

Olivette

...in the center of it all

CITY COUNCIL AGENDA SUBMISSION
March 23, 2021

Agenda Item:

Financial Reports for the period ending 2/28/2021

Description:

Financial reports for the period July 1, 2020 through February 28, 2021.

Expectations compared to actual to date for the operational funds:
General Fund, Capital Improvement Fund, and Stormwater/Parks Fund.

Non-Operational Funds presented year to date expectations for full year.

Recommended Action:

No action necessary – monthly financial report

Attachments:

Monthly Financial Report – February 2021

Funding Request:

None

Submitted by:

Darren Mann, CPA
DEPARTMENT HEAD



Memorandum

To: City Council
 From: Darren Mann, Finance Director
 Subject: February Financial Report
 Date: March 11, 2021

February 2021 Monthly Finance Report

Overall:

General Fund revenues slid further behind and ended the month \$96,504 below expectations and expenditures ended \$219,277 below expectations for a net favorable variance of \$122,773. Revenues are experiencing another unfavorable variance on sliding sales tax revenue. All other revenue categories are stable compared with year-long trajectories. Expenditures also remain within expectations considering pandemic related operational limitations. Reserve policy analysis shows strong compliance.

Feb 2021 – Dashboard (unaudited figures) (1a)

<u>Fund</u>	<u>Sales Tax</u>	<u>Property Tax</u>	<u>Total Revenue</u>	<u>% of Budget</u>
General Fund	\$1,678,246	\$1,647,026	\$5,348,472	68.15%
Capital Improvement	\$279,734	\$229,123	\$509,104	71.30%
Stormwater/Parks	\$329,099	NA	\$329,099	65.35%
Fire Operations	\$164,549	NA	\$164,549	65.30%
Debt Service & Construction	NA	\$1,343,347	\$1,343,347	83.69%
Pension	NA	\$512,765	\$512,765	82.70%
Public Safety	\$263,830	NA	\$263,830	74.38%

Feb 2021 – Reserve Policy Analysis(1)

ACCOUNT	BUDGET AMOUNT	YTD AMOUNT
Revenue	\$5,340,100	\$5,243,596
Expense	(\$5,771,506)	(\$5,552,229)
FY21 Excess/(Deficit)	(\$431,406)	(\$308,633)
FY20 Fund Balance (Audited)	\$7,498,900	\$7,498,900
50% FY21 Expenditures (Budget)	(\$4,124,093)	(\$4,124,093)
Reserve Policy Excess (Deficit)	\$2,943,402	\$3,066,175

ABOVE ZERO?

YES: IN COMPLIANCE

Revenue:

Sales tax collections are showing some tempering after record months early in the year. Despite the slower collections, the sales tax category remains above expectations and continues to prop up shortfalls in almost all other categories.

Property Taxes remain under expectations on elevated protests in the current real estate line and will likely stay there until protests are released. In addition, Elmwood Fire Protection invoices are up to date for the first month since November 2020.

Utility Tax collections remain right at expectations.

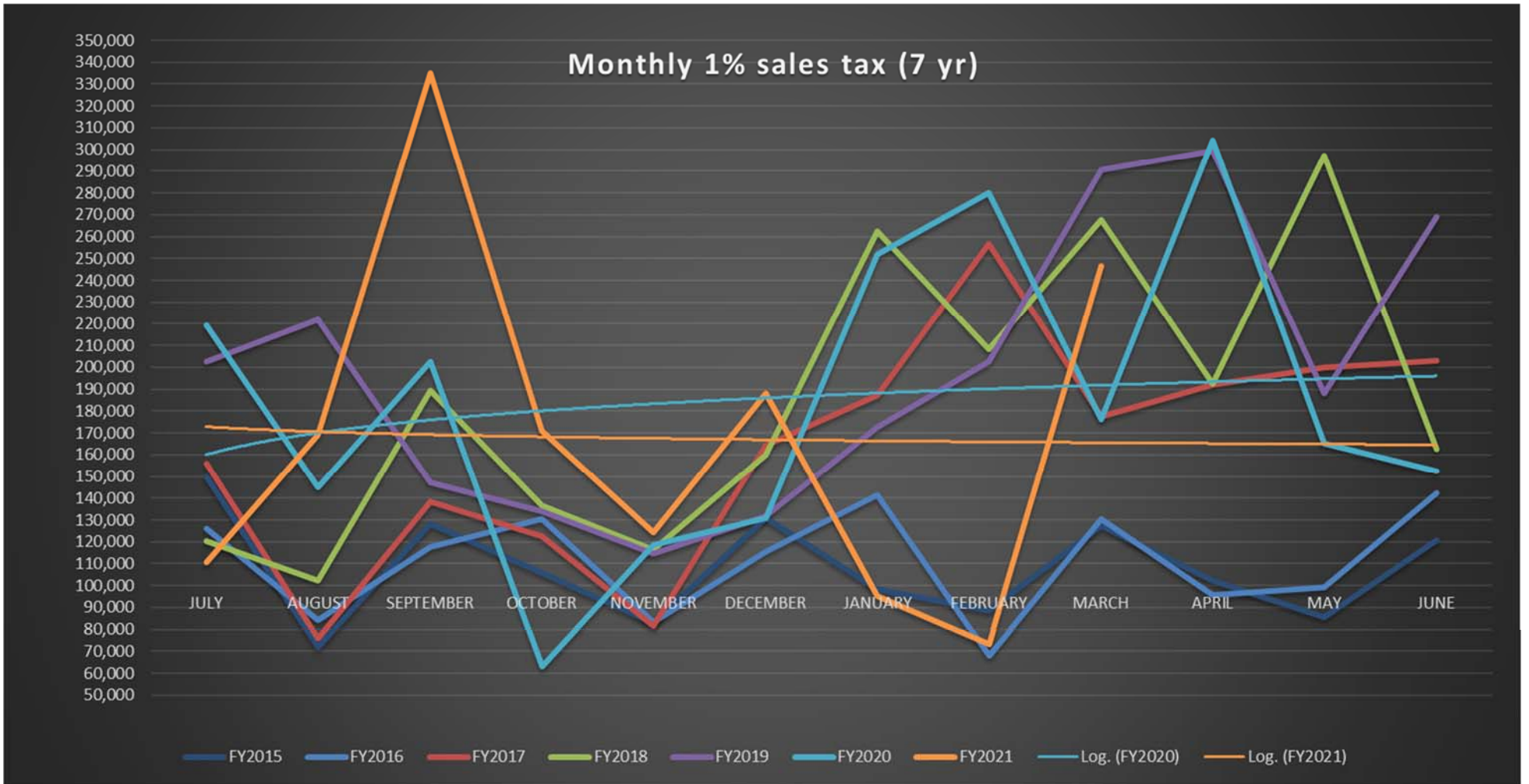
The remaining categories continue to report mixed results with parks and rec revenues notably struggling the most due to pandemic related restrictions. Those revenues are also offset with lower costs.

A reminder on revenues throughout all funds, and especially sales tax funds, revenue softness due to the pandemic didn't extend much past December of this year. Any economic weakness will be met with special attention going forward.

Expenditures:

Despite the large positive variance in expenditures they overall remain in expectations. This is due to no department or category can be pointed to for the cause of the variances. As with revenues the exception to this is with Community Center and Recreation Department expenditures that account for \$134,000 of the positive variance.

Feb 2021 – Chart of the Month



General Fund Revenue Focus(2):

-Revenues by type with most significant contributors on top. Expenses by Classification

**City of Olivette, Missouri
Budget vs. Actual Council Report Jul 2020 to Feb 2021**

ACCOUNT	BUDGET AMOUNT	YTD AMOUNT	VARIANCE +/-(-)
Revenue			
Sales Tax	1,577,427	1,678,246	100,819
Property Taxes	1,745,828	1,647,026	(98,802)
Utility Taxes	1,311,791	1,297,651	(14,140)
Parks & Recreation	160,164	50,228	(109,936)
Court	94,001	66,032	(27,969)
Medical Transport Fees	132,000	127,046	(4,954)
Licenses	33,664	54,740	21,076
Permits	134,325	131,391	(2,934)
Other Income	111,000	147,416	36,416
Investment Income	39,900	43,819	3,919
Total - Revenue	\$5,340,100	\$5,243,596	(\$96,504)
Expense			
5000 - Expenses			
5100 - Personnel Costs	(\$4,352,352)	(\$4,315,640)	\$36,712
5200 - Other Personnel Costs	(\$93,472)	(\$82,629)	\$10,843
5300 - Outside Services	(\$423,284)	(\$385,659)	\$37,625
6000 - Contract Services	(\$793,678)	(\$707,834)	\$85,844
7000 - Commodities	(\$108,720)	(\$60,466)	\$48,254
Total - 5000 - Expenses	(\$5,771,506)	(\$5,552,229)	\$219,277
Total - Expense	(\$5,771,506)	(\$5,552,229)	\$219,277
FY21 Excess/(Deficit)	(\$431,406)	(\$308,633)	\$122,773
FY20 Fund Balance (Audited)	\$7,498,900	\$7,498,900	\$0
FY21 Fund Balance (Unaudited)	\$7,067,494	\$7,190,267	\$122,773

General Fund Expenditure Focus(3):

-Revenues fully condensed. Expenses by Dept and custom sorted

**City of Olivette, Missouri
Budget vs. Actual Council Report Jul 2020 to Feb 2021**

FINANCIAL ROW	APPROVED BUDGET	YTD ACTUAL	\$ BELOW/(ABOVE) EXPECTED	% BELOW/(ABOVE) EXPECTED
Revenue	\$5,340,100	\$5,243,596		
Expense				
Police Department	(1,825,084)	(1,807,694)	17,390	0.95%
Fire Department	(1,845,618)	(1,849,435)	(3,817)	(0.21%)
Community Center	(126,132)	(78,992)	47,141	37.37%
Recreation	(335,780)	(249,318)	86,462	25.75%
Administrative	(133,620)	(127,786)	5,834	4.37%
Redevelopment	0	(328)	(328)	0.00%
Legislative	(88,028)	(75,800)	12,228	13.89%
Communications	(24,328)	(16,012)	8,316	34.18%
Elections	(4,000)	0	4,000	100.00%
Court	(79,328)	(74,787)	4,541	5.72%
Legal	(40,000)	(35,946)	4,054	10.14%
Finance	(278,302)	(284,027)	(5,725)	(2.06%)
Planning &Community Development	(380,688)	(350,471)	30,217	7.94%
Municipal Property	(189,598)	(197,879)	(8,281)	(4.37%)
Insurance	(163,000)	(131,446)	31,554	19.36%
Refuse Collection	(258,000)	(272,308)	(14,308)	(5.55%)
Total - Expense	(\$5,771,506)	(\$5,552,229)		
FY21 Excess/(Deficit)	(\$431,406)	(\$308,633)	\$122,773	28.46%
FY20 Fund Balance (Audited)	\$7,498,900	\$7,498,900	\$0	0.00%
FY21 Fund Balance (Unaudited)	\$7,067,494	\$7,190,267	\$122,773	(1.74%)

Capital Improvement Fund Revenue and Expenditure Detail Focus(5):

**City of Olivette, Missouri
Budget vs. Actual Council Report Jul 2020 to Feb 2021**

FINANCIAL ROW	APPROVED BUDGET	YTD ACTUAL	\$ VARIANCE
Revenue			
Sales Tax	268,802	279,734	10,932
Property Taxes	275,000	229,123	(45,877)
Investment Income	0	247	247
Total - Revenue	\$543,802	\$509,104	(\$34,698)
Expense			
Street Department			
5105 - Salaries	(190,386)	(193,189)	(2,803)
5115 - Extra Help	(6,664)	0	6,664
5125 - Overtime	(2,000)	0	2,000
5135 - FICA	(14,336)	(12,863)	1,473
5220 - Clothing Allowance	(1,400)	(948)	452
5230 - Travel & Training	(1,208)	(116)	1,092
5240 - Workmens Comp	(24,600)	(24,493)	107
5245 - Group Health & Liability	(37,400)	(38,024)	(624)
5255 - Life & Long Term Disability	(2,000)	(1,932)	68
5275 - Association Dues	(248)	(360)	(112)
5315 - Architectural & Engineer Svc	(7,500)	0	7,500
5355 - Misc. Professional Services	(664)	(515)	149
5415 - Street and ROW Maintenance	(20,000)	(7,941)	12,059
5420 - Equipment Repair	(3,000)	(3,803)	(803)
5430 - Computer Repairs & Maint.	(5,928)	(2,783)	3,145
5440 - Truck Repair	(5,336)	(4,694)	642
6110 - Notices & Advertising	(504)	0	504
6121 - Lighting	(21,000)	(17,661)	3,339
6135 - Telephone	(2,544)	(3,772)	(1,228)
6310 - Rental, Linen/Equipment	(2,664)	0	2,664
7005 - Office Supplies	(264)	(190)	74
7020 - Building Maintenance Supplies	0	43	43
7050 - Hard. & Small Tools	(1,664)	(797)	867
7055 - Institutional Supplies	(664)	(791)	(127)
7075 - Snow Removal Supplies	(48,050)	(1,676)	46,374
7080 - Maintenance Materials	(16,664)	(12,518)	4,146
7085 - Signage	(2,000)	(1,213)	787
7090 - Gas & Oil	(6,000)	(2,231)	3,769
7095 - Auto Accessories	(2,000)	(1,342)	658
7125 - Medical Supplies	(232)	0	232
Total - Street Department	(\$426,920)	(\$333,811)	\$93,109

Capital Improvement Fund Revenue and Expenditure Detail Focus (continued):

FINANCIAL ROW	APPROVED BUDGET	YTD ACTUAL	\$ VARIANCE
Police Department			
8275 - Institutional Equipment	(47,000)	0	47,000
8285 - Vehicles	(85,000)	0	85,000
Total - Police Department	(\$132,000)	\$0	\$132,000
Fire Department			
8275 - Institutional Equipment	(43,400)	(26,825)	16,575
8300 - Public Safety Gear	0	(4,250)	(4,250)
Total - Fire Department	(\$43,400)	(\$31,075)	\$12,325
Capital Improvement			
8205 - Building & Improvements	(110,000)	0	110,000
8220 - Construction	(100,000)	(41,135)	58,865
8235 - Dielman Street Reconstruction	(200,000)	(257,922)	(57,922)
Total - Capital Improvement	(\$410,000)	(\$299,058)	\$110,942
Municipal Property			
8205 - Building & Improvements	0	(6,647)	(6,647)
Total - Municipal Property	\$0	(\$6,647)	(\$6,647)
Total - Expense	(\$1,012,320)	(\$670,591)	\$341,729
FY21 Excess/(Deficit)	(\$468,518)	(\$161,487)	\$307,031
FY20 Fund Balance (Audited)	\$1,141,735	\$1,141,735	\$0
FY21 Fund Balance (Unaudited)	\$673,217	\$980,248	\$307,031

FY21 Approved Capital Expenditures (as amended):

Dept	Account	CIP Page	FY21 Amt
Fire			
Fire Engine (Pumper)	8300	CIP-03	\$ 780,000
Structural Firefighting Gear	8275	CIP-06	20,400
Self Contained Breathing Apparatus	8275	CIP-08	16,000
High Pressure Lifting Bags	8275	CIP-11	6,500
Ballistic Armor	8275	CIP-12	5,000
Firehouse Stove	8275	CIP-13	8,000
Police			
Patrol Vehicles	8285	CIP-14	85,000
Patrol Vehicle Laptops	8275	CIP-19	27,000
Video Surveillance System	8275	CIP-20	20,000
Public Works			
Dielman Rd North	8220	CIP-23	200,000
Street Repair	8220	CIP-29	100,000
Salt Enclosure	8205	CIP-30	110,000

Stormwater/Parks Fund Revenue and Expenditure Detail Focus (6):

**City of Olivette, Missouri
Budget vs. Actual Council Report Jul 2020 to Feb 2021**

FINANCIAL ROW	APPROVED BUDGET	YTD ACTUAL	\$ VARIANCE
Revenue			
Sales Tax	340,381	329,099	(11,282)
Investment Income	0	290	290
Total - Revenue	\$340,381	\$329,389	(\$10,992)
Expense			
Parks Maintenance			
5105 - Salaries	(108,000)	(103,150)	4,850
5115 - Extra Help	(8,000)	0	8,000
5125 - Overtime	(1,336)	0	1,336
5135 - FICA	(8,400)	(7,490)	910
5220 - Clothing Allowance	(600)	(540)	60
5230 - Travel & Training	(1,952)	(99)	1,853
5240 - Workmens Comp	(7,400)	(8,419)	(1,019)
5245 - Group Health & Liability	(23,936)	(17,765)	6,171
5255 - Life & Long Term Disability	(1,336)	(969)	367
5270 - Medical Expenses	(104)	(100)	4
5275 - Association Dues	(664)	(655)	9
5405 - Bldg. Repair & Maintenance	(6,600)	(4,896)	1,704
5410 - Grounds Maintenance	(32,000)	(30,910)	1,090
5420 - Equipment Repair	(3,336)	(4,359)	(1,023)
5430 - Computer Repairs & Maint.	(648)	(3,795)	(3,147)
5440 - Truck Repair	(2,664)	(1,668)	996
6110 - Notices & Advertising	(104)	0	104
6120 - Electricity	(3,336)	(1,797)	1,539
6121 - Lighting	(336)	0	336
6125 - Natural Gas	0	(245)	(245)
6130 - Water	(2,664)	(2,578)	86
6135 - Telephone	(2,800)	(2,906)	(106)
6140 - Sewer	(2,000)	(1,731)	269
6285 - Misc.Contract Serv.	(10,500)	(33,780)	(23,280)
6310 - Rental, Linen/Equipment	(4,000)	0	4,000
6440 - Grounds Maintenance Supplies	(4,000)	(8,048)	(4,048)
6445 - Annual Beautification	(6,000)	(1,026)	4,974
6450 - Turf Management	(3,664)	(369)	3,295
6455 - Tree Maintenance	(10,000)	(10,584)	(584)
7020 - Building Maintenance Supplies	(2,000)	(7,664)	(5,664)
7045 - Painting Supplies	(664)	0	664
7050 - Hard. & Small Tools	(1,064)	(470)	594
7055 - Institutional Supplies	(1,000)	(4,292)	(3,292)
7085 - Signage	(168)	(1,442)	(1,274)
7090 - Gas & Oil	(3,336)	(1,115)	2,221
7095 - Auto Accessories	(232)	0	232
Total - Parks Maintenance	(\$264,844)	(\$262,862)	\$1,982

FINANCIAL ROW	APPROVED BUDGET	YTD ACTUAL	\$ VARIANCE
Capital Improvement			
8215 - Park Improvements	0	(1,514)	(1,514)
Total - Capital Improvement	\$0	(\$1,514)	(\$1,514)
Total - Expense	(\$264,844)	(\$264,375)	\$469
FY21 Excess/(Deficit)	\$75,537	\$65,014	(\$10,523)
FY20 Fund Balance (Audited)	\$1,085,749	\$1,085,749	\$0
FY21 Fund Balance (Unaudited)	\$1,161,286	\$1,150,763	(\$10,523)

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Non-Operational Funds Revenue and Expenditure Detail Focus:

**City of Olivette, Missouri
Budget vs. Actual Council YTD Feb 2021
Fire Operations Fund (7c)**

FINANCIAL ROW	APPROVED BUDGET	YTD ACTUAL	% YTD
Revenue			
Sales Tax	252,000	164,549	65%
Investment Income	0	145	0%
Total - Revenue	\$252,000	\$164,694	65%
Transfers and Other Financing			
Transfers	\$141,900	\$0	0%
FY21 Excess/(Deficit)	\$110,100	\$164,694	150%

**City of Olivette, Missouri
Budget vs. Actual Council YTD Feb 2021
Grants Fund (7b)**

FINANCIAL ROW	APPROVED BUDGET	YTD ACTUAL	% YTD
Revenue			
Grants	606,000	1,047,766	173%
Total - Revenue	\$606,000	\$1,047,766	173%
Expense			
Capital Improvement			
8215 - Park Improvements	0	(5,000)	0%
8235 - Dielman Street Reconstruction	(581,000)	(665,406)	115%
Total - Capital Improvement	(\$581,000)	(\$670,406)	115%
Police Department			
5125 - Overtime	(25,000)	(7,131)	29%
7070 - Police Supplies	0	(3,439)	0%
7110 - Uniform Accessories	0	(652)	0%
Total - Police Department	(\$25,000)	(\$11,222)	45%
Total - Expense	(\$606,000)	(\$681,628)	112%
FY21 Excess/(Deficit)	\$0	\$366,139	0%

City of Olivette, Missouri
Budget vs. Actual Council YTD Feb 2021
Public Safety Fund (7a)

FINANCIAL ROW	APPROVED BUDGET	YTD ACTUAL	% YTD
Revenue			
Sales Tax	355,000	263,830	74%
Investment Income	0	210	0%
Total - Revenue	\$355,000	\$264,040	74%
Transfers and Other Financing			
Transfers	\$795,690	\$0	0%
FY21 Excess/(Deficit)	(\$440,690)	\$264,040	(60%)

City of Olivette, Missouri
Budget vs. Actual Council YTD Feb 2021
Debt Service and Construction Fund (8c)

FINANCIAL ROW	APPROVED BUDGET	YTD ACTUAL
Revenue		
Property Taxes	1,618,000	1,343,347
Investment Income	0	10,784
Total - Revenue	\$1,618,000	\$1,354,131
Expense		
6295 - Admin. Cty Coll PP/Auto		0

City of Olivette, Missouri
Budget vs. Actual Council YTD Feb 2021
Pension Fund (8a)

FINANCIAL ROW	APPROVED BUDGET	YTD ACTUAL
Revenue		
Property Taxes	620,000	512,765
Total - Revenue	\$620,000	\$512,765
Expense		
5235 - Employer Pension Contributions	(579,000)	(325,000)
5355 - Misc. Professional Services	(41,000)	(18,000)
Total - Expense	(\$620,000)	(\$343,000)
FY21 Excess/(Deficit)	\$0	\$169,765

City of Olivette, Missouri
Budget vs. Actual Council YTD Feb 2021
Sewer Lateral Fund (8b)

FINANCIAL ROW	APPROVED BUDGET	YTD ACTUAL
Revenue		
Property Taxes	135,000	129,549
Investment Income	2,000	0
Total - Revenue	\$137,000	\$129,549
Expense		
6295 - Admin. Cty Coll PP/Auto	(1,340)	(1,295)
8255 - Sewer Lateral Improvements	(75,000)	(47,731)
Total - Expense	(\$76,340)	(\$49,027)
Transfers		
9000 - Transfer Activity		
9050 - Transfer to General Fund	\$4,000	\$0
9051 - Transfer To Capital Impr. Fund	\$52,000	\$0
Total - 9000 - Transfer Activity	\$56,000	\$0
FY21 Excess/(Deficit)	\$4,660	\$80,522

City of Olivette, Missouri
Budget vs. Actual Council YTD Feb 2021
Dielman NID Fund (9a)

FINANCIAL ROW	APPROVED BUDGET	YTD ACTUAL
Revenue		
Property Taxes	47,000	44,265
Total - Revenue	\$47,000	\$44,265
Expense		
8505 - Bond Principal Payments	(35,000)	

Budget vs. Actual Council YTD Feb 2021
North Price NID Fund (9c)

FINANCIAL ROW	APPROVED BUDGET	YTD ACTUAL
Revenue		
Property Taxes	94,000	93,984
Total - Revenue	\$94,000	\$93,984
Expense		
8505 - Bond Principal Payments	(55,000)	

Budget vs. Actual Council YTD Feb 2021
Gateway TIF Fund (9b)

FINANCIAL ROW	APPROVED BUDGET	YTD ACTUAL
Revenue		
Property Taxes	5,000	13,619
Total - Revenue	\$5,000	\$13,619
Expense		
6110 - Notices & Advertising	0	

City of Olivette, Missouri
Budget vs. Actual Council Report Jul 2020 to Feb 2021 Detail

ACCOUNT	BUDGET AMOUNT	YTD AMOUNT	VARIANCE +/-(-)
Revenue			
Sales Tax			
4405 - Gasoline Tax	125,336	133,877	8,541
4410 - Cigarette Tax	13,336	13,976	640
4415 - Sales Tax	1,189,419	1,266,504	77,085
4425 - Local Option Use Tax	183,336	183,481	145
4440 - State Veh Fee & Tax Increases	66,000	80,408	14,408
Total - Sales Tax	\$1,577,427	\$1,678,246	\$100,819
Property Taxes			
4105 - Real Estate Tax-Current	1,370,000	1,247,225	(122,775)
4110 - Real Estate Tax-Prior	6,664	13,356	6,692
4115 - Personal Property Tax-Current	240,000	244,598	4,598
4120 - Personal Property Tax-Prior	6,664	10,850	4,186
4125 - Utility Tax-State Assessed	40,000	47,209	7,209
4130 - Tax Penalties & Interest	0	21	21
4135 - Elmwood Fire District	82,500	83,766	1,266
Total - Property Taxes	\$1,745,828	\$1,647,026	(\$98,802)
Utility Taxes			
4205 - Ameren UE	650,245	624,226	(26,019)
4210 - Spire	193,210	182,454	(10,756)
4225 - County Water	130,000	147,845	17,845
4230 - Landline Gross Receipts	110,000	189,369	79,369
4235 - Franchise Fee-Cable TV	75,000	71,914	(3,086)
4240 - Cell Phone Gross Receipts	153,336	81,844	(71,492)
Total - Utility Taxes	\$1,311,791	\$1,297,651	(\$14,140)
Parks & Recreation			
4805 - CC Room Rentals	16,664	10,250	(6,414)
4810 - CC Vending Machines	1,000	0	(1,000)
4815 - Youth Soccer	25,000	1,034	(23,966)
4820 - Youth Basketball	12,500	0	(12,500)
4825 - Youth Baseball	10,000	0	(10,000)
4850 - Day Camp	46,664	5,018	(41,646)
4855 - Programs	33,336	16,887	(16,449)
4860 - Event Fundraising	6,664	484	(6,180)
4865 - Turkey Trot	40,000	22,053	(17,948)
4866 - Turkey Trot Expenditures	(40,000)	(8,040)	31,960
4875 - Rent-City Parks	8,336	2,543	(5,793)
Total - Parks & Recreation	\$160,164	\$50,228	(\$109,936)

City of Olivette, Missouri
Budget vs. Actual Council Report Jul 2020 to Feb 2021 Detail

Court			
4710 - Court Fines	79,477	57,827	(21,650)
4720 - Court Bonds Forfeited	4,661	0	(4,661)
4730 - Court Costs	8,223	6,012	(2,211)
4740 - Court-Crime Victim Fund	0	185	185
4760 - Local Police Training Fees	820	1,002	182
4770 - Biometrics System	820	1,006	186
Total - Court	\$94,001	\$66,032	(\$27,969)
Medical Transport Fees			
4635 - Medical Transport Fees	132,000	127,046	(4,954)
Total - Medical Transport Fees	\$132,000	\$127,046	(\$4,954)
Licenses			
4310 - Automobile Fees	26,664	36,384	9,720
4315 - Merchants & Mfg Licenses	0	13,623	13,623
4320 - Service Licenses	0	1,933	1,933
4325 - Liquor Licenses	6,500	2,330	(4,170)
4330 - Animal Licenses	500	470	(30)
Total - Licenses	\$33,664	\$54,740	\$21,076
Permits			
4000 - Revenue	0	450	450
4505 - Residential Building Permits	30,896	50,195	19,299
4506 - Commercial Building Permit	39,413	27,341	(12,072)
4507 - Inspections	34,510	15,711	(18,799)
4515 - Street Opening Permits	500	490	(10)
4525 - Residential Inspections	15,820	14,410	(1,410)
4530 - Residential Occupancy Permits	900	2,300	1,400
4535 - Business Inspections	1,390	2,475	1,085
4540 - Business Occupancy Permits	580	500	(80)
4545 - Garage Sale Permits	10	85	75
4550 - Demolition Permits	1,200	2,439	1,239
4560 - Residential rental permits	2,106	4,945	2,839
4570 - Subdivision Fees	2,000	850	(1,150)
4575 - Stormwater Permit	0	2,300	2,300
4580 - Zoning Fees	5,000	6,900	1,900
Total - Permits	\$134,325	\$131,391	(\$2,934)
Other Income			
4910 - Miscellaneous Income	76,000	139,050	63,050
4915 - Snow Removal	35,000	8,366	(26,634)
Total - Other Income	\$111,000	\$147,416	\$36,416

City of Olivette, Missouri
Budget vs. Actual Council Report Jul 2020 to Feb 2021 Detail

Investment Income			
4905 - Investment Income	39,900	43,819	3,919
Total - Investment Income	\$39,900	\$43,819	\$3,919
Total Revenue	\$5,340,100	\$5,243,596	(\$96,504)

City of Olivette, Missouri
Budget vs. Actual Council Report Jul 2020 to Feb 2021 Detail

Expense			
Police Department			
5105 - Salaries	(1,222,614)	(1,217,331)	5,283
5110 - Holiday Pay	(10,000)	(10,575)	(575)
5125 - Overtime	(20,000)	(29,388)	(9,388)
5130 - Court Appearance	(3,336)	0	3,336
5135 - FICA	(93,136)	(92,001)	1,135
5220 - Clothing Allowance	(10,664)	(6,395)	4,269
5230 - Travel & Training	(10,272)	(11,678)	(1,406)
5240 - Workmens Comp	(74,200)	(73,989)	211
5245 - Group Health & Liability	(158,064)	(172,001)	(13,937)
5255 - Life & Long Term Disability	(7,336)	(9,539)	(2,203)
5270 - Medical Expenses	(2,888)	0	2,888
5275 - Association Dues	(3,920)	(885)	3,035
5355 - Misc. Professional Services	(2,912)	(3,946)	(1,034)
5420 - Equipment Repair	(936)	0	936
5425 - Copier Expenses	(2,200)	(2,367)	(167)
5430 - Computer Repairs & Maint.	(36,504)	(37,309)	(805)
5435 - Auto Repair	(6,664)	(6,110)	554
5455 - Radio Repair	(248)	0	248
5515 - Software Support & Maintenance	(8,048)	(5,299)	2,749
5520 - Regis Com & Cont	(26,360)	(26,151)	209
6105 - Postage	(104)	(12)	92
6110 - Notices & Advertising	0	(250)	(250)
6115 - Printing	(696)	(982)	(286)
6135 - Telephone	(9,400)	(5,047)	4,353
6260 - Contracted Programs	(78,750)	(78,766)	(16)
6270 - Prisoner Housing Contract	(1,512)	(862)	650
6280 - Car Wash	(792)	0	792
6285 - Misc.Contract Serv.	(192)	(290)	(98)
7005 - Office Supplies	(1,888)	(685)	1,203
7055 - Institutional Supplies	(4,784)	(2,206)	2,578
7070 - Police Supplies	(7,112)	(4,030)	3,082
7085 - Signage	(48)	(35)	13
7090 - Gas & Oil	(11,664)	(8,283)	3,381
7100 - Ammunition	(4,744)	(1,186)	3,558
7110 - Uniform Accessories	(3,096)	(96)	3,000
Total - Police Department	(\$1,825,084)	(\$1,807,694)	\$17,390
Fire Department			
5105 - Salaries	(1,197,692)	(1,158,855)	38,837
5110 - Holiday Pay	(17,000)	(17,897)	(897)
5125 - Overtime	(35,336)	(88,753)	(53,417)
5135 - FICA	(91,664)	(92,912)	(1,248)
5220 - Clothing Allowance	(9,200)	(9,505)	(305)
5230 - Travel & Training	(14,136)	(14,969)	(833)
5240 - Workmens Comp	(167,500)	(167,117)	383

City of Olivette, Missouri
Budget vs. Actual Council Report Jul 2020 to Feb 2021 Detail

5245 - Group Health & Liability	(159,664)	(165,618)	(5,954)
5255 - Life & Long Term Disability	(7,336)	(8,865)	(1,529)
5270 - Medical Expenses	0	(7,685)	(7,685)
5275 - Association Dues	(1,640)	(1,858)	(218)
5355 - Misc. Professional Services	(1,200)	0	1,200
5405 - Bldg. Repair & Maintenance	(1,664)	(1,102)	562
5420 - Equipment Repair	(11,200)	(4,514)	6,686
5425 - Copier Expenses	(400)	(631)	(231)
5430 - Computer Repairs & Maint.	(13,872)	(11,934)	1,938
5435 - Auto Repair	(1,064)	(300)	764
5440 - Truck Repair	(16,000)	(5,073)	10,927
5455 - Radio Repair	(888)	(113)	775
5515 - Software Support & Maintenance	(4,984)	(8,478)	(3,494)
5520 - Regis Com & Cont	(432)	(420)	12
6105 - Postage	(64)	0	64
6110 - Notices & Advertising	(336)	0	336
6115 - Printing	(336)	(39)	297
6135 - Telephone	(6,496)	(6,672)	(176)
6260 - Contracted Programs	(41,250)	(40,576)	674
6275 - Reception	(200)	(50)	150
6280 - Car Wash	(264)	0	264
6285 - Misc.Contract Serv.	(10,152)	(9,966)	186
6310 - Rental, Linen/Equipment	(400)	(93)	307
6425 - Awards & Gifts	(504)	0	504
7005 - Office Supplies	(864)	(424)	440
7010 - Maps & Publications	(104)	0	104
7015 - Books/Publications`	(4,464)	(952)	3,512
7020 - Building Maintenance Supplies	(136)	(178)	(42)
7055 - Institutional Supplies	(336)	(89)	247
7090 - Gas & Oil	(5,336)	(2,564)	2,772
7105 - Fire Fighting Supplies	(8,704)	(7,294)	1,410
7125 - Medical Supplies	(11,800)	(12,438)	(638)
7150 - Miscellaneous Commodities	(1,000)	(1,500)	(500)
Total - Fire Department	(\$1,845,618)	(\$1,849,435)	(\$3,817)
Community Center			
5105 - Salaries	(58,156)	(36,490)	21,666
5115 - Extra Help	(5,336)	0	5,336
5125 - Overtime	(1,336)	(33)	1,303
5135 - FICA	(4,400)	(2,788)	1,612
5220 - Clothing Allowance	(136)	0	136
5230 - Travel & Training	(232)	0	232
5240 - Workmens Comp	(1,336)	(2,296)	(960)
5245 - Group Health & Liability	0	(418)	(418)
5255 - Life & Long Term Disability	(664)	(134)	530
5270 - Medical Expenses	(104)	0	104
5405 - Bldg. Repair & Maintenance	(6,168)	(2,395)	3,773
5420 - Equipment Repair	(664)	0	664

City of Olivette, Missouri
Budget vs. Actual Council Report Jul 2020 to Feb 2021 Detail

5425 - Copier Expenses	(1,336)	(1,450)	(114)
5430 - Computer Repairs & Maint.	(4,600)	(3,517)	1,083
6105 - Postage	(104)	0	104
6120 - Electricity	(12,000)	(8,985)	3,015
6125 - Natural Gas	(5,336)	(767)	4,569
6130 - Water	(1,336)	(1,637)	(301)
6135 - Telephone	(1,736)	(1,481)	255
6140 - Sewer	(1,264)	(1,713)	(449)
6285 - Misc.Contract Serv.	(13,504)	(11,752)	1,752
6310 - Rental, Linen/Equipment	(536)	(17)	520
7005 - Office Supplies	(200)	0	200
7020 - Building Maintenance Supplies	(3,336)	(2,637)	699
7045 - Painting Supplies	(536)	0	536
7050 - Hard. & Small Tools	(368)	(31)	337
7055 - Institutional Supplies	(1,304)	(449)	855
7110 - Uniform Accessories	(104)	0	104
Total - Community Center	(\$126,132)	(\$78,992)	\$47,141
Recreation			
5105 - Salaries	(134,308)	(126,830)	7,478
5115 - Extra Help	(45,624)	(29,611)	16,013
5125 - Overtime	(1,336)	(1,098)	238
5135 - FICA	(13,600)	(11,507)	2,093
5220 - Clothing Allowance	(136)	(90)	46
5230 - Travel & Training	(3,224)	(22)	3,202
5240 - Workmens Comp	(8,200)	(9,441)	(1,241)
5245 - Group Health & Liability	(24,336)	(21,714)	2,622
5255 - Life & Long Term Disability	(664)	(1,010)	(346)
5270 - Medical Expenses	(200)	0	200
5275 - Association Dues	(960)	(650)	310
5355 - Misc. Professional Services	(2,336)	0	2,336
5425 - Copier Expenses	(2,240)	(1,005)	1,235
5430 - Computer Repairs & Maint.	(3,720)	(8,017)	(4,297)
5515 - Software Support & Maintenance	(5,192)	(8,697)	(3,505)
6105 - Postage	(3,760)	(596)	3,164
6110 - Notices & Advertising	(168)	0	168
6115 - Printing	(6,632)	(1,301)	5,331
6135 - Telephone	(1,264)	(1,160)	104
6260 - Contracted Programs	(30,192)	(3,384)	26,808
6265 - CARE Report - Youth Ath/Camps	(7,256)	(10,949)	(3,693)
6285 - Misc.Contract Serv.	(2,000)	0	2,000
6290 - Administrative Bank Charges	0	(2,181)	(2,181)
6405 - Contracts-Adult Prog/Athl/Tour	(3,336)	0	3,336
6410 - Contracts - Special Events	(9,480)	(4,217)	5,263
6415 - Equipment - Youth Athl/Camps	(1,000)	(200)	800
6420 - Equip - Adult Prog/Athl/Tourn	0	(224)	(224)
6425 - Awards & Gifts	(168)	0	168
6430 - Supplemental Rent	(3,200)	(157)	3,043

City of Olivette, Missouri
Budget vs. Actual Council Report Jul 2020 to Feb 2021 Detail

6435 - Recreation Summer Program	(4,000)	(1,105)	2,895
6440 - Grounds Maintenance Supplies	(1,128)	0	1,128
7005 - Office Supplies	(1,080)	(856)	224
7020 - Building Maintenance Supplies	0	154	154
7060 - Supplies - Special Events	(3,096)	(545)	2,551
7065 - Supplies - Youth Prog/Day Camp	(6,664)	(2,904)	3,760
7110 - Uniform Accessories	(5,280)	0	5,280
Total - Recreation	(\$335,780)	(\$249,318)	\$86,462
Administrative			
5105 - Salaries	(105,228)	(103,809)	1,419
5135 - FICA	(7,600)	(6,585)	1,015
5210 - Employee Allowances	(2,800)	(2,800)	0
5230 - Travel & Training	(1,808)	(388)	1,420
5240 - Workmens Comp	(400)	(510)	(110)
5245 - Group Health & Liability	(7,264)	(8,512)	(1,248)
5255 - Life & Long Term Disability	(664)	(388)	276
5275 - Association Dues	(1,064)	(1,200)	(136)
5355 - Misc. Professional Services	(208)	0	208
5425 - Copier Expenses	(336)	(299)	37
5430 - Computer Repairs & Maint.	(2,432)	(1,877)	555
6115 - Printing	0	(117)	(117)
6135 - Telephone	(1,200)	(671)	529
6275 - Reception	(1,400)	0	1,400
6425 - Awards & Gifts	(200)	0	200
7005 - Office Supplies	(224)	(41)	183
7015 - Books/Publications`	(328)	(480)	(152)
7090 - Gas & Oil	(464)	(109)	355
Total - Administrative	(\$133,620)	(\$127,786)	\$5,834
Redevelopment			
6130 - Water	0	(78)	(78)
6140 - Sewer	0	(250)	(250)
Total - Redevelopment	\$0	(\$328)	(\$328)
Legislative			
5105 - Salaries	(53,308)	(48,531)	4,777
5135 - FICA	(3,936)	(3,645)	291
5230 - Travel & Training	(3,000)	0	3,000
5240 - Workmens Comp	(400)	(510)	(110)
5245 - Group Health & Liability	(4,000)	(3,823)	177
5255 - Life & Long Term Disability	(664)	(214)	450
5275 - Association Dues	(4,208)	(4,841)	(633)
5355 - Misc. Professional Services	(368)	0	368
5425 - Copier Expenses	(664)	(664)	0
5430 - Computer Repairs & Maint.	(9,008)	(11,047)	(2,039)
6110 - Notices & Advertising	0	(28)	(28)
6115 - Printing	(1,232)	(70)	1,162
6135 - Telephone	(600)	(725)	(125)

City of Olivette, Missouri
Budget vs. Actual Council Report Jul 2020 to Feb 2021 Detail

6275 - Reception	(2,536)	(431)	2,105
6425 - Awards & Gifts	(3,168)	(158)	3,011
6430 - Supplemental Rent	0	(157)	(157)
7005 - Office Supplies	(936)	(957)	(21)
Total - Legislative Communications	(\$88,028)	(\$75,800)	\$12,228
5335 - Public Relations/Publicity Ser	(688)	0	688
5340 - Codification of Ordinance	(3,128)	(1,712)	1,416
5355 - Misc. Professional Services	(1,664)	0	1,664
5430 - Computer Repairs & Maint.	0	(702)	(702)
5510 - Web Site Design/Maintenance	(4,120)	(3,570)	550
5515 - Software Support & Maintenance	(4,264)	(673)	3,591
6105 - Postage	(3,336)	(2,915)	422
6115 - Printing	(6,664)	(3,680)	2,984
6125 - Natural Gas	0	(2,761)	(2,761)
7005 - Office Supplies	(464)	0	464
Total - Communications Elections	(\$24,328)	(\$16,012)	\$8,316
6285 - Misc.Contract Serv.	(4,000)	0	4,000
Total - Elections Court	(\$4,000)	\$0	\$4,000
5105 - Salaries	(39,464)	(39,174)	290
5135 - FICA	(3,464)	(2,769)	695
5230 - Travel & Training	(920)	0	920
5240 - Workmens Comp	(264)	(637)	(373)
5245 - Group Health & Liability	(7,000)	(7,511)	(511)
5255 - Life & Long Term Disability	(336)	(271)	65
5275 - Association Dues	(136)	(100)	36
5325 - Municipal Court Legal Services	(16,664)	(15,000)	1,664
5355 - Misc. Professional Services	(664)	0	664
5425 - Copier Expenses	(536)	(186)	350
5430 - Computer Repairs & Maint.	(2,416)	(3,395)	(979)
5520 - Regis Com & Cont	(5,200)	(4,644)	556
6115 - Printing	(336)	(184)	152
6135 - Telephone	(1,064)	(917)	147
6270 - Prisoner Housing Contract	(600)	0	600
7005 - Office Supplies	(264)	0	264
Total - Court Legal	(\$79,328)	(\$74,787)	\$4,541
5320 - Legal Services	(28,000)	(28,123)	(123)
5325 - Municipal Court Legal Services	(12,000)	(7,824)	4,177
Total - Legal	(\$40,000)	(\$35,946)	\$4,054

City of Olivette, Missouri
Budget vs. Actual Council Report Jul 2020 to Feb 2021 Detail

Finance			
5105 - Salaries	(147,464)	(149,159)	(1,695)
5135 - FICA	(10,800)	(10,707)	93
5215 - Payroll Services	(11,600)	(12,661)	(1,061)
5230 - Travel & Training	(1,104)	(577)	527
5240 - Workmens Comp	(800)	(893)	(93)
5245 - Group Health & Liability	(20,664)	(21,134)	(470)
5255 - Life & Long Term Disability	(1,336)	(853)	483
5275 - Association Dues	(1,500)	(2,088)	(588)
5310 - Audit	(20,000)	(20,850)	(850)
5425 - Copier Expenses	(736)	(813)	(77)
5430 - Computer Repairs & Maint.	(8,512)	(9,884)	(1,372)
5515 - Software Support & Maintenance	(17,500)	(25,093)	(7,593)
6105 - Postage	(3,500)	(3,016)	484
6115 - Printing	(250)	(499)	(249)
6135 - Telephone	(3,400)	(3,350)	50
6290 - Administrative Bank Charges	(6,800)	(561)	6,239
6295 - Admin. Cty Coll PP/Auto	(21,000)	(21,279)	(279)
7005 - Office Supplies	(1,336)	(609)	727
Total - Finance	(\$278,302)	(\$284,027)	(\$5,725)
Insurance			
5245 - Group Health & Liability	0	22,939	22,939
6205 - General, Police, and Auto Liability	(90,000)	(78,142)	11,858
6210 - Public Officials Liability	(14,000)	(17,436)	(3,436)
6215 - Fiduciary Ins	(3,000)	(4,614)	(1,614)
6220 - Blanket Liability Policy	(56,000)	(54,193)	1,807
Total - Insurance	(\$163,000)	(\$131,446)	\$31,554
Planning & Community Development			
5105 - Salaries	(220,844)	(220,284)	560
5125 - Overtime	0	(901)	(901)
5135 - FICA	(16,336)	(16,737)	(401)
5220 - Clothing Allowance	(900)	(600)	300
5230 - Travel & Training	(5,104)	(1,713)	3,391
5240 - Workmens Comp	(11,400)	(13,141)	(1,741)
5245 - Group Health & Liability	(35,000)	(37,268)	(2,268)
5255 - Life & Long Term Disability	(2,000)	(2,208)	(208)
5275 - Association Dues	(1,184)	(1,292)	(108)
5305 - Professional Services	(30,000)	0	30,000
5315 - Architectural & Engineer Svc	(10,168)	(10,873)	(705)
5355 - Misc. Professional Services	(6,336)	0	6,336
5425 - Copier Expenses	(1,336)	(1,395)	(59)
5430 - Computer Repairs & Maint.	(8,696)	(7,081)	1,615
5435 - Auto Repair	(400)	(26)	374
5515 - Software Support & Maintenance	(17,960)	(26,659)	(8,699)
5520 - Regis Com & Cont	(1,336)	(3,500)	(2,164)
6110 - Notices & Advertising	(504)	(231)	273

City of Olivette, Missouri
Budget vs. Actual Council Report Jul 2020 to Feb 2021 Detail

6115 - Printing	(1,528)	(449)	1,079
6135 - Telephone	(5,160)	(2,462)	2,698
6280 - Car Wash	(144)	0	144
6285 - Misc.Contract Serv.	0	(782)	(782)
7005 - Office Supplies	(664)	(660)	4
7010 - Maps & Publications	(248)	(262)	(14)
7015 - Books/Publications`	(536)	0	536
7050 - Hard. & Small Tools	(200)	0	200
7090 - Gas & Oil	(2,000)	(727)	1,273
7095 - Auto Accessories	(704)	(1,220)	(516)
Total - Planning &Community Development	(\$380,688)	(\$350,471)	\$30,217
Municipal Property			
5105 - Salaries	(65,078)	(65,792)	(714)
5135 - FICA	(4,800)	(4,732)	68
5220 - Clothing Allowance	(432)	(632)	(200)
5240 - Workmens Comp	(2,600)	(2,933)	(333)
5245 - Group Health & Liability	(14,400)	(16,279)	(1,879)
5255 - Life & Long Term Disability	(664)	(456)	208
5405 - Bldg. Repair & Maintenance	(44,448)	(60,941)	(16,493)
5430 - Computer Repairs & Maint.	(1,664)	0	1,664
6120 - Electricity	(34,000)	(29,895)	4,105
6125 - Natural Gas	(5,504)	(3,686)	1,818
6130 - Water	(3,736)	(3,623)	113
6135 - Telephone	(400)	0	400
6140 - Sewer	(3,736)	(3,317)	419
6285 - Misc.Contract Serv.	(2,000)	0	2,000
7020 - Building Maintenance Supplies	(6,136)	(5,592)	544
Total - Municipal Property	(\$189,598)	(\$197,879)	(\$8,281)
Refuse Collection			
6235 - Refuse Collect. Cont.	(212,000)	(184,283)	27,717
6305 - Leaf collection	(46,000)	(88,025)	(42,025)
Total - Refuse Collection	(\$258,000)	(\$272,308)	(\$14,308)
Total - Expense	(\$5,771,506)	(\$5,552,229)	\$219,277
FY21 Excess/(Deficit)	(\$431,406)	(\$308,633)	\$122,773
FY20 Fund Balance (Audited)	\$7,498,900	\$7,498,900	\$0
FY21 Fund Balance (Unaudited)	\$7,067,494	\$7,190,267	\$122,773