

## TRUST FUND

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

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**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

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Agency funds are clearing accounts.

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**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.

## 2008-2009 Budget Summary-Firemen's Pension

	Prior Year Results			Adopted Budget			
	05-2006 Actual	06-2007 Actual	07-2008 Budget	08-2009 Amount	Increase (Decrease) Amount	Percent	% of Total
<b>Revenues by Source</b>							
Property Taxes	\$706,476	\$721,908	\$776,340	\$802,800	26,460	3.4%	63.9%
Contributions	\$430,834	\$278,342	\$295,126	\$453,200	158,074	53.6%	36.1%
Miscellaneous	\$0	\$2,878	\$0	\$0	0		0.0%
Investment Income	\$1,831,734	\$2,137,346	\$50	\$50	0	0.0%	0.0%
<b>Total Revenue</b>	<b>\$2,969,044</b>	<b>\$3,140,474</b>	<b>\$1,071,516</b>	<b>\$1,256,050</b>	<b>\$184,534</b>	<b>17.2%</b>	<b>100.0%</b>
<b>Expenditures by Type</b>							
Benefits	\$1,608,587	\$1,218,565	\$1,060,016	\$1,244,350	184,334	17.4%	99.1%
Investment Expenses	\$21,275	\$34,106					
Administrative Expenses	\$28,919	\$22,724	\$11,500	\$11,700	200	1.7%	0.9%
<b>Total by Type</b>	<b>\$1,658,781</b>	<b>\$1,275,395</b>	<b>\$1,071,516</b>	<b>\$1,256,050</b>	<b>\$184,534</b>	<b>17.2%</b>	<b>100.0%</b>
<b>Plan Net Assets</b>							
Net Increase (Decrease)	\$1,310,263	\$1,865,079	\$0	\$0			
Add: Beginning Fund Balance	\$16,333,426	\$17,643,689	\$19,508,768	\$19,508,768			
<b>Total Plan Net Assets</b>	<b>\$17,643,689</b>	<b>\$19,508,768</b>	<b>\$19,508,768</b>	<b>\$19,508,768</b>			

<b>Firemen's Retirement Trust</b>	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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FUND: 8100 Firemen's Retirement Trus DEPARTMENT: 0000 Firemen Retirement Rev.

DESCRIPTION	2006 REVENUE	2007 REVENUE	2008 BUDGET	Curr YTD REVENUE	2009 APPROVED
<b>Property Taxes</b>					
0310 0010 Cur Property Tax	683,945	696,640	757,640	729,823	782,290
0310 0020 Del Property Tax	8,833	10,390	7,000	10,402	7,000
0310 0030 Railroad and Utili	0	0	0	0	0
0310 0040 Fin Inst Tax	2,617	3,073	2,800	1,443	2,800
0310 0050 Prop Tax Int & Pen	3,290	4,002	2,800	5,173	2,900
0310 0060 Surtax Receipts	7,791	7,803	6,000	6,534	7,810
	706,476	721,908	776,340	753,375	802,800
<b>Interest Income</b>					
0349 0010 Interest	40	2	50	30	50
0360 0051 Unrealized Gains/L	0	0	0	0	0
	40	2	50	30	50
<b>Other Operating Revenues</b>					
0360 0070 Miscellaneous	3,375	0	0	0	0
0360 0800 Firemens Contrib-C	295,609	138,539	147,566	134,228	301,600
0360 0810 Firemens Contrib-E	133,609	138,539	147,570	134,228	151,600
	432,593	277,078	295,126	268,456	453,200
<b>Carry Over Surplus</b>					
0995 9999 Transfer From (To)	0	0	0	0	0
	0	0	0	0	0
<b>*** DEPARTMENT TOTALS ***</b>	1,139,109	998,989	1,071,516	1,021,861	1,256,050
<b>* FUND REVENUE TOTALS *</b>	1,139,109	998,989	1,071,516	1,021,861	1,256,050

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

DESCRIPTION	2006 EXPENSE	2007 EXPENSE	2008 BUDGET	Curr YTD EXPENSE	2009 APPROVED
Materials & Supplies					
1500 0000 Advertising	24	0	0	0	0
	24	0	0	0	0
Contractual Services					
1925 0000 General Insurance	4,278	3,967	4,000	3,988	4,000
1999 0010 County Collection	0	0	0	0	0
1999 0020 Assessment Charge	7,416	7,674	7,500	5,721	7,700
1999 0030 Reassessment Chrg	0	0	0	0	0
	11,694	11,641	11,500	9,709	11,700
Operating Transfers Out					
8000 8100 Trsfr FIREMEN'S RE	1,123,531	981,540	1,060,016	1,015,101	1,244,350
	1,123,531	981,540	1,060,016	1,015,101	1,244,350
*** DEPARTMENT TOTALS ***	1,135,249	993,181	1,071,516	1,024,810	1,256,050
* FUND EXPENSE TOTALS *	1,135,249	993,181	1,071,516	1,024,810	1,256,050
** FUND NET DIFFERENCE ****	3,860	5,807	0	2,949-	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:	05-2006 Actual	06-2007 Actual	07-2008 Budget	07-2008 Budget

**COST:**

Personnel Services				
Material, Supplies, Contractual				
Capital Purchases				
Capital Projects				
Debt	7,577	10,458	12,900	10,500
<b>Total Cost</b>	<b>\$7,577</b>	<b>\$10,458</b>	<b>\$12,900</b>	<b>\$10,500</b>
Budget (as amended)				
Per Capita Cost	\$0	\$0	\$0	\$0
<b>POSITIONS (fte):</b>				
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

DESCRIPTION	2006 REVENUE	2007 REVENUE	2008 BUDGET	Curr YTD REVENUE	2009 APPROVED
Intergovernmental					
0335 0070 County TIF Funds	4,396	4,853	4,900	4,880	4,900
	4,396	4,853	4,900	4,880	4,900
Operating Transfers In					
0800 1000 Trsfr from General	1,862	2,803	4,000	2,861	2,800
0800 2100 Trsfr from Parks F	388	1,401	2,000	1,430	1,400
0800 3502 Transfer from CIT	931	1,401	2,000	0	0
0800 3503 Transfer from CIT	0	0	0	1,430	1,400
	3,181	5,605	8,000	5,721	5,600
Carry Over Surplus					
0997 9999 Bond Proceeds	0	0	0	0	0
	0	0	0	0	0
*** DEPARTMENT TOTALS ***	7,577	10,458	12,900	10,601	10,500
* FUND REVENUE TOTALS *	7,577	10,458	12,900	10,601	10,500

EXPENSE ADOPTED ANNUAL BUDGET

FUND: 2700 IIF Redevelopment

DEPARTMENT: 2700 IIF Redevelopment

DESCRIPTION	2006 EXPENSE	2007 EXPENSE	2008 BUDGET	Curr YTD EXPENSE	2009 APPROVED
Contractual Services					
1971 0000 Economic Redevelop	0	0	0	0	0
	0	0	0	0	0
Debt Service					
9000 0000 Bond Principal	7,577	10,458	12,900	10,602	10,500
9500 0000 Bond Interest	0	0	0	0	0
	7,577	10,458	12,900	10,602	10,500
*** DEPARTMENT TOTALS ***	7,577	10,458	12,900	10,602	10,500
* FUND EXPENSE TOTALS *	7,577	10,458	12,900	10,602	10,500
**** FUND NET DIFFERENCE ****	0	0	0	1-	0