



**Finance Committee Meeting**  
**May 7, 2018**  
Administration Conference Room, City Hall

**Minutes**

**1. CALL TO ORDER**

Chair Sportsman called the meeting to order at 4:32 p.m. A quorum was present.

- **Members Present:** Chair Marc Sportsman, Vice Chair Dave Rittman, Nan Johnston and Tina Welch
- **City Staff Present:** City Administrator Joe Parente, Public Works Director Alysen Abel, Community Development Director Stephen Lachky, Assistant to the City Administrator Anna Mitchell and City Clerk Melissa McChesney

**2. FINANCIAL UPDATES**

**A. City Administrator Approvals**

City Administrator Joe Parente provided an overview of a purchase approved within his authority.

**B. First Quarter 2018 Budget Variance Report**

City Administrator Joe Parente provided updated charts; attached as Exhibit A. Discussion focused on the high electricity costs and staff was looking at ways to save energy to help lower the cost.

**3. ACTION ITEMS**

**A. Approve the minutes from the April 9, 2018, meeting**

Dave Rittman moved to approve the April 9, 2018, minutes. Nan Johnston seconded; motion passed 4-0.

**B. Approve a service agreement with Ace Pipe Cleaning for the 2018 sanitary sewer closed circuit television and cleaning program**

Public Works Director Alysen Abel stated that the closed-circuit televising (CCTV) of the sanitary sewer lines began in 2007 to evaluate conditions and clean the system. The data collected was used to prioritize sewer programs. A bid opening was held on April 17, 2018, and two bids were received. Abel noted that the cost was within budget and the savings could be used for other projects. She added that a change order would be requested at a future meeting for Ace Pipe Cleaning to CCTV the storm sewer system, which was included in the bid package.

Rittman moved to recommend that the Board of Aldermen approve the construction services agreement with Ace Pipe Cleaning for the 2018 sanitary sewer CCTV and cleaning program in the amount of \$32,885.50, with the unit prices as provided in the bid documents. Tina Welch seconded; motion passed 4-0.

**C. Approve a construction agreement with David E. Ross Construction Co. for the Headworks Screen Replacement project**

Public Works Director Alysen Abel said that the 2017 Capital Improvement Program (CIP) included funds to repair the screen which would require shutting down the wastewater treatment facility and not provide much in cost savings. The project was not completed in 2017 and the 2018 CIP was increased to replace the screen instead of repair it. Abel noted that the cost was over budget as explained in the policy report. Staff looked at possible savings in other areas of the budget and a chart was included in the policy report.

Discussion focused on what would happen if steel prices were lower than estimated in the agreement and if the City could recoup the savings. The consensus was for staff to contact the contractor about the cost of steel for the project.

**Rittman moved to recommend that the Board of Aldermen approve the construction agreement with David E. Ross Construction Co. for the Headworks Screen Replacement project in the amount of \$126,800, subject to discussion with the contractor about a credit for unapplied tariffs should it occur. Welch seconded; motion passed 4-0.**

**D. Approve Supplemental Agreement No. 2 with George Butler Associates for consulting engineering services associated with the Route 9 improvements from Route 45 to Lakeview Drive and direct staff to move forward with the next steps for project financing**

Public Works Director Alysén Abel provided an overview of the Route 9 improvements project and the funding received to-date. On August 1, 2017, the Board of Aldermen approved an agreement with George Butler Associates prior to receiving notice about receiving funds from the Missouri Department of Transportation (MoDOT) Cost Share Program for preliminary engineering from Route 45 to Lakeview Drive. Abel said that the right-of-way plan was under review by MoDOT. The supplemental agreement was for final design and moving forward with the bidding process. She noted that there was approximately \$384,000 unbudgeted to complete the project and staff would look into financing options for the remaining funds needed.

Discussion focused on paying back a loan from the bank from 9 Highway Corridor Community Improvement District sales tax revenue and the reason for the difference in the cost for street lighting.

The consensus of the Committee was to approve the supplemental agreement and for staff to research the lighting costs and future funding options.

**Rittman moved to recommend that the Board of Aldermen approve Supplemental Agreement No. 2 with George Butler Associates for the final engineering design for the Route 9 Improvements from Route 45 to Lakeview Drive in the amount of \$282,205. Welch seconded; motion passed 4-0.**

**4. NON-ACTION ITEMS**

**A. Quarterly Projects Update**

Assistant to the City Administrator Anna Mitchell provided a brief overview of the remaining 2017 projects and highlights from the 2018 projects. Concerns from the Committee would be discussed at the next meeting.

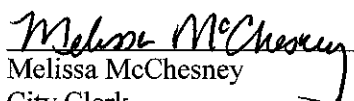
**5. UNFINISHED BUSINESS (postponed from prior meetings)**

**6. OTHER BUSINESS**

**7. ADJOURNMENT**

Chair Sportsman adjourned the meeting at 5:26 p.m.

Submitted by:

  
Melissa McChesney  
City Clerk

May 21, 2018  
Approval Date

BUDGET VARIANCE REPORT  
 General Fund Expenses  
 As of 3/31/2018

Input Form

Last Updated 1Q 2018

| <i>Expenditures</i>       | ----- 2017 ----- |                        |                |                            | ----- 2018 ----- |                        |                |                     | -----                  |                                |                           |  |
|---------------------------|------------------|------------------------|----------------|----------------------------|------------------|------------------------|----------------|---------------------|------------------------|--------------------------------|---------------------------|--|
|                           | Budget           | YTD as of<br>3/31/2017 | % of<br>Budget | 2017 Total<br>Expenditures | Budget           | YTD as of<br>3/31/2018 | % of<br>Budget | Budget<br>Remaining | Avg Monthly<br>Expense | Projected 2018<br>Expenditures | Projected<br>(Over)/Under |  |
| <b>Administration</b>     |                  |                        |                |                            |                  |                        |                |                     |                        |                                |                           |  |
| Personnel                 | 492,460          | 125,282                | 25%            | 485,620                    | 535,566          | 139,754                | 26%            | 395,812             | 43,257                 | 519,087                        | 16,479                    |  |
| Insurance                 | 150,589          | 11,788                 | 8%             | 157,384                    | 162,200          | 10,831                 | 7%             | 151,369             | 3,610.30               | 162,200                        | -                         |  |
| Utilities                 | 73,720           | 19,821                 | 27%            | 93,401                     | 81,320           | 26,396                 | 32%            | 54,924              | 8,798.56               | 105,583                        | (24,263)                  |  |
| Capital Expenditures      | 650              | 156                    | 24%            | 1,305                      | 650              | 156                    | 24%            | 494                 | 52.00                  | 624                            | 26                        |  |
| Office Expenditures       | 7,050            | 7,713                  | 109%           | 10,435                     | 9,000            | 2,376                  | 26%            | 6,624               | 792.00                 | 9,504                          | (504)                     |  |
| Maintenance               | 44,500           | 10,134                 | 23%            | 52,435                     | 52,000           | 6,600                  | 13%            | 45,400              | 2,200.04               | 41,401                         | 10,599                    |  |
| City Services             | 15,800           | 3,961                  | 25%            | 8,252                      | 12,000           | 4,476                  | 37%            | 7,524               | 1,491.90               | 10,476                         | 1,524                     |  |
| Professional Fees         | 298,222          | 61,127                 | 20%            | 225,616                    | 279,070          | 37,220                 | 13%            | 241,850             | 12,406.54              | 217,948                        | 61,122                    |  |
| Other Expenditures        | 15,200           | 5,347                  | 35%            | 19,944                     | 17,050           | 1,221                  | 7%             | 15,829              | 406.94                 | 4,883                          | 12,167                    |  |
| <b>Operating Expenses</b> | <b>1,098,191</b> | <b>245,330</b>         | <b>22%</b>     | <b>1,054,392</b>           | <b>1,148,856</b> | <b>229,029</b>         | <b>20%</b>     | <b>919,827</b>      | <b>73,015.52</b>       | <b>1,071,706</b>               | <b>77,150</b>             |  |
| <b>Police</b>             |                  |                        |                |                            |                  |                        |                |                     |                        |                                |                           |  |
| Personnel                 | 979,488          | 251,386                | 26%            | 913,994                    | 1,031,487        | 231,767                | 22%            | 799,720             | 71,737.27              | 1,004,440                      | 27,047                    |  |
| Insurance                 | 156,048          | 28,664                 | 18%            | 146,879                    | 146,768          | 28,704                 | 20%            | 118,064             | 9,568.04               | 146,768                        | -                         |  |
| Utilities                 | 5,400            | 853                    | 16%            | 3,898                      | 5,400            | 1,175                  | 22%            | 4,225               | 391.62                 | 4,699                          | 701                       |  |
| Office Expenditures       | 24,850           | 4,181                  | 17%            | 17,528                     | 25,050           | 2,994                  | 12%            | 22,056              | 998.01                 | 11,976                         | 13,074                    |  |
| Maintenance               | 65,800           | 7,118                  | 11%            | 46,154                     | 68,300           | 10,031                 | 15%            | 58,269              | 3,343.56               | 40,123                         | 28,177                    |  |
| City Services             | 8,700            | 460                    | 5%             | 1,090                      | 8,700            | 3,284                  | 38%            | 5,417               | 1,094.50               | 13,134                         | (4,434)                   |  |
| Other Expenditures        | 1,850            | -                      | 0%             | 765                        | 1,850            | -                      | 0%             | 1,850               | -                      | 1,500                          | 350                       |  |
| <b>Operating Expenses</b> | <b>1,242,136</b> | <b>292,662</b>         | <b>24%</b>     | <b>1,130,308</b>           | <b>1,287,555</b> | <b>277,954</b>         | <b>22%</b>     | <b>1,009,601</b>    | <b>87,133</b>          | <b>1,222,640</b>               | <b>64,915</b>             |  |

BUDGET VARIANCE REPORT  
 General Fund Expenses  
 As of 3/31/2018

*Input Form*

Last Updated 1Q 2018

| <b>Expenditures</b>       | ----- 2017 ----- |                     |             |                         | ----- 2018 ----- |                     |             |                  | Avg Monthly Expense | Projected 2018 Expenditures | Projected (Over)/Under |
|---------------------------|------------------|---------------------|-------------|-------------------------|------------------|---------------------|-------------|------------------|---------------------|-----------------------------|------------------------|
|                           | Budget           | YTD as of 3/31/2017 | % of Budget | 2017 Total Expenditures | Budget           | YTD as of 3/31/2018 | % of Budget | Budget Remaining |                     |                             |                        |
| <b>Municipal Court</b>    |                  |                     |             |                         |                  |                     |             |                  |                     |                             |                        |
| Personnel                 | 110,605          | 28,062              | 25%         | 106,034                 | 115,514          | 26,721              | 23%         | 88,793           | 8,270.75            | 99,249                      | 16,265                 |
| Insurance                 | 12,425           | 1,835               | 15%         | 10,951                  | 11,010           | 2,202               | 20%         | 8,808            | 733.84              | 11,010                      | -                      |
| Utilities                 | 120              | 50                  | 42%         | 110                     | 120              | 30                  | 25%         | 90               | 10.00               | 120                         | -                      |
| Office Expenditures       | 9,250            | 898                 | 10%         | 4,284                   | 5,400            | 382                 | 7%          | 5,018            | 127.21              | 1,526                       | 3,874                  |
| Maintenance               | 4,300            | 38                  | 1%          | 2,966                   | 3,900            | 36                  | 1%          | 3,864            | 12.01               | 3,794                       | 106                    |
| City Services             | 18,800           | 278                 | 1%          | 14,364                  | 17,000           | 3,163               | 19%         | 13,837           | 1,054.42            | 12,653                      | 4,347                  |
| Other Expenditures        | 400              | 6                   | 2%          | 302                     | 250              | -                   | 0%          | 250              | -                   | -                           | 250                    |
| <b>Operating Expenses</b> | <b>155,900</b>   | <b>31,167</b>       | <b>20%</b>  | <b>139,011</b>          | <b>153,194</b>   | <b>32,533</b>       | <b>21%</b>  | <b>120,661</b>   | <b>10,208</b>       | <b>128,353</b>              | <b>24,841</b>          |
| <b>Public Works</b>       |                  |                     |             |                         |                  |                     |             |                  |                     |                             |                        |
| Personnel                 | 172,866          | 40,526              | 23%         | 176,289                 | 181,743          | 47,381              | 26%         | 134,362          | 14,665.52           | 175,986                     | 5,757                  |
| Insurance                 | 17,860           | 5,506               | 31%         | 24,082                  | 23,526           | 5,788               | 25%         | 17,738           | 1,929.44            | 23,526                      | -                      |
| Utilities                 | 730              | 161                 | 22%         | 506                     | 650              | 182                 | 28%         | 468              | 60.58               | 727                         | (77)                   |
| Office Expenditures       | 1,300            | 32                  | 2%          | 818                     | 1,300            | 476                 | 37%         | 824              | 158.61              | 1,903                       | (603)                  |
| Maintenance               | 3,500            | 702                 | 20%         | 2,808                   | 3,500            | 702                 | 20%         | 2,798            | 234.00              | 2,808                       | 692                    |
| Professional Fees         | 30,000           | 1,700               | 6%          | 29,156                  | 30,000           | 520                 | 2%          | 29,480           | 173.33              | 29,500                      | 500                    |
| Other Expenditures        | 500              | 226                 | 45%         | 745                     | 500              | -                   | 0%          | 500              | -                   | -                           | 500                    |
| <b>Operating Expenses</b> | <b>226,756</b>   | <b>48,852</b>       | <b>22%</b>  | <b>234,404</b>          | <b>241,219</b>   | <b>55,049</b>       | <b>23%</b>  | <b>186,170</b>   | <b>17,221</b>       | <b>234,450</b>              | <b>6,769</b>           |

BUDGET VARIANCE REPORT  
 General Fund Expenses  
 As of 3/31/2018

*Input Form*

Last Updated 1Q 2018

|                              | ----- 2017 ----- |                        |                |                            | ----- 2018 ----- |                        |                |                     | Avg Monthly<br>Expense | Projected 2018<br>Expenditures | Projected<br>(Over)/Under |
|------------------------------|------------------|------------------------|----------------|----------------------------|------------------|------------------------|----------------|---------------------|------------------------|--------------------------------|---------------------------|
|                              | Budget           | YTD as of<br>3/31/2017 | % of<br>Budget | 2017 Total<br>Expenditures | Budget           | YTD as of<br>3/31/2018 | % of<br>Budget | Budget<br>Remaining |                        |                                |                           |
| <b>Expenditures</b>          |                  |                        |                |                            |                  |                        |                |                     |                        |                                |                           |
| <b>Community Development</b> |                  |                        |                |                            |                  |                        |                |                     |                        |                                |                           |
| Personnel                    | 251,087          | 63,148                 | 25%            | 250,240                    | 266,182          | 63,226                 | 24%            | 202,956             | 19,569.81              | 234,838                        | 31,344                    |
| Insurance                    | 22,551           | 4,891                  | 22%            | 14,058                     | 22,579           | 3,702                  | 16%            | 18,877              | 1,233.97               | 22,579                         | -                         |
| Utilities                    | 1,600            | 264                    | 16%            | 1,452                      | 1,650            | 448                    | 27%            | 1,202               | 149.35                 | 1,792                          | (142)                     |
| Office Expenditures          | 3,950            | 708                    | 18%            | 3,360                      | 4,200            | 463                    | 11%            | 3,737               | 154.40                 | 1,853                          | 2,347                     |
| Maintenance                  | 1,700            | 192                    | 11%            | 1,207                      | 1,700            | 72                     | 4%             | 1,628               | 24.02                  | 288                            | 1,412                     |
| City Services                | 5,500            | 601                    | 11%            | 2,233                      | 4,500            | 150                    | 3%             | 4,350               | 49.95                  | 599                            | 3,901                     |
| Professional Fees            | 6,300            | 250                    | 4%             | 6,633                      | 5,700            | 2,449                  | 43%            | 3,251               | 816.33                 | 9,796                          | (4,096)                   |
| Other Expenditures           | 350              | -                      |                | 191                        | 350              | -                      | 0%             | 350                 | -                      | -                              | 350                       |
| <b>Operating Expenses</b>    | <b>293,038</b>   | <b>70,054</b>          | <b>24%</b>     | <b>279,374</b>             | <b>306,861</b>   | <b>70,510</b>          | <b>23%</b>     | <b>236,351</b>      | <b>23,351</b>          | <b>271,745</b>                 | <b>35,116</b>             |
| <b>Street Department</b>     |                  |                        |                |                            |                  |                        |                |                     |                        |                                |                           |
| Personnel                    | 305,280          | 83,084                 | 27%            | 289,815                    | 310,624          | 83,945                 | 27%            | 226,679             | 25,983                 | 311,794                        | (1,170)                   |
| Insurance                    | 68,598           | 12,685                 | 18%            | 61,200                     | 66,632           | 11,704                 | 18%            | 54,928              | 3,901                  | 66,632                         | -                         |
| Utilities                    | 15,400           | 3,182                  | 21%            | 12,879                     | 16,200           | 4,284                  | 26%            | 11,916              | 1,428                  | 17,134                         | (934)                     |
| Office Expenditures          | 9,900            | 599                    | 6%             | 9,681                      | 10,300           | 1,109                  | 11%            | 9,191               | 370                    | 4,438                          | 5,862                     |
| City Services                | 23,148           | 22                     | 0%             | 21,584                     | 23,940           | 410                    | 2%             | 23,530              | 137                    | 23,640                         | 300                       |
| Other Expenditures           | 250              | 53                     | 21%            | 328                        | 250              | 37                     | 15%            | 213                 | 12                     | 149                            | 101                       |
| <b>Operating Expenses</b>    | <b>422,576</b>   | <b>99,625</b>          | <b>24%</b>     | <b>395,487</b>             | <b>427,946</b>   | <b>101,489</b>         | <b>24%</b>     | <b>326,457</b>      | <b>33,208</b>          | <b>423,787</b>                 | <b>4,159</b>              |

BUDGET VARIANCE REPORT  
 General Fund Expenses  
 As of 3/31/2018

Input Form

Last Updated 1Q 2018

|                           | ----- 2017 ----- |                     |             |                         | ----- 2018 ----- |                     |             |                  | Budget Remaining | Avg Monthly Expense | Projected 2018 Expenditures | Projected (Over)/Under |
|---------------------------|------------------|---------------------|-------------|-------------------------|------------------|---------------------|-------------|------------------|------------------|---------------------|-----------------------------|------------------------|
|                           | Budget           | YTD as of 3/31/2017 | % of Budget | 2017 Total Expenditures | Budget           | YTD as of 3/31/2018 | % of Budget | Budget Remaining |                  |                     |                             |                        |
| <b>Expenditures</b>       |                  |                     |             |                         |                  |                     |             |                  |                  |                     |                             |                        |
| <b>Parks Department</b>   |                  |                     |             |                         |                  |                     |             |                  |                  |                     |                             |                        |
| Personnel                 | 188,623          | 36,289              | 19%         | 176,060                 | 196,209          | 39,181              | 20%         | 157,028          | 12,128           | 200,530             | (4,321)                     |                        |
| Insurance                 | 26,931           | 4,172               | 15%         | 24,289                  | 24,600           | 3,996               | 16%         | 20,604           | 1,332            | 24,600              | -                           |                        |
| Utilities                 | 33,200           | 5,653               | 17%         | 29,332                  | 31,200           | 9,510               | 30%         | 21,690           | 3,170            | 38,040              | (6,840)                     |                        |
| Office Expenditures       | 28,975           | 2,656               | 9%          | 38,284                  | 28,925           | 3,193               | 11%         | 25,732           | 1,064            | 12,773              | 16,152                      |                        |
| Maintenance               | 48,250           | 2,671               | 6%          | 35,966                  | 48,250           | 3,243               | 7%          | 45,007           | 1,081            | 12,971              | 35,279                      |                        |
| City Services             | 46,500           | 567                 | 1%          | 30,957                  | 47,000           | 1,275               | 3%          | 45,725           | 425              | 31,400              | 15,600                      |                        |
| Other Expenditures        | 1,000            | 35                  | 4%          | 565                     | 1,000            | 14                  | 1%          | 986              | 5                | 57                  | 943                         |                        |
| <b>Operating Expenses</b> | <b>373,479</b>   | <b>52,043</b>       | <b>14%</b>  | <b>335,453</b>          | <b>377,184</b>   | <b>60,412</b>       | <b>16%</b>  | <b>316,772</b>   | <b>17,348</b>    | <b>320,371</b>      | <b>56,813</b>               |                        |
| <b>Nature Sanctuary</b>   |                  |                     |             |                         |                  |                     |             |                  |                  |                     |                             |                        |
| Personnel                 | 27,431           | 4,839               | 18%         | 30,574                  | 28,468           | 7,602               | 27%         | 20,866           | 2,353            | 28,235              | 233                         |                        |
| Utilities                 | 600              | 64                  | 11%         | 224                     | 500              | -                   | 0%          | 500              | -                | -                   | 500                         |                        |
| Office Expenditures       | 4,770            | 26                  | 1%          | 4,339                   | 6,370            | 1,254               | 20%         | 5,116            | 418              | 5,018               | 1,352                       |                        |
| Maintenance               | 6,750            | 187                 | 3%          | 4,265                   | 8,000            | 1,674               | 21%         | 6,326            | 558              | 6,696               | 1,304                       |                        |
| City Services             | 150              | -                   | 0%          | 203                     | 300              | -                   | 0%          | 300              | -                | 300                 | -                           |                        |
| Other Expenditures        | 500              | -                   | 0%          | 332                     | 500              | 178                 | 36%         | 322              | 59               | 711                 | (211)                       |                        |
| <b>Operating Expenses</b> | <b>40,201</b>    | <b>5,117</b>        | <b>13%</b>  | <b>39,937</b>           | <b>44,138</b>    | <b>10,708</b>       | <b>24%</b>  | <b>33,430</b>    | <b>1,706</b>     | <b>40,960</b>       | <b>3,178</b>                |                        |
| <b>Public Information</b> |                  |                     |             |                         |                  |                     |             |                  |                  |                     |                             |                        |
| Personnel                 | 12,300           | 3,000               | 24%         | 12,450                  | 12,750           | 1,950               | 15%         | 10,800           | 650              | 7,800               | 4,950                       |                        |
| Capital Expenditures      | 100              | -                   | 0%          | 23                      | 100              | 100                 | 100%        | -                | 33               | 400                 | (300)                       |                        |
| Office Expenditures       | 200              | -                   | 0%          | 217                     | 200              | -                   | 0%          | 200              | -                | -                   | 200                         |                        |
| Maintenance               | 660              | -                   | 0%          | 1,359                   | 2,460            | 499                 | 20%         | 1,961            | 166.33           | 1,996               | 464                         |                        |
| <b>Operating Expenses</b> | <b>13,260</b>    | <b>3,000</b>        | <b>23%</b>  | <b>14,049</b>           | <b>15,510</b>    | <b>2,549</b>        | <b>16%</b>  | <b>12,961</b>    | <b>850</b>       | <b>10,196</b>       | <b>5,314</b>                |                        |

BUDGET VARIANCE REPORT  
 General Fund Expenses  
 As of 3/31/2018

Input Form

Last Updated 1Q 2018

| <b>Expenditures</b>                | ----- 2017 ----- |                        |                |                            | ----- 2018 ----- |                        |                |                     | -----                  |                                |                           |
|------------------------------------|------------------|------------------------|----------------|----------------------------|------------------|------------------------|----------------|---------------------|------------------------|--------------------------------|---------------------------|
|                                    | Budget           | YTD as of<br>3/31/2017 | % of<br>Budget | 2017 Total<br>Expenditures | Budget           | YTD as of<br>3/31/2018 | % of<br>Budget | Budget<br>Remaining | Avg Monthly<br>Expense | Projected 2018<br>Expenditures | Projected<br>(Over)/Under |
| <b>Information Technology</b>      |                  |                        |                |                            |                  |                        |                |                     |                        |                                |                           |
| Personnel                          | 20,400           | 3,128                  | 15%            | 17,276                     | 20,000           | 2,512                  | 13%            | 17,488              | 837                    | 19,048                         | 952                       |
| IT Expenditures                    | 27,383           | 1,979                  | 7%             | 30,352                     | 26,719           | 2,053                  | 8%             | 24,666              | 684                    | 23,143                         | 3,576                     |
| Maintenance                        | 2,124            | 531                    | 25%            | 2,124                      | 2,832            | 944                    | 33%            | 1,888               | 315                    | 3,776                          | (944)                     |
| <b>Operating Expenses</b>          | <b>49,907</b>    | <b>5,637</b>           | <b>11%</b>     | <b>49,752</b>              | <b>49,551</b>    | <b>5,509</b>           | <b>11%</b>     | <b>44,042</b>       | <b>1,836</b>           | <b>45,967</b>                  | <b>3,940</b>              |
| <b>General Fund Capital Outlay</b> |                  |                        |                |                            |                  |                        |                |                     |                        |                                |                           |
| Administration                     | 83,745           | 26                     | 0%             | 45,526                     | 64,285           | 12,313                 | 19%            | 51,972              | 4,104.48               | 49,254                         | 15,031                    |
| Police                             | 41,150           | 4,040                  | 10%            | 46,912                     | 53,884           | -                      | 0%             | 53,884              | -                      | 53,884                         | -                         |
| Public Works                       | 94,000           | -                      | 0%             | 69,275                     | 17,157           | 1,350                  | 8%             | 15,807              | 450.00                 | 11,657                         | 5,500                     |
| Municipal Court                    | -                | -                      | N/A            | -                          | -                | -                      |                |                     | -                      | -                              | -                         |
| Community Development              | 9,000            | 14,838                 | 165%           | 14,838                     | 13,000           | -                      | 0%             | 13,000              | -                      | 13,000                         | -                         |
| Streets                            | -                | -                      | N/A            | -                          | -                | -                      |                |                     | -                      | -                              | -                         |
| Parks                              | 151,000          | -                      | 0%             | 43,025                     | 34,000           | -                      | 0%             | 34,000              | -                      | 24,000                         | 10,000                    |
| Nature Sanctuary                   | -                | -                      | N/A            | -                          | -                | -                      |                |                     | -                      | -                              | -                         |
| PIO/IT                             | 6,000            | -                      | 0%             | 6,333                      | 16,000           | -                      | 0%             | 16,000              | -                      | 16,000                         | -                         |
| <b>Capital Outlay</b>              | <b>384,895</b>   | <b>18,904</b>          | <b>5%</b>      | <b>225,909</b>             | <b>198,326</b>   | <b>13,663</b>          | <b>7%</b>      | <b>184,663</b>      | <b>4,554.48</b>        | <b>167,795</b>                 | <b>30,531</b>             |
| <b>Transfers</b>                   |                  |                        |                |                            |                  |                        |                |                     |                        |                                |                           |
| To Emergency Reserve Fund (50)     | 317,500          | 79,375                 | 25%            | 317,500                    | 317,500          | 79,375                 | 25%            | 238,125             | 26,458                 | 317,500                        | 0                         |
| <b>Transfers</b>                   | <b>317,500</b>   | <b>79,375</b>          | <b>25%</b>     | <b>317,500</b>             | <b>317,500</b>   | <b>79,375</b>          | <b>25%</b>     | <b>238,125</b>      | <b>26,458</b>          | <b>317,500</b>                 | <b>0</b>                  |
| <b>Total of General Fund:</b>      | <b>4,617,839</b> | <b>951,765</b>         | <b>21%</b>     | <b>4,215,576</b>           | <b>4,567,840</b> | <b>938,780</b>         | <b>21%</b>     | <b>3,629,060</b>    | <b>296,890</b>         | <b>4,255,469</b>               | <b>312,727</b>            |