

**FISCAL YEAR 2012
CITY OF ASHLAND
ANNUAL BUDGET**

A ROAD MAP FORWARD

5/1/2011

Budget Message.....	5
The Budget at a Glance	7
Governmental Funds.....	9
The General Fund (Fund 10)	9
Revenues.....	9
Property Tax (16.77% of total General Revenues).....	9
Sales Tax (37.04% of total General Revenues).....	9
Franchise Fees (32.92% of total General Revenues).....	9
Permits and Licenses (2.38% of total General Revenues)	10
Fines and Forfeitures (1.96% of total General Revenues)	10
Miscellaneous Revenues (8.94% of total General Revenues).....	10
Expenditures	11
Administration	11
Payroll and benefits (45.41% of total Administration Expense)	11
Building Permits (3.28% of total Administration Expense).....	12
Programs and Services (3.03% of total Administration Expense).....	12
General Operations (23.24% of total Administration Expense)	13
Legal Fees (5.80% of total Administration Expense).....	13
Property Insurance (9.15% of total Administration Expense)	13
Capital (2.25% of total Administration Expense)	14
Contingency Account (7.57% of total Administration Expense)	14
Police.....	15
Payroll and Benefits (81.12% of total Police Expense)	15
General Operations (8.38% of total Police Expense)	15
Capital (9.00% of total Police Expense)	16
Debt Service (1.51% of total Police Expense)	16
Parks and Recreation	17
General Operations (30.05% of total Park and Recreation Expense)	17
Capital (45.42% of total Park and Recreation Expense)	17
Special Events (24.53% of total Park and Recreation Expense).....	17
The Court Fund (Fund 15)	18
Revenues.....	18

Fees (34.07% of total Court Revenues).....	18
Programs (65.93% of total Court Revenues).....	18
Expenditures	18
Fees (6.56% of total Court Expense).....	18
Training (13.47% of total Court Expense)	18
Equipment (77.98% of total Court Expense).....	18
The Street Fund (Fund 20)	19
Revenues.....	19
Taxes (34.10% of total Street Revenues)	19
Permits and Fees (1.26% of total Street Revenues).....	19
Grants (64.05 of total Street Revenues)	19
Miscellaneous Income (.60 of total Street Revenues)	20
Expenditures	20
Payroll and Benefits (8.96% of total Street Expense)	20
General Operations (11.60% of total Street Expense).....	20
Capital (79.44% of total Street Expense)	21
The Capital Fund (Fund 50).....	22
Revenues.....	22
Taxes (100.00% of total Street Revenues)	22
Expenditures	22
Transfer (100.00% of total Street Expense).....	22
Enterprise Funds	23
The Water Fund (Fund 30)	23
Revenues.....	23
Water Service (92.05% of total Water Revenues)	23
Fees (5.40% of total Water Revenues).....	23
Taxes (2.24 of total Water Revenues).....	23
Miscellaneous Income (.31 of total Water Revenues).....	24
Expenditures	24
Payroll and Benefits (11.94% of total Water Expense).....	24
Tax and Fees (2.28% of total Water Expense)	24
General Operations (11.86% of total Water Expense)	25

Capital (59.30% of total Water Expense)	25
Debt Service (14.61% of total Water Expense).....	25
The Trash Fund (Fund 35)	26
Revenues.....	26
Trash Service (93.00% of total Trash Revenues).....	26
Fees (7.00% of total Trash Revenues).....	26
Expenditures	26
General Operations (100.00% of total Sewer Revenues)	26
The Sewer Fund (Fund 40)	27
Revenues.....	27
Sewer Service (86.76% of total Sewer Revenues)	27
Fees (12.85% of total Sewer Revenues).....	27
Miscellaneous Income (.39 of total Sewer Revenues).....	27
Expenditures	28
Payroll and Benefits (19.85% of total Sewer Revenues).....	28
Tax and Fees (2.18% of total Sewer Revenues)	28
General Operations (17.26% of total Sewer Revenues)	28
Capital (45.82% of total Sewer Revenues).....	29
Debt Service (16.82% of total Sewer Revenues).....	29
3 Year Budget History	30

Budget Message

To: Citizens of Ashland and Members of the Board of Aldermen
From: Mike Jackson, Mayor
Date: March 1, 2011
Re: Budget Message for Fiscal Year 2012

Dear Members of the Board and Citizens of Our Community:

For the second year the Budget Committee worked directly with the City Treasurer to develop the City's operating budget. The members of the committee were Barb Christopher-Henke, Carl Long, Dave Thomas and myself. The committee has completed their task and herein submits the attached budget proposal for Fiscal Year 2012. This budget covers the period of May 1, 2011 to April 30, 2012 and is submitted in accordance to the requirements of Missouri State Statute Section 67.010.

I would like to express my appreciation for the efforts of the budget committee and the department heads and other administrative staff for their assistance in preparing this budget for your consideration.

The revenue in each fund is based on historic performance and current market conditions. With the exception of property tax and utility gross receipts; the committee has kept General Revenues consistent with the adopted FY 2011 budget. Revenues in the Street Fund have increased due to the anticipation of the Federal funds granted two years ago for the Main Street project. Higher revenues in the Water Fund are based on the increase in the number of average active accounts the City is experiencing.

As the City's FY 2010 audit report states, the General fund (10) has \$716,513, the Street fund (20) has \$14,226, with other Governmental funds, mainly Debt Service Fund (80) and Capital Fund (50) has \$127,833. Collectively the City had, as of April 30, 2010, \$858,572 in cash and investments for the Governmental Funds that can be used for future expenditures.

The City will continue making investments in Police and Parks in Fiscal Year 2012. The City will continue replacing the patrol fleet, and making improvements on the ball field in the Main Park within the General Fund.

In the Street Fund, the City will be working on the Main Street project in addition to starting both a sidewalk and storm water improvement program. There are many areas of the City that sidewalk don't exist. The City will be working to connect areas where sidewalks were required to be constructed to areas of the City that were established before the requirement was in effect. The City needs to make improvements in its storm water conveyance system. In FY 2011 the City had three Preliminary Engineering Reports for various storm water projects around town completed. During FY 2012 the City will be making improvements on these projects.

As the City's FY 2010 audit report states, the Water Fund (30) has \$589,344 the Sanitation Fund (35) has \$0.00, The Sewer Fund (40) has \$945,257. Collectively the City had as of April 30, 2010 \$1,534,601 in cash and investments for the Proprietary Funds.

The City will make improvements in the Water and Wastewater systems. These improvements are outlined in the budget below. The most important Proprietary Fund the City will be undertaking in FY 2012 is the Master Plan for the wastewater system.

As always, the City needs to review its rates and fee schedules from time to time. Staff will review the City's schedule this coming Fiscal Year and report any areas that may need action by the board.

City staffing levels are currently at four (4) full-time positions in Administration, six (6) full-time Police officers, one (1) part time Police clerk and one (1) crossing guard and six (6) full-time Public Works.

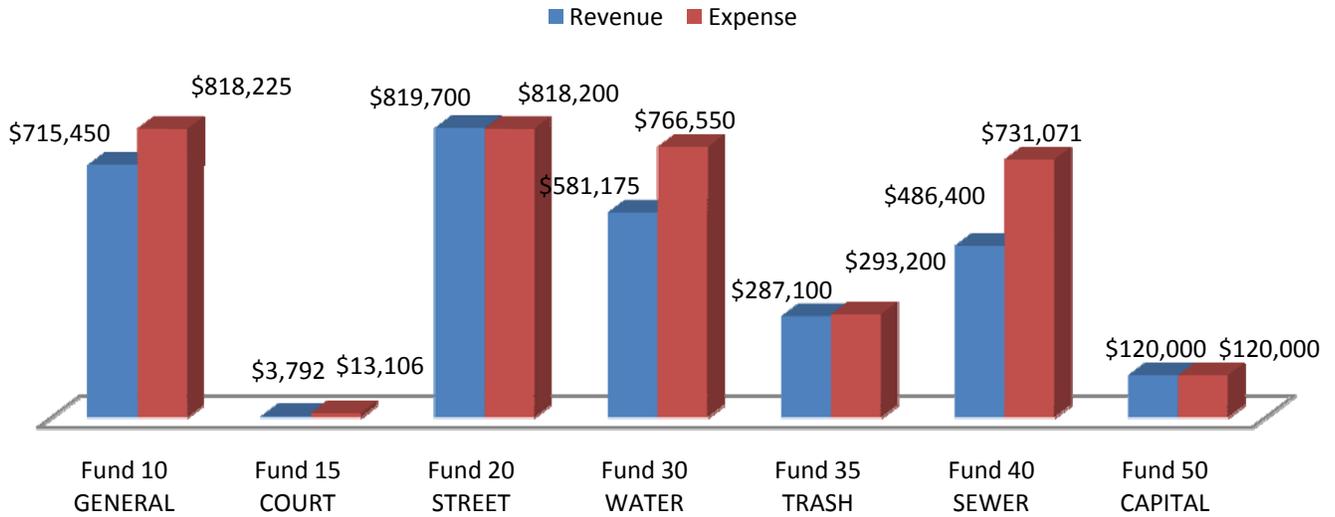
The City's population continues to grow with 23 homes being constructed in 2010. According to the 2010 Census the population of the City was 3,707.

Your suggestions, recommendations and questions are always welcome. The budget is truly a team effort of our elected officials, advisory boards, the staff and our citizens to meet the needs and desires of our growing community while being financially responsible.

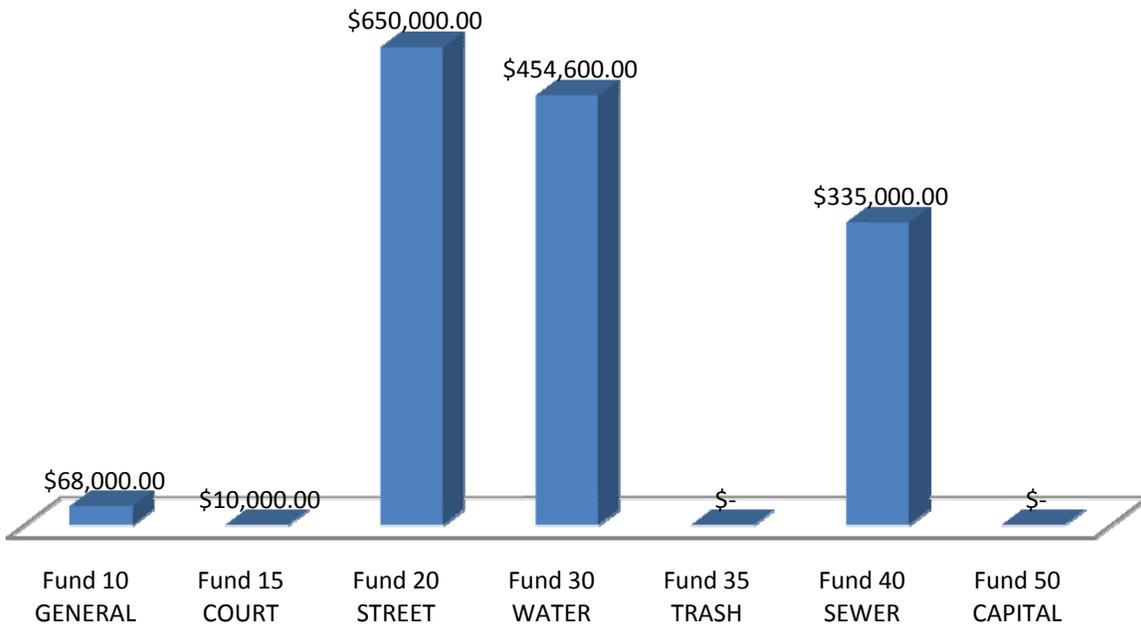
Respectfully submitted

The Budget at a Glance

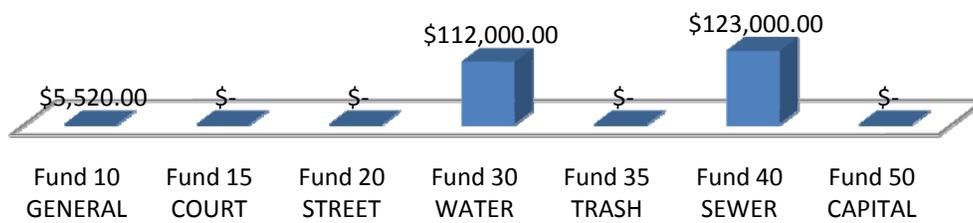
Revenue over Expense by Fund



Capital Outlay



FY 2012 Debt Service Obligation



Budgeted Change in Fund Balance



Governmental Funds

The General Fund (Fund 10)

The General Fund is the general operating fund of the City. It provides for a broad spectrum of services such as police, code enforcement, parks and recreation, and administrative services.

Revenues

Resources are, in the majority, provided by taxes and fees. The General Fund revenues are budgeted at \$715,450 for Fiscal Year 2012. This represents an increase of \$10,350 or 1.4% from the Fiscal Year 2011 revised budget. This budget is adequate to finance expenses relative to the General Fund.

Property Tax (16.77% of total General Revenues)

Property taxes represent a levy on the assessed value of real and personal property. In Fiscal Year 2012, Property taxes will account for 16.77% of total General Fund revenues. The State Auditor will set the maximum levy during the month of September. At that time the Board of Alderman will either adopt the maximum rate or lower it.

Property Tax		
10-00-4000	Property Tax	\$120,000
Total Property Tax		\$120,000

The City's assessed valuation in 2010 was \$42,006,834 and the tax rate for the general fund was .2612 of 1%. The budget amount for Fiscal Year 2012 is based on the increase to approximate valuation of \$48,000,000 for calendar year 2011.

Sales Tax (37.04% of total General Revenues)

Also considered intergovernmental revenue, one cent sales tax may be used for municipal-wide programs, utility tax relief, or principal and interest payments on capital projects only. During the last quarter of FY

1% General Local Sales Tax		
10-00-4010	1% General Local Sales Tax	\$265,000
Total General Local Sales Tax		\$265,000

2011 the City has seen an increase in sales tax collection. However, the increase in collection is not enough to increase the amount budgeted for Fiscal Year 2012. Sales tax revenue makes up 37.04% of budgeted General Fund revenue.

Franchise Fees (32.92% of total General Revenues)

Franchise fees are charges to service providers for the right to operate within the municipal boundaries of the City. The charge is levied as a percentage of gross receipts. The City has three providers that are charged five percent and one that is charged three percent.

Franchise Fees		
10-00-4160	5% Gross Receipts AMERENUE	\$145,000
10-00-4165	5% Gross Receipts Boone Electric	\$20,000
10-00-4167	5% Gross Receipts Telephone	\$62,000
10-00-4070	3% GROSS Charter Communication	\$8,500
Total Franchise Fees		\$235,500

Fiscal Year 2012 total franchise fees represent 32.92% of the total General Fund

revenues. Total franchise fees are expected to increase 2.7% or \$6,000 from Fiscal Year 2011 adopted budget revenue. This increase is due to the funds held in a protest account. These funds should be able to be used in Fiscal Year 2012.

Permits and Licenses (2.38% of total General Revenues)

Building permit valuation is expected to equal \$7,500,000, this is an increase of \$3,000,000 or 81% from Fiscal Year 2011. The increase will be mainly due to the construction of the Middle School Addition. Revenue includes charges for permit and inspection services related to any construction alteration, repair or other activity required by City Code. Over the past few years the City has seen a decline in the number of building permit applications. For Calendar Year 2008, 2009, 2010 the number of permits were 32, 32, and 23 respectively. In 2010 the City saw 23 Single Family Residential structures constructed at a value of \$3,273,910 which represents about 80% of the city total increase in valuation. The City also has not seen a large amount of land use or zoning applications over the past few years. In late 2010 the City did approve a preliminary plat for a 125 Single Family Development. With approval of the final plats for the Liberty Landing subdivision, the City will have around 300 buildable lots. In 2010 the City issued 91 business licenses and 9 liquor licenses likewise the City would expect similar activity in 2011. The current rate for a business license is \$15.

Permits and Licenses		
10-00-4040	Liquor and Business Licenses	\$2,000
10-00-4050	Dog and Cat Licenses	\$500
10-00-4110	Building Permits	\$13,000
10-00-4112	Planning and zoning Fee	\$1,500
Total Franchise Fees		\$17,000

Fines and Forfeitures (1.96% of total General Revenues)

Fines and forfeitures are revenues generated by enforcement and prosecution of municipal ordinances and state statutes. In Fiscal Year 2012 municipal fines are projected to increase around 16% from Fiscal Year 2011.

Fines and Forfeitures		
10-00-4030	Municipal Fines	\$14,000
Total Fines and Forfeitures		\$14,000

Miscellaneous Revenues (8.94% of total General Revenues)

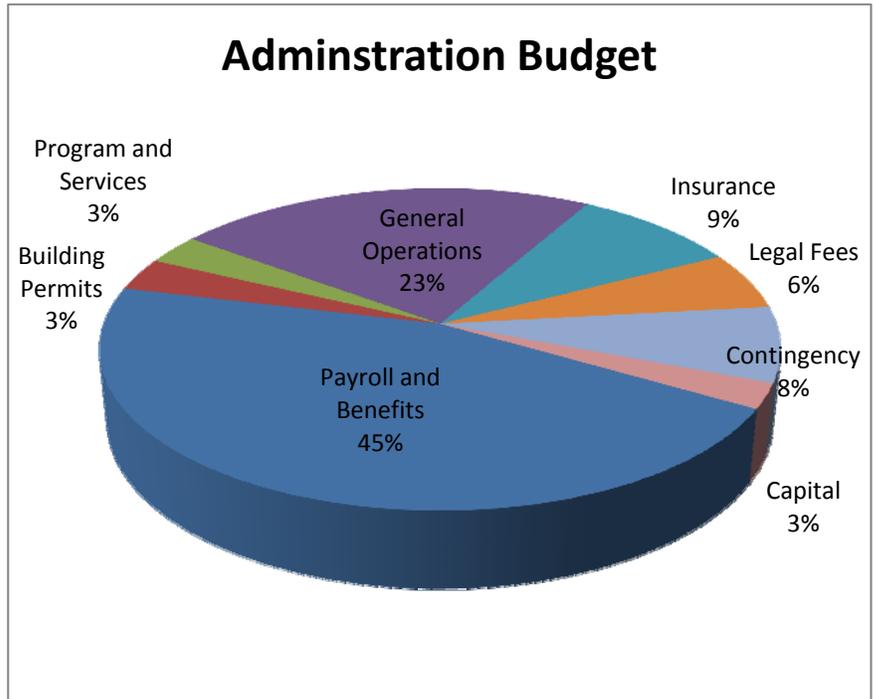
The majority of the miscellaneous revenues include the rent from telecommunication tower and ground leases. These revenues also include interest earnings on general fund reserve investments held at Edward Jones and the City's operating account. Fiscal Year 2012 miscellaneous revenues are expected to increase based on rental agreements and the level of funds held in the City's operating account.

Miscellaneous Revenues		
10-00-4020	Interest Income	\$18,000
10-00-4139	Return Payment Fee	\$1,000
10-00-4135	Wireless Lease Agreements	\$40,000
10-00-4140	Other Income	\$1,000
10-18-4120	Fall Festival Income	\$3,100
10-18-4125	Park Donations	\$850
Total Miscellaneous Revenue		\$63,950

Also included in Miscellaneous Revenues are income generated from the City's annual Fall Festival and general donations given to the City for the use in the City's park system. These two revenues streams are expected to be what we saw from during Fiscal Year 2011. The park donations take into account last year's donations were up to support the construction of the disc golf course in the Main Park. We do not anticipate the same level of activity in Fiscal Year 2012.

Expenditures

The General Fund expenditures are budgeted at \$818,225 of which \$68,000 is used for capital purchases, \$5,520 is for ongoing debt service and \$30,000 is for contingency. There is budgeted \$475 of current year revenue remaining after funding operations excluding capital, debt and contingency. As of February 28th 2011 the trial balance is 424,422. The expense budget uses \$102,775 of the fund balance during Fiscal Year 2012. This budget is adequate to finance expenses relative to the General Fund. The General Fund expenditures are divided into three



departments; Administration, Police and Parks and Recreation. The total expenditures by department are Administration \$396,525; Police \$366,660; and Parks and Recreation \$55,040.

Administration

Payroll and benefits (45.41% of total Administration Expense)

Payroll and benefits make up the majority of the expense in the administration budget. This portion of the budget is made up of Salaries, Taxes, LAGERS (the city's retirement system), Insurance and Workers Compensation Insurance. The salaries portion has increased 2% over Fiscal Year 2011. This increase will allow for a 3% merit raise in Fiscal Year 2012.

Payroll and Benefits		
10-00-5000	Salaries	\$137,700
10-00-5010	Payroll Taxes	\$10,500
10-00-5020	Lagers (retirement)	\$8,400
10-00-5030	Insurance	\$23,000
10-00-5040	Workers Comp Insurance	\$475
Total Payroll and Benefits		\$180,075

The payroll taxes have remained the same as FY 2011. This is due to the fact the federal and state taxes have decreased this year. The City's retirement has increased to 6.1 percent this year. Last year's rate was 5.1. This is an increase in the City's budget by 20% over FY 2011. Last year the City made significant

changes in the employee health benefits. This included the introduction of a Health Saving Account plan and a \$500 deductible plan. The City also funded the employee’s Health Saving Account in the amount of \$2,000. This has allowed City health insurance premiums to remain low. The budgeted amount in FY 2011 will remain the same for 2012. This will allow for a 14% increase in health insurance premiums and finance the Health Saving Account at the same level as last year. The City has allowed for a 10% increase in workers compensation insurance premiums for Fiscal Year 2012.

Building Permits (3.28% of total Administration Expense)

The City contracts with the County of Boone and Southern Boone Fire Protection District for inspection services. An application for all non-commercial permits is paid and collected at City Hall. The money collected at the City is remitted to the County and the Fire District on a monthly basis. Inspection services include

Building Permits		
10-00-5140	Building Permits	\$13,000
Total Building Permits		\$13,000

new residential construction, remodel, gas and electric tags, and site inspections on commercial building for change of use. Based on current activity the City anticipates a decrease in building permit revenue and therefore will be remitting less to the County and Fire District.

Programs and Services (3.03% of total Administration Expense)

The City provides services for the development and redevelopment of the City. The account codes of Planning and Zoning, Economic Development, and Property Code Violation help the City achieve its goals to have smart growth, while making sure current structures portray a positive image for the City. Expenses from this area are for City engineer review of a plats or site plans, or the City has surveys or other land use services preformed. The Economic Development account allows for the City to participate in conferences and training sessions to keep up-to-date on ever changing State and Federal regulations for economic development programs and land use development. Property Code Violations allows the City to take action on structures that are not in compliance with Chapter 29 of the City code or any other building regulation.

Programs and Services		
10-00-5145	Planning and Zoning	\$5,000
10-00-5150	Economic Development	\$3,000
10-00-5160	Property Code Violations	\$4,000
Total Program and Services		\$12,000

General Operations (23.24% of total Administration Expense)

The City's general operation consists of Utilities, Service Agreements, General Operations and City Audit. These accounts allow the City to conduct daily operations. The operation of City Hall including electric, gas, and phones are paid out of the utilities account. The City has added a 10 percent increase over FY 2011 for FY 2012. The amount of \$14,850 should be enough to cover any increases during the year.

General Operation		
10-00-5300	Other Expense	\$1,000
10-00-5310	Utilities	\$14,850
10-00-5320	Services Agreements	\$34,500
10-00-5325	Training and Memberships	\$6,000
10-00-5345	General Operations	\$23,300
10-00-5350	Equipment Operations	\$0.00
10-00-5395	City Audit	\$12,500
Total General Operation		\$92,150

In order for the City to meet the expectations of its many constituents the City has several service agreements in place to meet its operational goals. The City currently has an agreement for IT services and administration, printing and mailing, office amenities such as water and coffee and building cleaning. In addition the City has agreements with the County of Boone for Animal Control and the City Administrator for vehicle allowance. For FY 2012 the City is decreasing services agreement by around 15% to \$34,500. This decrease is a result of the work completed by Midwest Computech in the prior Fiscal Year. The City has increased the City Audit account to allow for advertising for auditing service. The City has been with the accounting firm GK&C for the past five audits. The City will need to request qualifications in the fall of 2011. From the General Operations account the City purchases office supplies including any printed forms or mailing supplies, postage, public notices and other miscellaneous expenditures related to general administration of the City.

Legal Fees (5.80% of total Administration Expense)

Both the City Attorney and City Prosecutor are contract positions. The City Attorney budget has remained the same as FY 2011 at \$14,000. The City Prosecutor budget has decreased by 22% based on prior year activity. The current budget is for \$9,000.

Legal Fees		
10-00-5380	Legal Fees, City Attorney	\$14,000
10-00-5385	Legal Fees, Prosecuting Attorney	\$9,000
Total Legal Fees		\$23,000

Property Insurance (9.15% of total Administration Expense)

The City general insurance policy is underwritten by Continental Western Group and brokered by Winter-Dent. The policy is broken down into Property, General Liability, Automobile, Crime, Inland Marine and Umbrella. The General Aggregate limit is \$2,000,000. The annual policy for FY 2011 was budgeted for \$33,000. The City increased the budget amount for Fiscal Year 2012 by 10% or \$36,300.

Property Insurance		
10-00-5390	Property Insurance	\$36,300
Total Property Insurance		\$36,300

Capital (2.25% of total Administration Expense)

In Fiscal Year 2012 the City staff would like to continue making improvements to City Hall this includes new counter and door way improvements heading back to the administrative area. The staff would also like to see two planters for outside of City Hall and new floor mats with the City Logo for the public space. The City should look at replacing the ceiling tile and framework in addition to painting inside City Hall. One new computer will be needed for this department.

Capital		
10-00-5420	Capital Equipment	\$3,500
10-00-5470	Capital Expenditures	\$6,500
Total Capital		\$10,000

Contingency Account (7.57% of total Administration Expense)

From time to time the City will have unbudgeted expenses in the General Fund. These expenses can be in the form of a weather disasters, grant or project opportunities, or unforeseen board or community priorities. This account allows the City financial flexibility as these opportunities arise.

Contingency Account		
10-00-5800	Contingency Account	\$30,000
Total Contingency Account		\$30,000

Police

Payroll and Benefits (81.12% of total Police Expense)

Payroll and benefits make up the majority of the expense in the Police budget. This portion of the budget is made up of Salaries, Taxes, LAGERS (the city's retirement system), Insurance and Workmen Compensation Insurance. The salaries portion has increased 1% over Fiscal Year 2011. This increase will allow for a 3% merit raise in Fiscal Year 2012. The payroll taxes have

Payroll and Benefits		
10-15-5000	Salaries	\$230,280
10-15-5010	Payroll Taxes	\$17,700
10-15-5020	Lagers (retirement)	\$9,250
10-15-5030	Insurance	\$27,000
10-15-5040	Work Comp Insurance	\$13,200
Total Payroll and Benefits		\$297,430

remained the same as FY 2011. This is due to the fact the federal and state taxes has decreased this year. The City's retirement has decreased to 4.0 percent this year. Last year's rate was 4.7. This is an increase in city budget by 43% over FY 2011. The increase this year is due to the fact many of the department's current employee will receive this benefit this year. Last year the city made significant changes in the employee health benefits. This included the introduction of a Health Saving Account plan and a \$500 deductible plan. The City also funded the employee's Health Saving Account in the amount of \$2,000. This has allowed City health insurance premiums to remain low. The budgeted amount in FY 2011 will decrease by 7.5% for 2012. This will allow for a 14% increase in health insurance premiums and finance the Health Saving Account at the same level as last year. The City has allowed for a 10% increase in workers comp insurance premiums for Fiscal Year 2012.

General Operations (8.38% of total Police Expense)

The Police department general operation consists of Utilities, Service Agreement, Equipment Operations and Fuel these accounts that make up the Police department annual operations. The Utility account consists of all operation of the police garage including electric and gas. It also includes the all phones assigned to the department. The City has added a 10 percent increase over FY 2011 for FY 2012. The amount of \$5,060 should be enough to cover any increases during the year.

General Operation		
10-15-5300	Other Expense	\$1,000
10-15-5310	Utilities	\$5,060
10-15-5320	Services Agreements	\$2,500
10-15-5325	Training and Memberships	\$150
10-15-5350	Equipment Operations	\$7,000
10-15-5360	Fuel	\$15,000
Total Police Operation		\$30,710

Equipment operations account is used to maintain the vehicle fleet and a small amount is used for maintaining equipment assigned to the individual officers. As the fleet becomes newer the cost of maintaining the fleet should decrease as more items should be under warranty. The City is keeping this at the same level as FY 2011. The fuel cost has been increasing over the past few months. During the six month review of FY 2011 the City increased the fuel budget. The City is also keeping this budget amount the same as the final FY 2011 budget. The only

service agreement the Police department has is for its record keeping system. This system has an annual maintenance contract of \$2,500.

Capital (9.00% of total Police Expense)

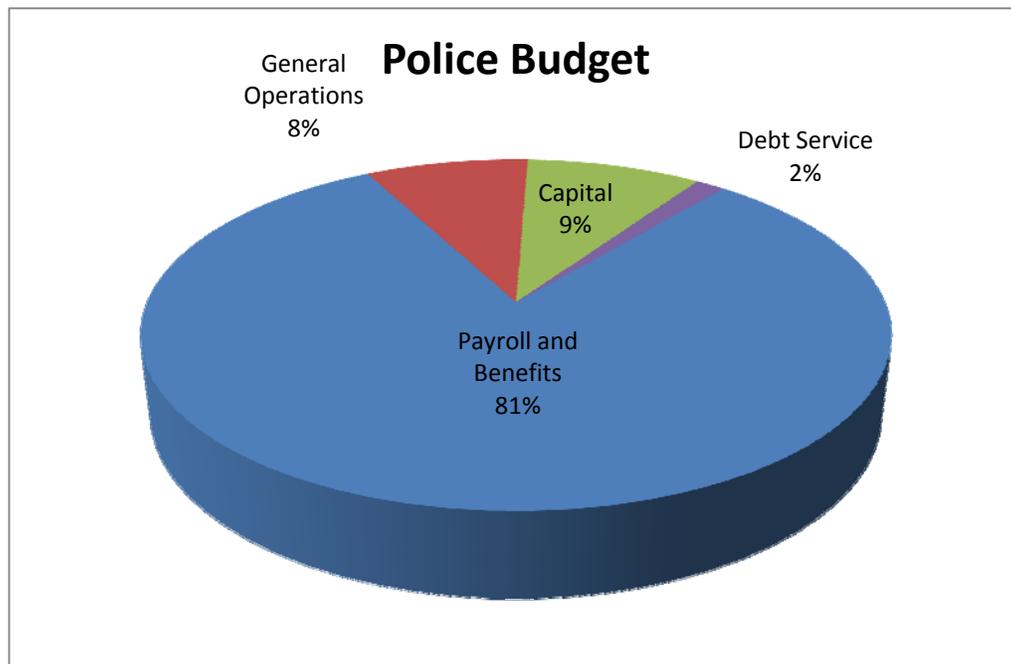
The City has been working on a fleet replacement program starting last year. This will be the second year of this four year program. Starting in the fifth year of this program the City should began trading in the vehicle for a trade in value to offset the purchase price of a new vehicle. The City is also looking at Mobile Data Terminals, commonly known as MDT; The City has build in \$10,000 in the General Fund to go toward this purchase. The remaining balance should be used from fund balances in the 15 Fund, as these funds can only be used for law enforcement equipment and training,

Capital		
10-15-5420	Capital Equipment	\$33,000
Total Capital		\$33,000

Debt Service (1.51% of total Police Expense)

In 2007 the City purchased a video camera system ICOP. The City financed this equipment purchase through Kansas State Bank. The original purchase price for the system was 15,038.70. On June 1 of every year the City has made a \$5,500 payment. In June of 2011 the system will be paid for.

Debt		
10-15-5510	Debt Service	\$5,520
Total Debt Service		\$5,520



Parks and Recreation

General Operations (30.05% of total Park and Recreation Expense)

The City's Park operations consist of Utilities, Service Agreements, Equipment Operations, and Park Operations.

General Operation		
10-18-5310	Utilities	\$1,540
10-18-5320	Services Agreements	\$4,000
10-18-5350	Equipment Operations	\$5,000
10-18-5370	Park Operations	\$6,000
Total General Operation		\$16,540

The Utility account for the city parks include park lights located at Palomino Ridge, Bass Street, N. College, ball fields and swimming pool lights. The City increased this account by 10 percent over FY 2011 for FY 2012. Since 2006 the City has had an agreement with Ashland Optimist to support operations of the community pool. This year the city plans on cleaning the park bathrooms by City staff instead of contracting it out. This will create a saving in the park budget for FY 2012. Both the Park and Equipment operations are used to maintain the park system equipment and make improvements to the City wide Park System.

Capital (45.42% of total Park and Recreation Expense)

The Park and Recreation Board set its annual priorities for Fiscal Year 2012. This year's priorities build off work from the previous year. In order of importance, the Park Board would like to see continued improvements of the City Park baseball diamond and new bleachers, improvements made to the fitness trail in the park and start a picnic table replacement program; by purchasing metal tables to replace the wooden style currently in the park. With any remaining funds the Park Board would like to see Phase I of Ashland Ridge Park completed.

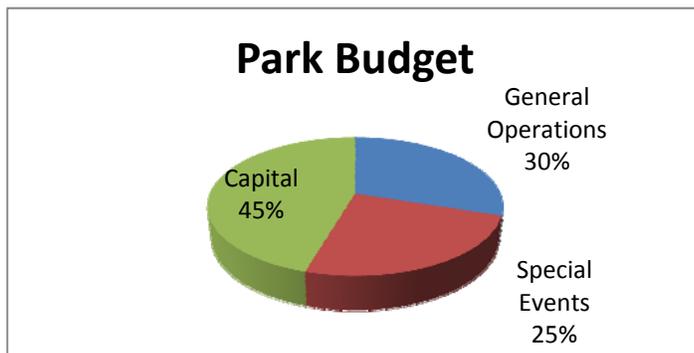
Capital		
10-18-5420	Capital Equipment	\$10,000
10-18-5470	Capital Expenditures	\$15,000
Total Capital		\$25,000

Special Events (24.53% of total Park and Recreation Expense)

Special Events for the City include events sponsored by the Parks and Recreation Board throughout the year. Currently, the Parks and Recreation Board hosts five main events 1) The Annual Easter Egg Hunt in the City Park; 2) Outdoor Movie Events in the summer, three movies during the months of June, July and August;

Special Events		
10-18-5375	Special Events	\$13,500
Total Special Events		\$13,500

3) The Fourth of July Parade; 4) The Annual Fall Festival held the Saturday after Labor Day in the City Park and provides the community with a day to enjoy different games, activities, food, music, and booths; and 5) The Christmas Tree lighting event held the first Saturday in December during the Home for the Holidays.



The Court Fund (Fund 15)

The City enforces its municipal law in 13th Judicial Circuit. Any fees that are assessed in the process of the Court system is deposited and expensed through this Fund. Any balance remaining shall be spent on either law enforcement training or equipment for the City.

Revenues

Fees (34.07% of total Court Revenues)

The City collects five fees, associated with any civil or criminal proceedings. These fees are the Court Automated Fee, Law Enforcement Training Fee (L.E.T.), Crime Victim Compensation (C.V.C.), State Clerk's Fee and County Clerk's Fee. These fees are collected both at the Boone County Courthouse and the City of Ashland. The amount retained by the City will depend on the number of tickets paid by the offender at City Hall. The Court Automated Fee, State and County Clerk's Fee are pass-through dollars.

Court Fees		
15-00-4365	Court Automated Revenue	\$280
15-00-4220	Law Enforcement Training	\$120
15-00-4230	Crime Victim Compensation	\$292
15-00-4225	State Clerk's Revenue	\$480
15-00-4226	County Clerk's Revenue	\$120
Total Court Fees		\$1,292

Programs (65.93% of total Court Revenues)

The City, through the power granted by the Boone County Sheriff, offers the processing of the State Carry and Conceal Permits. These Permits are both for new and renewals. The City keeps a portion of the permit fee to use for the purchase of equipment. The City keeps \$50 for each new permit issued and \$40.50 for each renewal.

Programs		
15-00-4227	Carry and Conceal Weapons Permits	\$2,500
Total Programs		\$2,500

Expenditures

Fees (6.56% of total Court Expense)

The fees collected as required by State Statue or Court Rule is remitted to the proper jurisdiction. Any remaining balance is retained for training or capital equipment purchases.

Court Fees		
15-00-5170	Court Automated Revenue	\$280
15-00-5195	Law Enforcement Training	\$40
15-00-5190	Crime Victim Compensation	\$286
15-00-5180	State Clerk's Revenue	\$480
15-00-5185	County Clerk's Revenue	\$120
Total Court Fees		\$926

Training (13.47% of total Court Expense)

The City provides annual training and training resources to the city 6 officers, keeping them current and maintaining their P.O.S.T certification.

Training		
15-00-5325	Training	\$1,900
Total Training		\$1,900

Equipment (77.98% of total Court Expense)

In Fiscal Year 2012 the City budgeted the balance of the MDT that was discussed in the police section of this budget. This will leave around \$1,000 Fund Balance.

Capital		
15-00-5420	Capital Equipment	\$10,000
Total Capital		\$10,000

The Street Fund (Fund 20)

The City of Ashland maintains over 27 miles of roadway within the incorporated limits. In addition to the road miles the City maintains sidewalks within the public right-of-way in all City subdivisions and a vast network of storm sewers around the City. The day to day operations are managed with two crew members that are a part of a team of six that manages code enforcement, streets, water and wastewater. This Fund is the weakest of all the City's Funds. It has a Fund balance of less than \$50,000 at any given time throughout the year. The City will need to continue looking for a long term solutions for street maintenance.

Revenues

Taxes (32.14% of total Street Revenues)

Taxes collected for the purpose of maintaining the City's transportation system is generated by the purchases of vehicles, fuel, revenue sharing from a county wide

Transportation Taxes		
20-00-4170	Vehicle Sales Tax	\$12,000
20-00-4180	Motor Fuel Tax	\$62,500
20-00-4210	Road Tax Replacement	\$85,000
20-00-9015	Transfer of Capital Sales Tax	\$120,000
Total Transportation Tax		\$279,500

sales tax and a half-cent Capital sales tax within the City. The first two taxes are collected by the State of Missouri and remitted back to the City as provided by state laws and regulations. The Road Tax Replacement is a tax remitted by the County of Boone since the adoption of the county wide sales tax. This tax is a replacement for the taxes the City would have received from the county based on a .29 levy on property before the sales tax was adopted. In addition to this replacement, the County has a defined formula to share the additional revenues generated by the sales tax to the other jurisdictions in the County. This final arm of funding is a half-cent Capital Sales tax assessed by the City.

Permits and Fees (1.18% of total Street Revenues)

The City is remitted from the State for any Ashland residents that purchase a new vehicle. The City also collects a \$25 driveway permit fee for the right to access the City public right-of-way.

Permits and Fees		
20-00-4190	Motor Vehicle Fee	\$9,500
20-00-4200	Driveway Permits	\$800
Total Permits and Fees		\$10,300

Grants (66.11 of total Street Revenues)

In Fiscal Year 2012 the City has two grants that it will seek reimbursement from. The first grant is administered by the Missouri Department of Transportation and follows the Local Public Agency Manual. This grant was an earmark from Senator Kit Bond in 2008. The total value of the grant is \$475,000. The other grant is from the County's Revenue Sharing program for their FY 2009 and FY 2010. The total value of County grants is \$100,000. These two programs will be use to reconstruct Main Street.

Grants		
20-00-4340	Grants	\$575,000
Total Grants		\$575,000

Miscellaneous Income (.56 of total Street Revenues)

The City holds a \$100,000 Certificate of Deposit as reserve for this Fund. The interest collected from this CD is used for operations in this Fund. The Other Income is for unforeseen income such as an insurance claim.

Misc Income		
20-00-4140	Other Income	\$1,000
20-00-4020	Interest	\$3,900
	Total Misc Income	\$4,900

Expenditures

Payroll and Benefits (8.96% of total Street Expense)

Payroll and benefits account for 2FTE's in the Street department budget. This portion of the budget is made up of Salaries, Taxes, LAGERS (the City's retirement system), Insurance and Workers Compensation Insurance. The salaries portion has decreased 10% over Fiscal Year 2011. This decrease will still allow for a 3% merit raise in Fiscal Year 2012. The payroll taxes have decreased

Payroll and Benefits		
20-00-5000	Salaries	\$56,000
20-00-5010	Payroll Taxes	\$4,300
20-00-5020	Lagers (retirement)	\$3,400
20-00-5030	Insurance	\$6,000
20-00-5040	Work Comp Insurance	\$3,600
	Total Payroll and Benefits	\$73,300

14% from FY 2011. This is due to the fact the federal and state taxes has decreased this year. The City's retirement has increased to 6.1 percent this year. Last year's rate was 5.1. This is a decrease in Street department by 15% over FY 2011. The decrease this year is due to the fact that the City shifted a few of the department's current employees. Last year the City made significant changes in the employee health benefits. This included the introduction of a Health Saving Account plan and a \$500 deductible plan. The City also funded the employee's Health Saving Account in the amount of \$2,000. This has allowed City health insurance premiums to remain low. The budgeted amount in FY 2011 will decrease by 64.71% for 2012. This will allow for a 14% increase in health insurance premiums and finance the Health Saving Account at the same level as last year. The City has allowed for a 16% decrease in workers compensation insurance premiums for Fiscal Year 2012.

General Operations (11.60% of total Street Expense)

The City has many types of transportation areas to focus on. The City has several rock roads in the northern part of the City, several asphalt roads in the older sections in the town center, and most of the subdivisions have concrete roads. Most of the system operation budget is spend on material and supplies for repair and maintenance for aging streets. The City also budgets for materials for snow removal from this account. The other large account is Utilities. This account is for the operations of all

General Operation		
20-00-5300	Other Expense	\$1,000
20-00-5310	Utilities	\$45,100
20-00-5325	Training and Memberships	\$300
20-00-5330	System Operations	\$35,000
20-00-5335	Sidewalk Operations	\$5,000
20-00-5340	Storm water Operations	\$5,000
20-00-5350	Equipment Operations	\$3,500
	Total General Operation	\$94,900

City street lights. Over the past few years the City has been working on improving existing sidewalks and storm water structures. In FY 2011 the City budgeted \$5,000 in each account; the City is committed to continuing to make these improvements and has funded these accounts the same amount in FY 2012.

Capital (79.44% of total Street Expense)

With the adoption of this budget the City will purchase a walk behind concrete saw, a jack hammer and a pickup broom for the skid loader. To better assist the employees in making faster repairs on the City transportation network. The major Capital Improvement in this budget is the re-

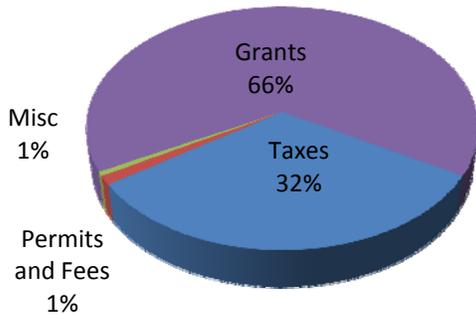
Capital		
20-00-5410	Engineering	\$0.00
20-00-5420	Capital Equipment	\$30,000
20-00-5430	Capital Street	\$600,000
20-00-5435	Capital Sidewalk	\$5,000
20-00-5440	Capital Storm water	\$15,000
Total Capital		\$650,000

construction of Main Street from the Palomino subdivision to the Intersection of Henry Clay at the Y. This project will be a multi-phase project. The first phase will occur in Fiscal Year 2012. It will consist of a re-alignment of Main to tie into Crump Lane, and will address the dangerous Intersection of North Street, Main Street and Crump Lane. The project will also provide parking, sidewalk and storm water improvement along Main Street. This project will coincide with the reconstruction of the Middle School

campus. This project is funded through a \$475,000 earmark provided by Senator Kit Bond, additional funding is provided by Revenue Sharing grants from FY 2010, and 2011. The county grants total is \$100,000.

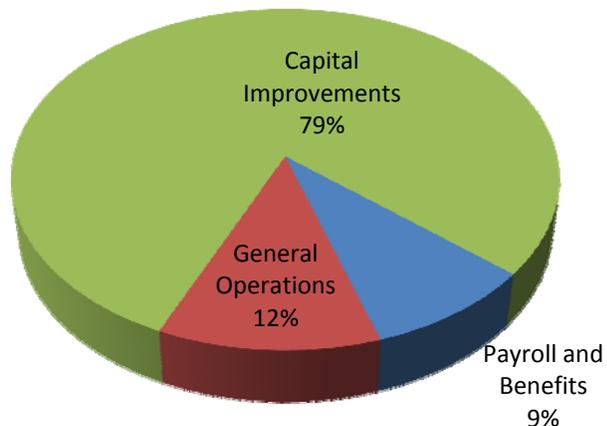
The City needs to focus on some of the smaller storm water projects that have

Street Revenue by Category



been reviewed over the past few years. The three projects in priority order are: 1) 508 Pacer Drive 2) 607 Caspian Circle 3) 800 South Henry Clay. The City engineer has provided information on improvements in these areas.

Street Expense by Category



The Capital Fund (Fund 50)

Revenues

Taxes (100.00% of total Street Revenues)

Chapter 94 Section 577 of the Missouri Revised Statutes states, "The governing body of any municipality ... is hereby authorized to impose, by ordinance or order, a one-eighth, one-fourth, three-eighths, or one-half of one percent sales tax on all retail sales made in such municipality which are subject to taxation under the provisions of sections 144.010 to 144.525 for the purpose of funding capital improvements, including the operation and maintenance of capital improvements. The City adopted this tax in 1991 at a rate of one-half of one percent .The Capital Tax has historically been used for street and other transportation proposes. This year will be budgeting for 120,000 in tax revenues.

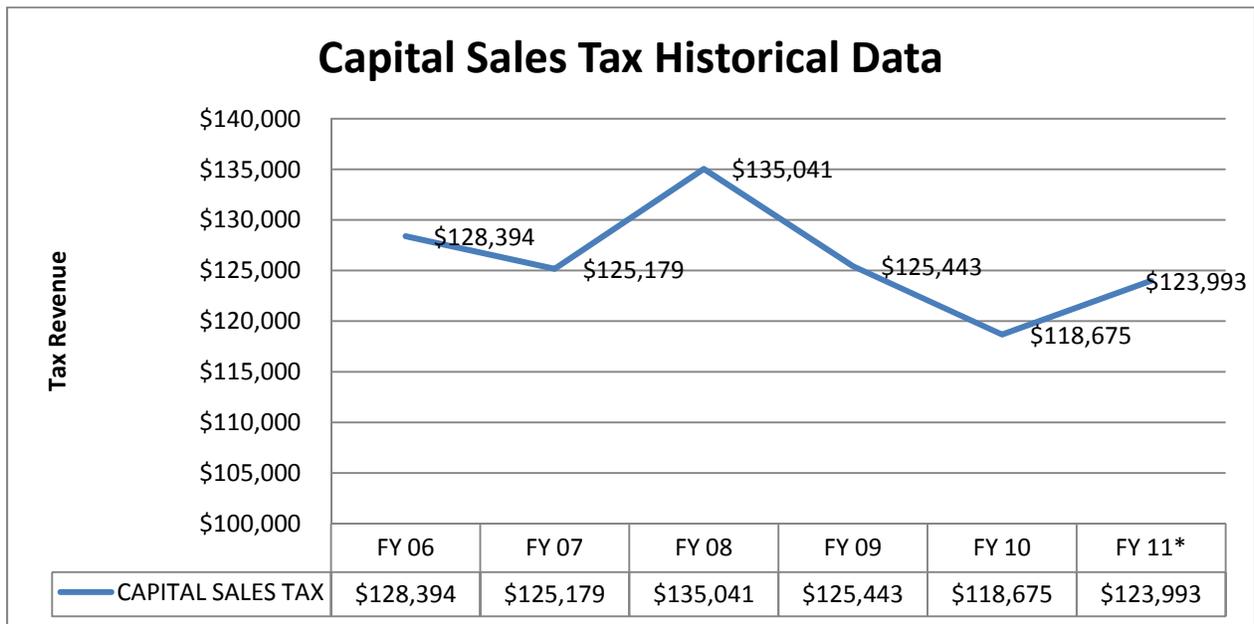
Grants		
50-00-4320	Capital Sales Tax	\$120,000
	Total Capital Sales Tax	\$120,000

Expenditures

Transfer (100.00% of total Street Expense)

In Fiscal Year 2012, the City is budgeting 100 percent or \$120,000 to be transferred to the Street Fund for the use on the Main Street project described in the Street Fund portion of this Budget.

Transfer		
50-00-5820	Street	\$120,000
	Total Transfer	\$120,000



Enterprise Funds

The Water Fund (Fund 30)

The City's water system consists of 24 miles of distribution piping ranging in size from 2" to 12" lines. Many of the newer lines are between 1-10 years of age, however many of the lines in the older sections of the City are constructed of old cast iron lines and lack modern technology and proper fire flows. Over the past few years the City has been identifying projects to bring the entire system to the same level of service that is provided in the new subdivisions. In FY 2011 the City had engineering plans drawn for waterline improvements along Broadway, South Main Street and Sappington subdivision. In FY 2012, the City will continue to design improvements based on the Capital Improvement Plan prepared by SKW in 2006. Waterline projects the City plans to address in FY 2012 are along Oak Street, Johnson Street, Salinda Drive, and Ash Street from Bass to North Henry Clay.

Revenues

Water Service (92.05% of total Water Revenues)

The current water rate for the City is \$8.50 plus \$4.50 for each 1,000 gallons of metered water. This results in an average bill of \$25.00. Based on the growth in active meters from an average of 1,341 to 1,384 of metered services, the City expects to collect an additional five percent in new revenue in FY 2012.

Water Service		
30-00-4240	Commercial Water Service	\$110,000
30-00-4245	Residential Water Service	\$425,000
	Total Water Service	\$535,000

Fees (5.40% of total Water Revenues)

The current rate for a new water service connection is \$400. Based on the amount of building permits in FY 2012 the City is decreasing the expected revenues for new services in FY 2012.

The City continues to see a rise in penalty charges. The City has two forms of penalties; the first is a percentage of the bill if not paid by the due date. The second is a \$10.00 charge for any customer receiving a door hanger in any given month.

Fees		
30-00-4270	New Service	\$10,000
30-00-4280	Penalty Service Charge	\$16,050
30-00-4290	Reconnect Fee	\$825
30-00-4295	Primacy Fee	\$4,500
	Total Fees	\$44,375

The two other charges the City collects is a re-connect fee for any customer that is shut-off for non-payment. The other charge is billed monthly and is collected for payment to MDNR for the use of the City's public water system.

Taxes (2.24 of total Water Revenues)

The City has the authority to charge 1.5 percent sales tax on its public utilities. The City exercises this authority and deposits these taxes in the Water Fund.

Taxes		
30-00-4250	Sales Tax	\$13,000
	Total Sales Tax	\$13,000

Miscellaneous Income (.31 of total Water Revenues)

Miscellaneous income consists of income the City receives for the \$65,000 held in reserve for repair and replacement of the water distribution system. Other income is budgeted for any insurance claim or income with no assigned account code.

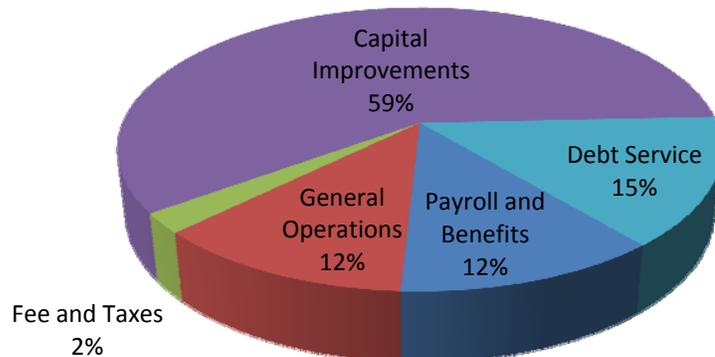
Miscellaneous Income		
30-00-4020	Interest Income	\$800
30-00-4140	Other Income	\$1,000
30-00-4150	Water Sold to CPWD1	\$0.00
Total Grants		\$1,800

Expenditures

Payroll and Benefits (11.94% of total Water Expense)

Payroll and benefits account for 2FTE's in the Water Department budget. This portion of the budget is made up of Salaries, Taxes, LAGERS (the city's retirement system), Insurance and Workers Compensation Insurance. The salaries portion has increased over Fiscal Year 2011. This increase will allow for a 3% merit raise in Fiscal Year 2012. The payroll taxes have decreased 2% from FY 2011. This is due to the fact the federal and state taxes has decreased this year. The City's retirement has increased to 6.1 percent this year. Last year's rate was 5.1. This is an increase in the Water department

Water Fund Expense



by 25% over FY 2011. Last year the City made significant changes in the employee health benefits. This included the introduction of a Health Saving Account plan and a \$500 deductible plan. The City also funded the employee's Health Saving Account in the amount of \$2,000. This has allowed City's health insurance premiums to remain low. The budgeted amount in FY 2011 will decrease by

Payroll and Benefits		
30-00-5000	Salaries	\$69,700
30-00-5010	Payroll Taxes	\$5,300
30-00-5020	Lagers (retirement)	\$4,250
30-00-5030	Insurance	\$9,800
30-00-5040	Work Comp Insurance	\$2,500
Total Payroll and Benefits		\$91,550

30% for 2012. This will allow for a 14% increase in health insurance premiums and finance the Health Saving Account at the same level as last year. The workers compensation insurance premiums for Fiscal Year 2012 should decrease in this fund.

Tax and Fees (2.28% of total Water Expense)

The City remits to the State of Missouri both a primacy fee for having a public water system and the collection of sales tax on utilities.

Tax and Fees		
30-00-5110	Primacy Fee	\$4,500
30-00-5130	Sales Tax	\$13,000
Total Tax and Fees		\$17,500

General Operations (11.86% of total Water Expense)

The City manages the day to day operations of the water system. This includes waterlines, wells, towers and water meters. The utilities paid from this Fund are: all utilities associated with the maintenance building, all phones lines and the electric and gas for the wells and towers. The City also has an agreement with CPWD1 for the purchase of water, which the City bills for. The City also has an agreement with Missouri One Call and copying services. The City is also a member of Missouri Rural Water Services; The System Operations account is for the operation of the water distribution system. In FY 2012 the City should have, both the Well and Tower number five inspected at a cost of \$1,500.

General Operation		
30-00-5300	Other Expense	\$1,000
30-00-5310	Utilities	\$58,300
30-00-5315	Water from CPWD1	\$1,000
30-00-5320	Services Agreements	\$1,400
30-00-5325	Training and Memberships	\$1,200
30-00-5330	System Operations	\$25,000
30-00-5350	Equipment Operations	\$3,000
Total General Operation		\$90,900

Capital (59.30% of total Water Expense)

In FY 2012 the City will continue to engineer projects in one fiscal year and construct in the next. Following the 2006 Master Pplan the City and engineer should continue to prioritize projects slated for construction. The City has budgeted \$45,000 in the 30-00-5410 account. In FY 2012 the City will be making investments in additional equipment and new infrastructure. The new equipment the City will be acquiring in FY 2012 are: a new locator for \$3,600, a chlorine analyzer for both Wells #5 and #6, for \$6,500 each, a sampling station for \$600 each and a plasma cutter \$1,800. These pieces of equipment total \$19,600.

Capital		
30-00-5410	Engineering	\$45,000
30-00-5420	Capital Equipment	\$19,600
30-00-5470	Capital Expenditures	390,000
Total Capital		\$454,600

In Capital Expenditures the City will be constructing a new building at Well #5 at a cost of around \$30,000-\$50,000. The City will also be replacing the waterline along Main Street for a budgeted amount of \$181,200, and completing the Radio Read project at a cost of \$150,000.

Debt Service (14.61% of total Water Expense)

The City pays for two different bonds out of the Water Fund. The first is Series 2006. This is a refunding of the Series 2000. The annual payment for this series including principle, interest, and all fees is \$34,800. This is a State Revolving Fund project.

Debt Service		
30-00-5510	Debt Service	\$112,000
Total Debt Service		\$112,000

The second bond is Series 2008. This issuance was for the construction of the Well #6 and the Water Tower located on the site. The annual net payment for this series including principle, interest and all fees is \$77,200.

The Trash Fund (Fund 35)

Over the past few years the City has seen a decline in the fund balance in the Trash Fund. This is a result of an increase in the recycling program and use of the yard waste program. These two programs have historically been funded by the fees collected by this Fund, however the cost of these programs are exceeding the revenue collection. In addition to raising participation in these programs the City is not recapturing any of its expense for administrating this service or its programs. During this Fiscal Year the City will be looking at the contract for this service and the programs related to this Fund.

Revenues

Trash Service (93.00% of total Trash Revenues)

The current residential trash rate for the City is \$10.63. Ninety-one percent of the City trash customers are residential. The City expects to collect 1 percent more revenue in FY 2012.

Water Service		
35-00-4100	Trash Income	\$267,000
Total Sewer Service		\$267,000

Fees (7.00% of total Trash Revenues)

The City has two fees it collects for Trash services. The first fee is for the administration of the billing process and the second is a penalty based on the percentage of the bill if not paid by the due date

Fees		
35-00-4275	Collection Fee	\$16,000
35-00-4280	Penalty Service Charge	\$4,100
Total Fees		\$20,100

Expenditures

General Operations (100.00% of total Sewer Revenues)

The City has three accounts for the operation of both curbside collection and a cardboard and yard waste recycling program. The City pays 100% of trash income to its service provider. The fees that are collected supports the City's recycling program. There are no administrative expenses related to this fund.

General Operation		
35-00-5135	Recycling Program	\$5,700
35-00-5320	Service Agreements	\$18,000
35-00-5330	System Operation	\$269,500
Total General Operation		\$293,200

The Sewer Fund (Fund 40)

The City wastewater collection system consists of 25 miles of collection lines ranging from 6" to 15" in size. The City operates 8 lift stations and an aerated lagoon. The City continues to make improvements in its collection system. Over the past year the City has had some concerns meeting its discharge requirements as provided by the City's operation permit. The City has worked through its engineer to keep MDNR informed on improvements the City is making. In this Fiscal Year the City will be making substantial investment in studying the collection system and creating a master plan to address the issues that are found through this process.

Revenues

Sewer Service (86.76% of total Sewer Revenues)

The current sewer rate for the City is \$8.50 plus \$3.60 for each 1000 gallons of metered water. This results of an average bill of \$25.00. The City expects to collect the same in revenue for FY 2012.

Water Service		
40-00-4300	Sewer Income	\$422,000
Total Sewer Service		\$422,000

Fees (12.85% of total Sewer Revenues)

The current rate for new sewer service connection is \$1,550 this includes an impact fee of \$800. Based on the amount of building permits in FY 2012 the City is decreasing the expected revenues for new services connection in FY 2012. In FY 11 the City over budgeted in these two accounts, and therefore the City is keeping this account the same for FY 2012.

Fees		
40-00-4325	New Service	\$26,000
40-00-4280	Penalty Service Charge	\$8,250
40-00-4315	Sewer Impact Fee	\$27,000
40-00-4295	Sewer Collection Fee	\$1,200
Total Fees		\$62,450

The City continues to see a rise in penalty. This penalty is a percentage of the bill if not paid by the due date. The two other charges the City collects is a re-connect fee for any customer that is shut-off for non-payment. The other charge is billed monthly and is collected for payment to MDNR for the use of our public wastewater system.

Miscellaneous Income (.39 of total Sewer Revenues)

Miscellaneous income consists of income the City receives for the \$65,000 held in reserve for repair and replacement of the wastewater collection system. Other income is budgeted for any insurance claim or income no assigned an account code.

Miscellaneous Income		
30-00-4020	Interest Income	\$900
30-00-4140	Other Income	\$1,000
Total Misc Income		\$1,900

Expenditures

Payroll and Benefits (19.85% of total Sewer Revenues)

Payroll and benefits account for 3FTE's in the Sewer Department budget. This portion of the budget is made up of Salaries, Taxes, LAGERS (the city's retirement system), Insurance and Workers Compensation Insurance. The salaries portion has increased over Fiscal Year 2011. This increase will allow for a 3% merit raise in Fiscal Year 2012. The payroll taxes have decreased 2% from FY 2011. This is due to the fact the federal and state taxes has decreased this year. The City's retirement has increased to 6.1 percent this year. Last year's rate was 5.1. This is an increase in Sewer department by 25% over FY 2011. Last year the City made significant changes in the employee health benefits. This included the introduction of a Health Saving Account plan and a \$500 deductible plan. The City also funded the employee's Health Saving Account in the amount of \$2,000. This has allowed City's health insurance premiums to remain low. The budgeted amount in FY 2011 will decrease by 30% for 2012. This will allow for a 14% increase in health insurance premiums and finance the Health Saving Account at the same level as last year. The workers compensation insurance premiums for Fiscal Year 2012 should decrease in this Fund.

Payroll and Benefits		
40-00-5000	Salaries	\$103,500
40-00-5010	Payroll Taxes	\$7,920
40-00-5020	Lagers (retirement)	\$6,315
40-00-5030	Insurance	\$25,000
40-00-5040	Work Comp Insurance	\$2,386
Total Payroll and Benefits		\$145,211

Tax and Fees (2.18% of total Sewer Revenues)

The City remits to the State of Missouri a sewer Connect fee for having a public wastewater system.

Tax and Fees		
40-00-5110	Sewer Connect Fee	\$1,800
Total Connect Fee		\$1,800

General Operations (17.26% of total Sewer Revenues)

The City manages the day to day operations of the wastewater system. This includes collection lines, eight lift stations, and a Lagoon. The utilities paid from this account are the lift stations and lagoon. The City has several agreements and contracts to manage the wastewater system. This includes testing and other services provided by outside vendors. The system operations manage the day to day operations; in FY 2012 the City will be focusing on understanding the collection system. This will include smoke test, running a camera in the collection lines, and some flow monitoring. About 40% of this account should be dedicated to these projects.

General Operation		
40-00-5300	Other Expense	\$1,000
40-00-5310	Utilities	\$49,500
40-00-5320	Services Agreements	\$5,400
40-00-5325	Training and Memberships	\$250
40-00-5330	System Operations	\$50,000
40-15-5350	Equipment Operations	\$5,000
40-00-5360	Fuel	\$15,000
Total General Operation		\$126,150

Capital (45.82% of total Sewer Revenues)

In FY 2012 the City will be creating a Master Plan for the wastewater system. This will address regional lift stations, the construction of major collection lines, and possible location for a new treatment facility downstream. To create this plan the City has budgeted \$75,000 in FY 2012. The additional engineering money is for the drawing plans to re-construct a collection line along Norma Lane. The capital equipment in the budget is for the replacement of the 1998 Chevy Truck. The Capital Expenditures is for replacing a line from Salinda to South Woods Court and along Broadway to the Hwy 63 Ramp.

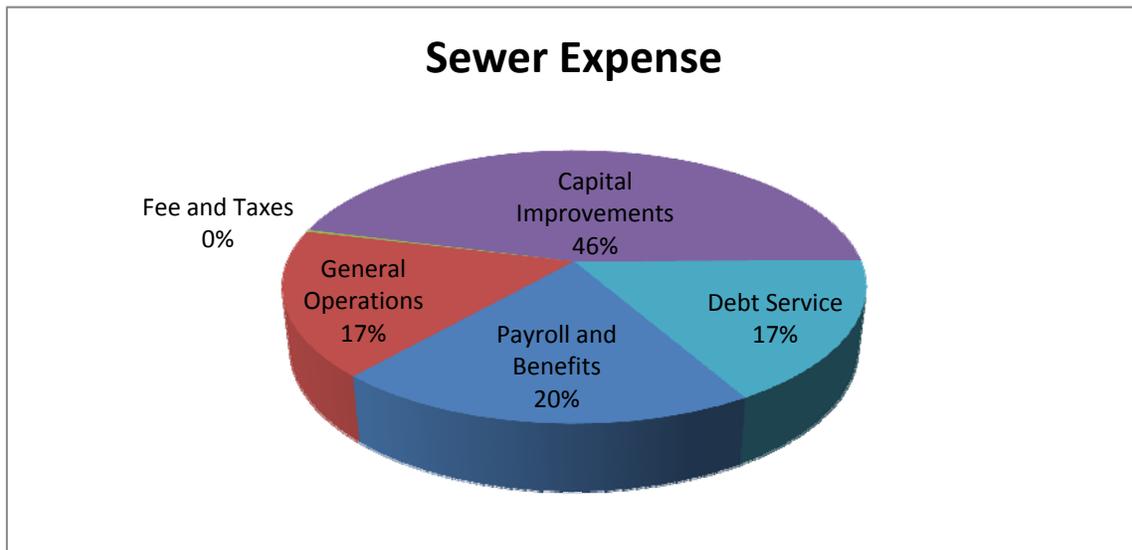
Capital		
40-00-5410	Engineering	\$100,000
40-00-5420	Capital Equipment	\$35,000
40-00-5470	Capital Expenditures	\$200,000
Total Capital		\$335,000

Debt Service (16.82% of total Sewer Revenues)

The City pays for two different bonds out of the Sewer Fund. The first is Series 2002. The annual payment for this series including principle, interest, and all fees is \$62,100. This is a State Revolving Fund project.

Debt Service		
40-00-5510	Debt Service	\$123,000
Total Debt Service		\$123,000

The second bond is Series 2007. This issuance was for the improvements made to the Wastewater system Lagoon in 2007. The annual payment for this series including principle, interest and all fees is \$60,900. This is a State Revolving Fund project.



3 Year Budget History

ACCT #'S	DESCRIPTION	BUDGET FY10	BUDGET FY11	BUDGET FY12
General Fund				
10-00-4000	PROPERTY TAX	\$ 110,000	\$ 110,000	\$ 120,000
10-00-4010	1% LOCAL SALES TAX	\$ 265,000	\$ 265,000	\$ 265,000
10-00-4020	INTEREST INCOME	\$ 18,000	\$ 16,000	\$ 18,000
10-00-4030	MUNCIPAL COURT FINES	\$ 10,000	\$ 12,000	\$ 14,000
10-00-4040	LIQUOR AND BUSINESS LICENSES	\$ 2,000	\$ 2,000	\$ 2,000
10-00-4050	DOG AND CAT LICENSES	\$ 500	\$ 500	\$ 500
10-00-4070	3% GROSS CHARTER COMMUNICATIONS	\$ 9,100	\$ 8,500	\$ 8,500
10-00-4110	BUILDING PERMITS	\$ 15,000	\$ 15,000	\$ 13,000
10-00-4112	PLANNING & ZONING PERMITS AND FEE	\$ 1,500	\$ 1,500	\$ 1,500
10-00-4135	WIRELESS LEASE AGREEMENT	\$ 40,000	\$ 37,000	\$ 40,000
10-00-4139	RETURN PAYMENT FEE	\$ 900	\$ 1,000	\$ 1,000
10-00-4140	OTHER INCOME	\$ 1,000	\$ 7,500	\$ 1,000
10-00-4160	5% GROSS RECEIPTS AMEREN	\$ 120,000	\$ 145,000	\$ 145,000
10-00-4165	5% GROSS RECEIPTS BOONE ELECTRIC	\$ 20,000	\$ 20,000	\$ 20,000
10-00-4167	5% GROSS RECEIPTS TELEPHONE	\$ 42,000	\$ 56,000	\$ 62,000
10-18-4120	FALL FESTIVAL INCOME	\$ 2,500	\$ 3,100	\$ 3,100
10-18-4125	PARK DONATIONS	\$ 2,300	\$ 5,000	\$ 850
10-00-9015	TRANSFER FROM CAPITAL		\$ 20,000	
	GENERAL FUND REVENUE TOTAL	\$ 659,800	\$ 725,100	\$ 715,450
Administration				
10-10-5000	SALARIES	\$ 131,000	\$ 135,000	\$ 137,700
10-10-5010	PAYROLL TAXES	\$ 9,700	\$ 10,500	\$ 10,500
10-10-5020	LAGERS	\$ 5,200	\$ 7,000	\$ 8,400
10-10-5030	HEALTH INSURANCE	\$ 17,500	\$ 23,000	\$ 23,000
10-10-5040	WORK COMP INSURANCE	\$ 6,100	\$ 429	\$ 475
10-10-5140	BUILDING PERMITS	\$ 15,000	\$ 15,000	\$ 13,000
10-10-5145	PLANNING & ZONING	\$ 8,000	\$ 5,000	\$ 5,000
10-10-5150	ECONOMIC DEVELOPMENT	\$ 2,500	\$ 3,000	\$ 3,000
10-10-5160	PROPERTY CODE VIOLATIONS	\$ 16,500	\$ 4,000	\$ 4,000
10-10-5300	OTHER EXPENSE	\$ 6,000	\$ 1,000	\$ 1,000
10-10-5310	UTILITIES	\$ 12,000	\$ 13,500	\$ 14,850
10-10-5320	SERVICE AGREEMENTS	\$ 22,000	\$ 40,500	\$ 34,500
10-10-5325	PROF TRAINING & MEMBERSHIP	\$ 12,500	\$ 6,000	\$ 6,000
10-10-5345	GENERAL OPERATION	\$ 22,600	\$ 22,600	\$ 23,300
10-10-5350	EQUIPMENT OPERATION	\$ -	\$ -	\$ -
10-10-5380	LEGAL FEES	\$ 14,000	\$ 14,000	\$ 14,000

ACCT #'S	DESCRIPTION	BUDGET FY10	BUDGET FY11	BUDGET FY12
10-10-5385	LEGAL FEES PROSECUTING ATTNYP	\$ 7,000	\$ 11,000	\$ 9,000
10-10-5390	PROPERTY INSURANCE	\$ 28,600	\$ 33,000	\$ 36,300
10-10-5395	CITY AUDIT	\$ 11,750	\$ 11,500	\$ 12,500
10-10-5410	ENGINEERING	\$ -	\$ -	\$ -
10-10-5420	CAPITAL EQUIPMENT	\$ 5,000	\$ 5,000	\$ 5,000
10-10-5470	CAPITAL EXPENDITURES	\$ 12,000	\$ 5,000	\$ 5,000
10-10-5510	DEBT SERVICES	\$ -	\$ -	\$ -
10-10-5800	CONTINGENCY ACCOUNT	\$ 15,000	\$ 30,000	\$ 30,000
10-10-9010	TRANSFER TO	\$ -	\$ 30,000	\$ -
	ADMINISTRATION EXPENSE TOTAL	\$ 379,950	\$ 426,029	\$ 396,525
Police				
10-15-5000	SALARIES	\$ 217,000	\$ 228,000	\$ 230,280
10-15-5010	PAYROLL TAXES	\$ 15,000	\$ 18,400	\$ 17,700
10-15-5020	LAGERS	\$ 5,000	\$ 6,500	\$ 9,250
10-15-5030	HEALTH INSURANCE	\$ 25,000	\$ 29,000	\$ 27,000
10-15-5040	WORK COMP INSURANCE	\$ 5,800	\$ 12,425	\$ 13,200
10-15-5300	OTHER EXPENSE	\$ -	\$ 1,000	\$ 1,000
10-15-5310	UTILITIES	\$ 4,600	\$ 4,600	\$ 5,060
10-15-5320	SERVICE AGREEMENTS	\$ 2,000	\$ 2,000	\$ 2,500
10-15-5325	PROF TRAINING & MEMBERSHIP	\$ 500	\$ 500	\$ 150
10-15-5350	EQUIPMENT OPERATION	\$ 7,000	\$ 7,000	\$ 7,000
10-15-5360	FUEL	\$ 15,000	\$ 15,000	\$ 15,000
10-15-5420	CAPITAL EQUIPMENT	\$ 13,500	\$ 38,000	\$ 33,000
10-15-5470	CAPITAL EXPENDITURES	\$ -	\$ -	\$ -
10-15-5510	DEBT SERVICES		\$ 5,600	\$ 5,520
10-15-6525	K-9	\$ 200	\$ -	\$ -
	POLICE EXPENSE TOTAL	\$ 310,600	\$ 368,025	\$ 366,660
Park and Recreation				
10-18-5310	UTILITIES	\$ 1,300	\$ 1,400	\$ 1,540
10-18-5320	SERVICE AGREEMENTS	\$ -	\$ 5,000	\$ 4,000
10-18-5325	PROF TRAINING & MEMBERSHIP	\$ -	\$ -	\$ -
10-18-5350	EQUIPMENT OPERATION	\$ -	\$ 5,000	\$ 5,000
10-18-5370	PARK OPERATION	\$ 15,000	\$ 7,000	\$ 6,000
10-18-5375	SPECIAL EVENTS	\$ 12,050	\$ 12,500	\$ 13,500
10-18-5410	ENGINEERING	\$ -	\$ 10,000	\$ -
10-18-5420	CAPITAL EQUIPMENT	\$ 10,000	\$ 9,050	\$ 10,000
10-18-5470	CAPITAL EXPENDITURES	\$ 40,000	\$ 15,000	\$ 15,000
10-18-5510	DEBT SERVICES	\$ -	\$ -	\$ -
10-18-6115	AVENUE OF FLAGS	\$ 900	\$ -	\$ -
	PARK EXPENSE TOTAL	\$ 79,250	\$ 64,950	\$ 55,040

ACCT #'S	DESCRIPTION	BUDGET FY10	BUDGET FY11	BUDGET FY12
	GENERAL FUND REVENUE TOTAL	\$ 659,800	\$ 725,100	\$ 715,450
	ADMINISTRATION EXPENSE TOTAL	\$ 379,950	\$ 426,029	\$ 396,525
	POLICE EXPENSE TOTAL	\$ 310,600	\$ 368,025	\$ 366,660
	PARK EXPENSE TOTAL	\$ 79,250	\$ 64,950	\$ 55,040
	PROOF	\$ (110,000)	\$ (133,904)	\$ (102,775)
	Court			
15-00-4365	COURT AUTOMATED REVENUE	\$ 650	\$ 560	\$ 280
15-00-4227	CARRY CONCEAL WEAPON (C.C.W.)	\$ 2,500	\$ 2,500	\$ 2,500
15-00-4225	STATE CLERK'S REVENUE	\$ 1,100	\$ 960	\$ 480
15-00-4226	COUNTY CLERK'S REVENUE	\$ 280	\$ 260	\$ 120
15-00-4230	CRIME VICTIM COMPENSATION (C.V.C.)	\$ 700	\$ 585	\$ 292
15-00-4220	LAW ENFORCEMENT TRAINING (L.E.T.)	\$ 900	\$ 240	\$ 120
	COURT FUND REVENUE TOTAL	\$ 6,130	\$ 5,105	\$ 3,792
15-00-5170	COURT AUTOMATED	\$ 650	\$ 560	\$ 280
15-00-5180	STATE CLERK'S FEE	\$ 1,100	\$ 960	\$ 480
15-00-5185	COUNTY CLERK'S FEE	\$ 280	\$ 260	\$ 120
15-00-5190	CVC FEE	\$ 600	\$ 571	\$ 286
15-00-5195	LET FEE	\$ 750	\$ 80	\$ 40
15-00-5325	TRAINING	\$ -	\$ 1,340	\$ 1,900
15-00-5420	EQUIPMENT	\$ 8,500	\$ 6,835	\$ 10,000
	COURT FUND EXPENSE TOTAL	\$ 11,880	\$ 10,606	\$ 13,106
	COURT FUND REVENUE TOTAL	\$ 6,130	\$ 5,105	\$ 3,792
	COURT FUND EXPENSE TOTAL	\$ 11,880	\$ 10,606	\$ 13,106
	PROOF	\$ (5,750)	\$ (5,501)	\$ (9,314)
	Street			
20-00-4020	INTEREST INCOME	\$ 3,900	\$ 3,930	\$ 3,900
20-00-4140	OTHER INCOME	\$ 17,000	\$ 1,000	\$ 1,000
20-00-4170	STATE SALES TAX VEHICLES	\$ 16,000	\$ 12,000	\$ 12,000
20-00-4180	MOTOR FUEL TAX	\$ 60,000	\$ 60,000	\$ 62,500
20-00-4190	MOTOR VEHICLE FEE	\$ 11,000	\$ 9,500	\$ 9,500
20-00-4200	DRIVEWAY PERMITS	\$ 1,000	\$ 800	\$ 800
20-00-4210	ROAD TAX REPLACEMENT	\$ 42,000	\$ 43,000	\$ 85,000
20-00-4340	STREET GRANT MONIES	\$ 327,800	\$ 82,300	\$ 575,000
20-00-9015	TRANSFER FROM CAPITAL	\$ 125,000	\$ 125,000	\$ 120,000
	STREET FUND REVENUE TOTAL	\$ 603,700	\$ 337,530	\$ 869,700
20-00-5000	SALARIES	\$ 60,000	\$ 60,000	\$ 56,000
20-00-5010	PAYROLL TAXES	\$ 4,400	\$ 5,000	\$ 4,300
20-00-5020	LAGERS	\$ 2,400	\$ 4,000	\$ 3,400
20-00-5030	HEALTH INSURANCE	\$ 13,100	\$ 17,000	\$ 6,000
20-00-5040	WORK COMP INSURANCE	\$ 1,000	\$ 4,274	\$ 3,600

ACCT #'S	DESCRIPTION	BUDGET FY10	BUDGET FY11	BUDGET FY12
20-00-5300	OTHER EXPENSE	\$ -	\$ 1,000	\$ 1,000
20-00-5310	UTILITIES	\$ 41,000	\$ 41,000	\$ 45,100
20-00-5320	SERVICE AGREEMENTS	\$ -	\$ -	\$ -
20-00-5325	PROF TRAINING & MEMBERSHIP	\$ -	\$ 200	\$ 300
20-00-5330	SYSTEM OPERATION	\$ 35,000	\$ 30,000	\$ 35,000
20-00-5335	SIDEWALK OPERATION	\$ -	\$ 5,000	\$ 5,000
20-00-5340	STORMWATER OPERATION	\$ -	\$ 5,000	\$ 5,000
20-00-5350	EQUIPMENT OPERATION	\$ 6,000	\$ 3,000	\$ 3,500
20-00-5410	ENGINEERING	\$ 55,000	\$ 140,000	
20-00-5420	CAPITAL EQUIPMENT	\$ 1,000	\$ 1,000	\$ 30,000
20-00-5430	CAPITAL STREET	\$ 400,000	\$ -	\$ 600,000
20-00-5435	CAPITAL SIDEWALK	\$ -	\$ 5,000	\$ 5,000
20-00-5440	CAPITAL STORMWATER	\$ 30,000	\$ 15,000	\$ 15,000
	STREET FUND EXPENSE TOTAL	\$ 648,900	\$ 336,474	\$ 818,200
	STREET FUND REVENUE TOTAL	\$ 603,700	\$ 337,530	\$ 869,700
	STREET FUND EXPENSE TOTAL	\$ 648,900	\$ 336,474	\$ 818,200
	PROOF	\$ (45,200)	\$ 1,056	\$ 51,500
Water				
30-00-4020	INTEREST INCOME	\$ 5,000	\$ 5,050	\$ 800
30-00-4140	OTHER INCOME	\$ 1,000	\$ 1,000	\$ 1,000
30-00-4240	WATER INCOME COMMERCIAL	\$ 90,000	\$ 114,000	\$ 110,000
30-00-4245	WATER INCOME RESIDENTIAL	\$ 310,000	\$ 394,000	\$ 425,000
30-00-4250	SALES TAX WATER	\$ 12,500	\$ 12,600	\$ 13,000
30-00-4270	WATER NEW SERVICE	\$ 13,000	\$ 13,000	\$ 10,000
30-00-4280	SERVICE CHARGE PENALTY	\$ 15,000	\$ 15,000	\$ 16,050
30-00-4290	RECONNECT FEE	\$ 675	\$ 750	\$ 825
30-00-4295	PRIMACY FEE	\$ 6,300	\$ 4,500	\$ 4,500
30-00-4360	BOND PROCEEDS	\$ 931,000	\$ 120,000	\$ -
	WATER FUND REVENUE TOTAL	\$ 1,384,475	\$ 679,900	\$ 585,375
30-00-5000	SALARIES	\$ 67,000	\$ 67,000	\$ 69,700
30-00-5010	PAYROLL TAXES	\$ 5,000	\$ 5,200	\$ 5,300
30-00-5020	LAGERS	\$ 2,700	\$ 3,400	\$ 4,250
30-00-5030	HEALTH INSURANCE	\$ 9,500	\$ 14,000	\$ 9,800
30-00-5040	WORK COMP INSURANCE	\$ 2,600	\$ 3,209	\$ 2,500
30-00-5110	PRIMACY FEE & SEWER CONNECT FEE	\$ 6,650	\$ 4,500	\$ 4,500
30-00-5130	WATER SALES TAX	\$ 12,500	\$ 12,600	\$ 13,000
30-00-5300	OTHER EXPENSE	\$ -	\$ 1,000	\$ 1,000
30-00-5310	UTILITIES	\$ 31,000	\$ 53,000	\$ 58,300
30-00-5315	WATER FROM CPWD1	\$ 3,000	\$ 1,000	\$ 1,000
30-00-5320	SERVICE AGREEMENTS	\$ 1,000	\$ 3,500	\$ 1,400

ACCT #'S	DESCRIPTION	BUDGET FY10	BUDGET FY11	BUDGET FY12
30-00-5325	PROF TRAINING & MEMBERSHIP	\$ -	\$ 1,200	\$ 1,200
30-00-5330	SYSTEM OPERATION	\$ 51,000	\$ 30,000	\$ 25,000
30-00-5350	EQUIPMENT OPERATION	\$ 5,000	\$ 3,500	\$ 3,000
30-00-5410	ENGINEERING	\$ 50,000	\$ 72,000	\$ 45,000
30-00-5420	CAPITAL EQUIPMENT	\$ 1,000	\$ 40,000	\$ 19,600
30-00-5470	CAPITAL EXPENDITURES	\$ 1,086,950	\$ 365,000	\$ 390,000
30-00-5510	DEBT SERVICES	\$ 151,355	\$ 230,000	\$ 112,000
	WATER FUND EXPENSE TOTAL	\$ 1,486,255	\$ 910,109	\$ 766,550
	WATER FUND REVENUE TOTAL	\$ 1,384,475	\$ 679,900	\$ 581,175
	WATER FUND EXPENSE TOTAL	\$ 1,486,255	\$ 910,109	\$ 766,550
	PROOF	\$ (101,780)	\$ (230,209)	\$ (181,175)
Trash				
35-00-4100	SOLID WASTE-TRASH SERVICE	\$ 250,000	\$ 265,000	\$ 267,000
35-00-4275	COLLECTION FEE-TRASH	\$ 5,000	\$ 10,650	\$ 16,000
35-00-4280	SERVICE CHARGE-PENALTY TRASH	\$ 5,000	\$ 3,500	\$ 4,100
35-00-9015	TRANSFER FROM	\$ -	\$ 10,000	\$ -
	TRASH FUND REVENUE TOTAL	\$ 260,000	\$ 289,150	\$ 287,100
35-00-5135	RECYCLING PROGRAM	\$ 20,000	\$ 5,500	\$ 5,700
35-00-5320	SERVICE AGREEMENTS	\$ -	\$ 9,000	\$ 18,000
35-00-5330	SYSTEM OPERATION	\$ 250,000	\$ 266,500	\$ 269,500
	TRASH FUND EXPENSE TOTAL	\$ 270,000	\$ 281,000	\$ 293,200
	TRASH FUND REVENUE TOTAL	\$ 260,000	\$ 289,150	\$ 287,100
	TRASH FUND EXPENSE TOTAL	\$ 270,000	\$ 281,000	\$ 293,200
	PROOF	\$ (10,000)	\$ 8,150	\$ (6,100)
Sewer				
40-00-4020	INTEREST INCOME	\$ 2,200	\$ 2,095	\$ 900
40-00-4140	OTHER INCOME	\$ 800	\$ 1,000	\$ 1,000
40-00-4280	SERVICE CHARGE-PENALTY	\$ 7,500	\$ 7,500	\$ 8,250
40-00-4295	SEWER CONNECTION FEE	\$ 1,200	\$ 1,200	\$ 1,250
40-00-4300	SEWER INCOME	\$ 400,000	\$ 422,000	\$ 422,000
40-00-4315	SEWER IMPACT FEE	\$ 27,000	\$ 27,000	\$ 27,000
40-00-4325	SEWER COLLECTION SYSTEM FEE	\$ 26,000	\$ 26,000	\$ 26,000
40-00-4360	BOND PROCEEDS	\$ 133,000	\$ -	\$ -
	SEWER FUND REVENUE TOTAL	\$ 597,700	\$ 486,795	\$ 486,400
40-00-5000	SALARIES	\$ 83,500	\$ 85,000	\$ 103,500
40-00-5010	PAYROLL TAXES	\$ 6,200	\$ 5,600	\$ 7,920
40-00-5020	LAGERS	\$ 2,900	\$ 3,000	\$ 6,315
40-00-5030	HEALTH INSURANCE	\$ 10,700	\$ 11,000	\$ 25,000
40-00-5040	WORK COMP INSURANCE	\$ 2,500	\$ 2,386	\$ 2,386
40-00-5110	PRIMACY FEE & SEWER CONNECT FEE	\$ 1,460	\$ 1,800	\$ 1,800

ACCT #'S	DESCRIPTION	BUDGET FY10	BUDGET FY11	BUDGET FY12
40-00-5300	OTHER EXPENSE	\$ -	\$ 1,000	\$ 1,000
40-00-5310	UTILITIES	\$ 37,000	\$ 45,000	\$ 49,500
40-00-5320	SERVICE AGREEMENTS	\$ -	\$ 5,200	\$ 5,400
40-00-5325	PROF TRAINING & MEMBERSHIP	\$ -	\$ 300	\$ 250
40-00-5330	SYSTEM OPERATION	\$ 40,000	\$ 50,000	\$ 50,000
40-00-5350	EQUIPMENT OPERATION	\$ 5,000	\$ 5,000	\$ 5,000
40-00-5360	FUEL	\$ 10,000	\$ 11,000	\$ 15,000
40-00-5410	ENGINEERING	\$ 10,000	\$ 128,000	\$ 100,000
40-00-5420	CAPITAL EQUIPMENT	\$ -	\$ -	\$ 35,000
40-00-5470	CAPITAL EXPENDITURES	\$ 100,000	\$ 63,800	\$ 200,000
40-00-5510	DEBT SERVICES	\$ 81,470	\$ 123,000	\$ 123,000
	SEWER FUND EXPENSE TOTAL	\$ 390,730	\$ 541,086	\$ 731,071
	SEWER FUND REVENUE TOTAL	\$ 597,700	\$ 486,795	\$ 486,400
	SEWER FUND EXPENSE TOTAL	\$ 390,730	\$ 541,086	\$ 731,071
	PROOF	\$ 206,970	\$ (54,291)	\$ (244,671)
Capital				
50-00-4020	INTEREST INCOME	\$ -	\$ -	\$ -
50-00-4320	CAPITAL SALES TAX	\$ 120,000	\$ 120,000	\$ 120,000
50-00-9015	TRANSFER FROM	\$ -	\$ 20,000	\$ -
	CAPITAL FUND REVENUE TOTAL	\$ 120,000	\$ 140,000	\$ 120,000
50-00-5810	GENERAL	\$ 60,000	\$ 20,000	\$ -
50-00-5820	STREET, WATER, TRASH,SEWER	\$ 30,000	\$ 100,000	\$ 120,000
50-00-9010	TRANSFER TO	\$ 125,000	\$ 25,000	\$ -
	CAPITAL FUND EXPENSE TOTAL	\$ 215,000	\$ 145,000	\$ 120,000
	CAPITAL FUND REVENUE TOTAL	\$ 120,000	\$ 140,000	\$ 120,000
	CAPITAL FUND EXPENSE TOTAL	\$ 215,000	\$ 145,000	\$ 120,000
	PROOF	\$ (95,000)	\$ (5,000)	\$ -