

TRUST FUND

Trust funds account for assets held by the City in a trustee capacity.

Pension Trust - This accounts for the pension operations of the **Firefighters' Retirement** fund organized under Missouri statutes to provide retirement and disability benefits for City firemen. This represents their only coverage since they are excluded from federal social security provisions and coverage. Primary funding is from a 9.60 cent property tax and City contributions with combination of the two equal to approximately 29.97% of firemen's pay.

AGENCY FUND

Agency funds are clearing accounts.

TIF Fund - The tax incremental fund is a clearing account for tax incremental financing loans for redevelopment of property on High Street and to bring more business to the surrounding businesses.

2007-2008 Budget Summary-Firemen's Pension

	Prior Year Results			Adopted Budget	Increase (Decrease)		% of Total
	04-2005 Actual	05-2006 Actual	06-2007 Budget	07-2008 Amount	Amount	Percent	
Revenues by Source							
Property Taxes	\$665,920	\$706,476	\$718,650	\$776,340	57,690	8.0%	72.5%
Contributions	\$249,832	\$430,834	\$299,000	\$295,126	(3,874)	-1.3%	27.5%
Investment Income	\$1,270,422	\$1,831,734	\$50	\$50	0	0.0%	0.0%
Total Revenue	\$2,186,174	\$2,969,044	\$1,017,700	\$1,071,516	\$53,816	5.3%	100.0%
Expenditures by Type							
Benefits	\$1,068,899	\$1,608,587	\$1,005,500	\$1,060,016	54,516	5.4%	98.9%
Investment Expenses	\$32,794	\$21,275					
Administrative Expenses	\$32,824	\$28,919	\$12,200	\$11,500	(700)	-5.7%	1.1%
Total by Type	\$1,134,517	\$1,658,781	\$1,017,700	\$1,071,516	\$53,816	5.3%	100.0%
Plan Net Assets							
Net Increase (Decrease)	\$1,051,657	\$1,310,263	\$0	\$0			
Add: Beginning Fund Balance	\$15,281,769	\$16,333,426	\$17,643,689	\$17,643,689			
Total Plan Net Assets	\$16,333,426	\$17,643,689	\$17,643,689	\$17,643,689			

Firemen's Retirement Trust	This pension trust fund accounts for certain operations of the firefighters' retirement plan organized under Missouri statutes to provide retirement and disability benefits to covered members.
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DESCRIPTION	2005 REVENUE	2006 REVENUE	2007 BUDGET	Curr YTD REVENUE	2008 APPROVED
Property Taxes					
0310 0010 Cur Property Tax	647,330	683,945	700,000	696,782	757,640
0310 0020 Del Property Tax	7,033	8,833	6,950	7,376	7,000
0310 0040 Fin Inst Tax	2,763	2,617	2,800	126	2,800
0310 0050 Prop Tax Int & Pen	2,877	3,290	2,900	4,013	2,900
0310 0060 Surtax Receipts	5,918	7,791	6,000	7,805	6,000
	665,921	706,476	718,650	716,102	776,340
Interest Income					
0349 0010 Interest	174	40	50	2	50
0360 0051 Unrealized Gains/L	10	0	0	0	0
	164	40	50	2	50
Other Operating Revenues					
0360 0070 Miscellaneous	0	3,375	0	0	0
0360 0800 Firemens Contrib-E	124,422	295,609	149,500	138,539	147,556
0360 0810 Firemens Contrib-E	124,422	133,609	149,500	138,539	147,570
	248,844	432,593	299,000	277,078	295,126
Carry Over Surplus					
0995 9999 Transfer From(To)	0	0	0	0	0
	0	0	0	0	0
*** DEPARTMENT TOTALS ***					
	914,601	1,139,109	1,017,700	993,182	1,071,516
* FUND REVENUE TOTALS *					
	914,601	1,139,109	1,017,700	993,182	1,071,516

FUND: 8100 Firemen's Retirement Trus DEPARTMENT: 8100 Firemen Retirement Exp.

DESCRIPTION	2005 EXPENSE	2006 EXPENSE	2007 BUDGET	Curr YTD EXPENSE	2008 APPROVED
Materials & Supplies					
1500 0000 Advertising	0	24	0	0	0
	0	24	0	0	0
Contractual Services					
1925 0000 General Insurance	4,278	4,278	4,700	3,967	4,000
1999 0020 Assessment Charge	5,757	7,416	7,500	7,674	7,500
	10,035	11,694	12,200	11,641	11,500
Operating Transfers Out					
8000 8100 Trnsfr FIREMEN'S RE	932,014	1,123,531	1,005,500	981,540	1,060,016
	932,014	1,123,531	1,005,500	981,540	1,060,016
*** DEPARTMENT TOTALS ***	942,049	1,135,249	1,017,700	993,181	1,071,516
* FUND EXPENSE TOTALS *	942,049	1,135,249	1,017,700	993,181	1,071,516
**** FUND NET DIFFERENCE ****	27,448-	3,860	0	1	0

Operations Summary

TIF Redevelopment

MISSION STATEMENT/ACTIVITY DESCRIPTION:

To implement the High Street Tax Increment Financing Plan.

GOALS & STRATEGIC ISSUES:

BUDGET HIGHLIGHTS:

STATISTICAL DATA:

Performance Measures:	04-2005 Actual	05-2006 Actual	06-2007 Budget	07-2008 Budget

COST:

Personnel Services				
Material, Supplies, Contractual	47,482			
Capital Purchases				
Capital Projects				
Debt	8,024	7,577	12,260	12,900
Total Cost	\$55,506	\$7,577	\$12,260	\$12,900
Budget (as amended)				
Per Capita Cost	\$1	\$0	\$0	\$0
POSITIONS (fte):				
Regular	0.00	0.00	0.00	0.00
Part-time & Temporary	0.00	0.00	0.00	0.00
Total	0.00	0.00	0.00	0.00

FUND: 2700 TIF Redevelopment DEPARTMENT: 0000 TIF Redevelopment

DESCRIPTION	2005 REVENUE	2006 REVENUE	2007 BUDGET	Curr YTD REVENUE	2008 APPROVED
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Intergovernmental					
0335 0070 County TIF Funds	5,202	4,396	4,260	4,853	4,900
	5,202	4,396	4,260	4,853	4,900
Operating Transfers In					
0800 1000 Trsfr from General	1,881	1,862	4,000	2,803	4,000
0800 2100 Trsfr from Parks F	0	388	2,000	1,401	2,000
0800 3502 Transfer from CIT	941	931	2,000	1,401	2,000
	2,822	3,181	8,000	5,605	8,000
Carry Over Surplus					
0997 9999 Bond Proceeds	147,482	0	0	0	0
	147,482	0	0	0	0

*** DEPARTMENT TOTALS *** 155,506 7,577 12,260 10,458 12,900

* FUND REVENUE TOTALS * 155,506 7,577 12,260 10,458 12,900

FISCAL YEAR: 2007-08

*** D E T A I L ***

FUND: 2700 TIF Redevelopment

DEPARTMENT: 2700 TIF Redevelopment

DESCRIPTION	2005 EXPENSE	2006 EXPENSE	2007 BUDGET	Curr YTD EXPENSE	2008 APPROVED
Contractual Services					
1971 0000 Economic Redevelop	147,482	0	0	0	0
	147,482	0	0	0	0
Debt Service					
9000 0000 Bond Principal	8,024	7,577	12,260	10,458	12,900
9500 0000 Bond Interest	0	0	0	0	0
	8,024	7,577	12,260	10,458	12,900
*** DEPARTMENT TOTALS ***					
	155,506	7,577	12,260	10,458	12,900
* FUND EXPENSE TOTALS *					
	155,506	7,577	12,260	10,458	12,900
**** FUND NET DIFFERENCE ****					
	0	0	0	0	0