913,224**
Ending Fund Balance	**1,373,024**

FY2024 Proposed

REVENUES

Description	Amount
Taxes	1,559,000
Grants	1,511,325
Total Revenues	**3,070,325**

EXPENDITURES

MIS	
Laptops	5,200
Fiber to 4 locations	29,400
Desktop computers	5,000
Total MIT	**39,600**
Police	
2 Police Vehicles	72,000
Lights/Equipment/Accessories	8,000
Total Polic	**80,000**
Public Works	
Concrete Street Replacement	130,000
Concrete Sidewalk - Manchester Road	1,979,250
Tractor Accessories	10,000
Office Storage Equipment	5,000
Street Sign Reflectivity	5,000
Automotive Equipment	5,000
New Street Light Installation	7,500
Total Public Works	**2,141,750**
Total Expenditures	**2,261,350**
Transfers out	**(500,000)**
Excess of revenues over (under) expenditures	**308,975**
Beginning Fund Balnace	**1,373,024**
Ending Fund Balance	**1,681,999**

THE CITY OF
MANCHESTER
MISSOURI

PARK & STORM WATER FUND

2021 Annual Fiscal Year Budget

Parks and Storm Water Fund (60) Budget

For the Fiscal Year Beginning Janaury 1, 2021

	Account Description	Account ID	FY16 Actuals	FY17 Actuals	FY18 Actuals	FY19 Actuals	FY20 Budget	FY20 Actuals thru 6/30/2020	FY 20 Projected Year End	FY21 Proposed Budget	FY20 vs FY21	Sub Line Item Detail
REVENUES												
Charges for Services												
	Grants/Reimbursements	60-560-5260	1,191	475,000	-	-	700,000	-	700,000	-	-100.0%	
Total Charges for Services:			**1,191**	**475,000**	-	-	**700,000**	-	**700,000**	-	**-100.0%**	
Taxes												
	Pool, Park, Storm Water Sales Tax	60-510-5160	1,592,289	1,685,935	1,698,994	1,882,807	1,620,000	918,088	1,780,000	1,780,000	9.9%	
Total Taxes:			**1,592,289**	**1,685,935**	**1,698,994**	**1,882,807**	**1,620,000**	**918,088**	**1,780,000**	**1,780,000**	**9.9%**	
Miscellaneous												
	Investment Income	60-550-5520	-	-	-	324	-	-	-	-	#DIV/0!	
Total Miscellaneous:			-	-	-	**324**	-	-	-	-	**#DIV/0!**	
Total Revenue Source:			**1,593,480**	**2,160,935**	**1,698,994**	**1,883,132**	**2,320,000**	**918,088**	**2,480,000**	**1,780,000**	**-23.3%**	
EXPENDITURES												
Aquatic Center												
Capital												
	Building & Site Improvements	60-450-6210	16,792	23,112	103,423	53,608	34,502	34,502	34,502	145,005	320.3%	A- Deck A - Seam Caulking - $7,000 B - Deck B - Replacement Speakers - $7,000 C- Deck C - Funbrella Shark Skin - $1,500 D - Deck D - Funbrella Bowrafter Replacement - $4,000 E - Concessions & Front Desk A - Concessions Flooring - $8,500 F - Concessions & Front Desk B - Signs & Misc. - $1,000 G -Pools A - Safety Floor Landing - $14,650 H - Pools B - Water Slide Restoration - $75,000 I -Pools C - Rock Climbing Wall - $24,000 J - Pools D - Safety Equipment - $2,355
	Furniture, Fixtures, & Office Equip.	60-450-6360	341	-	-	6,800	1,524	1,524	1,524	11,000	621.8%	A - Building & Bath A - New Pool Signage - $2,500 B - Deck A - Picnic Tables - $8,500
	Machinery and Equipment	60-450-6410	1,356	-	7,749	4,250	10,188	8,635	8,580	4,500	-55.8%	A - Concessions & Front Desk A - Freezer - $2,000 B - Pools A - Deck Vacuum - $2,500
Total Capital:			**18,489**	**23,112**	**111,173**	**64,658**	**46,214**	**44,660**	**44,606**	**160,505**	**247.3%**	
Total Aquatic Center:			**18,489**	**23,112**	**111,173**	**64,658**	**46,214**	**44,660**	**44,606**	**160,505**	**247.3%**	
Park												
Capital												
	Capital Improvements	60-460-4500	-	-	159,270	-	-	-	-	-	#DIV/0!	
	Building & Site Improvements	60-460-6210	444,485	3,138,776	57,975	41,979	30,164	138,716	138,862	434,380	1340.1%	A - Sport Courts & Fields A - Frisbee Golf Expansion - $6,580 B - Sport Courts & Fields B - Volleyball Pit Sand - $2,000 D - Pavilions & Structures A - Cabin Roof Replacement - $12,000 E - Playgrounds A - Replacement Parts - $3,000 F - Small Amenities A - BBQ Pit Replacements - $1,600 G - Small Amenities B - Drinking Fountains - $17,200 H - Small Amenities C - Exercise Equipment - $18,000 I - General Maint. - Seibert Bridge Retaining Wall - $350,000 J - General Maint. - Design for Entrance to Schroeder - $10,000 K - Sport Courts & Fields C - Tennis Court Repair - $14,000
	Furniture, Fixtures, & Office Equip.	60-460-6360	-	-	-	3,289			-	-	#DIV/0!	

Parks and Storm Water Fund (60) Budget

For the Fiscal Year Beginning Janaury 1, 2021

	Account Description	Account ID	FY16 Actuals	FY17 Actuals	FY18 Actuals	FY19 Actuals	FY20 Budget	FY20 Actuals thru 6/30/2020	FY 20 Projected Year End	FY21 Proposed Budget	FY20 vs FY21	Sub Line Item Detail
	Machinery and Equipment	60-460-6410	3,779	95,533	10,055	76,307	599	599	599	40,300	6627.9%	A - Walk Behind Mower - $9,000 B - Stand on Spreader - $10,500 C - Zero Turn Mower - $16,000 D - Band Saw - $1,800 E - Backup Equipment - $3,000
	Vehicles	60-460-6460	35,752	9,924	-	13,562	169,500	100,911	100,911	135,000	-20.4%	A - Utility Vehicle (Gator) - $15,000 B - Bucket Truck - $120,000
Total Capital:			**484,016**	**3,244,234**	**227,300**	**135,138**	**200,263**	**240,227**	**240,372**	**609,680**	**204.4%**	
Total Park:			**484,016**	**3,244,234**	**227,300**	**136,682**	**200,263**	**240,227**	**240,372**	**609,680**	**204.4%**	
Public Works												
Capital												
	Storm Water Projects	60-470-6510	242,128	549,294	405,106	606,542	2,277,000	1,168,243	1,953,000	1,630,000	-28.4%	A - Channel B Dinard Dr - $75,000 B - Channel B 1521 MauteeneDrive - $355,000 C - Channel D Streambank Restoration - $680,000 D - Various Storm Sewer Projects - $500,000 E - Hazel Falls Drive Streambank Improvements - $20,000
Total Capital:			**242,128**	**549,294**	**405,106**	**606,542**	**2,277,000**	**1,168,243**	**1,953,000**	**1,630,000**	**-28.4%**	
Total Public Works:			**242,128**	**549,294**	**405,106**	**606,542**	**2,277,000**	**1,168,243**	**1,953,000**	**1,630,000**	**-28.4%**	
Total Expenditures:			**744,633**	**3,816,639**	**743,579**	**807,883**	**2,523,477**	**1,453,130**	**2,237,978**	**2,400,185**	**-4.9%**	
Excess of revenues over (under) expenditures			**848,848**	**(1,655,705)**	**955,416**	**1,075,249**	**(203,477)**	**(535,043)**	**242,022**	**(620,185)**		
Fund Balance:												
Beginning of Year			2,771,660	3,620,508	1,964,803	2,920,219	3,995,468	3,995,468	3,995,468	4,237,490		
Equity transfer in (out)			-	-	-	-	-	-	-	-		
End of Year:												
Restricted												
Restricted Fund Balance			3,620,508	1,964,803	2,920,219	3,995,468	3,791,991	3,460,425	4,237,490	3,617,305		
Unassigned												
Unassigned Fund Balance			-	-	-	-	-	-	-	-		
Total Fund Balance			**3,620,508**	**1,964,803**	**2,920,219**	**3,995,468**	**3,791,991**	**3,460,425**	**4,237,490**	**3,617,305**		
Total Fund Balance as % of Expenditures			**486%**	**51%**	**393%**	**495%**	**150%**	**238%**	**189%**	**151%**		

Parks and Storm Water Fund (60) Budget

Three-Year Plan - FY2022-2024

FY2022 Proposed

REVENUES

Description	Amount
Taxes	1,807,000
Grants	-
Total Revenues	**1,807,000**

EXPENDITURES

Aquatic Center	
Building & Bath - Heater/AC	11,000
Building & Bath A - AED Replacements	1,400
Pump Room - Filter Media Change	7,238
Pump Room - Chemical Controllers	3,500
Pools - Caulking	8,000
Pools - Lane Lines & Storage Reel	3,600
Pools - Pool Lift	6,000
Deck - Picnic Tables	13,500
Total Aquatic Center	**54,238**

Parks and Recreation	
Courts & Fields - Regrading Soccer Fields	75,000
Pavilions & Structures - Roofs on Pavilions	18,000
Pavilions & Structures - Demo purchased park building	18,500
Playgrounds - Schroeder Park Playground Renovation	225,000
Small Amenities F - Hammock & Game Area	8,560
General Maint. - Banners along Manchester	7,000
General Maint. - Park Signage	13,000
General Maint. - Pierremont Asphalt Seal/Overlay/Repair	35,000
Building Maintenance - Floor Lift	7,000
Holiday Decorations	6,000
Steam Pressure Washer	5,000
Pickup Truck - $35,000	35,000
Total Parks and Recreation	**453,060**

Public Works	
Channel B - Dinard Dr. Improvement Proj.	650,000
Channel B - Mayfair Park/King George Imp. Proj.	75,000
Various Storm Water/Sewer Projects	500,000
Hazel Falls Dr. Steambank Restoration	580,000
Total Public Works	**1,805,000**

Total Expenditures	**2,312,298**
Excess of revenues over (under) expenditures	**(505,298)**
Beginning Fund Balnace	**3,617,306**
Ending Fund Balance	**3,112,008**

FY2023 Proposed

REVENUES

Description	Amount
Taxes	1,816,000
Grants	-
Total Revenues	**1,816,000**

EXPENDITURES

Aquatic Center	
Pump Room - Filter Media Change	13,630
Pools - Pool Painting/Sanblasting	15,000
Deck - Lounge chairs/Vinyl	20,000
Concessions & Front Desk - Pretzel Machine	3,500
Total Aquatic Center	**52,130**

Parks and Recreation	
Pavilions & Structures - Deck at Stoecker	5,000
Pavilions & Structures - Storage Facility	100,000
Playgrounds - Baxter Playground Playground Renovation	40,000
General Maint. - Banners along Manchester	7,000
General Maint. - Land/Hardscaping for Creek at Stoecker Park	125,000
General Maint. - Stoecker Park Asphalt Seal/Overlay/Repair	15,500
Portacool	4,500
Bobcat Skid Steer/Excavator	103,000
Total Parks and Recreation	**400,000**

Public Works	
Channel B - Mayfair Park/King George Imp. Proj.	650,000
Various Storm Water/Sewer Projects	400,000
Total Public Works	**1,050,000**

Total Expenditures	**1,502,130**
Excess of revenues over (under) expenditures	**313,870**
Beginning Fund Balnace	**3,112,008**
Ending Fund Balance	**3,425,878**

FY2024 Proposed

REVENUES

Description	Amount
Taxes	1,825,000
Grants	-
Total Revenues	**1,825,000**

EXPENDITURES

Aquatic Center	
Concessions & Front Desk - Tablets/Printers	5,000
Building & Bath - AED Replacements	1,400
Pools - Automatic pool vacuum	4,250
Concessions & Front Desk - Fryer	4,000
Total Aquatic Center	**14,650**

Parks and Recreation	
Playgrounds - Pierremont Playground Renovation	50,000
General Maint. - Banners along Manchester	7,000
Tractor 4x4	28,000
Utility Vehicle (Gator) - $15,000	15,000
Total Parks and Recreation	**100,000**

Public Works	
Various Channel Improvement Proj.	750,000
Various Storm Water/Sewer Proj.	400,000
Total Public Works	**1,150,000**

Total Expenditures	**1,264,650**
Excess of revenues over (under) expenditures	**560,350**
Beginning Fund Balnace	**3,425,878**
Ending Fund Balance	**3,986,228**

THE CITY OF
MANCHESTER
MISSOURI

SEWER LATERAL FUND

2021 Annual Fiscal Year Budget

Sewer Lateral (70) Fund Budget

For the Fiscal Year Beginning January 1, 2021

	Account Description	Account ID	FY16 Actuals	FY17 Actuals	FY18 Actuals	FY19 Actuals	FY20 Budget	FY20 Actuals thru 6/30/2020	FY 20 Projected Year End	FY21 Proposed Budget	FY20 vs FY21
REVENUES											
Taxes											
	Sewer Lateral Fee	70-510-5165	166,481	166,014	166,486	167,317	167,000	46,779	280,000	296,000	77.2%
Total Taxes:			**166,481**	**166,014**	**166,486**	**167,317**	**167,000**	**46,779**	**280,000**	**296,000**	**77.2%**
Miscellaneous											
	Sewer Lateral Fee/Resident	70-570-5755	30,285	44,960	28,050	50,443	44,000	20,250	32,000	44,000	0.0%
Total Miscellaneous:			**30,285**	**44,960**	**28,050**	**50,443**	**44,000**	**20,250**	**32,000**	**44,000**	**0.0%**
Total Revenues:			**196,766**	**210,974**	**194,536**	**217,760**	**211,000**	**67,029**	**312,000**	**340,000**	**61.1%**
EXPENDITURES											
Public Works											
Personnel Services											
	Salaries	70-470-4110	58,144	55,381	57,604	71,201	78,900	35,120	78,900	78,900	0.0%
	Overtime Salaries	70-470-4115	939	535	82	153	500	-	500	500	0.0%
	Payroll Tax	70-470-4120	4,512	3,962	4,066	5,433	6,000	2,440	6,000	6,000	0.0%
Total Personnel Services:			**63,594**	**59,878**	**61,752**	**76,786**	**85,400**	**37,561**	**85,400**	**85,400**	**0.0%**
Employee Benefits											
	Retirement Contribution	70-470-4125	2,986	2,787	2,876	3,634	4,000	1,759	3,500	4,000	0.0%
	Health Insurance	70-470-4135	9,806	14,250	13,538	10,401	12,800	8,241	11,500	12,800	0.0%
	HSA Contribution	70-470-4137	-	-	-	-	-	795	795	-	0.0%
	Dental Insurance	70-470-4140	693	1,081	791	407	960	286	500	960	0.0%
	Life Insurance	70-470-4145	56	60	30	-	150	-	150	150	0.0%
	Disability Insurance	70-470-4150	154	129	119	74	185	-	185	185	0.0%
Total Employee Benefits:			**13,694**	**18,307**	**17,354**	**14,516**	**18,095**	**11,080**	**16,630**	**18,095**	**0.0%**
Materials and Supplies											
	Field Supplies	70-470-4220	-	20	-	-	-	-	-	-	0.0%
Total Materials and Supplies:			**-**	**20**	**-**	**-**	**-**	**-**	**-**	**-**	**0.0%**
Capital											
	Capital Improvement	70-470-4500	236,800	241,804	103,219	191,180	180,000	64,626	130,000	180,000	0.0%
Total Capital:			**236,800**	**241,804**	**103,219**	**191,180**	**180,000**	**64,626**	**130,000**	**180,000**	**0.0%**
Total Public Works:			**314,088**	**320,009**	**182,325**	**282,483**	**283,495**	**113,267**	**232,030**	**283,495**	**0.0%**
Total Expenditures:			**314,088**	**320,009**	**182,325**	**282,483**	**283,495**	**113,267**	**232,030**	**283,495**	**0.0%**
Excess of revenues over (under) expenditures			**(117,322)**	**(109,035)**	**12,211**	**(64,723)**	**(72,495)**	**(46,238)**	**79,970**	**56,505**	

Sewer Lateral (70) Fund Budget

For the Fiscal Year Beginning January 1, 2021

	Account Description	Account ID	FY16 Actuals	FY17 Actuals	FY18 Actuals	FY19 Actuals	FY20 Budget	FY20 Actuals thru 6/30/2020	FY 20 Projected Year End	FY21 Proposed Budget	FY20 vs FY21
Fund Balance:											
Beginning of Year			404,342	287,020	177,985	190,196	125,473	125,473	125,473	205,443	
Equity transfer in (out)			-	-	-	-	-	-	-	-	
End of Year:											
Restricted											
Restricted Fund Balance			287,020	177,985	190,196	125,473	52,978	79,236	205,443	261,948	
Unassigned											
Unassigned Fund Balance			-	-	-	-	-	-	-	-	
Total Fund Balance			**287,020**	**177,985**	**190,196**	**125,473**	**52,978**	**79,236**	**205,443**	**261,948**	
Total Fund Balance as % of Expenditures			**91%**	**56%**	**104%**	**44%**	**19%**	**70%**	**89%**	**92%**	

THE CITY OF
MANCHESTER
MISSOURI

PROPOSITION S FUND

2021 Annual Fiscal Year Budget

Prop S Fund (80) Budget

For the Fiscal Year Beginning January 1, 2021

	Account Description	Account ID	FY16 Actuals	FY17 Actuals	FY18 Actuals	FY19 Actuals	FY20 Budget	FY20 Actuals thru 6/30/2020	FY 20 Projected Year End	FY21 Proposed Budget	FY20 vs FY21
REVENUES											
Charges for Services											
	Proceeds from GO Debt	80-550-5800	-	-	9,000,000	-	7,000,000	7,406,916	7,406,916	-	-100.0%
	Other Financing Sources-Bond Premium	80-550-5805	-	-	234,894	-	-	-	-	-	0.0%
Total Charges for Services:			**-**	**-**	**9,234,894**	**-**	**7,000,000**	**7,406,916**	**7,406,916**	**-**	**-100.0%**
Miscellaneous											
	Interest Income	80-550-5510	-	-	64	19,099	-	2,573	4,201	-	0.0%
	Investment Income	80-550-5520	-	-	63,595	142,324	75,000	67,855	67,855	10,000	-86.7%
Total Miscellaneous:			**-**	**-**	**63,659**	**161,423**	**75,000**	**70,429**	**72,056**	**10,000**	**-86.7%**
Total Revenues:			**-**	**-**	**9,298,553**	**161,423**	**7,075,000**	**7,477,345**	**7,478,972**	**10,000**	**-99.9%**
EXPENDITURES											
Public Works											
Personnel Services											
	Salaries	80-470-4110	-	-	-	-	-	32,401	-	-	0.0%
	Overtime Salaries	80-470-4115	-	-	-	-	-	-	-	-	0.0%
	Payroll Tax	80-470-4120	-	-	-	-	-	2,358	-	-	0.0%
Total Personnel Services:			**-**	**-**	**-**	**-**	**-**	**34,759**	**-**	**-**	**0.0%**
Employee Benefits											
	Retirement Contribution	80-470-4125	-	-	-	-	-	1,706	-	-	0.0%
	Health Insurance	80-470-4135	-	-	-	-	-	(562)	-	-	0.0%
	Dental Insurance	80-470-4140	-	-	-	-	-	(159)	-	-	0.0%
	Life Insurance	80-470-4145	-	-	-	-	-	-	-	-	0.0%
	Disability Insurance	80-470-4150	-	-	-	-	-	-	-	-	0.0%
Total Employee Benefits:			**-**	**-**	**-**	**-**	**-**	**985**	**-**	**-**	**0.0%**
Contractual Services											
	Professional Fees	80-470-4165	-	-	222,657	-	-	144,812	-	-	0.0%
Total Contractual Services:			**-**	**-**	**222,657**	**-**	**-**	**144,812**	**-**	**-**	**0.0%**
Capital											
	Concrete Streets	80-470-6310	-	-	632,870	4,549,034	3,600,000	882,828	3,600,000	2,800,000	-22.2%
Total Capital:			**-**	**-**	**632,870**	**4,549,034**	**3,600,000**	**882,828**	**3,600,000**	**2,800,000**	**-22.2%**
Total Public Works:			**-**	**-**	**855,526**	**4,549,034**	**3,600,000**	**1,063,384**	**3,600,000**	**2,800,000**	**-22.2%**
Total Expenditures:			**-**	**-**	**855,526**	**4,549,034**	**3,600,000**	**1,063,384**	**3,600,000**	**2,800,000**	**-22.2%**
Excess of revenues over (under) expenditures			**-**	**-**	**8,443,027**	**(4,387,611)**	**3,475,000**	**6,413,961**	**3,878,972**	**(2,790,000)**	

Prop S Fund (80) Budget

For the Fiscal Year Beginning January 1, 2021

	Account Description	Account ID	FY16 Actuals	FY17 Actuals	FY18 Actuals	FY19 Actuals	FY20 Budget	FY20 Actuals thru 6/30/2020	FY 20 Projected Year End	FY21 Proposed Budget	FY20 vs FY21
Fund Balance:											
	Beginning of Year		-	-	-	8,443,027	4,055,416	4,055,416	4,055,416	7,934,388	
	Equity transfer in (out)		-	-	-	-	-	-	-	-	
End of Year:											
	Restricted										
	Restricted Fund Balance		-	-	8,443,027	4,055,416	7,530,416	10,469,377	7,934,388	5,144,388	
	Unassigned										
	Unassigned Fund Balance		-	-	-	-	-	-	0	-	
	Total Fund Balance		-	-	8,443,027	4,055,416	7,530,416	10,469,377	7,934,388	5,144,388	
	Total Fund Balance as % of Expenditures		#DIV/0!	#DIV/0!	987%	89%	209%	985%	220%	184%	

CITY OF MANCHESTER

Fixed Asset Policy
PROPERTY CONTROL MANUAL

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SECTION 1 - INTRODUCTION

Overview:

The City of Manchester wishes to establish accounting control and accountability for the City's assets. The Finance Department is the central accounting locale for all audited fixed assets. Assets under this classification follow specific accounting rules and are subject to annual audit requirements. The accounting and reporting policies of the City conform to generally accepted accounting principles (GAAP) applicable to state and local governments. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles.

The City intends to apply all applicable Government Accounting Standard Board pronouncements as well as follow all Financial Accounting Standard Board Statements and Interpretations, Accounting Principles Board Opinion and Accounting Research Bulletins of the Committee on Accounting Procedure issued on or before November 30, 1989, unless those pronouncements conflict with or contradict GASB pronouncements will supersede all financial reporting requirements referenced within this policy.

SECTION 2 – DEFINITIONS

Capital Assets:

Capital assets are real or personal property with a value equal to or greater than the capitalization threshold for the classification of the asset and have an estimated life of greater than one year. They include land, buildings and improvements, machinery and equipment, vehicles, and infrastructure. A capital asset is to be reported and, with certain exceptions, depreciated in government-wide statements. In the government-wide statements, assets that are not capitalized are expended in the year of acquisition.

Infrastructure assets are long-lived capital assets that normally can be preserved for a significantly greater number of years than most capital assets and that are normally stationary in nature. Examples include roads, sidewalk, traffic lights, street-lights, sewer lines, and similar items). Donated capital assets, donated works of art and similar items, and capital assets received in a service concession arrangement are reported at acquisition value. The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend the asset lives are not capitalized.

Capital assets of the City are depreciated using a straight-line method over the following estimated useful lives:

Classification	Life
Building and improvements	5-40 years
Machinery and equipment	5-20 years
Vehicles	5 years
Infrastructure	10-50 years

Depreciation:

In accounting terms, depreciation is the process of allocating the cost of tangible property over a period rather than deducting the cost as an expense in the year of acquisition. Generally, at the end of an asset's life, the sum of the amounts charged for depreciation in each accounting period (accumulated depreciation) will equal original cost less salvage value. Good accounting and financial management practices require that a government entity take both the cost expiration and the declining value of an asset into consideration. The cost expiration of a government entity's assets must be recognized if the cost of providing services is to be realistically reported. Also, the decline in the value of those assets must be considered if the government entity's net assets are to be stated correctly.

Information Needed to Calculate Depreciation:

To calculate depreciation on a capital asset, the following five factors must be known.

- The date the asset was placed in service.
- The asset's cost or acquisition value.
- The asset's salvage value
- The asset's estimated useful life, and
- The depreciation method

Salvage Value:

The salvage value of an asset is the value it is expected to have when it is no longer useful for its intended purpose. In other words, the salvage value is the amount for which the asset could be sold at the end of its useful life. This value can be based on (1) general guidelines from some professional organizations such as GFOA, ASBO, etc., (2) information from other governmental entities, (3) internal experience, or (4) information from professionals such as engineers, architects, etc. **Since the City normally keeps assets until there is no remaining value, due to being obsolete, scrapped or junk, most equipment and vehicles should have a zero salvage value**. In most cases, it is probable that many infrastructure assets will have no residual or salvage value, given the cost of demolition or removal.

Estimated Useful Life:

An asset must have an estimated useful life greater than one reporting period to be considered for capitalization and depreciation. Assets that are consumed, used-up, habitually lost or worn-out in one year or less should not be capitalized.

Estimated useful life means the estimated number of months or years that an asset will be able to be used for the purpose for which it was purchased. In determining estimated useful life, the City will consider an asset's present condition, use of the asset, construction type, maintenance policy, and how long it is expected to meet service and technology demands. Useful lives should be based upon the City's own experience and plans for the assets. Although comparison with other governments or other organizations may provide some guidance, property management practices, asset usage, and other variables (such as weather) may vary significantly between governments.

SECTION 3 - POLICY

Asset Cost – The City will not capitalize every asset with a useful life greater than one year. The table listed below will be used in determining the dollar thresholds to use for tracking the City's capital assets. The capitalized and depreciated column will be audited on an annual basis as part of the external auditor's fieldwork.

Establishing and Setting the Threshold levels for Recording Capital Assets

GASB Statement #34 does not give a "complete" definition of a capital asset. Paragraph #19 lists many categories. Other criteria and the threshold levels for capitalizing and depreciating are:

Capitalized and Depreciated Thresholds

Land	$1 – Capitalize Only
Land Improvements	$10,000
Buildings	$25,000
Building Improvements	$25,000
Machinery & Equipment	$ 5,000
Infrastructure	$50,000

Construction in Progress Capitalize Only

Obtaining an Asset's Cost or Acquisition Value:

Capital assets should be reported at historical cost and should include the cost of freight, site preparation, architect, and engineering fees, etc. If payment is made other than in cash and the fair-market value of the non-cash payment or consideration cannot be determined, the asset's fair-market value determines its cost.

With few exceptions, an asset's cost should also include necessary costs incurred to place the asset in service. Costs include the invoice price plus incidental costs (insurance during transit, freight, capitalized interest as described below, duties, title search, registration fees and installation costs).

Maintenance & Repairs:

The following criteria will determine if maintenance or repairs should be capitalized or expensed. With respect to asset improvements of $25,000 or more ($50,000 for infrastructure) should be capitalized if:

1. The estimated life of the asset is extended by more than 25%, or
2. The cost results in an increase in the capacity of the asset, or
3. The efficiency of the asset is increased by more than 10%, or
4. Significantly changes the character of the asset, or
5. In the case of streets and roads – if the work done impacts the "base" structure.

Otherwise, the cost should be expensed as repair and maintenance.

Maintenance costs allow an asset to continue to be used during its originally established useful life. Maintenance costs are expensed in the period incurred. Preservation costs generally extend the useful life of an asset beyond its original estimated useful life, but do not increase the capacity or efficiency of the asset. Preservation costs are capitalized and depreciated if they extend the original estimated life by more than the assigned percent listed above and cost $25,000 or more ($50,000 for infrastructure).

A change in capacity increases the level of service provided by an asset and is capitalized and depreciated if the cost is $25,000 or more ($50,000 for infrastructure). For example, additional lanes could be added to a road or the weight capacity could be increased. The following improvements will be considered maintenance and not capitalized: tuck pointing, roof repair or replacement (unless it extends the life of the building, such as going from a flat roof to a pitched roof), window replacement (unless replaced with energy efficient windows), repainting, epoxy repair, re-carpeting, etc.

SECTION 4 – ASSETS THAT REQUIRE MONITORING

Land:

Land is to be capitalized but not depreciated. It is recorded at historical cost and remains at the cost until disposal. If there is a gain or loss on the sale of land, it is reported as a special item in the statement of activities. All land will be capitalized unless the City plans to immediately sell it instead of putting it to use.

The following items should be included as part of the cost of land: purchase price or fair market value at the time of the gift; commissions, professional fees (title searches, legal, appraisal, etc.), grading, removal, relocation, or reconstruction of property of others (railroad, telephone and power lines); interest on mortgages accrued at date of purchase; accrued and unpaid taxes at date of purchase; other costs incurred in acquiring the land.

Rights of Way (ROW):

ROW costs will be booked at the time of the project. If ROW costs are known at the time of the project, those values will be setup based upon actual costs. If the actual cost is not available, a cost per square foot will be determined by using an assessor's valuation of bare agricultural land in the vicinity.

Easements:

Easements are not reported in the financial statements. An easement is an interest in land owned by another that entitles its holder to a specific limited use or enjoyment (right to use the land). The City has no ownership interest in the property associated with easements across private property, only a right to access the property for the stated use (water lines, sewer, lines, etc.).

Land Improvements:

Land improvements consist of betterments, other than buildings, that ready land for its intended use. A few examples include retaining walls, parking lots, pavilions, sidewalks, playground equipment, dugouts, bleachers, outdoor lighting, fencing/gates, and landscaping. Land improvements can be further categorized as non-exhaustible and exhaustible.

> **Non-Exhaustible** – Expenditures for improvements that do not require maintenance or replacement, expenditures to bring land into condition to commence erection of structures, expenditures for improvements not identified with structures, and expenditures for land improvements that do not deteriorate with use or passage of time are additions to the cost of land and are generally not exhaustible and therefore not depreciable. The portion of the cost attributable to non-depreciable land improvements should be reported with other assets not being depreciated, such as land and construction in progress in the Comprehensive Annual Financial Report (CAFR).
>
> **Exhaustible** – Other improvements that are part of a site, such as parking lots, landscaping and fencing, are usually exhaustible and are therefore depreciable. Depreciation of site improvements is necessary if the improvement is exhaustible. Other items include: gates, outside sprinkler systems, athletic fields, golf courses, swimming pools, tennis courts, fountains, retaining walls, soccer fields, recreational lighting, sidewalks, bus ramps, etc. Exhaustible land improvements that meet the capitalization threshold of $10,000 will be capitalized.

Buildings:

Buildings should be recorded at either their acquisition cost or construction cost if they meet the capitalization threshold of $25,000. Usually projects consist of major components such as land, land improvements, building construction (including professional fees and permits), furniture, fixtures and equipment. The various components should be broken out when setting up the initial building construction project. The components of the building itself (heating/air conditioning, carpet, windows etc.) should be included in the initial cost of the building.

Building Improvements:

Building improvements that extend the useful life of the building by more than 25% should be capitalized. Examples of building improvements include major roofing projects that tear the original roof down to the joints or peak a flat roof, major energy conservation projects, or remodeling and replacing major building components. Normal maintenance and repair projects like re-shingling or re-tarring a roof will be expensed. The inventory should include a project description, the year completed, and funding source and dollar amounts. Only those projects that meet the capitalization threshold of $25,000 should be included.

Machinery & Equipment:

Assets such as furniture, shop equipment, lawn equipment, computers, machinery and other equipment that meet the threshold levels should be identified and inventoried. Some assets, individually, may fall below the capitalization threshold but may be purchased in large quantities. Examples include library books, textbooks, and computers. They should only be capitalized if they meet the threshold individually of $5,000.

Computer Equipment:

Computers will be excluded if they individually cost less than the threshold per unit of $5,000. If the dollar amount exceeds the limit, those assets will be capitalized and depreciated. **However, they will be inventoried for insurance purposes even if they are excluded for depreciation.**

Computer Software:

Computer software will be excluded if its cost is less than the threshold per unit. Computer software that meets the capitalization threshold of $5,000 should be capitalized.

Vehicles:

Vehicles should be identified, inventoried, and depreciated if they exceed the threshold limit per unit. When setting up the initial costs of the vehicle, lettering will be added to the cost of the vehicle. In addition, for the police department; the cost of the sirens, light bars, etc., will be included as part of the cost of putting the car in service. In the case of moving existing sirens etc. that cost will be included as part of the initial cost associated with new purchases. Vehicles that meet the capitalization threshold of $5,000 will be capitalized.

Sidewalks:

The City owns the sidewalks that are in the public ROW and is responsible for maintaining and replacing them. The City will capitalize sidewalks on in the ROW classify as land improvements if they exceed the dollar threshold of $10,000.

Street Signs:

The City's street department installs street signs after a project is complete if a City Project. Developer's install the street signs in developments before the Infrastructure is turned over to the City. The cost of the signs is not part of the construction costs. Based upon the above criteria, **the City will not capitalize street signs.**

Street lighting:

AmerenUE owns most of the street-lights. Any City owned street-lights that meet the capitalization threshold of $10,000 per unit will be capitalized.

Infrastructure Assets:

As most new infrastructure construction is associated with a project, with certain funds set aside based on the project, infrastructure items will be evaluated based on the total cost of the project. Any project with a total cost that meets the threshold for infrastructure should be capitalized, with the date of acceptance as the acquisition date. If a project includes more than one type of Infrastructure, each part of the project should be setup separately. In addition to the actual construction costs, engineering fees, and other incidental expenses should be added into the project cost. If engineering costs cannot be determined for each segment, then the costs should be prorated to each segment based on the segment's percent of the overall project (excluding costs that will be allocated).

If ownership of infrastructure associated with land, such as roads, sewers etc. is unclear, the government with primary responsibility for managing the asset should report the asset.

Streets, roads and other components:

The City will include frontage roads and alleys as part of the street and roads network if it exceeds the dollar threshold of $50,000 per street, alley or portion thereof. Within this category, the original project will include costs associated with curb and gutter. Streets and alleys will be broken down by the following types: seal coat, gravel, concrete, asphaltic concrete and brick or stone.

Bridges:

Bridges will be broken down into vehicular and pedestrian subsystems. The cost of the initial project will include the sidewalk and guardrails associated with the bridge. The bridges will be further broken down into the classifications listed in the class lives schedule. Bridges that meet the capitalization threshold of $50,000 will be capitalized.

Storm Sewers:

Storm sewers, detention ponds and other collection systems will be kept separate. Storm sewer projects often involve assets that are under the responsibility of different departments. For example, replacing the street over the sewer that is being worked on is the responsibility of the street department. A project that involves replacing a section of storm sewers also included replacing the street that must be torn up. The entire project may meet the capitalization threshold of $50,000, but the street portion does not. The street portion will still be set up as a separate asset if it meets the threshold of $50,000. The exception to this would be if the street is not improved by this process or is made worse; in this case the entire cost of the project would be under the sewer asset.

Construction in Progress:

Construction in progress that is financed by the City should be capitalized and not depreciated until in service. It should be reported with land and other non-depreciating assets at the government-wide level. Unspent debt proceeds from capital assets related debt should be reported in the net assets section of the state of net assets as "restricted for capital projects".

SECTION 5 – PROCEDURES

Inventory Records:

Completeness and accuracy of inventory records should be ensured through physical counts, review of purchase records, prior inventory count records, listings maintained by other agencies, and other methods deemed necessary.

An inventory of all capital assets that meet or exceeds the City's threshold limits shall be maintained. Each inventory record should include: description, year of acquisition, method of acquisition (purchase, donation, etc.), funding source, cost or estimated cost, salvage value, estimated useful life, and the function(s) that use the asset. The inventory of assets will be centrally maintained through the Finance Department.

Non Expendable Items not Capitalized:

The City has determined that it is both prudent and sound business practice to keep track of certain non-expendable items not meeting the minimum capitalization requirement ($5,000 or more) with a cost between $500 and $4,999.

The following is a partial listing of examples of non-expendable items not capitalized with a cost of between $500 and $4,999.

1. Desktop and laptop computer systems, including monitors
2. Printers
3. Copiers
4. Fax machines
5. Scanners
6. Video and/or audio recording equipment
7. Televisions
8. VHS and DVD players
9. Furniture & cabinets
10. Precision tools, laboratory equipment and other such items

Each Department is responsible for establishing procedures, tailored to best suit the individual Departments' needs (i.e., a Department may choose to track items with a cost of less than $500) that ensure the following:

1. Identification of such non-expendable items to ensure cost is charged to appropriate general ledger account, project or personnel code
2. Periodic review of the nonexpendable items not capitalized to safeguard against unauthorized, unnecessary or duplicate purchases of such items
3. Non-expendable not capitalized items listings, records, analysis or the like may be subject to outside, independent verification, i.e., external auditors

The City's general and specific (departmental) policies and procedures for fixed assets or non-expendable items ensure the following:

- Prevention of unauthorized acquisitions
- Control over fixed assets and their related records to ensure all recorded fixed assets exist and are in use as prescribed by the City
- Safeguards against loss, damage or theft
- The cost of each acquisition is accurate, complete and recorded in the appropriate period
- Accurate calculation and recording of depreciation expense and accumulated depreciation
- Periodic physical inventory of fixed assets is reconciled to records
- Control over the disposal of fixed assets
- Distinguish repair and maintenance expenses from fixed asset acquisitions
- Compliance with OMB Circular A-110, subpart C
- Fixed asset disposals are accurately recorded in the general ledger and the Fixed Asset Module

Disposal of Capital Assets:

All depreciated assets in this policy must be taken to the City Administrator for approval prior to disposition. The report to City Council will include the method of disposal and identify whether it is for sale, obsolete, junked, or using other disposal methods.

When an asset is sold, a gain or loss must be recognized under this policy when:

- Cash is exchanged and the amount paid does not equal the net book value of the asset.
- Cash is not exchanged and the asset is not fully depreciated or has a residual value.

Based on the answer from question #131 of GASB 34 implementation guide #1, GASB recommends that as a practical matter, insignificant gains or losses could be eliminated by adjusting the current period's depreciation expense by the amount of the gain or loss.

Based upon this, gain or loss will not be reported when:

- Cash exchanged equals the net book value and the asset does not have a residual value.
- Cash is not exchanged and the asset is fully depreciated and has no residual value.

Reporting Capital Assets in the Audited Financial Statements:

Capital assets and the associated accumulated depreciation are reported in the Statement of Net Assets. Accumulated depreciation will be reported separately. Capital assets will be reported in greater detail by major class of asset (for example, infrastructure, buildings and improvements, machinery and equipment, etc.)

Insurance Records:

The City will maintain insurance records in conjunction with the fixed assets. It is the responsibility of each department to notify the Director of Finance concerning insurance coverage. Coverage, when applicable, must be added to new equipment prior to use.

Record Retention:

The Finance Department will keep individual asset detail associated with capital assets that meet or exceed the city's threshold limits while an asset is current. Individual asset detail records may be disposed three years after an asset's disposal date. All fiscal year end reports can be disposed five years after the audit has been finalized unless grant provisions require a longer retention period. The recommendations from the "Record Retention Manual for Missouri Cities" will supersede any time periods covered in this paragraph if their retention period exceeds the time periods listed.

CITY OF MANCHESTER – FINANCE CLOSING PROCEDURES October 5, 2020

Daily, weekly, monthly, annual Closing Procedures

- Cash/Checking Accounts
  - Perform bank reconciliations daily for Operating (xx0022), ShowMe Court (xx0938), Incode Case Mgmt (xx4046), General Fund Reserve (xx1667), and Prop S (xx4591) accounts.
  - For each account listed:
    - Print out previous day bank statement from Commerce Connections
    - clear all checks daily
    - All checks are approved through a Positive Pay system
    - Clear all deposit transactions
    - Clear any Cashiering Deposits
    - Process JE for any other entries, fees, deposits, or other items
      - Parks
        - Enter all Deposit Entries emailed from Parks
        - Clear all credit card entries when they hit the bank account either as a deposit from CivicPlus, with the coinciding JE for fees
      - Cashiering
        - Process Cashiering packet entered by front desk
        - Clear as the cash or credit cards hit the bank
      - Police Clerk
        - Enter all Deposit Entries emailed from Police Clerk
        - Clear as the cash or credit cards hit the bank
    - Download monthly bank statements and save in Commerce Bank Folder by account:
      - Compare month end reconciliation to daily
      - Compare check names, dates, and amounts to the bank reconciliation
        - All approved through Positive Pay system
      - Compare total checks and deposit amount to bank reconciliation
      - Adjust for any differences with approval of Director of Finance
      - Look at any differences generated in interfund transfers
      - Adjust for interfund transfers with approval of Director of Finance
      - Sign and date by the Director of Finance
  - Perform bank reconciliations for all cash/checking accounts as the month progresses when the month end statement becomes available.
  - Reconcile the Operating account pooled total to the "Claim on Cash" accounts per fund in the GL to make sure it is in balance.

- Investments – Commerce Capital Markets Group Portal-Accounts – Accounts-General ending in xx0596, General Fund Reserve ending in xx0051, and Proposition S ending in xx0073.
  - Print month end Investment Statements
  - Compare to running spreadsheet kept with activity from daily bank statements
  - Compare spreadsheet, and statement with the GL
  - Make any necessary adjustments to GL reconcile to the statement on a cost basis
  - Market adjustments are made at year end
  - Sign and date by the Director of Finance

- Fixed Assets
  - Additions
    - Process - Tyler Preliminary Asset Process for the end of the month

        - Add any capitalizable items over the City's threshold
        - Pull invoices and attach to Documents in Tyler
        - Run Fixed Asset Report
        - Compare to GL
        - Send to Departments for review
        - Approved by Director of Finance
        - Make changes to Fund 99

    - Deletions
        - Run Fixed Asset Report
        - Scan for any items that have been impaired, sold, or removed
        - Compare to GL
        - Send to Departments for review
        - Approved by Director of Finance
        - Make changes to Fund 99
    - Depreciation/ Accumulated Depreciation
        - Process – Tyler Depreciation
            - Run Process at month end
            - Review Fixed Asset Report for reasonableness in Accumulated Depreciation and Depreciation Expense
            - Compare totals to Fund 99
              Ensure all necessary interfund entries have hit Fund 99 at year end closing
            - Compare Fixed Asset Report with GL
            - Send to Departments for Review
            - Approved by Finance Director

- Accounts Payable
    - Accounts Payable – Operating
    - Routinely process Accounts Payable aging report and compare with GL
    - Reconcile any differences
    - Adjust for differences
    - Explain any longstanding items

- Revenues
    - Sales tax - State
        - Receive Data (Around the 10th of each month for input)
        - Use excel template for JE
        - Input into Tyler
            - Use monthly JE entry template to compare to GL for the month
            - Adjust for any differences
        - Approved by Finance Director
        - Prepare ACH and JE for TIF

    - Sales Tax – St. Louis County
        - Receive Data (Around the 10th of each month for input)
        - Use excel template for JE
        - Input into Tyler
            - Use monthly JE entry template to compare to GL for the month
            - Adjust for any differences
        - Approved by Finance Director
        - Prepare ACH and JE for TIF

- Property tax -St. Louis County
  - Receive Data
  - Use excel template for JE
  - Input into Tyler
    - Use monthly JE entry template to compare to GL for the month
    - Adjust for any differences
    - Approved by Finance Director
  - Prepare ACH and JE for TIF (if necessary)

- Gross Receipts tax
  - Receive Data
  - Use excel template for JE
  - Input into Tyler
    - Use monthly JE entry template to compare to GL for the month
    - Adjust for any differences
    - Approved by Finance Director

- Intergovernmental
  - Receive Data
  - Use excel template for JE
  - Input into Tyler
    - Use monthly JE entry template to compare to GL for the month
    - Adjust for any differences
    - Approved by Finance Director

- Grants
  - Receive Data
  - Use excel template for JE
  - Input into Tyler
    - Use monthly JE entry template to compare to GL for the month
    - Adjust for any differences
    - Approved by Finance Director
  - At least quarterly, obtain the Missouri Department of Transportation/Federal Highway Administration Reimbursement Logs from the Public Works Director.

- All Other Revenue and Expense
  - Review trial balance and detail report
  - Compare with budgeted figures
  - Analyze, review, and adjust for any differences deemed inaccurate
  - Month End JN
    - TIF UMB Account 151194– GL 30-100-1143 2019 TIF Bond Activity
      - Download Month end statements from UMB and save in H:\Finance Shared Docs\Dyucuis-DTuberty Files\TIF Bonds\UMB Statements\CY 2020 - 2019 Bond Statements UMB 151194 TIF
      - Update spreadsheet of monthly activity and generate a JN to balance GL to UMB Statement Activity.
    - Prepare JN to post Karla Miller Payroll Activity for the Month-Run a History Report for the month-50% of costs are charged to Sewer Lateral Fund 40 from General Fund Administration 10-420.
    - Post any bank fees and credits from month end statements.

  - Reconcile State of Missouri Income Tax to Monthly State Report

- Financial Reports
    - After Month End, process an All Funds Revenue and Expenditure Income Statement Report for that month. Export it to Excel, massage the data to be able to add into a monthly report template.
    - Once completed, send to Senior Staff.
    - Quarterly prepare a more comprehensive report with narrative to send to the Audit & Finance Committee for review and discussion as well as the Mayor and Board of Aldermen. Both are normally separate meetings on the same day.

- Budget and Amendments
    - Prior to January 1, upload the Adopted Budget into the Tyler Incode General Ledger
    - Post any approved budget amendments as soon as possible after being approved by Board of Aldermen.

Quarterly

- Federal Income Tax – reconcile, run and print Reports out of Tyler Incode:
    - Federal 941 Register Report
    - Tax Reconciliation Report by Employee
    - Federal Form 941 with Schedule B-this form is signed and mailed to the IRS
- Missouri 941 Reconciliation entered monthly into the MO DoR website
- City of St. Louis tax filing with A/P check mailed
- US Department of Labor, Bureau of Labor Statistics (BLS), Employment Statistics Report-BLS 790G from Tyler Incode 10.

- State of Missouri-Unemployment Report
    - Print the Unemployment Report from Tyler Incode 10
    - Create an Excel document to upload to the website
    - Upload the document
    - Print Confirmation

Annually

W-2's

- W-2's Balance to the 941 and Payroll
- Print W-2's and distribute by January 31
- File with IRS

1099's-process and distribute by January 31

1094-C and 1095-C filing for Employer Provided Health Insurance-currently due by March 2.

Property Tax - Delinquent Tax Adjustments

- Delinquent tax adjustments ("unavailable revenue") for year-end closing –delinquent tax adjustments are done with auditor assistance due to timing of available information from STL County.

Prepaid Expenses

- Adjust Prepaid workpapers as expenses are found that will be expensed over a future time frame
- Compare workpapers to GL

- Make any necessary adjustments

Long Term Debt

- Compile annual statements
- Compare to GL
- Make any necessary adjustments

Accrued Wages

- Run accrued wage report for year end
- Review for accuracy
- Compare to GL
- Make any necessary adjustments

Accrued Vacation/ Sick Leave

- Run accrued vacation/ sick report for year end
- Review for accuracy
- Compare to GL
- Make any necessary adjustments

Severance Liabilities

- Run accrued vacation/ sick report for year end
- Review for accuracy
- Compare to GL
- Make any necessary adjustments

Fund Balance

- Compare Fund Balance to PY Audit
- Consider the need to adjust for PY Audit
- Discuss any possible discrepancies with auditors
- Make any necessary adjustments

Grants

- Collaborate grant records with Public Works, Police, and Parks.
- Compare PW worksheet to GL.
- Record revenues submitted for and received after year-end for the MODOT projects.

Year End for AUDIT

Prepare confirmation letters to auditors by the end of the first week in February. Originals given to auditors to mail out. Below is the 2019 audit confirm checklist.

2019 Confirm Checklist				
H:\Finance Shared Docs\Dyucuis-DTuberty Files\Audit\2019\2019 Confirms\2019 Completed Confirms				
	Type	**Sent to**	**Person**	**Document**
1	Banking	Commerce Bank	Bob Oehler	Collateral to Secure Deposits
2	Banking	Enterprise Bank	PO Box 66940	Acct# 7201177625
3	Banking	Commerce	PO Box 66940	OP-Acct# 0254020022 Bond-Acct# 0254724046 GF Res- Acct# 0254721667 Prop S - Acct# 450864591 Muni Court- Acct #265109938
4	Investments	Commerce Bank	Marg Mack	Acct# 107000051
5	Investments	Commerce Bank	Marg Mack	Acct# 5140596
6	Investments	Commerce Bank	Marg Mack	Acct# 603000073 Prop S
7	TIF 2010	UMB	Nancy Mogelnicki	136106-2010 TIF Bond
8	2010 TDD	UMB	Nancy Mogelnicki	133886-2010 TDD
9	2010 TIF Refunding	UMB	Nancy Mogelnicki	151493-2010 TIF Refunding
10	TIF 2019	UMB	Nancy Mogelnicki	151194-2019 TIF Bond
11	GO 2018	UMB	Nancy Mogelnicki	2018 GO Bonds
12	2010 TIF	UMB	Nancy Mogelnicki	2010 TIF Bonds
13	2019 TIF	UMB	Nancy Mogelnicki	2019 TIF Bonds
14	Revenue	Charter	Page Dunnegan	5% Franchise Tax
15	Revenue	SW Bell	Gary Johnson	5% Franchise Tax
16	Revenue	Charter Advanced Services	St. Louis MO	5% Franchise Tax
17	Revenue	Spire	Tax Dept	5% Utility Tax
18	Revenue	New Cingular Wireless	N. Palm Beach,FL	5% Utility Tax
19	Revenue	SW Bell	N. Palm Beach,FL	5% Utility Tax
20	Revenue	Sprint Spectrum	Overland Park, KS	5% Utility Tax
21	Revenue	Verizon Wireless	Robt. Mutzenback	5% Utility Tax
22	Revenue	MO American Water	Calvin Cannon	5% Utility Tax
23	Revenue	MO Dept of Revenue	Ken Pearson	General 1/2 cent Sales TaxCapl Imp and Park Storm
24	Revenue	MO Dept of Revenue	Ken Pearson	TIF 1/2 cent Sales TaxCapl Imp and Park Storm
25	Revenue	Collector of Revnue St. Louis County	Mark Devore	TIF 1/2 cent Sales TaxTransportation Tax
26	Revenue	Collector of Revnue St. Louis County	Mark Devore	Prop P Sales Tax
27	Revenue	Collector of Revnue St. Louis County	Mark Devore	1 cent, 1/4 cent local option, TIF 1/2 cent Sales Tax
28	Revenue	Collector of Revnue St. Louis County	Mark Devore	Property Tax
29	Revenue	Collector of Revnue St. Louis County	Mark Devore	Road & Bridge
30	Revenue	Collector of Revnue St. Louis County	Mark Devore	TIF Property Tax
31	Revenue	MO Dept of Revenue	Ken Pearson	Cigarette Tax
32	Revenue	MO Dept of Revenue	Tax Admin Bureau	-Motor Vehicle Sales Tax-Motor Vehicle Tax-Gasoline Tax

Prepare related party letters for the Mayor, Board of Aldermen and Senior Staff. Provide auditors with originals to mail out.

Prepare any attorney letters to firms that provided services to the City.

Annually provide the auditors with the following items in an electronic format (i.e. Excel, Word, or PDF) prior to the start of audit fieldwork:

- List of all City Council members with contact information.
- City Council minutes for the 2020 calendar year and any available through the start of fieldwork, if not on the City's website. Please instruct how to obtain closed session minutes.
- Updated internal control documentation, if any.
- Documentation of risk assessment performed by the City Council during the 2020 calendar year, if any.
- Status of all prior year audit findings.
- A copy of the original 2020 calendar year budget, all amendments, and final budget.
- All December 2020, and January, February and March 2020 bank statements with reconciliations. March can be provided as soon as available given the fieldwork start date.

- Statements for any certificates of deposits as of December 2020
- Any schedules of collateral provided by your financial institutions as of December 31, 2020
- Schedule of unrestricted and restricted cash
- Schedule of unrestricted and restricted investments with maturities.
- All investment statements as of December 31, 2020 and reconciliations of investment income to investment income reported on the trial balance
- Schedule of accrued interest
- Schedule of Municipal Court bonds and court fines receivable.
- Schedule of 2020 approved property tax rates
- Schedule of interfund receivables and payables.
- Schedule of interfund transfers.
- Accounts receivable aging schedule at December 31, 2020 for all tax revenue and special assessments, and other items
- Schedule of unearned and deferred revenue.
- Schedule of deferred inflows for property tax revenue levied but not collected within 60 days of the year end
- Schedule of prepaid expenses.
- Amortization schedules for all bonds issued Amortization schedules for all bond premiums and discounts.
- Schedule of accrued interest for all bonds
- Accounts payable aging schedules at December 31, 2020 for all funds.
- Schedule of encumbrances.
- Schedule of escrow payable liabilities.
- Fixed asset and depreciation schedules for the year ended December 31, 2020
- Construction in process schedules.
- Schedule of unrestricted and restricted fund balance - all funds.
- Schedule of Grants received and expended - Federal and State.
- Any grant award agreements in which the City received funds during the 2020 calendar year.
- A fee schedule for all service charges
- Reconciliation of payroll expense accounts and payroll taxes accounts to 941's all funds.
- 2020 Form 941's
- Schedule of payroll liabilities including severance liability calculation.
- Schedule of accrued wages - all funds.
- Schedule of accrued compensated absences - all funds.
- Other schedules as necessary or as requested by the auditor.

Have available the following items:

- All 2020 W-2's and 1099's.
- All December 31, 2020 credit card statements.
- All investment statements for all accounts
- All lease agreements for office equipment or office space.
- All contracts for services in excess of $5,000.
- All files related to any federal awards received and expended.
- Copy of insurance certificates showing amount of coverage for all policies, if new.
- Copy of any employee benefit plans (retirement, Cafeteria, etc.), if new.

Additionally, the auditors will send over an Excel file with a selection of checks and journal entries. For fieldwork testing, have all the support (invoices, purchase orders, email approvals, etc.) for each check and journal entry included in the testing list.

October 5, 2020

3 F - Future Audit & Finance Committee meetings.

November 2, 2020 Nine Month Financial Report ending September 30, 2020

As we develop the 2021 Budget Calendar, information will be added to an existing or new Audit & Finance Committee meeting.