

**CITY  
OF  
ASHLAND  
  
BUDGET  
  
FISCAL  
YEAR  
2016**



**THE CITY OF ASHLAND, MISSOURI**

February 26, 2015

Dear Mr. Mayor and Gentlemen of the Board,

I am pleased to present to you a balanced budget for fiscal year 2016. I am particularly proud of this year's budget as it is the result of a team effort amongst staff, elected officials and community input. Using fiscally disciplined policy as directed by the Board of Aldermen, the staff has prepared a budget which strives to maintain and improve upon the services demanded by our growing community. This budget contains a 3% raise for all City employees with no increase in health insurance costs. No new full-time staff positions have been added since our last amended budget; however, a part-time custodial position is funded by this proposal. Sales tax revenue is projected to remain flat factoring in our existing retail base along with a growing community.

**General Fund**

The General Fund continues to host general city operations and contains provisions for potential City Hall maintenance as well as services such as animal control which operates under an existing contract which will be renegotiated with the County in the coming months as well as community development and continuing our relationship with the Mid-Missouri Regional Planning Commission to provide Ashland with technical assistance and professional city planning services. This proposal projects an \$11,425 surplus in the General Fund.

The Police Department continues to operate with six full-time officers and one part-time officer providing 24 hour coverage for our residents and businesses. This budget offers the ability to provide a flat \$0.50 per hour wage increase for four full-time patrol officer positions as well as provisions for professional training and development.

This budget proposes an approximate \$13,826 increase in funding to the Park budget, most of which is contained in the recreation contract with the Southern Boone YMCA although the increase also includes a \$3,600 investment in mulch for Ashland Community Park.

The \$33,000 Centurylink settlement is not budgeted in FY16 by this proposal; however, we intend to carry a portion of that revenue into this budget proposal. The staff will approach the Board at the end of the current fiscal year to properly allocate these funds.

**Street and Capital Funds**

The Street Fund proposal includes funding for regular street maintenance, street lights, materials and personnel for regular street operations. This budget allocates \$16,000 in sidewalk expenses for the City's first payment in the Ash Street Sidewalk Project through our awarded TAP grant.

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The remaining funds will be budgeted in the fiscal year 2017 budget. A recent change order resulting from reductions to the erosion control proposed by the contractor on the Angel Lane project has resulted in the City receiving an \$18,520.09 refund at the close-out of that project. This brings available major street repairs and capital project funding to \$530,000. Projects requesting funding are covered in a separate document but amendments are needed by the Board upon introduction of this budget in order to be funded.

### Utility Funds

The enterprise funds remain healthy and no major changes are contained in this proposal. Per discussion in our earlier workshop, the sewer and water revenues include a 1.4% increase based on the consumer price index.. This budget provides for the normal operations of our sewer and water systems and funds the following improvements:

- North water tower refurbishment, which is a carry-over of funding from the current fiscal year.
- Investment of \$75,000 in collection system repairs to the sewer system identified by our camera work, per the City's maintenance plan.
- The addition of a new vehicle in the water department.
- Investing in shoring to improve worksite safety for our employees.

Engineering costs accrued by the City concerning the waste water plant will eventually be reimbursed by our bond. It is my recommendation that the City funds these costs through reserve funds rather than borrowing against the bond and paying interest.

In conclusion, the City is determined to maintain our level of services for this growing community and the staff believes this proposal will accomplish that goal. While our tax base remains small, the population growth has provided stability in projecting revenues although a growing population increases demand for public safety, infrastructure improvements and amenities in the parks. It will be crucial for the City to gather data from our comprehensive transportation study and begin the development of a capital improvement plan which will allow future budgets to utilize the plan as a tool and continue the positive direction your leadership has created.

Yours very truly,

A handwritten signature in black ink, appearing to read 'Josh M. Hawkins', written in a cursive style.

Josh M. Hawkins  
City Administrator

# **BUDGET**

**GENERAL  
COMMUNITY DEVELOPMENT  
PARKS  
POLICE  
COURT  
STREETS  
CAPITAL**

**FISCAL  
YEAR  
2016**

| <b>GENERAL FUND INCOME</b> |   | <b>Budget<br/>FY 16</b> | <b>Budget FY 15</b> |
|----------------------------|---|-------------------------|---------------------|
|                            | <b>GENERAL &amp; ADMINISTRATIVE TAX REVENUE</b> |                         |                     |
| 10-10-4000                 | PROPERTY TAX REAL & PERSONAL                    | \$135,000.00            | \$130,000.00        |
| 10-10-4010                 | 1% LOCAL SALES TAX                              | \$360,000.00            | \$360,000.00        |
| 10-10-4011                 | FINANCIAL INSTITUTION TAXES                     | \$600.00                | \$300.00            |
| 10-10-4012                 | SURTAXES (MARCH)                                | \$5,000.00              | \$5,000.00          |
| 10-10-4135                 | WIRELESS LEASE AGREEMENT                        | \$45,000.00             | \$40,000.00         |
| 10-10-4155                 | 3% GROSS RECEIPTS CHARTER COMMUN                | \$10,000.00             | \$10,000.00         |
| 10-10-4160                 | 5% GROSS RECEIPTS AMERENUE                      | \$175,000.00            | \$175,000.00        |
| 10-10-4165                 | 5% GROSS RECEIPTS BOONE ELECTRIC                | \$22,000.00             | \$22,000.00         |
| 10-10-4170                 | 5% GROSS RECEIPTS MOBILE TELEPHONE              | \$81,000.00             | \$81,000.00         |
|                            | <b>MISCELLANEOUS INCOME</b>                     |                         |                     |
| 10-10-4020                 | INTEREST INCOME                                 | \$7,000.00              | \$7,000.00          |
| 10-10-4130                 | RETURNED PAYMENTS                               | \$0.00                  | \$0.00              |
| 10-10-4140                 | MISCELLANEOUS INCOME                            | \$2,500.00              | \$2,000.00          |
| 10-10-4330                 | GRANT INCOME                                    | \$0.00                  | \$0.00              |
| 10-10-4340                 | 353 & TIFF PREFUNDING                           | \$0.00                  | \$0.00              |
| 10-10-4800                 | CITY EVENT INCOME                               | \$0.00                  | \$0.00              |
| 10-10-4999                 | EMERGENCY FUND/TRANSFER FROM RESERVES           | \$0.00                  | \$0.00              |
|                            | <b>LICENSES</b>                                 |                         |                     |
| 10-10-4600                 | LIQUOR & MERCHANTS LICENSES                     | \$2,500.00              | \$2,500.00          |
| 10-10-4610                 | DOG & CAT LICENSES                              | \$0.00                  | \$50.00             |
|                            | <b>TOTAL GENERAL INCOME</b>                     | <b>\$845,600.00</b>     | <b>\$834,850.00</b> |
|                            | <b>GENERAL FUND EXPENSES</b>                    | <b>Budget<br/>FY 15</b> | <b>Budget FY 15</b> |
|                            | <b>PAYROLL/LEGALS</b>                           |                         |                     |
| 10-10-5000                 | SALARIES  | \$155,800.00            | \$142,663.00        |
| 10-10-5001                 | OVERTIME SALARIES                               | \$0.00                  | \$0.00              |
| 10-10-5010                 | PAYROLL TAXES (SS6.2%,MED1.45%)                 | \$11,200.00             | \$12,000.00         |
| 10-10-5020                 | LAGERS 4.6%                                     | \$7,000.00              | \$8,400.00          |
| 10-10-5030                 | HEALTH INSURANCE                                | \$26,000.00             | \$26,000.00         |
| 10-10-5040                 | WORK COMP INSURANCE .29%                        | \$2,500.00              | \$410.00            |
| 10-10-5070                 | HEALTH/FITNESS                                  | \$0.00                  | \$240.00            |
|                            | <b>EMPLOYEE</b>                                 |                         |                     |
| 10-10-5110                 | UNIFORMS  | \$300.00                | \$300.00            |
| 10-10-5115                 | PROF. TRAINING/MILEAGE                          | \$5,500.00              | \$4,500.00          |
| 10-10-5120                 | PROF. MEMBERSHIPS                               | \$2,000.00              | \$2,000.00          |
| 10-10-5121                 | MMRCOG  | \$1,200.00              | \$1,200.00          |
| 10-10-5122                 | MML   | \$800.00                | \$700.00            |
|                            | <b>MISCELLANEOUS</b>                            |                         |                     |
| 10-10-5205                 | PROPERTY/AUTO INSURANCE                         | \$50,000.00             | \$44,329.00         |
| 10-10-5210                 | LEGAL FEE-CITY ATTORNEY                         | \$25,000.00             | \$25,000.00         |
| 10-10-5211                 | SPECIAL LEGAL EXPENSES                          | 0                       | \$2,000.00          |
| 10-10-5215                 | CITY AUDIT                                      | \$11,200.00             | \$11,200.00         |
| 10-10-5240                 | MISCELLANEOUS EXPENSES                          | \$750.00                | \$750.00            |

|            |                              |                     |                     |
|------------|------------------------------|---------------------|---------------------|
| 10-10-5245 | BANK SERVICE CHARGES         | \$0.00              | \$0.00              |
|            | <b>BUILDING/UTILITIES</b>    |                     |                     |
| 10-10-5300 | MAINTENANCE & IMPROVEMENTS   | \$5,000.00          | \$7,000.00          |
| 10-10-5303 | OPERATIONS/SUPPLIES          | \$500.00            | \$500.00            |
| 10-10-5305 | UTILITIES                    | \$1,700.00          | \$2,500.00          |
|            | <b>OFFICE SERVICES</b>       |                     |                     |
| 10-10-5360 | TELEPHONE                    | \$4,200.00          | \$1,800.00          |
| 10-10-5380 | SERVICE AGREEMENTS           | \$15,500.00         | \$12,000.00         |
| 10-10-5381 | CONTRACTUAL SERVICES         | \$0.00              | \$7,000.00          |
|            | <b>NORMAL OPERATIONS</b>     |                     |                     |
| 10-10-5638 | ADVERTISING                  | \$2,500.00          | \$2,100.00          |
| 10-10-5640 | DRUG AND ALCOHOL TESTING     | \$150.00            | \$100.00            |
| 10-10-5643 | ELECTION FEES                | \$10,000.00         | \$10,000.00         |
| 10-10-5670 | OFFICE AND PRINTING SUPPLIES | \$3,500.00          | \$3,200.00          |
| 10-10-5680 | POSTAGE                      | \$1,500.00          | \$1,200.00          |
| 10-10-5790 | EMERGENCY PREPAREDNESS       | \$300.00            | \$300.00            |
| 10-10-5835 | COMPUTERS MAINTENANCE        | \$4,200.00          | \$4,000.00          |
| 10-10-5955 | CITY EVENTS EXPENSE          | \$200.00            | \$700.00            |
|            | <b>CAPITAL</b>               |                     |                     |
| 10-10-5815 | SMALL EQUIPMENT              | \$2,500.00          | \$5,300.00          |
| 10-10-5816 | CAPITAL EXPENDITURES         | \$0.00              | \$15,000.00         |
| 10-10-5840 | CHRISTMAS LIGHTS             | \$400.00            | \$400.00            |
| 10-10-5850 | GRANT                        | \$0.00              | \$0.00              |
|            | <b>TOTAL</b>                 | <b>\$351,400.00</b> | <b>\$354,792.00</b> |

| <b>COMMUNITY DEVELOPMENT/CODE ENFORCER INCOME</b>   |   | <b>Budget<br/>FY 16</b> | <b>Budget FY 15</b> |
|---|---|-------------------------|---------------------|
| 10-11-4110  | BUILDING PERMITS                              | \$25,000.00             | \$20,000.00         |
| 10-11-4112  | PLANNING AND ZONING APPLICATIONS              | \$10,000.00             | \$18,500.00         |
| 10-11-4113  | PROCESSING FEE                                | \$2,000.00              | \$0.00              |
| 10-11-4114  | PROPERTY CODE VIOLATIONS                      | \$0.00                  | \$0.00              |
| 10-11-4116  | SITE PERMIT                                   | \$0.00                  | \$0.00              |
| 10-11-4118  | SIGN/ACCESSORY PERMITS                        | \$0.00                  | \$0.00              |
| 10-11-4120  | DRIVEWAY APPROACH INSPECTIONS                 | \$975.00                | \$750.00            |
| 10-11-4122  | INFRASTRUCTURE DEVELOPMENT INSPECTION FEES    | \$0.00                  | \$1,000.00          |
| 10-11-4124  | RECORDING                                     | \$0.00                  | \$200.00            |
| <b>TOTAL COM. DEV/C.E. INCOME</b>                   |   | <b>\$37,975.00</b>      | <b>\$40,450.00</b>  |
| <b>COMMUNITY DEVELOPMENT/CODE ENFORCER EXPENSES</b> |   | <b>Budget<br/>FY 16</b> | <b>Budget FY 15</b> |
| <b>PERMITS</b>                                      |   |                         |                     |
| 10-11-5130  | BUILDING PERMITS                              | \$25,000.00             | \$20,000.00         |
| 10-11-5135  | PLANNING AND ZONING REVIEW (ENGINEERING)      | \$20,000.00             | \$20,000.00         |
| 10-11-5240  | MISCELLANEOUS                                 | \$0.00                  | \$0.00              |
| 10-11-5255  | PROPERTY CODE VIOLATIONS                      | \$0.00                  | \$0.00              |
| 10-11-5260  | SURVEY  | \$0.00                  | \$0.00              |
| 10-11-5676  | COUNTY RECORDING                              | \$200.00                | \$400.00            |
| 10-11-5677  | MAPPING                                       | \$0.00                  | \$0.00              |
| 10-11-5678  | INFRASTRUCTURE DEVELOPMENT INSPECTION EXPENSE | \$0.00                  | \$1,000.00          |
| 10-11-5679  | RPC TRANSPORTATION PLANNING                   | \$3,000.00              | \$3,000.00          |
| <b>TOTAL COMDEV/C.E. EXPENSES</b>                   |   | <b>\$48,200.00</b>      | <b>\$44,400.00</b>  |

| PARKS INCOME  |                                      | Budget<br>FY 16    | Budget FY 15       |
|---------------|--------------------------------------|--------------------|--------------------|
| 10-18-4200    | FALL FESTIVAL                        | \$0.00             | \$0.00             |
| 10-18-4204    | MEMORIAL PROGRAM                     | \$0.00             | \$0.00             |
| 10-18-4206    | SEMA                                 | \$0.00             | \$0.00             |
| 10-18-4335    | PARK DONATIONS                       | \$500.00           | \$500.00           |
|               | <b>TOTAL PARKS INCOME</b>            | <b>\$500.00</b>    | <b>\$500.00</b>    |
| PARK EXPENSES |                                      | Budget<br>FY 16    | Budget FY 15       |
|               | <b>MISCELLANEOUS</b>                 |                    |                    |
| 10-18-5240    | MISCELLANEOUS                        | \$100.00           | \$200.00           |
| 10-18-5241    | FLAG FUND                            | \$900.00           | \$900.00           |
| 10-18-5242    | MEMORIAL PROGRAM                     | \$100.00           | \$200.00           |
|               | <b>OFFICE SERVICES</b>               |                    |                    |
| 10-18-5380    | SERVICES AGREEMENTS                  | \$13,900.00        | \$3,900.00         |
|               | <b>BUILDINGS/UTILITIES</b>           |                    |                    |
| 10-18-5300    | BUILDING MAINTENANCE & IMPROVEMENTS  | \$500.00           | \$0.00             |
| 10-18-5305    | UTILITIES                            | \$800.00           | \$1,400.00         |
| 10-18-5366    | 501 MUSTANG                          | \$150.00           | \$150.00           |
| 10-18-5367    | BASS                                 | \$150.00           | \$100.00           |
| 10-18-5368    | PARK RESTROOM/SHELTER                | \$340.00           | \$300.00           |
| 10-18-5369    | CITY PARK POND AERATOR               | \$320.00           | \$250.00           |
| 10-18-5371    | BALLFIELD                            | \$350.00           | \$250.00           |
| 10-18-5372    | COMMUNITY PARK (POOL)                | \$150.00           | \$130.00           |
| 10-18-5373    | COMMUNITY PARK (N. COLLEGE)          | \$180.00           | \$140.00           |
|               | <b>VEHICLES/EQUIPMENT OPERATIONS</b> |                    |                    |
| 10-18-5420    | VEHICLE & EQUIPMENT MAINTENANCE      | \$1,400.00         | \$1,400.00         |
| 10-18-5425    | VEHICLE & EQUIPMENT FUEL             | \$2,500.00         | \$2,500.00         |
| 10-18-5435    | EQUIPMENT CONTRACT WORK              | \$0.00             | \$0.00             |
|               | <b>PARK OPERATIONS</b>               |                    |                    |
| 10-18-5608    | PARK CONTRACT WORK                   | \$0.00             | \$0.00             |
| 10-18-5610    | PARK MAINTENANCE & MATERIALS         | \$4,600.00         | \$1,000.00         |
| 10-18-5612    | PARK VANDALISM REPAIRS               | \$750.00           | \$500.00           |
|               | <b>EMERGENCY OPERATIONS</b>          |                    |                    |
| 10-18-5715    | EMERGENCY CONTRACT WORK              | \$0.00             | \$0.00             |
| 10-18-5720    | EMERGENCY MATERIALS                  | \$0.00             | \$0.00             |
| 10-18-5730    | EMERGENCY FUEL                       | \$0.00             | \$0.00             |
|               | <b>CAPITAL</b>                       |                    |                    |
| 10-18-5800    | ENGINEERING                          | \$0.00             | \$0.00             |
| 10-18-5810    | CAPITAL EQUIPMENT                    | \$0.00             | \$0.00             |
| 10-18-5815    | SMALL EQUIPMENT                      | \$0.00             | \$0.00             |
| 10-18-5816    | CAPITAL EXPENDITURES                 | \$0.00             | \$0.00             |
|               | <b>SPECIAL EVENTS</b>                |                    |                    |
| 10-18-5950    | FALL FESTIVAL                        | \$2,200.00         | \$2,143.78         |
| 10-18-5951    | EASTER EGG HUNT                      | \$300.00           | \$300.00           |
| 10-18-5952    | TREE LIGHTING/APPRECIATION CEREMONY  | \$100.00           | \$200.00           |
|               | <b>TOTAL PARK EXPENSES</b>           | <b>\$29,790.00</b> | <b>\$15,963.78</b> |

| <b>POLICE INCOME</b>                 |                                     | <b>Budget<br/>FY 16</b> | <b>Budget FY 15</b> |
|--------------------------------------|-------------------------------------|-------------------------|---------------------|
| 10-15-4330                           | GRANT                               | \$8,000.00              | \$1,401.90          |
| 10-15-4331                           | P.O.S.T.                            | \$500.00                | \$500.00            |
| 10-15-4332                           | BVP GRANT                           | \$800.00                | \$1,530.00          |
| 10-15-4335                           | DONATIONS                           | \$500.00                | \$0.00              |
| 10-15-4410                           | FINGERPRINTS/BONDS                  | \$150.00                | \$250.00            |
| 10-15-4413                           | RECOUPMENT FEES                     | \$500.00                | \$500.00            |
| 10-15-4414                           | PRISONER TRANSPORT / MILEAGE        | \$0.00                  | \$500.00            |
| 10-15-4418                           | POLICE REPORTS                      | \$175.00                | \$150.00            |
| 10-15-4419                           | OFF DUTY EMPLOYMENT                 | \$600.00                | \$575.00            |
|                                      | <b>TOTAL POLICE INCOME</b>          | <b>\$11,225.00</b>      | <b>\$5,406.90</b>   |
| <b>POLICE EXPENSES</b>               |                                     | <b>Budget<br/>FY 16</b> | <b>Budget FY 15</b> |
| <b>POLICE PAYROLL</b>                |                                     |                         |                     |
| 10-15-5000                           | POLICE SALARIES (6.5 OFFICERS)      | \$228,000.00            | \$225,000.00        |
|                                      | HOLIDAY                             | \$5,060.00              |                     |
|                                      | SHIFT                               | \$2,200.00              |                     |
| 10-15-5001                           | POLICE OVERTIME SALARIES            | \$2,000.00              | \$2,500.00          |
| 10-15-5005                           | RESERVE OFFICERS                    | \$1,000.00              | \$1,800.00          |
| 10-15-5010                           | PAYROLL TAXES                       | \$17,720.00             | \$16,300.00         |
| 10-15-5020                           | LAGERS 3.80%                        | \$8,800.00              | \$8,600.00          |
| 10-15-5030                           | HEALTH INSURANCE/LIFE&FLEX          | \$48,475.00             | \$48,000.00         |
| 10-15-5040                           | WORK COMP INSURANCE 5.23            | \$15,000.00             | \$6,073.74          |
| 10-15-5070                           | HEALTH/FITNESS                      | \$720.00                | \$1,000.00          |
| <b>EMPLOYEE</b>                      |                                     |                         |                     |
| 10-15-5105                           | POLICE HIRING                       | \$500.00                | \$1,100.00          |
| 10-15-5110                           | UNIFORMS/EQUIPMENT                  | \$3,500.00              | \$4,000.00          |
| 10-15-5112                           | AMMUNITION                          | \$2,000.00              | \$800.00            |
| 10-15-5113                           | SPECIAL EQUIPMENT/MISC.             | \$1,500.00              | \$1,500.00          |
| 10-15-5115                           | PROF. TRAINING/MILEAGE              | \$3,000.00              | \$2,500.00          |
| 10-15-5120                           | PROF. MEMBERSHIPS                   | \$100.00                | \$150.00            |
| 10-15-5125                           | SAFETY EQUIPMENT                    | \$2,000.00              | \$2,000.00          |
| 10-15-5240                           | MISCELLANEOUS                       | \$500.00                | \$500.00            |
| <b>BUILDING/UTILITIES</b>            |                                     |                         |                     |
| 10-15-5300                           | BUILDING MAINTENANCE & IMPROVEMENTS | \$2,500.00              | \$1,000.00          |
| 10-15-5305                           | UTILITIES                           | \$2,500.00              | \$5,000.00          |
| <b>OFFICE EQUIPMENT</b>              |                                     |                         |                     |
| 10-15-5360                           | TELEPHONE                           | \$8,800.00              | \$5,500.00          |
| 10-15-5380                           | SERVICE AGREEMENTS                  | \$9,000.00              | \$10,480.00         |
| <b>VEHICLES/EQUIPMENT OPERATIONS</b> |                                     |                         |                     |
| 10-15-5420                           | VEHICLE & EQUIPMENT MAINTENANCE     | \$12,000.00             | \$12,000.00         |
| 10-15-5425                           | VEHICLE & EQUIPMENT FUEL            | \$22,000.00             | \$22,000.00         |
| 10-15-5435                           | EQUIPMENT CONTRACT WORK             | \$0.00                  | \$0.00              |
| <b>NORMAL OPERATIONS</b>             |                                     |                         |                     |
| 10-15-5638                           | ADVERTISING                         | \$0.00                  | \$0.00              |
| 10-15-5640                           | DRUG AND ALCOHOL TESTING            | \$250.00                | \$200.00            |

|            |                                      |                     |                     |
|------------|--------------------------------------|---------------------|---------------------|
| 10-15-5670 | OFFICE AND PRINTING SUPPLIES         | \$3,500.00          | \$3,300.00          |
| 10-15-5680 | POSTAGE                              | \$500.00            | \$500.00            |
|            | <b>EMERGENCY OPERATIONS</b>          |                     |                     |
| 10-15-5700 | EMERGENCY REPAIRS                    | \$0.00              | \$0.00              |
| 10-15-5710 | EMERGENCY SUPPLIES                   | \$0.00              | \$0.00              |
| 10-15-5715 | EMERGENCY CONTRACT WORK              | \$0.00              | \$0.00              |
| 10-15-5730 | EMERGENCY FUEL                       | \$0.00              | \$0.00              |
|            | <b>CAPITAL</b>                       |                     |                     |
| 10-15-5810 | CAPITAL EQUIPMENT                    | \$1,000.00          | \$0.00              |
| 10-15-5813 | VEHICLE/EQUIPMENT LEASE              | 0                   | \$0.00              |
| 10-15-5814 | LEASE INTEREST                       | \$0.00              | \$0.00              |
| 10-15-5815 | SMALL EQUIPMENT                      | \$1,500.00          | \$5,500.00          |
| 10-15-5816 | CAPITAL EXPENDITURES                 | 0                   | \$0.00              |
| 10-15-5835 | COMPUTERS MAINTENANCE                | \$5,000.00          | \$4,000.00          |
| 10-15-5850 | GRANT                                | \$0.00              | \$1,300.00          |
| 10-15-5851 | P.O.S.T.                             | \$500.00            | \$500.00            |
| 10-15-5852 | BVP GRANT                            | \$1,000.00          | \$1,530.00          |
|            | <b>SPECIALS</b>                      |                     |                     |
| 10-15-5855 | DEBT SERVICES                        | \$0.00              | \$0.00              |
| 10-15-5925 | RESITUTION EXPENSE                   | \$0.00              | \$0.00              |
| 10-15-5926 | POLICE DONATIONS                     | \$0.00              | \$0.00              |
| 10-15-5928 | MUNICIPAL BONDS                      | \$0.00              | \$250.00            |
|            | <b>TOTAL POLICE EXPENSES</b>         | <b>\$412,125.00</b> | <b>\$394,883.74</b> |
|            | <b>POLICE CLERK EXPENSES</b>         |                     |                     |
|            | <b>POLICE CLERK</b>                  |                     |                     |
| 10-14-5000 | POLICE CLERK SALARIES                | \$28,000.00         | \$25,600.00         |
| 10-14-5001 | POLICE CLERK OVERTIME SALARIES       | \$0.00              | \$0.00              |
| 10-14-5010 | POLICE CLERK PAYROLL TAXES           | \$2,145.00          | \$2,000.00          |
| 10-14-5020 | POLICE CLERK LAGERS 4.60%            | \$1,290.00          | \$1,400.00          |
| 10-14-5030 | POLICE CLERK HEALTH INSURANCE        | \$8,270.00          | \$8,300.00          |
| 10-14-5040 | POLICE CLERK WORK COMP INSURANCE .29 | \$290.00            | \$33.00             |
| 10-14-5070 | POLICE CLERK HEALTH/FITNESS          | \$240.00            | \$0.00              |
|            | <b>CUSTODIAN/CROSSING GUARD</b>      |                     |                     |
| 10-17-5000 | SALARY                               | \$1,500.00          | \$544.50            |
| 10-17-5010 | PAYROLL TAXES                        | \$325.00            | \$41.65             |
| 10-17-5040 | WORK COMP INSURANCE 5.82             | \$300.00            | \$8.00              |
|            | <b>TOTAL POLICE STAFF EXPENSES</b>   | <b>\$42,360.00</b>  | <b>\$37,927.15</b>  |

| <b>COURT INCOME</b>   |                                 | <b>Budget<br/>FY 16</b> | <b>Budget FY 15</b> |
|-----------------------|---------------------------------|-------------------------|---------------------|
| 15-16-4450            | COURT AUTOMATED                 | \$490.00                | \$546.00            |
| 15-16-4452            | STATE CLERKS FEE                | \$840.00                | \$936.00            |
| 15-16-4454            | COUNTY CLERKS FEE               | \$210.00                | \$234.00            |
| 15-16-4456            | CRIME VICTIM COMPENSATION       | \$511.00                | \$585.00            |
| 15-16-4458            | L.E.T. REVENUE                  | \$210.00                | \$234.00            |
| 15-16-4460            | MUNICIPAL COURT FINES           | \$13,000.00             | \$17,000.00         |
| 15-16-4462            | SHERIFF'S RETIREMENT FUND       | \$210.00                | \$234.00            |
|                       | <b>TOTAL COURT INCOME</b>       | <b>\$15,471.00</b>      | <b>\$19,769.00</b>  |
| <b>COURT EXPENSES</b> |                                 | <b>Budget<br/>FY 16</b> | <b>Budget FY 15</b> |
| 15-16-5240            | COURT MISCELLANEOUS             | \$0.00                  | \$35.00             |
| 15-16-5448            | LEGAL FEES-PROSECUTING ATTORNEY | \$10,000.00             | \$10,000.00         |
| 15-16-5450            | COURT AUTOMATED FUND            | \$490.00                | \$546.00            |
| 15-16-5452            | STATE CLERKS FEE                | \$840.00                | \$936.00            |
| 15-16-5454            | COUNTY CLERKS FEE               | \$210.00                | \$234.00            |
| 15-16-5456            | CRIME VICTIM COMPENSATION       | \$500.00                | \$557.00            |
| 15-16-5458            | LAW ENFORCEMENT TRAINING        | \$70.00                 | \$78.00             |
| 15-16-5460            | SUBPOENAED EMPLOYEES            | \$0.00                  | \$0.00              |
| 15-16-5462            | SHERIFF'S RETIREMENT FUND       | \$210.00                | \$234.00            |
|                       | <b>TOTAL COURT EXPENSES</b>     | <b>\$12,320.00</b>      | <b>\$12,620.00</b>  |

| STREET                               |                                     | Budget<br>FY 16         | Budget FY 15        |
|--------------------------------------|-------------------------------------|-------------------------|---------------------|
| <b>INCOME</b>                        |                                     |                         |                     |
| 20-20-4020                           | INTEREST INCOME INVESTMENT          | \$0.00                  | \$0.00              |
| 20-20-4140                           | MISCELLANEOUS INCOME                | \$1,000.00              | \$1,000.00          |
| 20-20-4174                           | TRANSPORTATION TAX                  | \$165,000.00            | \$165,000.00        |
| 20-20-4175                           | MOTOR VEHICLE STATE SALES TAX       | \$28,500.00             | \$24,500.00         |
| 20-20-4176                           | MOTOR FUEL TAX                      | \$95,000.00             | \$85,000.00         |
| 20-20-4177                           | MOTOR VEHICLE FEE                   | \$15,500.00             | \$15,500.00         |
| 20-20-4178                           | ROAD TAX REPLACEMENT                | \$137,000.00            | \$136,229.69        |
| 20-20-4179                           | RESTITUTION TO STREETS              | \$0.00                  | \$0.00              |
| 20-20-4180                           | CITIZEN REIMBURSEMENT               | \$0.00                  | \$0.00              |
| 20-20-4183                           | ST EXCAVATION PERMITS               | \$0.00                  | \$0.00              |
| 20-20-4206                           | SEMA/FEMA                           | \$0.00                  | \$0.00              |
| 20-20-4207                           | COUNTY RESERVE                      | \$0.00                  | \$100,000.00        |
| 20-20-4208                           | STREET RESERVE                      | \$0.00                  | \$100,000.00        |
| 20-20-4330                           | GRANT INCOME                        | \$0.00                  | \$0.00              |
| 20-20-4537                           | CARRY OVER FROM PREVIOUS YEAR       | \$74,000.00             | \$0.00              |
| <b>TOTAL STREET INCOME</b>           |                                     | <b>\$516,000.00</b>     | <b>\$627,229.69</b> |
| <b>STREET EXPENSES</b>               |                                     | <b>Budget<br/>FY 16</b> | <b>Budget FY 15</b> |
| <b>PAYROLL</b>                       |                                     |                         |                     |
| 20-20-5000                           | REGULAR SALARIES                    | \$38,100.00             | \$36,957.00         |
| 20-20-5001                           | OVERTIME SALARIES                   | \$1,100.00              | \$1,000.00          |
| 20-20-5002                           | SUMMER SALARIES                     | \$0.00                  | \$0.00              |
| 20-20-5010                           | PAYROLL TAXES                       | \$3,000.00              | \$3,100.00          |
| 20-20-5020                           | LAGERS 4.6%                         | \$1,810.00              | \$2,190.00          |
| 20-20-5030                           | HEALTH INSURANCE                    | \$8,510.00              | \$8,400.00          |
| 20-20-5040                           | WORKMANS COMP 10.3                  | \$5,000.00              | \$3,898.96          |
| <b>EMPLOYEE</b>                      |                                     |                         |                     |
| 20-20-5110                           | UNIFORMS/BOOTS                      | \$400.00                | \$400.00            |
| 20-20-5115                           | PROF. TRAINING/MILEAGE              | \$250.00                | \$250.00            |
| 20-20-5120                           | PROF. MEMBERSHIP                    | \$0.00                  | \$0.00              |
| 20-20-5125                           | PERSONAL SAFETY EQUIPMENT           | \$100.00                | \$100.00            |
| 20-20-5640                           | DRUG & ALCOHOL TESTING              | \$50.00                 | \$50.00             |
| <b>MISCELLANEOUS</b>                 |                                     |                         |                     |
| 20-20-5240                           | MISCELLANEOUS EXPENSE               | \$0.00                  | \$0.00              |
| <b>BUILDING/UTILITIES</b>            |                                     |                         |                     |
| 20-20-5300                           | BUILDING MAINTENANCE & IMPROVEMENTS | \$400.00                | \$400.00            |
| 20-20-5305                           | STREET LIGHTS                       | \$65,000.00             | \$65,000.00         |
| <b>OFFICE SERVICES</b>               |                                     |                         |                     |
| 20-20-5360                           | TELEPHONE                           | \$1,460.00              | \$1,200.00          |
| 20-20-5380                           | SERVICE AGREEMENTS                  | \$0.00                  | \$120.00            |
| <b>VEHICLES/EQUIPMENT OPERATIONS</b> |                                     |                         |                     |
| 20-20-5420                           | VEHICLE & EQUIPMENT MAINTENANCE     | \$4,000.00              | \$4,000.00          |
| 20-20-5425                           | VEHICLE & EQUIPMENT FUEL            | \$7,500.00              | \$7,500.00          |
| 20-20-5435                           | VEHICLE & EQUIPMENT CONTRACT WORK   | \$0.00                  | \$0.00              |

|            | <b>NORMAL OPERATIONS</b>     |                     |                     |
|------------|------------------------------|---------------------|---------------------|
| 20-20-5603 | STREET REPAIRS               | \$30,000.00         | \$30,000.00         |
| 20-20-5604 | STORMWATER REPAIRS           | \$3,500.00          | \$3,500.00          |
| 20-20-5605 | STREET SUPPLIES              | \$4,000.00          | \$4,000.00          |
| 20-20-5608 | STREET CONTRACT WORK         | \$0.00              | \$0.00              |
| 20-20-5609 | STORMWATER CONTRACT WORK     | \$8,000.00          | \$8,000.00          |
| 20-20-5610 | STREET MAINTENANCE           | \$2,000.00          | \$7,000.00          |
| 20-20-5628 | STREET MATERIALS             | \$7,000.00          | \$0.00              |
| 20-20-5629 | STORMWATER MATERIALS         | \$0.00              | \$4,918.17          |
| 20-20-5630 | SIDEWALK EXPENSES            | \$16,000.00         | \$719.23            |
| 20-20-5670 | OFFICE & PRINTING SUPPLIES   | \$0.00              | \$0.00              |
| 20-20-5680 | POSTAGE                      | \$0.00              | \$0.00              |
|            | <b>EMERGENCY OPERATIONS</b>  |                     |                     |
| 20-20-5700 | EMERGENCY REPAIRS            | \$1,000.00          | \$1,000.00          |
| 20-20-5710 | EMERGENCY SUPPLIES           | \$200.00            | \$200.00            |
| 20-20-5715 | EMERGENCY CONTRACT WORK      | \$0.00              | \$0.00              |
| 20-20-5720 | EMERGENCY MATERIALS          | \$9,500.00          | \$9,500.00          |
| 20-20-5730 | EMERGENCY FUEL               | \$7,000.00          | \$7,000.00          |
|            | <b>CAPITAL</b>               |                     |                     |
| 20-20-5800 | ENGINEERING                  | \$0.00              | \$3,000.00          |
| 20-20-5810 | CAPITAL EQUIPMENT            | \$0.00              | \$0.00              |
| 20-20-5813 | VEHICLE/EQUIPMENT LEASE      | \$0.00              | \$22,238.58         |
| 20-20-5814 | LEASE INTEREST               | \$0.00              | \$0.00              |
| 20-20-5815 | SMALL EQUIPMENT              | \$1,000.00          | \$0.00              |
| 20-20-5816 | CAPITAL EXPENDITURES         | \$0.00              | \$0.00              |
| 20-20-5817 | SIGNS & POSTS                | \$4,000.00          | \$4,000.00          |
| 20-20-5818 | STREET MAJOR MAINTENANCE     | \$286,000.00        | \$49,514.30         |
| 20-20-5819 | ANGEL LANE                   | \$0.00              | \$287,906.16        |
| 20-20-5835 | COMPUTER MAINTENANCE         | \$0.00              | \$0.00              |
|            | <b>TOTAL STREET EXPENSES</b> | <b>\$515,880.00</b> | <b>\$577,062.40</b> |

| <b>CAPITAL FUND INCOME</b>         |                               | <b>Budget<br/>FY 16</b> | <b>Budget FY 15</b> |
|------------------------------------|-------------------------------|-------------------------|---------------------|
| 50-51-4330                         | GRANT                         |                         | \$0.00              |
| 50-51-4390                         | CAPITAL FUND SALES TAX        | \$165,000.00            | \$165,000.00        |
| 50-51-4537                         | CARRY OVER FROM PREVIOUS YEAR | \$82,000.00             | \$0.00              |
| 50-51-9015                         | TRANSFER FROM                 | \$0.00                  | \$0.00              |
| <b>TOTAL CAPITAL FUND INCOME</b>   |                               | <b>\$247,000.00</b>     | <b>\$165,000.00</b> |
|                                    |                               |                         |                     |
| <b>CAPITAL FUND EXPENSE</b>        |                               | <b>Budget<br/>FY 16</b> | <b>Budget FY 15</b> |
| 50-51-5095                         | GRANT                         |                         |                     |
| 50-51-5880                         | GENERAL                       | \$48,500.00             | \$0.00              |
| 50-51-5881                         | STREET                        | \$72,000.00             | \$82,000.00         |
| 50-51-5882                         | WATER                         | \$0.00                  | \$0.00              |
| 50-51-5883                         | SEWER                         | \$0.00                  | \$0.00              |
| 50-51-5884                         | STORMWATER                    | \$0.00                  | \$0.00              |
| 50-51-5886                         | PARKS                         | \$71,000.00             | \$0.00              |
| <b>TOTAL CAPITAL FUND EXPENSES</b> |                               | <b>\$191,500.00</b>     | <b>\$82,000.00</b>  |
|                                    |                               |                         |                     |

|                         |                       |                       |
|-------------------------|-----------------------|-----------------------|
| TOTAL GENERAL INCOME    | \$845,600.00          | \$834,850.00          |
| TOTAL GENERAL EXPENSES  | \$351,400.00          | \$354,792.00          |
| NET                     | <b>\$494,200.00</b>   | <b>\$480,058.00</b>   |
| TOTAL PARK INCOME       | \$500.00              | \$500.00              |
| TOTAL PARK EXPENSES     | \$29,790.00           | \$15,963.78           |
| NET                     | <b>(\$29,290.00)</b>  | <b>(\$15,463.78)</b>  |
| TOTAL POLICE INCOME     | \$11,225.00           | \$5,406.90            |
| TOTAL POLICE EXPENSES   | \$412,125.00          | \$394,883.74          |
| TOTAL STAFF EXPENSES    | \$42,360.00           | \$37,927.15           |
| NET                     | <b>(\$443,260.00)</b> | <b>(\$427,403.99)</b> |
| TOTAL COM. DEV. INCOME  | \$37,975.00           | \$40,450.00           |
| TOTAL COM.DEV. EXPENSES | \$48,200.00           | \$44,400.00           |
| NET                     | <b>(\$10,225.00)</b>  | <b>(\$3,950.00)</b>   |
| TOTAL COURT INCOME      | \$15,471.00           | \$19,769.00           |
| TOTAL COURT EXPENSES    | \$12,320.00           | \$12,620.00           |
| NET                     | <b>\$3,151.00</b>     | <b>\$7,149.00</b>     |
| TOTAL STREET INCOME     | \$516,000.00          | \$627,229.69          |
| TOTAL STREET EXPENSES   | \$515,880.00          | \$577,062.40          |
| NET                     | <b>\$120.00</b>       | <b>\$50,167.29</b>    |
| TOTAL CAPITAL INCOME    | \$247,000.00          | \$165,000.00          |
| TOTAL CAPITAL EXPENSES  | \$191,500.00          | \$82,000.00           |
| NET                     | <b>\$55,500.00</b>    | <b>\$83,000.00</b>    |
|                         |                       |                       |
| TOTAL GENERAL INCOME    | \$1,673,771.00        | \$1,693,205.59        |
| TOTAL GENERAL EXPENSES  | \$1,603,575.00        | \$1,519,649.07        |
| TOTAL BUDGETED BALANCE  | <b>\$70,196.00</b>    | <b>\$173,556.52</b>   |

# **BUDGET**

**WATER  
SEWER  
UTILITY  
ADMINISTRATIVE**

**FISCAL  
YEAR  
2016**

| WATER INCOME              |  | BUDGET | FY 16               | Budget | FY 15               |
|---------------------------|--|--------|---------------------|--------|---------------------|
| 45-30-4020                | INTEREST INCOME INVESTMENTS                |        | \$10,000.00         |        | \$10,000.00         |
| 45-30-4130                | RETURNED PAYMENT FEE                       |        | \$1,300.00          |        | \$1,200.00          |
| 45-30-4140                | MISCELLANEOUS INCOME                       |        | \$0.00              |        | \$400.00            |
| 45-30-4145                | DISTRIBUTION MATERIALS INCOME              |        | \$0.00              |        | \$0.00              |
| 45-30-4240                | WATER INCOME COMMERCIAL                    |        | \$74,000.00         |        | \$74,000.00         |
| 45-30-4245                | WATER INCOME RESIDENTIAL                   |        | \$340,000.00        |        | \$333,000.00        |
| 45-30-4250                | SALES TAX WATER                            |        | \$15,000.00         |        | \$15,000.00         |
| 45-30-4260                | WATER DEPOSIT                              |        | \$0.00              |        | \$0.00              |
| 45-30-4270                | WATER NEW SERVICE                          |        | \$26,000.00         |        | \$26,000.00         |
| 45-30-4280                | SERVICE CHARGE PENALTY                     |        | \$27,000.00         |        | \$24,000.00         |
| 45-30-4290                | RECONNECT FEE                              |        | \$6,000.00          |        | \$5,100.00          |
| 45-30-4295                | PRIMACY FEE                                |        | \$5,200.00          |        | \$4,600.00          |
| 45-30-4330                | WATER GRANT                                |        | \$0.00              |        | \$0.00              |
| 45-30-4360                | SRF FUND                                   |        | \$0.00              |        | \$0.00              |
| 45-30-4400                | UTILITY TAX                                |        | \$0.00              |        | \$0.00              |
| 45-30-4500                | SALE OF EQUIPMENT                          |        | \$0.00              |        | \$0.00              |
| 45-30-4520                | CAPITAL IMPROVEMENT                        |        | \$0.00              |        | \$0.00              |
| 45-30-4530                | INCOME OF DEBT SERVICE                     |        | \$175,000.00        |        | \$177,000.00        |
| 45-30-4535                | INTEREST INCOME/REIMBURSEMENT DEBT SERVICE |        | \$0.00              |        | \$0.00              |
| 45-30-4536                | ONE TIME EMERGENCY                         |        | \$0.00              |        | \$40,000.00         |
| 45-30-4537                | CARRY OVER PREVIOUS YEAR                   |        | \$195,000.00        |        | \$195,000.00        |
| <b>TOTAL WATER INCOME</b> |  |        | <b>\$874,500.00</b> |        | <b>\$905,300.00</b> |

| WATER EXPENSES |                                      | BUDGET FY 16 | BUDGET FY15  |
|----------------|--------------------------------------|--------------|--------------|
|                | <b>PAYROLL</b>                       |              |              |
| 45-30-5000     | REGULAR SALARIES                     | \$116,231.00 | \$110,000.00 |
| 45-30-5001     | OVERTIME SALARIES                    | \$1,946.00   | \$2,537.00   |
| 45-30-5002     | SUMMER SALARIES                      | \$0.00       | \$0.00       |
| 45-30-5010     | PAYROLL TAXES                        | \$9,041.00   | \$7,900.00   |
| 45-30-5020     | LAGERS 4.6%                          | \$5,437.00   | \$6,700.00   |
| 45-30-5030     | HEALTH INSURANCE                     | \$25,529.00  | \$24,500.00  |
| 45-30-5040     | WORKMANS COMP 7.2                    | \$13,000.00  | \$13,085.55  |
| 45-30-5095     | GRANT                                | \$0.00       | \$0.00       |
|                | <b>EMPLOYEE</b>                      |              |              |
| 45-30-5110     | UNIFORMS/BOOTS                       | \$1,200.00   | \$800.00     |
| 45-30-5115     | PROF. TRAINING/MILEAGE               | \$500.00     | \$300.00     |
| 45-30-5120     | PROF. MEMBERSHIP (MRWA, WWC)         | \$600.00     | \$600.00     |
| 45-30-5125     | PERSONAL SAFETY EQUIPMENT            | \$300.00     | \$200.00     |
| 45-30-5240     | MISCELLANEOUS EXPENSES               | \$0.00       | \$200.00     |
| 45-30-5220     | WATER SALES TAX                      | \$17,000.00  | \$15,000.00  |
| 45-30-5225     | PRIMACY FEE                          | \$5,000.00   | \$5,000.00   |
| 45-30-5640     | DRUG & ALCOHOL TESTING               | \$150.00     | \$100.00     |
|                | <b>BUILDING/UTILITIES</b>            |              |              |
| 45-30-5300     | BUILDING MAINTENANCE & IMPROVEMENTS  | \$400.00     | \$400.00     |
| 45-30-5310     | BOONE ELECTRIC                       | \$10,500.00  | \$10,000.00  |
| 45-30-5315     | AMERENUE                             | \$31,000.00  | \$29,000.00  |
| 45-30-5360     | CELLULAR PHONES                      | \$2,100.00   | \$1,200.00   |
|                | <b>VEHICLES/EQUIPMENT OPERATIONS</b> |              |              |
| 45-30-5420     | VEHICLE & EQUIPMENT MAINTENANCE      | \$6,850.00   | \$6,850.00   |
| 45-30-5425     | VEHICLE & EQUIPMENT FUEL             | \$9,000.00   | \$9,000.00   |
| 45-30-5430     | VEHICLE MILEAGE                      | \$0.00       | \$0.00       |
| 45-30-5435     | EQUIPMENT CONTRACT WORK              | \$0.00       | \$0.00       |
|                | <b>BONDS</b>                         |              |              |
| 45-30-5510     | 2008A WATER BOND PRINCIPAL           | \$55,000.00  | \$55,000.00  |
| 45-30-5511     | 2002 COMBINED PRINCIPAL              | \$21,000.00  | \$19,000.00  |
| 45-30-5515     | 2008A WATER BOND INTEREST            | \$49,385.00  | \$51,860.00  |
| 45-30-5516     | 2002 COMBINED BOND INTEREST          | \$9,675.00   | \$10,743.76  |
| 45-30-5520     | 2008A WATER BOND FEES                | \$4,967.14   | \$4,822.09   |
| 45-30-5521     | 2002 COMBINED BOND FEES              | \$560.00     | \$530.00     |
|                | <b>NORMAL OPERATIONS</b>             |              |              |
| 45-30-5600     | MO. ONE CALL LOCATES                 | \$750.00     | \$625.00     |
| 45-30-5608     | CONTRACT WORK                        | \$0.00       | \$500.00     |
| 45-30-5615     | LAB EXPENSES                         | \$100.00     | \$500.00     |
| 45-30-5618     | CHEMICALS                            | \$1,600.00   | \$1,600.00   |
| 45-30-5623     | WATER PURCHASED FROM CPWD1           | \$0.00       | \$2,000.00   |
| 45-30-5628     | MATERIALS                            | \$40,000.00  | \$40,000.00  |
|                | <b>EMERGENCY OPERATIONS</b>          |              |              |
| 45-30-5700     | EMERGENCY REPAIRS                    | \$0.00       | \$0.00       |
| 45-30-5710     | EMERGENCY SUPPLIES                   | \$0.00       | \$0.00       |
| 45-30-5715     | EMERGENCY CONTRACT WORK              | \$0.00       | \$0.00       |
| 45-30-5720     | EMERGENCY MATERIALS                  | \$0.00       | \$0.00       |
| 45-30-5730     | EMERGENCY FUEL                       | \$0.00       | \$0.00       |
|                | <b>CAPITAL</b>                       |              |              |
| 45-30-5800     | ENGINEERING                          | \$5,000.00   | \$10,000.00  |
| 45-30-5810     | CAPITAL EQUIPMENT                    | \$47,600.00  | \$4,000.00   |

|                             |                      |                     |                     |
|-----------------------------|----------------------|---------------------|---------------------|
| 45-30-5815                  | SMALL EQUIPMENT      | \$0.00              | \$0.00              |
| 45-30-5816                  | CAPITAL EXPENDITURES | \$192,000.00        | \$420,000.00        |
| 45-30-5832                  | COMPUTER MAINTENANCE | \$0.00              | \$0.00              |
| <b>TOTAL WATER EXPENSES</b> |                      | <b>\$683,421.14</b> | <b>\$864,553.40</b> |

| SEWER INCOME              |   | BUDGET | FY 16               | Budget | FY 15               |
|---------------------------|---|--------|---------------------|--------|---------------------|
| 45-40-4020                | INTEREST INCOME INVESTMENTS                 |        | \$1,500.00          |        | \$1,500.00          |
| 45-40-4140                | MISCELLANEOUS INCOME                        |        | \$0.00              |        | \$0.00              |
| 45-40-4280                | SERVICE CHARGE PENALTY                      |        | \$10,000.00         |        | \$8,900.00          |
| 45-40-4295                | SEWER CONNECT FEE MDNR                      |        | \$2,000.00          |        | \$1,500.00          |
| 45-40-4300                | SEWER INCOME                                |        | \$350,000.00        |        | \$340,000.00        |
| 45-40-4315                | SEWER TREATMENT IMPACT FEE                  |        | \$31,200.00         |        | \$23,500.00         |
| 45-40-4320                | SEWER DIST CONNECT FEE                      |        | \$0.00              |        | \$0.00              |
| 45-40-4325                | SEWER COLLECTION SYSTEM FEE                 |        | \$29,250.00         |        | \$22,300.00         |
| 45-40-4330                | GRANT                                       |        | \$0.00              |        | \$0.00              |
| 45-40-4360                | SRF FUND                                    |        | \$0.00              |        | \$0.00              |
| 45-40-4500                | SALE OF EQUIPMENT                           |        | \$0.00              |        | \$0.00              |
| 45-40-4520                | CAPITAL IMPROVEMENT                         |        | \$0.00              |        | \$0.00              |
| 45-40-4530                | INCOME OF DEBT SERVICE                      |        | \$150,000.00        |        | \$150,000.00        |
| 45-40-4535                | INTEREST INCOME/ REIMBURSEMENT DEBT SERVICE |        | \$0.00              |        | \$0.00              |
| 45-40-4999                | FROM RESERVES                               |        | \$0.00              |        | \$0.00              |
| <b>TOTAL SEWER INCOME</b> |   |        | <b>\$573,950.00</b> |        | <b>\$547,700.00</b> |

| SEWER EXPENSES |   | BUDGET | FY 16        | Budget | FY 15        |
|----------------|---|--------|--------------|--------|--------------|
|                | <b>PAYROLL</b>                          |        |              |        |              |
| 45-40-5000     | REGULAR SALARIES                        |        | \$137,384.00 |        | \$106,000.00 |
| 45-40-5001     | OVERTIME SALARIES                       |        | \$2,679.00   |        | \$3,000.00   |
| 45-40-5010     | PAYROLL TAXES                           |        | \$10,715.00  |        | \$9,000.00   |
| 45-40-5020     | LAGERS 4.6%                             |        | \$6,443.00   |        | \$7,000.00   |
| 45-40-5030     | HEALTH INSURANCE                        |        | \$32,175.00  |        | \$28,000.00  |
| 45-40-5040     | WORKMANS COMP 4.3%                      |        | \$9,000.00   |        | \$6,000.00   |
| 45-40-5095     | GRANT                                   |        | \$0.00       |        | \$0.00       |
|                | <b>EMPLOYEE</b>                         |        |              |        |              |
| 45-40-5110     | UNIFORMS/BOOTS                          |        | \$1,600.00   |        | \$1,600.00   |
| 45-40-5115     | PROF. TRAINING/MILEAGE                  |        | \$800.00     |        | \$800.00     |
| 45-40-5120     | PROF. MEMBERSHIP (MRWA, WWC)            |        | \$600.00     |        | \$600.00     |
| 45-40-5125     | PERSONAL SAFETY EQUIPMENT               |        | \$400.00     |        | \$400.00     |
| 45-40-5360     | CELLULAR PHONES                         |        | \$1,400.00   |        | \$1,200.00   |
| 45-40-5640     | DRUG & ALCOHOL TESTING                  |        | \$200.00     |        | \$100.00     |
|                | <b>MISCELLANEOUS</b>                    |        |              |        |              |
| 45-40-5226     | SEWER CONNECT FEE                       |        | \$2,000.00   |        | \$1,500.00   |
| 45-40-5240     | MISCELLANEOUS EXPENSE                   |        | \$2,000.00   |        | \$2,000.00   |
|                | <b>BUILDING/UTILITIES</b>               |        |              |        |              |
| 45-40-5300     | BUILDING MAINTENANCE & IMPROVEMENTS     |        | \$400.00     |        | \$400.00     |
| 45-40-5310     | BOONE ELECTRIC                          |        | \$5,200.00   |        | \$5,000.00   |
| 45-40-5311     | BOONE ELECTRIC ANGEL LANE               |        | \$400.00     |        | \$400.00     |
| 45-40-5315     | AMERENMO                                |        | \$1,250.00   |        | \$1,200.00   |
|                | <b>LIFT STATIONS</b>                    |        |              |        |              |
| 45-40-5325     | AERATED LAGOON                          |        | \$34,000.00  |        | \$34,000.00  |
| 45-40-5330     | PETERSON LIFT STATION                   |        | \$620.00     |        | \$600.00     |
| 45-40-5335     | EAST PUMP STATION                       |        | \$3,300.00   |        | \$3,300.00   |
| 45-40-5340     | CASPIAN CIRCLE PUMP STATION             |        | \$1,030.00   |        | \$850.00     |
| 45-40-5345     | AMERICAN SETTER PUMP                    |        | \$550.00     |        | \$500.00     |
| 45-40-5350     | 607 KIMBERLY, SEWAGE PUMP STATION       |        | \$1,100.00   |        | \$1,100.00   |
| 45-40-5355     | LIFT STATION MAINTENANCE & IMPROVEMENTS |        | \$25,000.00  |        | \$25,000.00  |
|                | <b>VEHICLE/EQUIPMENT OPERATIONS</b>     |        |              |        |              |
| 45-40-5420     | VEHICLE & EQUIPMENT MAINTENANCE         |        | \$1,800.00   |        | \$1,800.00   |
| 45-40-5425     | VEHICLE & EQUIPMENT FUEL                |        | \$5,000.00   |        | \$5,000.00   |
| 45-40-5430     | VEHICLE MILEAGE                         |        | \$0.00       |        | \$0.00       |
|                | <b>BONDS</b>                            |        |              |        |              |
| 45-40-5513     | 2013 COMBINED PRINCIPAL                 |        | \$56,000.00  |        | \$53,000.00  |
| 45-40-5530     | 2007A SEWER BOND PRINCIPAL              |        | \$45,000.00  |        | \$45,000.00  |
| 45-40-5535     | 2007A SEWER BOND INTEREST               |        | \$28,738.00  |        | \$31,437.50  |
| 45-40-5537     | 2013 COMBINED BOND INTEREST             |        | \$8,200.00   |        | \$9,562.50   |
| 45-40-5540     | 2007A SEWER BOND FEE                    |        | \$3,790.00   |        | \$3,673.94   |
| 45-40-5542     | 2013 COMBINED BOND FEES                 |        | \$500.00     |        | \$500.00     |
|                | <b>NORMAL OPERATIONS</b>                |        |              |        |              |
| 45-40-5600     | MO. ONE CALL LOCATES                    |        | \$750.00     |        | \$625.00     |
|                | COLLECTION REPAIRS                      |        | \$75,000.00  |        | \$0.00       |
| 45-40-5605     | SUPPLIES                                |        | \$3,000.00   |        | \$1,800.00   |
| 45-40-5608     | CONTRACT WORK                           |        | \$3,000.00   |        | \$861.00     |
| 45-40-5615     | LAB EXPENSES                            |        | \$6,500.00   |        | \$2,000.00   |
| 45-40-5618     | CHEMICALS                               |        | \$12,500.00  |        | \$12,500.00  |
|                | <b>EMERGENCY OPERATIONS</b>             |        |              |        |              |
| 45-40-5700     | EMERGENCY REPAIRS                       |        | \$0.00       |        | \$0.00       |

|                             |                         |                     |                     |
|-----------------------------|-------------------------|---------------------|---------------------|
| 45-40-5710                  | EMERGENCY SUPPLIES      | \$0.00              | \$0.00              |
| 45-40-5715                  | EMERGENCY CONTRACT WORK | \$0.00              | \$0.00              |
| 45-40-5720                  | EMERGENCY MATERIALS     | \$0.00              | \$0.00              |
| 45-40-5730                  | EMERGENCY FUEL          | \$0.00              | \$0.00              |
|                             | <b>CAPITAL</b>          |                     |                     |
| 45-40-5800                  | ENGINEERING             | \$10,000.00         | \$23,000.00         |
| 45-40-5810                  | CAPITAL EQUIPMENT       | \$5,500.00          | \$83,139.00         |
| 45-40-5813                  | EQUIPMENT LEASE         | \$15,000.00         | \$15,000.00         |
| 45-40-5815                  | SMALL EQUIPMENT         | \$4,000.00          | \$0.00              |
| 45-40-5816                  | CAPITAL EXPENDITURES    | \$0.00              | \$0.00              |
| <b>TOTAL SEWER EXPENSES</b> |                         | <b>\$564,524.00</b> | <b>\$528,448.94</b> |

| UTILITY ADMINISTRATIVE INCOME              |                           | BUDGET | FY 16               | Budget | FY 15               |
|--|---------------------------|--------|---------------------|--------|---------------------|
| 45-50-4275                                 | COLLECTION FEE            |        | \$38,000.00         |        | \$35,000.00         |
| <b>TOTAL UTILITY ADMINISTRATIVE INCOME</b> |                           |        | <b>\$38,000.00</b>  |        | <b>\$35,000.00</b>  |
| SOLID WASTE COLLECTION INCOME              |                           | BUDGET | FY 16               | Budget | FY 15               |
| 45-35-4140                                 | MISCELLANEOUS INCOME      |        | \$25.00             |        | \$25.00             |
| 45-35-4280                                 | SERVICE CHARGE-PENALTY    |        | \$6,600.00          |        | \$6,000.00          |
| 45-35-4305                                 | SOLID WASTE-TRASH SERVICE |        | \$270,000.00        |        | \$256,000.00        |
| 45-35-4306                                 | RECYCLING FEES            |        | \$17,000.00         |        | \$15,840.00         |
| 45-35-4307                                 | YARD WASTE FEES           |        | \$25,000.00         |        | \$23,500.00         |
| 45-35-4330                                 | SOLID WASTE- GRANT        |        | \$0.00              |        | \$0.00              |
| <b>TOTAL SOLID WASTE COLLECTION INCOME</b> |                           |        | <b>\$318,625.00</b> |        | <b>\$301,365.00</b> |

| UTILITY ADMINISTRATIVE EXPENSES              |                              | BUDGET | FY 16              | Budget | FY 15              |
|--|------------------------------|--------|--------------------|--------|--------------------|
|  | <b>PAYROLL</b>               |        |                    |        |                    |
| 45-50-5000                                   | REGULAR SALARIES             |        | \$33,320.00        |        | \$32,000.00        |
| 45-50-5001                                   | OVERTIME SALARIES            |        | \$840.00           |        | \$1,000.00         |
| 45-50-5010                                   | PAYROLL TAXES 7.65%          |        | \$2,555.00         |        | \$2,600.00         |
| 45-50-5020                                   | LAGERS 4.6%                  |        | \$1,340.00         |        | \$950.00           |
| 45-50-5030                                   | HEALTH INSURANCE             |        | \$8,510.00         |        | \$8,000.00         |
| 45-50-5040                                   | WORKMANS COMP .29%           |        | \$450.00           |        | \$105.00           |
| 45-50-5070                                   | HEALTH/FITNESS               |        | \$0.00             |        | \$0.00             |
|  | <b>EMPLOYEE</b>              |        |                    |        |                    |
| 45-50-5115                                   | PROF. TRAINING/MILEAGE       |        | \$1,500.00         |        | \$2,400.00         |
|  | <b>MISCELLANEOUS</b>         |        |                    |        |                    |
| 45-50-5240                                   | MISCELLANEOUS EXPENSE        |        | \$225.00           |        | \$200.00           |
| 45-50-5235                                   | FEES COLLECTION AGENCY       |        | \$0.00             |        | \$0.00             |
| 45-50-5245                                   | BANK SERVICE CHARGES         |        | \$2,700.00         |        | \$2,700.00         |
| 45-50-5300                                   | MAINTENANCE & IMPROVEMENTS   |        | \$0.00             |        | \$0.00             |
| 45-50-5305                                   | UTILITIES                    |        | \$2,000.00         |        | \$1,970.00         |
|  | <b>OFFICE SERVICES</b>       |        |                    |        |                    |
| 45-50-5360                                   | TELEPHONE                    |        | \$5,000.00         |        | \$4,400.00         |
| 45-50-5380                                   | SERVICE AGREEMENTS           |        | \$7,500.00         |        | \$9,000.00         |
| 45-50-5638                                   | ADVERTISING                  |        | \$700.00           |        | \$700.00           |
|  | <b>NORMAL OPERATIONS</b>     |        |                    |        |                    |
| 45-50-5640                                   | DRUG & ALCOHOL TESTING       |        | \$50.00            |        | \$50.00            |
| 45-50-5670                                   | OFFICE AND PRINTING SUPPLIES |        | \$5,000.00         |        | \$4,000.00         |
| 45-50-5680                                   | POSTAGE                      |        | \$8,000.00         |        | \$7,500.00         |
|  | <b>CAPITAL</b>               |        |                    |        |                    |
| 45-50-5810                                   | CAPITAL EQUIPMENT            |        | \$800.00           |        | \$5,000.00         |
| 45-50-5815                                   | SMALL EQUIPMENT              |        | \$0.00             |        | \$0.00             |
| 45-50-5835                                   | COMPUTER MAINTENANCE         |        | \$5,600.00         |        | \$4,000.00         |
| <b>TOTAL UTILITY ADMINISTRATIVE EXPENSES</b> |                              |        | <b>\$86,090.00</b> |        | <b>\$86,575.00</b> |

| SOLID WASTE COLLECTION EXPENSES              |                             | BUDGET | FY 16                 | Budget | FY 15                 |
|--|-----------------------------|--------|-----------------------|--------|-----------------------|
| 45-35-5240                                   | MISCELLANEOUS EXPENSE       |        | \$200.00              |        | \$200.00              |
| 45-35-5900                                   | RECYCLING PROGRAM           |        | \$6,600.00            |        | \$5,200.00            |
| 45-35-5910                                   | YARD WASTE DISPOSAL PROGRAM |        | \$17,000.00           |        | \$16,150.00           |
| 45-35-5920                                   | SYSTEM OPERATIONS           |        | \$272,000.00          |        | \$260,000.00          |
| <b>TOTAL SOLID WASTE COLLECTION EXPENSES</b> |                             |        | <b>\$295,800.00</b>   |        | <b>\$281,550.00</b>   |
|  |                             |        |                       |        |                       |
| <b>TOTAL WATER INCOME</b>                    |                             |        | <b>\$874,500.00</b>   |        | <b>\$905,300.00</b>   |
| <b>TOTAL SEWER INCOME</b>                    |                             |        | <b>\$573,950.00</b>   |        | <b>\$547,700.00</b>   |
| <b>TOTAL UTILITY ADMINISTRATIVE INCOME</b>   |                             |        | <b>\$38,000.00</b>    |        | <b>\$35,000.00</b>    |
| <b>TOTAL INCOME</b>                          |                             |        | <b>\$1,486,450.00</b> |        | <b>\$1,488,000.00</b> |
| <b>TOTAL WATER EXPENSES</b>                  |                             |        | <b>\$683,421.14</b>   |        | <b>\$864,553.40</b>   |
| <b>TOTAL SEWER EXPENSES</b>                  |                             |        | <b>\$564,524.00</b>   |        | <b>\$528,448.94</b>   |
| <b>TOTAL UTILITY ADMINISTRATIVE EXPENSES</b> |                             |        | <b>\$86,090.00</b>    |        | <b>\$86,575.00</b>    |
| <b>TOTAL EXPENSES</b>                        |                             |        | <b>\$1,334,035.14</b> |        | <b>\$1,479,577.34</b> |
| <b>TOTAL NET BALANCE</b>                     |                             |        | <b>\$152,414.86</b>   |        | <b>\$8,422.66</b>     |
|  |                             |        |                       |        |                       |
| <b>TOTAL SOLID WASTE COLLECTION INCOME</b>   |                             |        | <b>\$318,625.00</b>   |        | <b>\$301,365.00</b>   |
| <b>TOTAL SOLID WASTE COLLECTION EXPENSES</b> |                             |        | <b>\$295,800.00</b>   |        | <b>\$281,550.00</b>   |
| <b>TOTAL NET BALANCE</b>                     |                             |        | <b>\$22,825.00</b>    |        | <b>\$19,815.00</b>    |
|  |                             |        |                       |        |                       |
|  |                             |        |                       |        |                       |

**FY16**

**ACCOUNT**

**CODE**

**DESCRIPTIONS**

## GENERAL FUND REVENUE CODES

### GENERAL & ADMINISTRATIVE REVENUE

- 10-10-4000 PROPERTY TAX REAL & PERSONAL**  
Real Estate and Personal Tax Collection
- 10-10-4010 1% LOCAL SALES TAX**  
Local sales tax collection
- 10-10-4011 FINANCIAL INSTITUTION TAX**  
Financial Institution Tax is levied on banks and trust companies, credit institutions, savings and loan associations, and credit unions. Chapter 148 of state law authorizes each tax, and each tax rate is 7 percent of net income. (January)
- 10-10-4012 SURTAXES**  
Tax adopted by constitutional amendment and replaced Missouri's personal property tax on merchandising and manufacturing inventory. (March)
- 10-10-4020 INTEREST INCOME**  
Interest income from general operating bank account & general revenue reserve investments
- 10-10-4130 RETURN PAYMENTS**  
Income received for checks and ACH returns for insufficient funds or closed accounts
- 10-10-4135 WIRELESS LEASE AGREEMENT**  
Payment received for use of city property for cell phone towers, AT&T, Verizon and Sprint
- 10-10-4140 MISCELLANEOUS INCOME**  
Income received for copies and other miscellaneous income
- 10-10-4155 3% GROSS CHARTER COMMUNICATIONS**  
A three percent tax on taxable sales from charter communication.
- 10-10-4160 5% GROSS RECEIPTS AMEREN**  
Five percent tax on gross receipts on Ameren MO taxable sales
- 10-10-4165 5% GROSS RECEIPTS BOONE ELECTRIC**  
Five percent tax on gross receipts on Boone Electric Cooperation taxable sales.
- 10-10-4170 5% GROSS RECEIPTS MOBILE TELEPHONE**  
Five percent tax on gross receipts on telecommunication taxable sales. AT&T 11/12, AT&T 8, AT&T Mobility, Access One, Cellco, CenturyTel, Cingular

Wire, Comtel, Granite Tel, Inter-Tel, Matrix, McLeod, Socket, Sprint Nextel, Sprint Spectrum, T-Mobile, US Cellular, Verizon, Working Asset, ACN Communication

- 10-10-4330 GRANT INCOME**  
Funds received from granting agencies.
- 10-10-4340 353 & TIFF PREFUNDING**  
Costs incurred by the city which is reimbursed by the applicant to participate in a special taxing district.
- 10-10-4600 LIQUOR AND BUSINESS LICENSES**  
New & renewal fee of liquor and business license
- 10-10-4800 CITY EVENT INCOME**  
Income received from city events.
- 10-10-4999 TRANSFER FROM RESERVES**  
Area which unrestricted reserves are budgeted to balance a deficit budget per state statutes

**GENERAL & ADMINISTRATIVE EXPENSES**

- 10-10-5000 SALARIES**  
Salaries for City Administrator, City Clerk, City Treasurer and 1/3 Custodian
- 10-10-5001 OVERTIME SALARIES**  
Overtime compensation for non-exempt employees
- 10-10-5010 PAYROLL TAXES**  
Federal and State payroll taxes for City Administrator, City Clerk, City Treasurer and 1/3 Custodian
- 10-10-5020 LAGERS**  
City contribution to retirement for City Administrator, City Clerk and City Treasurer (4.6%)
- 10-10-5030 HEALTH INSURANCE**  
Health insurance premiums plus \$20 for a voluntary benefit for City Administrator, City Clerk and City Treasurer
- 10-10-5040 WORK COMP INSURANCE**  
Workers compensation insurance City Administrator, City Clerk, City Treasurer and 1/3 Custodian

- 10-10-5070 HEALTH/FITNESS**  
Membership to the local gym which can be purchased by City Employees
- 10-10-5110 UNIFORMS**  
City of Ashland apparel
- 10-10-5115 PROFESSIONAL TRAINING & MILEAGE**  
Educational seminars and conferences, travel and training materials
- 10-10-5120 PROFESSIONAL MEMBERSHIP**  
Individual membership dues for professional organizations and subscriptions
- 10-10-5121 MMRCOG**  
City organizational dues for the Regional Planning Commission
- 10-10-5122 MML**  
City organizational dues for the Missouri Municipal League
- 10-10-5205 PROPERTY/AUTO INSURANCE**  
Property, liability, auto, and inland marine insurance
- 10-10-5210 LEGAL FEE-CITY ATTORNEY**  
City Attorney cost for regular legal services
- 10-10-5211 SPECIAL LEGAL EXPENSES**  
Legal expenses above and beyond normal service provided by the attorney
- 10-10-5215 CITY AUDIT**  
Annual and state audit fees
- 10-10-5240 MISCELLANEOUS EXPENSE**  
Other small expenses associated with the general fund
- 10-10-5245 BANK SERVICE CHARGES**  
Expenses charged by the financial institutions
- 10-10-5300 MAINTENANCE & IMPROVEMENTS**  
Maintenance & improvements associated with City Hall/Council Chambers
- 10-10-5303 OPERATION/SUPPLIES**  
Supplies which are associated with day to day operations, such as paper products, and cleaning supplies
- 10-10-5305 UTILITIES**  
Electric and gas, utilities associated with Ashland City Hall/Council Chambers

- 10-10-5360 TELEPHONE**  
Landlines, long distance service, which serves City Hall and City Administrator's mobile phone
- 10-10-5380 SERVICE AGREEMENTS**  
Agreements for general office equipment currently the postage meter, copiers, animal control agreement, pest control, bottled water, fire extinguishers, etc.
- 10-10-5638 ADVERTISING**  
Notice of bids, citizen communications, and notifications of public hearings
- 10-10-5640 DRUG AND ALCOHOL TESTING**  
New employees and random testing
- 10-10-5643 ELECTION FEES**  
Costs associated with City of Ashland elections
- 10-10-5670 OFFICE AND PRINTING SUPPLIES**  
Paper, pens, pencils, and other day to day supplies for City of Ashland administrative duties
- 10-10-5680 POSTAGE**  
Cost of postage for mailings related to the City of Ashland
- 10-10-5790 EMERGENCY PREPAREDNESS**  
Expenses that occur while preparing the City for an emergency situation.
- 10-10-5815 SMALL EQUIPMENT**  
Administrative equipment purchased for general & administrative activity (under \$500)
- 10-10-5816 CAPITAL EXPENDITURES**  
New assets and improvements associated which benefits the City of Ashland but cannot be associated with any other department
- 10-10-5835 COMPUTER MAINTENANCE**  
Hardware and software maintenance updates and service agreements
- 10-10-5840 DECORATIVE LIGHTS**  
Decorations which are placed along the public thoroughfares of Ashland
- 10-10-5850 GRANT**  
Grant expenses which benefit the City of Ashland but cannot be associated with any other department other than General and Administrative.

**10-10-5955 CITY EVENTS EXPENSE**  
Expenses associated with local events to promote Ashland.

**COMMUNITY DEVELOPMENT & CODE ENFORCER REVENUE**

- 10-11-4110 BUILDING PERMITS**  
Fees received for building and remodeling projects
- 10-11-4112 PLANNING AND ZONING APPLICATIONS**  
Fees received for planning review requests
- 10-11-4113 PROCESSING FEE**  
Fees received for processing of building and remodeling permits  
(\$50.00)
- 10-11-4114 PROPERTY CODE VIOLATIONS**  
Landowner fees for violating minimum property standards
- 10-11-4116 SITE PERMIT**  
Fees submitted by the applicant when applying for a site permit or reimbursing  
the City for City Engineer review
- 10-11-4118 SIGN/ACCESSORY PERMITS**  
Fees submitted by applicant, when applying for a sign or accessory permit
- 10-11-4120 DRIVEWAY APPROACH INSPECTIONS**  
Fees received for inspection of new or modified driveways
- 10-11-4122 INFRASTRUCTURE DEVELOPMENT INSPECTION FEES**  
Fees received for inspection of new or modified developments
- 10-11-4124 RECORDING**  
Fees received for required recordings of legal documents

**COMMUNITY DEVELOPMENT & CODE ENFORCEMENT EXPENSE**

- 10-11-5130 BUILDING PERMITS**  
Costs associated with building and remodeling
- 10-11-5135 PLANNING & ZONING/SITE PERMIT**  
Engineering fees for land use such as plats, conditional use, rezoning fees and site  
plans
- 10-11-5240 MISCELLANEOUS EXPENSE**  
Other small expenses associated with Community Development and Code  
Enforcement

- 10-11-5255 PROPERTY CODE VIOLATIONS**  
Cost associated with application of minimum property standards
- 10-11-5260 SURVEY**  
Cost associated with required surveys
- 10-11-5676 RECORDING**  
Costs incurred for required recordings of legal documents
- 10-11-5677 MAPPING**  
Expenses incurred with updates to mapping within the City of Ashland.
- 10-11-5678 INFRASTRUCTURE DEVELOPMENT INSPECTION EXPENSE**  
Costs incurred for inspection of infrastructure development
- 10-11-5679 RPC TRANSPORTATION PLANNING COMMISSION**  
Comprehensive Plan- Transportation Planning

#### **PARKS REVENUE**

- 10-18-4335 PARK DONATIONS**  
Fees submitted by applicants wishing to donate to Ashland Parks
- 10-18-6106 FLAG FUND**  
Funds received for flags.

#### **PARKS EXPENSES**

- 10-18-5240 MISCELLANEOUS**  
Other small expenses associated with the park fund
- 10-18-5241 FLAG FUND**  
Flags purchased for Avenue of Flags, flags for the parks, etc.
- 10-18-5242 MEMORIAL PROGRAM**  
Cost associated with the memorial program for benches, trees, and picnic tables
- 10-18-5300 BUILDING MAINTENANCE & IMPROVEMENTS**  
Maintenance and improvements to the maintenance building associated with the city parks
- 10-18-5305 UTILITIES**  
Utilities associated with the city parks

- 10-18-5366 501 MUSTANG UTILITIES**  
Utilities cost associated with 501 Mustang for the Ashland Ridge Park
- 10-18-5367 BASS UTILITIES**  
Utilities cost associated with Bass
- 10-18-5368 PARK RESTROOM/SHELTER UTILITIES**  
Utility costs associated with restrooms and shelter for Ashland Community Park
- 10-18-5369 CITY PARK-POND AERATOR UTILITIES**  
Utility costs associated with the aerator for the pond at the Ashland Community Park
- 10-18-5371 BALL FIELD UTILITIES**  
Utility costs associated with ball field for the city parks
- 10-18-5372 COMMUNITY PARK (POOL)**  
Utility costs associated with the street lights by the pool
- 10-18-5373 COMMUNITY PARK (N.COLLEGE)**  
Utility costs associated with the Ashland Community Park
- 10-18-5380 SERVICE AGREEMENTS**  
Service agreements associated with the city parks, Optimist Community Pool and YMCA.
- 10-18-5420 VEHICLE & EQUIPMENT MAINTENANCE**  
Maintaining of general system equipment
- 10-18-5425 VEHICLE & EQUIPMENT FUEL**  
Fuel costs for vehicles and equipment.
- 10-18-5435 EQUIPMENT CONTRACT WORK**  
Cost associated with major repairs to vehicles and equipment performed by forces outside of city staff
- 10-18-5608 CONTRACT WORK**  
Cost associated with work contracted out within the City Parks
- 10-18-5610 MAINTENANCE & MATERIALS**  
Costs associated with maintaining and materials of the city parks
- 10-18-5612 VANDALISM REPAIRS**  
Costs associated with repairing and or cleaning damage from vandalism
- 10-18-5715 EMERGENCY CONTRACT WORK**

- 10-18-5720 EMERGENCY MATERIALS**
- 10-18-5730 EMERGENCY FUEL**  
The above five items are for costs associated with an event which is possibly reimbursable by state or federal emergency management organizations
- 10-18-5800 ENGINEERING**  
Engineering associated with city park projects
- 10-18-5810 CAPITAL EQUIPMENT**  
Equipment or vehicles with a cost of \$501 or more to be issued to the city park department
- 10-18-5815 SMALL EQUIPMENT**  
Equipment with a cost of \$500 or less to be issued to the city park department
- 10-18-5816 CAPITAL EXPENDITURES**  
Major projects and improvements to the city parks
- 10-18-5950 FALL FESTIVAL**  
Costs associated with the annual Fall Festival
- 10-18-5951 SPRING EGG HUNT**  
Costs associated with the annual Easter Egg Hunt
- 10-18-5952 WINTER CEREMONY**  
Costs associated with the annual Winter Ceremony

**POLICE DEPARTMENT REVENUE**

- 10-15-4330 GRANT**  
Funds received from granting agencies
- 10-15-4331 P.O.S.T.**  
Funds received yearly exclusively for police training
- 10-15-4332 BVP GRANT**  
Funds received for the purchase of police protective vests.
- 10-15-4335 DONATIONS**  
Funds received from voluntary monies submitted by outside entities
- 10-15-4410 BOND FEES**  
Fees from bonding

- 10-15-4411 FINGERPRINTING**  
Funds received from fingerprinting
- 10-15-4413 RECOUPMENT FEES**  
Reimbursement from individuals for costs associated with arrest. Mostly associated with D.U.I. per state statutes
- 10-15-4414 PRISONER TRANSPORT/MILEAGE**  
Reimbursement from prisoner for transportation to and from holding facilities
- 10-15-4418 REPORTS**  
Funds received for providing police reports
- 10-15-4419 OFF DUTY EMPLOYMENT**  
Funds received from other organizations for event security

**POLICE DEPARTMENT EXPENSE**  
**POLICE CLERK**

- 10-14-5000 POLICE CLERK SALARIES**  
Gross salaries for police clerk
- 10-14-5001 POLICE CLERK OVERTIME SALARIES**  
Overtime compensation for non-exempt employees
- 10-14-5010 POLICE CLERK PAYROLL TAXES**  
Federal and State payroll taxes for police clerk (7.65%)
- 10-14-5020 POLICE CLERK LAGERS**  
City contribution to retirement for police clerk (4.60%)
- 10-14-5030 POLICE CLERK HEALTH INSURANCE**  
Health insurance premiums plus \$20 for a voluntary benefit for police clerk
- 10-14-5040 POLICE CLERK WORK COMP INSURANCE**  
Workers compensation insurance for police clerk (.29%)
- 10-14-5070 POLICE CLERK HEALTH/FITNESS**  
Membership to the local gym which can be purchased by City Employees

**POLICE DEPARTMENT EXPENSES**

- 10-15-5000 SALARIES**  
Gross salaries for police officers including holiday pay and shift differential (6.5 officers)

- 10-15-5001 OVERTIME SALARIES**  
Overtime compensation for non-exempt employees
- 10-15-5005 RESERVE OFFICERS**  
Volunteer/part time reserve officers
- 10-15-5010 PAYROLL TAXES**  
Federal and State payroll taxes for police officers
- 10-15-5020 LAGERS**  
City contribution to retirement for police officers (3.80%)
- 10-15-5030 HEALTH INSURANCE**  
Health insurance premiums plus \$20 for a voluntary benefit for police officers
- 10-15-5040 WORK COMP INSURANCE**  
Workers compensation insurance for police officers (5.27%)
- 10-15-5070 HEALTH/FITNESS**  
Membership to the local gym which can be purchased by City Employees
- 10-15-5105 POLICE HIRING**  
Expenses associated with police hiring
- 10-15-5110 UNIFORMS/EQUIPMENT**  
Police officer uniforms and equipment
- 10-15-5112 AMMUNITION**  
Ammunition used by the Police Department for training and in the line of duty
- 10-15-5113 SPECIAL EQUIPMENT**  
Equipment or gear purchased.
- 10-15-5115 PROFESSIONAL TRAINING & MILEAGE**  
Educational seminars, conferences, travel and training materials
- 10-15-5120 PROFESSIONAL MEMBERSHIPS**  
Membership dues for professional organizations and subscriptions  
(MO Police Chiefs, Intl. Assoc Police Chiefs)
- 10-15-5125 PERSONAL SAFETY EQUIPMENT**  
Hearing protection, gloves, safety harnesses, safety training materials, etc
- 10-15-5240 MISCELLANEOUS EXPENSE**  
Other small expenses associated with the police department

- 10-15-5300 BUILDING MAINTENANCE & IMPROVEMENTS**  
Maintenance and improvements associated with the Police garage.  
(Furnace for police garage)
- 10-15-5305 UTILITIES**  
Electric and gas associated with the police department (Police garage and City Hall)
- 10-15-5360 TELEPHONE**  
Cell phones, landlines, and phone cards associated with the police department
- 10-15-5380 SERVICE AGREEMENTS**  
Service agreements associated with the police department  
(Tac 10, Data Retention, etc)
- 10-15-5420 VEHICLE & EQUIPMENT MAINTENANCE**  
Maintaining of general system equipment
- 10-15-5425 VEHICLE & EQUIPMENT FUEL**  
Fuel costs for vehicles and equipment.
- 10-15-5435 EQUIPMENT CONTRACT WORK**  
Cost associated with major repairs to vehicles and equipment performed by forces outside of city staff
- 10-15-5638 ADVERTISING**  
Citizen communications, and notifications and ads of hiring for Police Department
- 10-15-5640 DRUG AND ALCOHOL TESTING**  
New employees and random testing
- 10-15-5670 OFFICE AND PRINTING SUPPLIES**  
Paper, pens, pencils, and other day to day supplies for the Police Department
- 10-15-5680 POSTAGE**  
Cost of postage for mailings related to the City Police Department
- 10-15-5700 EMERGENCY REPAIRS**  
**10-15-5710 EMERGENCY SUPPLIES**  
**10-15-5715 EMERGENCY CONTRACT WORK**  
**10-15-5730 EMERGENCY FUEL**  
The above five items are for costs associated with an event which is possibly reimbursable by state or federal emergency management organizations

- 10-15-5810 CAPITAL EQUIPMENT**  
Equipment or vehicles with a cost of \$501 or more to be issued to the Police Department (new computer)
- 10-15-5815 SMALL EQUIPMENT**  
Equipment with a cost of \$500 or less to be issued to the Police Department
- 10-15-5816 CAPITAL EXPENDITURES**  
Major projects and improvements for the Police Department
- 10-15-5835 COMPUTER MAINTENANCE**  
Hardware and software maintenance updates and service agreements
- 10-15-5850 GRANT**  
Grant expenses which benefit the Police Department
- 10-15-5851 P.O.S.T.**  
Expenses exclusively used for police training
- 10-15-5852 BVP GRANT**  
Grant expense for the purchase of police protective vests.
- 10-15-5855 DEBT SERVICES**  
All expenses associated with debt retirement which includes principal reduction and fees
- 10-15-5925 RESTITUTION EXPENSE**  
All expenses associated with Court ordered reimbursement for enforcement activities
- 10-15-5926 POLICE DONATIONS**  
All expenses associated with donation activities
- 10-15-5928 MUNICIPAL BONDS**  
Expense associated with municipal bonds.

#### **CUSTODIAN EXPENSES**

- 10-17-5000 CUSTODIAN SALARIES**  
1/3 Gross salaries for an custodian
- 10-17-5010 CUSTODIAN PAYROLL TAXES**  
Federal and State payroll taxes for custodian
- 10-17-5040 CUSTODIAN WORK COMP INSURANCE**  
Workers compensation insurance for custodian (5.82)

## COURT REVENUE

- 15-16-4450 COURTS AUTOMATED**  
\$7.00 collected from every municipal summons paid in Ashland
- 15-16-4452 STATE CLERKS FEE**  
\$12.00 collected from every municipal summons paid in Ashland
- 15-16-4454 COUNTY CLERKS FEE**  
\$3.00 collected from every municipal summons paid in Ashland
- 15-16-4456 CRIME VICTIM COMPENSATION**  
Crime Victims, \$7.50 collected from every municipal summons paid in Ashland
- 15-16-4458 LAW ENFORCEMENT TRAINING (L.E.T.) REVENUE**  
\$3.00 collected from every municipal summons paid in Ashland
- 15-16-4460 MUNICIPAL COURT FINES**  
Collection on municipal summons received in Ashland
- 15-16-4462 SHERIFF'S RETIREMENT FUND**  
Sheriff's Retirement Fund, \$3.00 collected from every municipal summons paid in Ashland

## COURT EXPENSES

- 15-16-5240 COURT MISCELLANEOUS**  
Other small expenses associated with the court fund
- 15-16-5448 LEGAL FEES PROSECUTING ATTORNEY**  
Legal service expenses for prosecution of criminal and traffic violations
- 15-16-5450 COURT AUTOMATED FUND**  
Remit \$7.00 on every municipal summons collected in Ashland
- 15-16-5452 STATE CLERK'S FEE**  
Remit \$12.00 on every municipal summons collected in Ashland
- 15-16-5454 COUNTY CLERK'S FEE**  
Remit \$3.00 on every municipal summons collected in Ashland
- 15-16-5456 CRIME VICTIM COMPENSATION (C.V.C) FEE**  
Remit \$7.13 on every municipal summons collected in Ashland
- 15-16-5458 LAW ENFORCEMENT TRAINING (L.E.T.) FEE**  
Remit \$1.00 on every municipal summons collected in Ashland

**15-16-5460 SUBPOENAED EMPLOYEES**  
Expense related to officers required to testify in court

**15-16-5462 SHERIFF'S RETIREMENT FUND**  
Remit \$3.00 on every municipal summons collected in Ashland

**STREET REVENUE**

**20-20-4020 INTEREST INCOME**  
Interest income earned from reserve funds

**20-20-4140 MISCELLANEOUS INCOME**  
Miscellaneous income

**20-20-4174 TRANSPORTATION TAX**  
½ cent transportation tax dedicated to fund street

**20-20-4175 MOTOR VEHICLES STATE SALES TAX**  
Revenue received from Missouri Department of Revenue based on vehicles purchased by Ashland residents

**20-20-4176 MOTOR FUEL TAX**  
Revenue received from Missouri Department of Revenue on the sale of motor fuel from licensed suppliers

**20-20-4177 MOTOR VEHICLE FEE**  
Revenue received from Missouri Department of Revenue

**20-20-4178 ROAD TAX REPLACEMENT**  
Revenue Sharing Program established by the passage of county capital sales tax

**20-20-4179 RESTITUTION TO STREETS**  
Reimbursements made to repair damage to infrastructure from accidents or vandalism

**20-20-4180 CITIZEN REIMBURSEMENT**  
Reimbursements made by residents for materials installed by Street Department forces

**20-20-4183 ST EXCAVATION PERMITS**  
Permits given to contractors for utilities new or repairs

**20-20-4206 SEMA**  
Funds reimbursed to the city by state or federal emergency management agencies

**20-20-4330 GRANT**  
State and County Revenue Sharing Grant Program for street improvements

**20-20-4537 CARRY OVER FROM PREVIOUS YEAR**  
**(\$74,000)**

### **STREET EXPENSES**

**20-20-5000 SALARIES**  
Gross salaries for full-time street personnel

**20-20-5001 OVERTIME SALARIES**  
Overtime portion of salaries for full-time street personnel

**20-20-5002 SUMMER SALARIES**  
Salaries for seasonal summer street personnel

**20-20-5010 PAYROLL TAXES**  
Federal and State payroll taxes for street personnel

**20-20-5020 LAGERS**  
City contribution to retirement for street personnel (4.6%)

**20-20-5030 HEALTH INSURANCE**  
Health insurance premiums plus \$20 for a voluntary benefit for street personnel

**20-20-5040 WORK COMP INSURANCE**  
Workers compensation insurance street personnel (10.3)

**20-20-5070 HEALTH/FITNESS**  
Membership to the local gym which can be purchased by City Employees

**20-20-5110 UNIFORMS**  
Uniforms and boots for full-time street personnel

**20-20-5115 PROFESSIONAL TRAINING & MILEAGE**  
Educational seminars, conferences, travel and training materials

**20-20-5120 PROFESSIONAL MEMBERSHIPS**  
Membership dues for professional organizations and subscriptions

**20-20-5125 PERSONAL SAFETY EQUIPMENT**  
Hearing protection, gloves, safety harnesses, safety training materials etc

**20-20-5240 MISCELLANEOUS EXPENSE**  
Other small expenses associated with the Street Department.

- 20-20-5300 BUILDING MAINTENANCE & IMPROVEMENTS**  
Maintenance and improvements to the maintenance building associated with the Street Department.
- 20-20-5305 STREET LIGHTS (UTILITIES)**  
Electric associated with the street lights
- 20-20-5360 TELEPHONE**  
Cell phones and landlines associated with the Street Department.
- 20-20-5380 SERVICE AGREEMENTS**  
Service agreements associated with the Street Department
- 20-20-5420 VEHICLE & EQUIPMENT MAINTENANCE**  
Maintaining of general system equipment
- 20-20-5425 VEHICLE & EQUIPMENT FUEL**  
Fuel costs for vehicles and equipment.
- 20-20-5435 EQUIPMENT CONTRACT WORK**  
Cost associated with major repairs to vehicles and equipment performed by forces outside of city staff
- 20-20-5603 STREET REPAIRS**  
Cost associated with repairs to structures, facilities, and infrastructure to the streets
- 20-20-5604 STORMWATER REPAIRS**  
Cost associated with repairs to structures, facilities, and infrastructure pertaining to the storm water system
- 20-20-5605 STREET SUPPLIES**  
Cost associated with paper products, cleaning chemicals, etc. for the streets
- 20-20-5608 STREET CONTRACT WORK**  
Services performed for maintenance, repairs, or projects for the streets performed by entities other than city staff
- 20-20-5609 STORMWATER CONTRACT WORK**  
Services performed for maintenance, repairs, or projects for the storm water system performed by entities other than city staff
- 20-20-5610 STREET MAINTENANCE**  
Costs associated with maintaining Ashland City Streets

- 20-20-5621 STORMWATER MAINTENANCE**  
Costs associated with maintaining the storm water system
- 20-20-5629 STREET MATERIALS**  
Costs associated with materials being used for Ashland City Streets
- 20-20-5630 SIDEWALK EXPENSES**  
Cost associated with repairs to structures, facilities, and infrastructure pertaining to the sidewalks
- 20-20-5640 DRUG AND ALCOHOL TESTING**  
New employees and random testing
- 20-20-5700 EMERGENCY REPAIRS**  
**20-20-5710 EMERGENCY SUPPLIES**  
**20-20-5715 EMERGENCY CONTRACT WORK**  
**20-20-5720 EMERGENCY MATERIALS**  
**20-20-5730 EMERGENCY FUEL**  
The above five items are for costs associated with an event which is possibly reimbursable by state or federal emergency management organizations
- 20-20-5800 ENGINEERING**  
Engineering associated with street projects
- 20-20-5810 CAPITAL EQUIPMENT**  
Equipment or vehicles with a cost of \$501 or more to be issued to the Street Department
- 20-20-5813 VEHICLE/EQUIPMENT LEASE**  
Equipment or vehicles acquired via lease or lease purchase issued to the Street Department
- 20-20-5814 LEASE INTEREST**  
Interest paid for a lease purchase agreement
- 20-20-5815 SMALL EQUIPMENT**  
Equipment with a cost of \$500 or less to be issued to the Street department
- 20-20-5816 CAPITAL EXPENDITURES**  
Major projects, engineering, and improvements to the streets, storm water, or sidewalks
- 20-20-5817 SIGNS & POSTS**  
Inventory for new installations and replacements of signs and posts

**20-20-5818 STREET MAJOR MAINTENANCE**  
 Overlays, seals, and other large scale maintenance work for the Street Department

|  |           |
|--|-----------|
| Street Striping (Henry Clay, Main & Liberty) | \$6,000.  |
| Mustang                                      | \$39,000. |
| East Side Drive                              | \$40,000. |
| Oak Street                                   | \$58,000. |
| Salinda                                      | \$71,000. |
| South College                                | \$72,000. |

**20-20-5835 COMPUTER MAINTENANCE**  
 Hardware and software maintenance updates and service agreements

**CAPITAL FUND REVENUE**

**50-51-4330 GRANT**  
 Funds received from granting agencies

**50-51-4390 CAPITAL SALES TAX**  
 ½ cent sales tax dedicated to fund capital projects

**50-51-4537 CARRY OVER PREVIOUS YEAR**  
 (\$82,000.)

**50-51-9015 TRANSFER**

**CAPITAL FUND EXPENSES**

**50-51-5095 GRANT**  
 Grant expenses

**50-51-5881 GENERAL**  
 Capital Outlays associated with the general fund

|                       |           |
|-----------------------|-----------|
| Police SUV            | \$38,000. |
| Car Video Cameras (3) | \$10,500. |

**50-51-5882 STREET**  
 Capital Outlays associated with the street systems

|  |           |
|--|-----------|
| Loy Martin & Hunter's Bend                 | \$30,000. |
| Sealant (Douglas, Bass, Main & Henry Clay) | \$42,000. |

**50-51-5883 WATER**  
 Capital Outlays associated with the water systems

**50-51-5884 SEWER**  
 Capital Outlays associated with waste water systems

**50-51-5886 STORMWATER**  
Capital Outlays associated with storm water system

**50-51-5887 PARKS**  
Capital Outlays associated with city parks  
Walking Trail \$51,000.  
Tennis Court \$20,000.

**LEARNING GARDEN**

**73-73-4330 LEARNING GARDEN REVENUE**  
Funds received from a grant

**73-73-5753 LEARNING GARDEN EXPENSE**  
Funds expended by Southern Boone Learning Garden

**WATER FUND REVENUE CODES**

**45-30-4020 INTEREST INCOME**  
Interest income earned from reserve fund

**45-30-4130 RETURN PAYMENT FEE**  
Income received for checks and ACH returns for insufficient funds or closed accounts

**45-30-4140 MISCELLANEOUS INCOME**  
Miscellaneous income associated with the day to day operations, Boone Electric Capital Credit Refund

**45-30-4145 DISTRIBUTION MATERIALS INCOME**  
Revenue received customers to reimburse for water and sanitary sewer materials

**45-30-4240 WATER INCOME COMMERCIAL**  
Water sales to commercial customers

**45-30-4245 WATER INCOME RESIDENTIAL**  
Water sales to residential customers

**45-30-4250 SALES TAX WATER**  
City, County and State Tax collected on water consumed by utility customers

**45-30-4270 WATER NEW SERVICE**  
Fee received for water meter installation and new water service  
Residential Construction Fee \$600.00 per meter

- 45-30-4280 SERVICE CHARGE PENALTY**  
Penalty assessed for late payment of water bill after the 15<sup>th</sup> of every month 10% of bill, after the 25<sup>th</sup> of each month \$10.00.
- 45-30-4290 RECONNECT FEE**  
Charges received to reconnect water service after being disconnected for non-payment of bill. \$30.00 for reconnecting during public work hours, \$60.00 after hours
- 45-30-4295 PRIMACY FEE**  
Fee collected through billing that is assessed by Missouri Department of Natural Resources for all water connections within the city limits
- 45-30-4330 GRANT**  
Funds received from granting agencies
- 45-30-4360 SRF FUND**  
Rebates from SRF which are not designated to retire principal or interest of debt
- 45-30-4400 UTILITY TAX**  
Franchise fees collected for water and sewer operation
- 45-30-4500 SALE OF EQUIPMENT**  
Funds collected from sale of equipment
- 45-30-4520 CAPITAL IMPROVEMENT**  
Portion of water and sewer fees collected for the replacement fund as required by SRF
- 45-30-4530 INCOME OF DEBT SERVICE**  
Portion of water fees which is set aside for retiring long term debt (Bonds)
- 45-30-4535 INTEREST INCOME/REIMBURSEMENT DEBT SERVICE**  
Reimbursement from funding and financing agencies which are designated to retire principal or interest of debt
- 45-30-4536 ONE TIME EMERGENCY**
- 45-30-4537 CARRY OVER PREVIOUS YEAR**

**SEWER FUND REVENUE CODES**

- 45-40-4020 INTEREST INCOME**  
Interest income from reserve fund

- 45-40-4140 MISCELLANEOUS INCOME**  
Miscellaneous income associated with the Sewer Department
- 45-40-4280 SERVICE CHARGE – PENALTY**  
Revenue collected from assessment of a penalty for late payment of the sewer bill, after the 15<sup>th</sup> of every month 10% of bill, after the 25<sup>th</sup> of each month \$10.00.
- 45-40-4295 SEWER CONNECT FEE-MDNR**  
Fees collected monthly for annual payment to Mo. Department of Natural Resources
- 45-40-4300 SEWER INCOME**  
Revenue received from assessment of a sewer charge
- 45-40-4315 SEWER TREATMENT IMPACT FEE**  
Charge assessed by the City of Ashland for the impact to the sewer system. Single Family new construction \$800.00.
- 45-40-4325 SEWER COLLECTION SYSTEM FEE**  
Charge assessed by the City of Ashland for hooking up to the sewer system. Single Family new construction \$750.00.
- 45-40-4330 GRANT**  
Funds received from granting agencies
- 45-40-4360 SRF FUND**  
Rebates from SRF which are not designated to retire principal or interest of debt
- 45-40-4500 SALE OF EQUIPMENT**  
Funds collected from sale of equipment
- 45-40-4520 CAPITAL IMPROVEMENT**  
Portion of water and sewer fees collected for the replacement fund as required by SRF
- 45-40-4530 INCOME OF DEBT SERVICE**  
Portion of sewer fees which is set aside for retiring long term debt (Bonds)
- 45-40-4535 INTEREST INCOME/REIMBURSEMENT DEBT SERVICE**  
Reimbursement from funding and financing agencies which are designated to retire principal or interest of debt
- 45-30-4999 FROM RESERVES**  
Capital budgeted from reserve funds. This year's use from reserves is to offset the cost of Lagoon improvements.

- 45-50-4275 COLLECTION FEE**  
\$2.00 fee collected from utility customers for billing and collection of solid waste service and recycling

#### TRASH FUND REVENUE CODES

- 45-35-4140 MISCELLANEOUS INCOME**  
Miscellaneous income associated with Trash.
- 45-35-4280 SERVICE CHARGE – PENALTY TRASH**  
Amount collected on delinquent bills after the 15<sup>th</sup> of every month 10% of bill, after the 25<sup>th</sup> of each month \$10.00
- 45-35-4305 SOLID WASTE – TRASH SERVICE**  
Money collected each month for trash service per agreement with our solid waste carrier that provides service to City of Ashland, \$10.77 residential.
- 45-35-4306 RECYCLING FEES**  
Fees collected each month to offset costs of the recycling program and administration of the program, \$1.00 residential.
- 45-35-4307 YARD WASTE FEES**  
Fees collected each month to offset costs of the yard waste program and administration of the program, \$1.50 residential.
- 45-35-4330 GRANT**  
Funds received from granting agencies

#### WATER FUND EXPENSES

- 45-30-5000 SALARIES**  
Gross salaries for (3) full-time Water personnel
- 45-30-5001 OVERTIME SALARIES**  
Overtime portion of salaries for full-time Water personnel
- 45-30-5010 PAYROLL TAXES**  
Federal and State payroll taxes for Water personnel
- 45-30-5020 LAGERS**  
City contribution to retirement for Water personnel, 4.6%
- 45-30-5030 HEALTH INSURANCE**  
Health insurance premiums plus \$20 for a voluntary benefit for Water personnel

- 45-30-5040 WORK COMP INSURANCE**  
Workers compensation insurance Water personnel, 7.2
- 45-30-5095 GRANT**  
Grant expenses which benefit the City of Ashland but cannot be associated with any other department other than water department
- 45-30-5110 UNIFORMS**  
Uniforms and boots for full-time Water personnel, \$400.00 per employee
- 45-30-5115 PROFESSIONAL TRAINING & MILEAGE**  
Educational seminars, conferences, travel and training materials
- 45-30-5120 PROFESSIONAL MEMBERSHIPS**  
Membership dues for professional organizations and subscriptions MRWA (Missouri Rural Water Association), MWWC (Missouri Water & Wastewater)
- 45-30-5125 PERSONAL SAFETY EQUIPMENT**  
Hearing protection, gloves, safety harnesses, safety training materials, etc \$100.00 per employee, stays with the City of Ashland
- 45-30-5240 MISCELLANEOUS EXPENSE**  
Miscellaneous expense associated with the Water.
- 45-30-5220 WATER SALES TAX**  
Sales tax paid on the sale of water Missouri Department of Revenue
- 45-30-5225 PRIMACY FEE**  
Fee paid for Missouri Department of Natural Resources (Monthly)
- 45-30-5300 BUILDING MAINTENANCE & IMPROVEMENTS**  
1/3 of maintenance and improvements to the maintenance building
- 45-30-5310 BOONE ELECTRIC**  
Electric associated with the Water Tower (Henry Clay Water Tower)
- 45-30-5315 AMEREN MO**  
Electric and gas associated with the Water Tower (Redtail Water Tower)
- 45-30-5360 CELLULAR PHONES**  
Cell phones associated with the Water
- 45-30-5420 VEHICLE & EQUIPMENT MAINTENANCE**  
Repairs, supplies and maintenance of vehicle and equipment associated with the Water Department

- 45-30-5425 VEHICLE & EQUIPMENT FUEL**  
Fuel costs for vehicles and equipment.
- 45-30-5430 VEHICLE MILEAGE**  
Reimbursement for mileage associated with the Water
- 45-30-5435 EQUIPMENT CONTRACT WORK**  
Cost associated with major repairs to vehicles and equipment performed by forces outside of city staff
- 45-30-5510 2008A WATER BOND PRINCIPAL**  
All principal expenses associated with bond issuance and debt retirement associated with the current series 2008A
- 45-30-5511 2002 COMBINED PRINCIPAL**  
All interest expenses associated with bond issuance and debt retirement associated with the current series 2002.
- 45-30-5515 2008A WATER BOND INTEREST**  
All interest expenses associated with bond issuance and debt retirement associated with the current series 2008A
- 45-30-5516 2002 COMBINED BOND INTERST**  
All interest expenses associated with bond issuance and debt retirement associated with the current series 2002.
- 45-30-5520 2008A WATER BOND FEES**  
All fees expenses associated with bond issuance and debt retirement associated with the current series 2008A
- 45-30-5521 2002 COMBINED BOND FEES**  
All fees expenses associated with bond issuance and debt retirement associated with the current series 2002.
- 45-30-5600 MO. ONE CALL LOCATES**  
Cost associated with notification to locate water lines
- 45-30-5608 CONTRACT WORK**  
Services performed for maintenance, repairs, or projects for water projects performed by entities other than city staff
- 45-30-5615 LAB EXPENSES & PERMIT FEES**  
Costs associated with testing and permit fees for the Water Department

- 45-30-5618 CHEMICALS**  
Costs associated with chemicals for the production of water
- 45-30-5623 WATER FROM CPWD1**  
Water purchased through the water interconnect and agreement to Hunter Circle
- 45-30-5628 MATERIALS**  
Costs associated with repairs and materials for the production of water  
(Loop-Sunshine to Season's Ridge)
- 45-30-5640 DRUG & ALCOHOL TESTING**  
New employee and random testing
- 45-30-5700 EMERGENCY REPAIRS**  
**45-30-5710 EMERGENCY SUPPLIES**  
**45-30-5715 EMERGENCY CONTRACT WORK**  
**45-30-5720 EMERGENCY MATERIALS**  
**45-30-5730 EMERGENCY FUEL**  
The above five items are for costs associated with an event which is possibly reimbursable by state or federal emergency management organizations.
- 45-30-5800 ENGINEERING**  
Engineering expenses associated with Water
- 45-30-5810 CAPITAL EQUIPMENT**  
Equipment with a cost over \$501 or more to be issued to the Water Department  
(Utility Truck, Scada, 1/3 Shoring)
- 45-30-5815 SMALL EQUIPMENT**  
Equipment with a cost of \$500 or less to be issued to the Water Department
- 45-30-5816 CAPITAL EXPENDITURES**  
Major projects, engineering, and improvements to Water  
(Rehab Tower #5)

#### **SOLID WASTE EXPENSES**

- 45-35-5240 MISCELLANEOUS EXPENSE**  
Infrequent expenses associated with solid waste collection, recycling, and yard waste disposal.
- 45-35-5900 RECYCLING PROGRAM**  
Cost associated with the solid waste recycling program
- 45-35-5910 YARD WASTE DISPOSAL**  
Cost associated with the solid waste recycling program

**45-35-5920 SYSTEM OPERATIONS**  
Cost associated with the solid waste collection program

**SEWER EXPENSES**

- 45-40-5000 SALARIES**  
Gross salaries for 4 full-time Sewer personnel
- 45-40-5001 OVERTIME SALARIES**  
Overtime portion of salaries for full-time Sewer personnel
- 45-40-5010 PAYROLL TAXES**  
Federal and State payroll taxes for Sewer personnel
- 45-40-5020 LAGERS**  
City contribution to retirement for Sewer personnel, 4.6%
- 45-40-5030 HEALTH INSURANCE**  
Health insurance premiums plus \$20 for a voluntary benefit for Sewer personnel
- 45-40-5040 WORK COMP INSURANCE**  
Workers compensation insurance Sewer personnel 4.3
- 45-40-5095 GRANT**  
Grant expenses which benefit the City of Ashland but cannot be associated with any other department other than sewer department
- 45-40-5110 UNIFORMS**  
Uniforms and boots for full-time Sewer personnel, \$400.00 per employee
- 45-40-5115 PROFESSIONAL TRAINING & MILEAGE**  
Educational seminars, conferences, travel and training materials
- 45-40-5120 PROFESSIONAL MEMBERSHIPS**  
Membership dues for professional organizations and subscriptions  
MRWA (Missouri Rural Water Association), MWWC (Missouri Water & Wastewater Conference)
- 45-40-5125 PERSONAL SAFETY EQUIPMENT**  
Hearing protection, gloves, safety harnesses, safety training materials, etc  
\$100.00 per employee
- 45-40-5226 SEWER CONNECT FEE**  
Fee paid for Missouri Department of Natural Resources (Yearly)

- 45-40-5240 MISCELLANEOUS EXPENSE**  
Miscellaneous expenses associated with the Sewer department
- 45-40-5300 BUILDING MAINTENANCE & IMPROVEMENTS**  
1/3 Maintenance and improvements to the maintenance building associated with the Sewer Department
- 45-40-5310 BOONE ELECTRIC**  
Electric associated with the Pump Station House, Lift Station Henry Clay, Lift Station Route M
- 45-40-5311 BOONE ELECTRIC**  
Electric associated with the Angel Lane Sewer System
- 45-40-5315 AMEREN MO**  
Electric associated with Ameren
- 45-40-5325 AERATED LAGOON OFF HWY 63 NORTH**  
Electric and gas associated with the Waste Water Treatment Facility
- 45-40-5330 PETERSON LIFT STATION**  
Electric and gas associated with the Peterson Lift Station
- 45-40-5335 EAST PUMP STATION**  
Electric and gas associated with the East Pump Station
- 45-40-5340 CASPIAN CIRCLE PUMP STATION**  
Electric and gas associated with the Caspian Circle Pump Station
- 45-40-5345 AMERICAN SETTER PUMP STATION**  
Electric and gas associated with the American Setter Pump Station
- 45-40-5350 607 KIMBERLY PUMP STATION**  
Electric and gas associated with the 607 Kimberly Pump Station
- 45-40-5355 LIFT STATION MAINTENANCE & IMPROVEMENTS**  
Costs associated with maintaining, repairs and improving sanitary sewer lift stations
- 45-40-5360 CELLULAR PHONES**  
Cell phones associated with the Sewer Department
- 45-40-5420 VEHICLE & EQUIPMENT MAINTENANCE**  
Repairs, supplies and maintenance of vehicle and equipment associated with the sewer general system department

- 45-40-5425 VEHICLE & EQUIPMENT FUEL**  
Fuel costs for vehicles and equipment.
- 45-40-5430 VEHICLE MILEAGE**  
Reimbursement for mileage associated with Sewer Department
- 45-40-5513 2013 COMBINED PRINCIPAL**  
All principal expenses associated with bond issuance and debt retirement associated current with Series 2013
- 45-40-5530 2007A SEWER BOND PRINCIPAL**  
All principal expenses associated with bond issuance and debt retirement associated current Series 2007A
- 45-40-5535 2007A SEWER BOND INTERST**  
All interest expenses associated with bond issuance and debt retirement associated current Series 2007A
- 45-40-5537 2013 COMBINED INTEREST BOND**  
All interest expenses associated with bond issuance and debt retirement associated current Series 2013
- 45-40-5540 2007A SEWER BOND FEE**  
All fee expenses associated with bond issuance and debt retirement associated current Series 2007A
- 45-40-5542 2013 COMBINED BOND FEE**  
All fee expenses associated with bond issuance and debt retirement associated current Series 2013
- 45-40-5600 MO. ONE CALL LOCATES**  
Cost associated with notification to locate sewer lines
- 45-40-5603 COLLECTION REPAIRS**  
Cost associated with repairs to the Sewer lines.
- 45-40-5605 SUPPLIES**  
Costs associated with supplies, repairs and materials for the production of sewer
- 45-40-5608 CONTRACT WORK**  
Cost associated with repairs to equipment performed by forces outside of city staff
- 45-40-5615 LAB EXPENSES**  
Costs associated with testing and permit fees for the Sewer Department

- 45-40-5618 CHEMICALS**  
Costs associated with chemicals for the production of water for the Sewer Department
- 45-40-5640 DRUG & ALCOHOL TESTING**  
New Employee and random testing
- 45-40-5700 EMERGENCY REPAIRS**  
**45-40-5710 EMERGENCY SUPPLIES**  
**45-40-5715 EMERGENCY CONTRACT WORK**  
**45-40-5720 EMERGENCY MATERIALS**  
**45-40-5730 EMERGENCY FUEL**  
The above five items are for costs associated with an event which is possibly reimbursable by state or federal emergency management organizations
- 45-40-5800 ENGINEERING**  
Engineering expenses associated with Sewer Projects.
- 45-40-5810 CAPITAL EQUIPMENT**  
Equipment or vehicles with a cost of \$501 or more  
(2/3 Shoring)
- 45-40-5813 VEHICLE/EQUIPMENT LEASE**  
Equipment or vehicles acquired via lease or lease purchase  
(BACKHOE)
- 45-40-5815 SMALL EQUIPMENT**  
Equipment with a cost of \$500 or less to be issued to the Sewer Department
- 45-40-5816 CAPITAL EXPENDITURES**  
Major projects, engineering, and improvements to the Waste Water Treatment Facility and Lift Stations

#### UTILITY ADMINISTRATIVE EXPENSES

- 45-50-5000 SALARIES**  
Gross salaries for (1) Utility Office personnel and 1/3 of an Custodian
- 45-50-5001 OVERTIME SALARIES**  
Overtime portion of salaries for Utility Office personnel and 1/3 Custodian
- 45-50-5010 PAYROLL TAXES**  
Federal and State payroll taxes for Utility Office personnel and 1/3 Custodian
- 45-50-5020 LAGERS**  
City contribution to retirement for Utility Office personnel

- 45-50-5030 HEALTH INSURANCE**  
Health insurance premiums plus \$20 for a voluntary benefit for Utility Office personnel
- 45-50-5040 WORK COMP INSURANCE**  
Workers compensation insurance for Utility Office personnel
- 45-50-5070 HEALTH/FITNESS**  
Membership to the local gym which can be purchased by City Employees
- 45-50-5115 PROFESSIONAL TRAINING & MILEAGE**  
Educational seminars, conferences, travel and training materials
- 45-50-5235 FEE COLLECTION AGENCY**  
Costs associated with employing a collection agency to recover unpaid utility bills.
- 45-50-5240 MISCELLANEOUS EXPENSE**  
Miscellaneous expenses associated with the Utility Office
- 45-50-5245 BANK SERVICE CHARGES**  
Expenses charged by the financial institutions
- 45-50-5305 UTILITIES**  
Electric and gas associated with the Utility Office
- 45-50-5360 TELEPHONE**  
Landlines, long distance and phone cards associated with Utilities
- 45-50-5380 SERVICE AGREEMENTS**  
Service Agreements associated with the Water Office
- 45-50-5638 ADVERTISING**  
Costs associated with informational information and advertising of personnel
- 45-50-5640 DRUG & ALCOHOL TESTING**  
New employee and random testing
- 45-50-5670 OFFICE AND PRINTING SUPPLIES**  
Paper, pens, pencils, and other day to day supplies associated with utilities
- 45-50-5680 POSTAGE**  
Cost of postage for mailings associated with Utility office.

**45-50-5810 CAPITAL EQUIPMENT**

Equipment with a cost of \$501 or more to be issued to utilities  
(Office Chair)

**45-50-5815 SMALL EQUIPMENT**

Equipment with a cost of \$500 or less to be issued to utilities

**45-50-5835 COMPUTER MAINTENANCE**

Hardware and software maintenance updates and service agreements.