



**FINANCE MONTHLY REPORT
MAY 2025**

Financial Items of Note

- General Fund Sales tax is running strong for the year. Parks, Capital Improvement, and Transportation are all running better than the previous year, but all are slightly behind the budget expectations for the year. Use Tax has rebounded this month with it coming back to be above YTD budget expectations. Downtown CID is slightly below where we were last year, but still above YTD budget expectations.
- Health Trust claims did come up at nearly \$40k from the previous month. Pharmaceutical claims are slightly down, but within normal ranges.

Sales Tax Revenues

Charts for each sales and use tax fund are included for your review. Below are the comparisons of current YTD to prior YTD reflected in percentages.

Fund	Current to YTD	Current to Budget
General Fund	+1.5%	+2.9%
Parks	+1.1%	(1.6%)
Capital Improvement	+1.0%	(1.7%)
Transportation	+1.1%	(1.6%)
Use Tax	+3.8%	+7.2%
Downtown CID	(2.5%)	+9.6%

Employee Health Insurance

Health claims \$92,709.31
Pharmaceutical claims \$22,872.38

Health Insurance Contributions & Budget

Health Trust MTD	Health Trust YTD	HSA MTD	HSA YTD	Contributions MTD	Contributions YTD	Annual Budget	Budget Remaining
119,946.97	1,329,906.49	6,000.00	62,400.00	125,946.97	1,392,306.49	1,538,853.12	146,546.63

Health Trust Fund Cash Balance

	2018/2019	2019/2020	2020/2021	2021/2022	2022/2023	2023/2024	2024/2025
July	\$600,499.65	\$452,115.58	\$350,783.18	\$516,952.83	\$396,277.33	\$363,078.78	\$266,799.16
August	\$558,026.39	\$289,833.52	\$353,291.19	\$476,840.46	\$425,417.39	\$344,953.69	\$304,512.26
September	\$519,407.60	\$239,111.95	\$358,230.40	\$516,375.33	\$406,745.91	\$360,975.54	\$340,361.02
October	\$533,065.43	\$161,101.66	\$361,082.82	\$497,118.03	\$435,605.63	\$399,715.27	\$387,304.72
November	\$521,176.81	\$161,006.25	\$359,913.42	\$422,918.21	\$355,851.03	\$353,905.68	\$374,069.00
December	\$521,228.06	\$244,153.89	\$341,280.69	\$417,269.79	\$153,538.63	\$245,035.72	\$292,955.60
January	\$549,457.98	\$309,105.79	\$436,448.97	\$339,146.79	\$140,640.39	\$359,116.55	\$299,354.29
February	\$559,700.67	\$297,198.27	\$462,855.81	\$372,877.42	\$312,434.63	\$388,863.08	\$312,035.95
March	\$578,509.63	\$273,648.37	\$481,687.90	\$422,345.19	\$290,958.93	\$419,108.81	\$346,916.61
April	\$599,662.04	\$278,933.28	\$520,587.99	\$271,965.89	\$228,595.23	\$359,227.18	\$388,830.03
May	\$543,627.95	\$309,247.58	\$473,770.32	\$338,672.63	\$337,349.11	\$340,192.48	\$388,788.89
June	\$512,223.04	\$360,812.59	\$519,861.25	\$358,399.51	\$352,279.12	\$322,669.41	

Finance & Water Billing Department Updates & Projects

Significant projects for the finance department and water billing offices:

- Ongoing review and finalization of the 2025-2026 City of Moberly budget.
- Continuing review and reconciliation of financial information to prepare for the upcoming end of the fiscal year and 2025 financial audit that will occur in the fall. All prior year's proposed audit entries have been completed. We have identified the main areas that need further review and reconciliation.
- Evaluation of a potential new City payment portal for online payment of customer utility bills, business licenses, and City invoices. All cost information has been received and is in the process of being evaluated.
- First draft of updates to internal water office policies and review of finance office policies and procedures in progress.

TO THE HONORABLE MAYOR
and
CITY COUNCIL
of the
CITY OF MOBERLY, MISSOURI



Per RSMo 78.620 I have hereby filed an itemized statement of receipts and expenditures with the City Clerk for your review upon request.

I submit herein a summary of the business transactions for the month of May 2025.

A handwritten signature in black ink, appearing to read "Allison Boyd", is written over a horizontal line.

Allison Boyd, City Treasurer

City of Moberly Cash Balance Report - May 2025

Fund #	Fund Name	Beginning Cash Balance	Revenues	Transfers In	Expenditures	Transfers Out	Ending Cash Balance
100	General	4,116,321.17	768,513.30	-	1,083,531.08	20,833.33	3,780,470.06
102	Non-Resident Lodging Tax	223,533.18	11,126.49	-	9,700.00	-	224,959.67
105	Payroll	560,254.37	1,483.42	-	(47,073.25)	-	608,811.04
110	Solid Waste	917,408.60	104,746.69	-	95,133.47	-	927,021.82
114	Heritage Hills Golf Course	-	-	(376,563.91)	(376,563.91)	-	-
115	Parks and Recreation	(1,029.74)	72,532.30	157,748.73	303,271.54	-	(74,020.25)
116	Park Sales Tax	718,950.66	144,430.09	-	-	(218,815.18)	1,082,195.93
120	Airport	(342,939.75)	25,135.11	-	71,682.74	-	(389,487.38)
125	Perpetual Care Cemetery Sales	8,838.00	648.00	-	-	-	9,486.00
126	Perpetual Care Cemetery Investment	580,910.45	1,560.51	-	-	-	582,470.96
135	ARPA Grant Fund	3,622,561.26	9,585.47	-	-	-	3,632,146.73
136	ARPA Grant Projects Fund	(497,310.52)	-	-	121,729.36	-	(619,039.88)
137	Use Tax Trust	272,254.88	720.40	-	-	-	272,975.28
140	Veterans Memorial Flag Project	43,627.73	115.44	-	40.00	-	43,703.17
300	Utilities Collection	-	715,193.19	-	206,784.50	508,408.69	-
301	Utilities Operation and Maintenance	31,407.12	-	131,153.56	262,505.14	-	(99,944.46)
302	Utilities Replacement	824,158.58	-	4,125.00	-	-	828,283.58
303	Utilities Operating Reserve	1,020,991.42	4,965.45	289,231.50	6,085.99	-	1,309,102.38
306	Utilities Consumer Security	207,787.16	-	-	1,097.41	-	206,689.75
307	Sugar Creek Lake Fund	73,393.74	724.20	-	-	-	74,117.94
314	Route JJ Sewer Extension Fund	(410,768.47)	-	-	-	-	(410,768.47)
319	EDA Grant - Regional Detention Basin	(61,065.84)	-	-	-	-	(61,065.84)
350	EDA Grant Projects Fund	(1,652,109.32)	-	-	-	-	(1,652,109.32)
355	2024 SRF Projects Fund	(501,256.50)	-	-	-	-	(501,256.50)
378	2006A SRF Bonds Debt Service	2,139,078.92	5,660.11	34,273.65	27,549.34	-	2,151,463.34
379	2004C Bond Debt Service	280,998.97	743.54	29,934.58	26,666.67	-	285,010.42
380	2008A Bonds Debt Service	184,691.94	488.70	14,569.86	38,150.39	-	161,600.11
381	ESP Projects Debt Service	251,281.45	664.90	49,624.98	-	-	301,571.33
382	2024 Bonds Debt Service	832.29	-	650.00	-	-	1,482.29
Escrow		1,026,212.66	-	-	-	-	1,026,212.66
(funds 300-382 + escrow)		3,415,634.12	728,440.09	553,563.13	568,839.44	508,408.69	3,620,389.21
304	Capital Improvement Trust	2,436,652.27	123,623.43	-	8,025.00	55,237.77	2,497,012.93
400	911 Emergency Telephone	(37,533.81)	15,611.40	20,833.33	100,119.65	-	(101,208.73)
406	Inmate Security Fund	45,675.06	1,720.36	-	-	-	47,395.42
600	Transportation Trust	1,743,495.77	138,941.56	-	74,152.54	-	1,808,284.79
601	Street Improvement	229,542.80	49,534.20	-	23,944.46	-	255,132.54
900	MODAG Grant/Loan	23,851.72	63.11	-	-	-	23,914.83

City of Moberly Cash Balance Report - May 2025

Fund #	Fund Name	Beginning Cash Balance	Revenues	Transfers In	Expenditures	Transfers Out	Ending Cash Balance
901	Misc. Project Residuals	164,245.52	434.60	-	-	-	164,680.12
903	Ameren MO Solar Rebates	305,717.90	-	-	1,719.49	-	303,998.41
904	Hometown Strong Fund	-	-	-	-	-	-
905	Retail Consulting Fund	18,165.02	48.07	-	-	-	18,213.09
906	Solar Systems Settlement Fund	673,077.04	-	-	3,936.12	-	669,140.92
908	Railcar Preservation Fund	703.43	1.86	-	-	-	705.29
909	Lucille Manor CDBG Reimbursement	267,030.89	706.58	-	-	-	267,737.47
911	Downtown CID Sales Tax	219,179.77	10,800.72	-	379.50	-	229,600.99
912	Downtown CID Property Tax	454,342.88	2,619.25	-	-	1,733.84	455,228.29
914	Downtown NID Cost of Issuance	-	-	-	-	-	-
915	Downtown NID Street Projects	137,005.59	-	-	-	-	137,005.59
916	Downtown NID Sewer Projects	1,516,994.41	-	-	-	-	1,516,994.41
918	Downtown NID Debt Service	100,801.75	266.73	11,817.17	-	-	112,885.65
919	Downtown Hotel Fund	-	-	-	-	-	-
995	Health Trust	403,722.03	153,415.65	-	168,348.79	-	388,788.89
995	Investments	-	-	-	-	-	-
Total Health Trust		403,722.03	153,415.65	-	168,348.79	-	388,788.89
Total Cash		22,341,684.45	2,366,824.83	367,398.45	2,210,916.02	367,398.45	22,497,593.26

City of Moberly Budget Comparison Report - May 2025

		Percentage of Year Completed								91.67%
		Revenues				Expenditures				
Fund #	Fund Name	Month	Year to Date	Total Budget	% of Budget	Month	Year to Date	Total Budget	% of Budget	
100	General	768,513.30	9,320,370.68	14,132,822.86	65.95%	665,102.38	8,982,357.43	14,132,822.86	63.56%	
102	Non-Resident Lodging Tax	11,126.49	104,322.34	126,000.00	82.80%	9,700.00	113,700.00	225,400.00	50.44%	
105	Payroll	1,483.42	16,654.94	0.00	0.00%	-46,934.25	-2,183.52	0.00	0.00%	
110	Solid Waste	104,746.69	1,138,844.07	1,340,000.00	84.99%	95,133.47	1,116,629.87	1,356,755.00	82.30%	
114	Heritage Hills Golf Course	-376,563.91	208,493.74	176,134.01	118.37%	-376,563.91	208,493.74	176,134.01	118.37%	
115	Parks and Recreation	230,281.03	2,707,812.41	3,835,008.46	70.61%	230,281.03	2,707,812.41	3,835,008.46	70.61%	
116	Park Sales Tax	144,430.09	1,673,884.86	1,840,000.00	90.97%	-218,815.18	1,330,927.82	2,342,023.47	56.83%	
120	Airport	25,135.11	392,846.42	2,553,830.39	15.38%	65,762.16	705,231.59	2,553,830.39	27.61%	
125	Perpetual Care Cemetery Sales	648.00	9,486.00	25,000.00	37.94%	0.00	0.00	25,000.00	0.00%	
126	Perpetual Care Cemetery Investment	1,560.51	16,468.73	45,000.00	36.60%	0.00	0.00	25,000.00	0.00%	
135	ARPA Grant Fund	9,585.47	913,193.00	60,000.00	1521.99%	0.00	0.00	2,700,000.00	0.00%	
136	ARPA Grant Projects Fund	0.00	553,721.00	6,979,999.00	7.93%	121,729.36	939,994.79	7,059,999.00	13.31%	
140	Veterans Memorial Flag Project	115.44	3,215.27	3,500.00	91.86%	40.00	1,946.82	2,500.00	77.87%	
300	Utilities Collection	715,193.19	7,374,969.22	7,029,100.00	104.92%	547,024.06	7,226,572.69	7,029,100.00	102.81%	
301	Utilities Operation and Maintenance	131,153.56	5,142,295.31	5,235,562.31	98.22%	131,153.56	5,142,295.31	5,235,562.31	98.22%	
302	Utilities Replacement	4,125.00	45,375.00	49,500.00	91.67%	0.00	0.00	0.00	0.00%	
303	Utilities Operating Reserve	294,196.95	765,627.02	337,063.69	227.15%	6,085.99	932,447.08	123,233.16	756.65%	
304	Capital Improvement Trust	123,623.43	1,477,918.69	1,605,000.00	92.08%	63,262.77	733,547.06	941,353.00	77.92%	
307	Sugar Creek Lake Fund	724.20	4,843.92	4,000.00	121.10%	0.00	0.00	0.00	0.00%	
314	Route JJ Sewer Extension Fund	0.00	0.00	1,464,148.00	0.00%	0.00	30,206.45	1,372,148.00	2.20%	
319	EDA Grant Regional Detention Basin	0.00	0.00	0.00	0.00%	0.00	35,900.84	0.00	0.00%	
350	EDA Grant Projects Fund	0.00	2,591,387.30	4,628,287.00	55.99%	0.00	2,160,721.90	4,594,023.60	47.03%	
355	2024 SRF Projects Fund	0.00	0.00	16,275,000.00	0.00%	0.00	425,859.50	16,275,000.00	2.62%	
378	2006A SRF Bonds Debt Service	39,933.76	435,684.94	471,283.75	92.45%	27,549.34	305,342.23	374,712.50	81.49%	
379	2004C Bond Debt Service	30,678.12	343,709.93	369,215.00	93.09%	26,666.67	296,841.87	327,150.00	90.74%	
380	2008A Bonds Debt Service	15,058.56	166,618.66	184,838.00	90.14%	38,150.39	150,724.48	159,443.95	94.53%	
381	ESP Projects Debt Service	50,289.88	553,722.68	601,499.74	92.06%	0.00	541,363.40	541,363.40	100.00%	
382	2024 SRF Bonds Debt Service	650.00	5,850.00	0.00	0.00%	0.00	4,367.71	0.00	0.00%	
400	911 Emergency Telephone	36,444.73	596,371.86	728,055.12	81.91%	69,150.83	619,000.86	728,055.12	85.02%	
406	Inmate Security Fund	1,720.36	15,313.19	5,500.00	278.42%	0.00	0.00	0.00	0.00%	
600	Transportation Trust	138,941.56	2,162,919.45	2,505,000.00	86.34%	74,152.54	3,315,782.35	2,116,100.00	156.69%	
601	Street Improvement	49,534.20	598,302.20	542,500.00	110.29%	23,944.46	684,468.98	651,648.00	105.04%	
903	Ameren MO Solar Rebates	0.00	0.00	0.00	0.00%	1,719.49	18,914.39	0.00	0.00%	

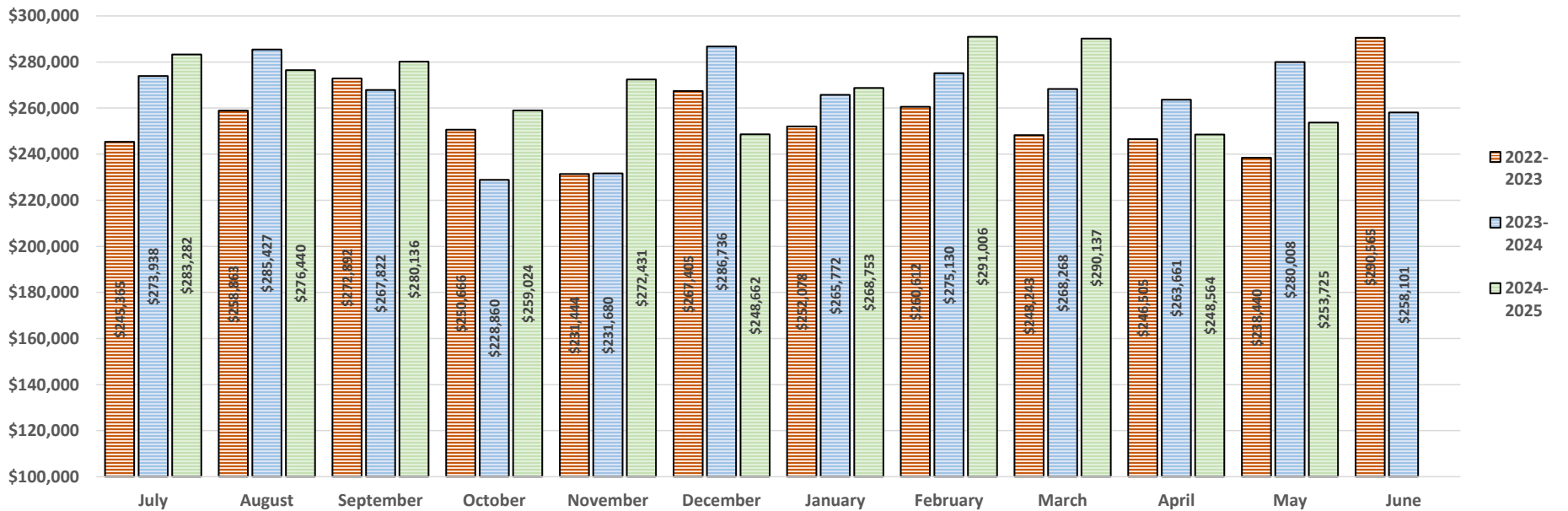
City of Moberly Budget Comparison Report - May 2025

		Percentage of Year Completed								91.67%
		Revenues				Expenditures				
Fund #	Fund Name	Month	Year to Date	Total Budget	% of Budget	Month	Year to Date	Total Budget	% of Budget	
904	Hometown Strong Fund	0.00	0.00	0.00	0.00%	0.00	0.00	0.00	0.00%	
905	Retail Consulting Fund	48.07	506.58	0.00	0.00%	0.00	0.00	0.00	0.00%	
906	Solar Systems Settlement Fund	0.00	0.00	0.00	0.00%	3,936.12	43,297.32	0.00	0.00%	
908	Railcar Preservation Fund	1.86	19.64	0.00	0.00%	0.00	0.00	0.00	0.00%	
909	Lucille Manor CDBG Reimbursement	706.58	20,880.26	30,825.00	67.74%	0.00	0.00	150,000.00	0.00%	
911	Downtown CID Sales Tax	10,800.72	135,643.09	139,000.00	97.58%	379.50	46,533.82	127,300.00	36.55%	
912	Downtown CID Property Tax	2,619.25	248,264.36	232,500.00	106.78%	1,733.84	88,869.78	337,806.08	26.31%	
914	Downtown NID Cost of Issuance	0.00	0.00	0.00	0.00%	0.00	0.00	0.00	0.00%	
915	Downtown NID Street Projects	0.00	0.00	0.00	0.00%	0.00	0.00	0.00	0.00%	
916	Downtown NID Sewer Projects	0.00	0.00	0.00	0.00%	0.00	0.00	0.00	0.00%	
918	Downtown NID Debt Service	12,083.90	133,078.31	144,806.08	91.90%	0.00	128,914.60	128,914.60	100.00%	
919	Downtown Hotel Fund	0.00	0.00	0.00	0.00%	0.00	0.00	0.00	0.00%	
995	Health Trust	153,415.65	1,979,128.46	0.00	0.00%	168,348.79	1,951,237.00	0.00	0.00%	
TOTALS		2,733,005.17	41,857,743.53	73,699,978.41	56.79%	1,728,693.41	40,988,120.57	75,647,386.91	54.18%	

City of Moberly One Percent (1%) General Fund Sales Tax Analysis

	2022-2023					2023-2024					2024-2025				
				Budget Comparison					Budget Comparison					Budget Comparison	
	Amount	YTD Amount	YTD Change	YTD Budgeted Amount	+/- Budget %	Amount	YTD Amount	YTD Change	YTD Budgeted Amount	+/- Budget %	Amount	YTD Amount	YTD Change	YTD Budgeted Amount	+/- Budget %
July	\$245,365	\$245,365	-0.8%	245,833	-0.2%	\$273,938	\$273,938	11.6%	254,167	7.8%	\$283,282	\$283,282	3.4%	262,500	7.9%
August	\$258,863	\$504,227	5.2%	491,667	2.6%	\$285,427	\$559,365	10.9%	508,333	10.0%	\$276,440	\$559,721	0.1%	525,000	6.6%
September	\$272,892	\$777,119	4.6%	737,500	5.4%	\$267,822	\$827,187	6.4%	762,500	8.5%	\$280,136	\$839,857	1.5%	787,500	6.6%
October	\$250,666	\$1,027,785	4.5%	983,333	4.5%	\$228,860	\$1,056,046	2.7%	1,016,667	3.9%	\$259,024	\$1,098,882	4.1%	1,050,000	4.7%
November	\$231,444	\$1,259,229	4.2%	1,229,167	2.4%	\$231,680	\$1,287,726	2.3%	1,270,833	1.3%	\$272,431	\$1,371,313	6.5%	1,312,500	4.5%
December	\$267,405	\$1,526,635	4.0%	1,475,000	3.5%	\$286,736	\$1,574,462	3.1%	1,525,000	3.2%	\$248,662	\$1,619,975	2.9%	1,575,000	2.9%
January	\$252,078	\$1,778,713	4.4%	1,720,833	3.4%	\$265,772	\$1,840,235	3.5%	1,779,167	3.4%	\$268,753	\$1,888,729	2.6%	1,837,500	2.8%
February	\$260,612	\$2,039,325	4.4%	1,966,667	3.7%	\$275,130	\$2,115,365	3.7%	2,033,333	4.0%	\$291,006	\$2,179,734	3.0%	2,100,000	3.8%
March	\$248,243	\$2,287,568	4.2%	2,212,500	3.4%	\$268,268	\$2,383,632	4.2%	2,287,500	4.2%	\$290,137	\$2,469,871	3.6%	2,362,500	4.5%
April	\$246,505	\$2,534,072	4.2%	2,458,333	3.1%	\$263,661	\$2,647,293	4.5%	2,541,667	4.2%	\$248,564	\$2,718,435	2.7%	2,625,000	3.6%
May	\$238,440	\$2,772,512	4.3%	2,704,167	2.5%	\$280,008	\$2,927,302	5.6%	2,795,833	4.7%	\$253,725	\$2,972,161	1.5%	2,887,500	2.9%
June	\$290,565	\$3,063,077	4.3%	2,950,000	3.8%	\$258,101	\$3,185,403	4.0%	3,050,000	4.4%				3,150,000	
Total	\$3,063,077					\$3,185,403					\$2,972,161				

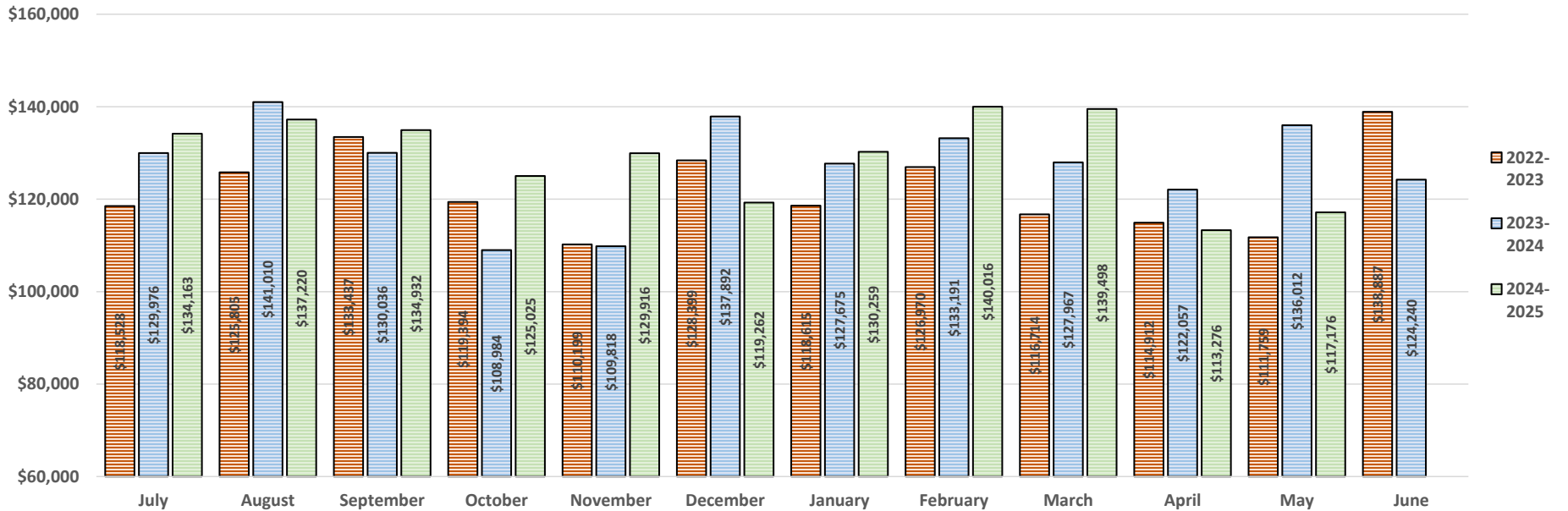
Annual Comparison by Month



City of Moberly One-Half Percent (1/2%) Parks and Recreation Fund Sales Tax Analysis

	2022-2023					2023-2024					2024-2025				
			Budget Comparison					Budget Comparison					Budget Comparison		
	Amount	YTD Amount	YTD Change	YTD Budgeted Amount	+/- Budget %	Amount	YTD Amount	YTD Change	YTD Budgeted Amount	+/- Budget %	Amount	YTD Amount	YTD Change	YTD Budgeted Amount	+/- Budget %
July	\$118,528	\$118,528	-1.1%	117,500	0.9%	\$129,976	\$129,976	9.7%	122,917	5.7%	\$134,163	\$134,163	3.2%	131,250	2.2%
August	\$125,805	\$244,333	5.0%	235,000	4.0%	\$141,010	\$270,986	10.9%	245,833	10.2%	\$137,220	\$271,383	0.1%	262,500	3.4%
September	\$133,437	\$377,769	4.7%	352,500	7.2%	\$130,036	\$401,022	6.2%	368,750	8.8%	\$134,932	\$406,315	1.3%	393,750	3.2%
October	\$119,394	\$497,163	4.7%	470,000	5.8%	\$108,984	\$510,006	2.6%	491,667	3.7%	\$125,025	\$531,340	4.2%	525,000	1.2%
November	\$110,199	\$607,363	4.4%	587,500	3.4%	\$109,818	\$619,824	2.1%	614,583	0.9%	\$129,916	\$661,255	6.7%	656,250	0.8%
December	\$128,399	\$735,762	4.2%	705,000	4.4%	\$137,892	\$757,716	3.0%	737,500	2.7%	\$119,262	\$780,517	3.0%	787,500	-0.9%
January	\$118,615	\$854,377	4.4%	822,500	3.9%	\$127,675	\$885,390	3.6%	860,417	2.9%	\$130,259	\$910,776	2.9%	918,750	-0.9%
February	\$126,970	\$981,348	4.4%	940,000	4.4%	\$133,191	\$1,018,581	3.8%	983,333	3.6%	\$140,016	\$1,050,792	3.2%	1,050,000	0.1%
March	\$116,714	\$1,098,061	4.3%	1,057,500	3.8%	\$127,967	\$1,146,548	4.4%	1,106,250	3.6%	\$139,498	\$1,190,290	3.8%	1,181,250	0.8%
April	\$114,912	\$1,212,973	4.2%	1,175,000	3.2%	\$122,057	\$1,268,605	4.6%	1,229,167	3.2%	\$113,276	\$1,303,566	2.8%	1,312,500	-0.7%
May	\$111,759	\$1,324,732	4.3%	1,292,500	2.5%	\$136,012	\$1,404,617	6.0%	1,352,083	3.9%	\$117,176	\$1,420,741	1.1%	1,443,750	-1.6%
June	\$138,887	\$1,463,619	4.3%	1,410,000	3.8%	\$124,240	\$1,528,857	4.5%	1,475,000	3.7%				1,575,000	
Total	\$1,463,619					\$1,528,857					\$1,420,741				

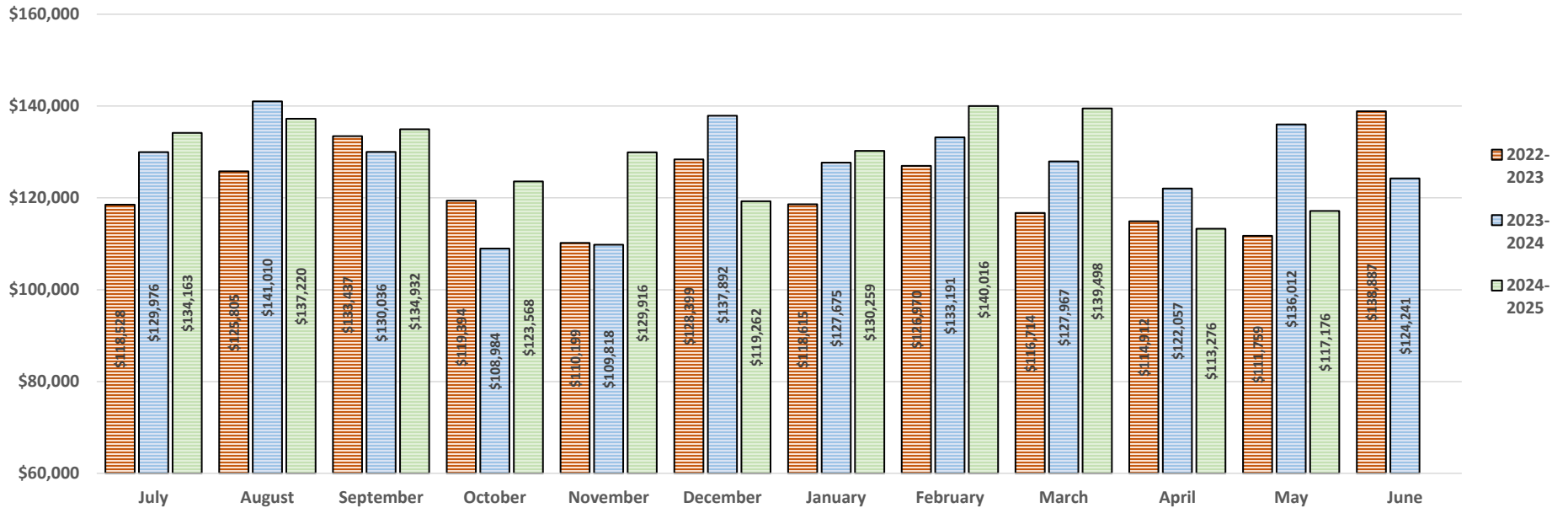
Annual Comparison by Month



City of Moberly One-Half Percent (1/2%) Capital Improvement Fund Sales Tax Analysis

	2022-2023					2023-2024					2024-2025				
			Budget Comparison					Budget Comparison					Budget Comparison		
	Amount	YTD Amount	YTD Change	YTD Budgeted Amount	+/- Budget %	Amount	YTD Amount	YTD Change	YTD Budgeted Amount	+/- Budget %	Amount	YTD Amount	YTD Change	YTD Budgeted Amount	+/- Budget %
July	\$118,528	\$118,528	-1.1%	117,500	0.9%	\$129,976	\$129,976	9.7%	122,917	5.7%	\$134,163	\$134,163	3.2%	131,250	2.2%
August	\$125,805	\$244,333	5.0%	235,000	4.0%	\$141,010	\$270,986	10.9%	245,833	10.2%	\$137,220	\$271,383	0.1%	262,500	3.4%
September	\$133,437	\$377,769	4.7%	352,500	7.2%	\$130,036	\$401,022	6.2%	368,750	8.8%	\$134,932	\$406,314	1.3%	393,750	3.2%
October	\$119,394	\$497,163	4.7%	470,000	5.8%	\$108,984	\$510,006	2.6%	491,667	3.7%	\$123,568	\$529,882	3.9%	525,000	0.9%
November	\$110,199	\$607,363	4.4%	587,500	3.4%	\$109,818	\$619,824	2.1%	614,583	0.9%	\$129,916	\$659,798	6.4%	656,250	0.5%
December	\$128,399	\$735,762	4.3%	705,000	4.4%	\$137,892	\$757,716	3.0%	737,500	2.7%	\$119,262	\$779,059	2.8%	787,500	-1.1%
January	\$118,615	\$854,377	4.5%	822,500	3.9%	\$127,675	\$885,390	3.6%	860,417	2.9%	\$130,259	\$909,319	2.7%	918,750	-1.0%
February	\$126,970	\$981,348	4.4%	940,000	4.4%	\$133,191	\$1,018,581	3.8%	983,333	3.6%	\$140,016	\$1,049,334	3.0%	1,050,000	-0.1%
March	\$116,714	\$1,098,061	4.3%	1,057,500	3.8%	\$127,967	\$1,146,548	4.4%	1,106,250	3.6%	\$139,498	\$1,188,832	3.7%	1,181,250	0.6%
April	\$114,912	\$1,212,973	4.2%	1,175,000	3.2%	\$122,057	\$1,268,605	4.6%	1,229,167	3.2%	\$113,276	\$1,302,108	2.6%	1,312,500	-0.8%
May	\$111,759	\$1,324,732	4.3%	1,292,500	2.5%	\$136,012	\$1,404,617	6.0%	1,352,083	3.9%	\$117,176	\$1,419,284	1.0%	1,443,750	-1.7%
June	\$138,887	\$1,463,619	4.3%	1,410,000	3.8%	\$124,241	\$1,528,858	4.5%	1,475,000	3.7%				1,575,000	
Total	\$1,463,619					\$1,528,858					\$1,419,284				

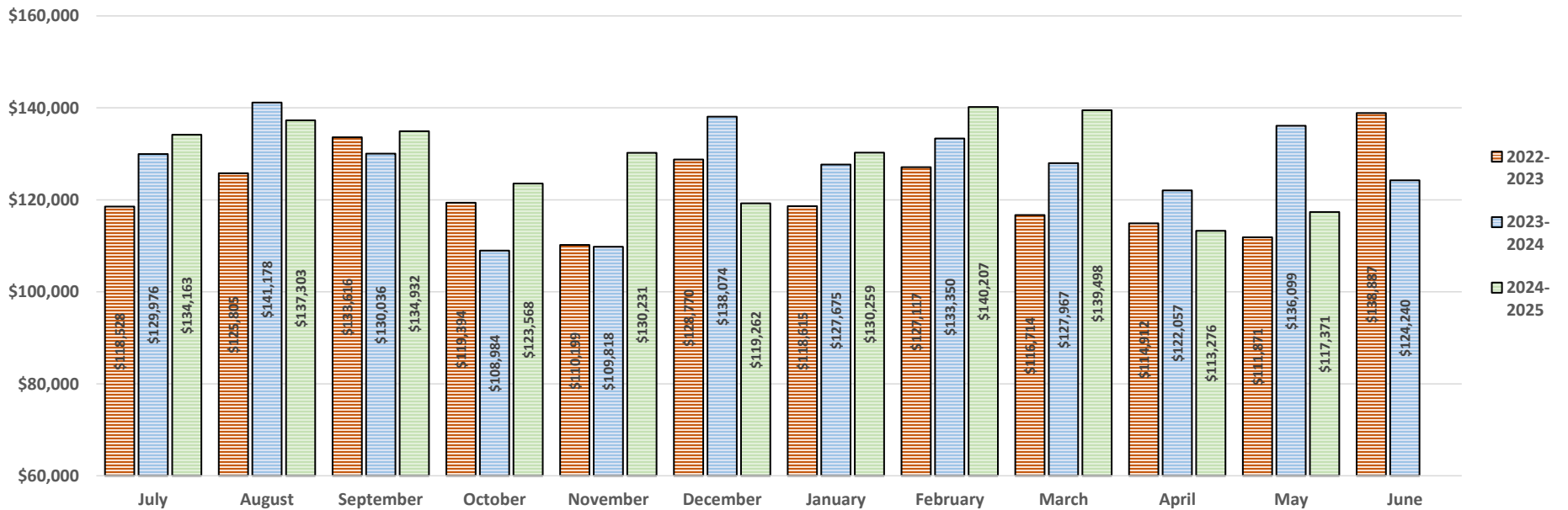
Annual Comparison by Month



City of Moberly One-Half Percent (1/2%) Transportation Trust Fund Sales Tax Analysis

	2022-2023					2023-2024					2024-2025				
			Budget Comparison					Budget Comparison					Budget Comparison		
	Amount	YTD Amount	YTD Change	YTD Budgeted Amount	+/- Budget %	Amount	YTD Amount	YTD Change	YTD Budgeted Amount	+/- Budget %	Amount	YTD Amount	YTD Change	YTD Budgeted Amount	+/- Budget %
July	\$118,528	\$118,528	-1.1%	117,500	0.9%	\$129,976	\$129,976	9.7%	122,917	5.7%	\$134,163	\$134,163	3.2%	131,250	2.2%
August	\$125,805	\$244,333	5.0%	235,000	4.0%	\$141,178	\$271,154	11.0%	245,833	10.3%	\$137,303	\$271,466	0.1%	262,500	3.4%
September	\$133,616	\$377,949	4.8%	352,500	7.2%	\$130,036	\$401,190	6.1%	368,750	8.8%	\$134,932	\$406,397	1.3%	393,750	3.2%
October	\$119,394	\$497,343	4.7%	470,000	5.8%	\$108,984	\$510,175	2.6%	491,667	3.8%	\$123,568	\$529,965	3.9%	525,000	0.9%
November	\$110,199	\$607,542	4.5%	587,500	3.4%	\$109,818	\$619,992	2.0%	614,583	0.9%	\$130,231	\$660,195	6.5%	656,250	0.6%
December	\$128,770	\$736,313	4.3%	705,000	4.4%	\$138,074	\$758,066	3.0%	737,500	2.8%	\$119,262	\$779,457	2.8%	787,500	-1.0%
January	\$118,615	\$854,928	4.5%	822,500	3.9%	\$127,675	\$885,740	3.6%	860,417	2.9%	\$130,259	\$909,716	2.7%	918,750	-1.0%
February	\$127,117	\$982,045	4.5%	940,000	4.5%	\$133,350	\$1,019,090	3.8%	983,333	3.6%	\$140,207	\$1,049,924	3.0%	1,050,000	0.0%
March	\$116,714	\$1,098,759	4.3%	1,057,500	3.9%	\$127,967	\$1,147,057	4.4%	1,106,250	3.7%	\$139,498	\$1,189,422	3.7%	1,181,250	0.7%
April	\$114,912	\$1,213,670	4.3%	1,175,000	3.3%	\$122,057	\$1,269,114	4.6%	1,229,167	3.2%	\$113,276	\$1,302,697	2.6%	1,312,500	-0.7%
May	\$111,871	\$1,325,541	4.4%	1,292,500	2.6%	\$136,099	\$1,405,212	6.0%	1,352,083	3.9%	\$117,371	\$1,420,068	1.1%	1,443,750	-1.6%
June	\$138,887	\$1,464,428	4.4%	1,410,000	3.9%	\$124,240	\$1,529,452	4.4%	1,475,000	3.7%				1,575,000	
Total	\$1,464,428					\$1,529,452					\$1,420,068				

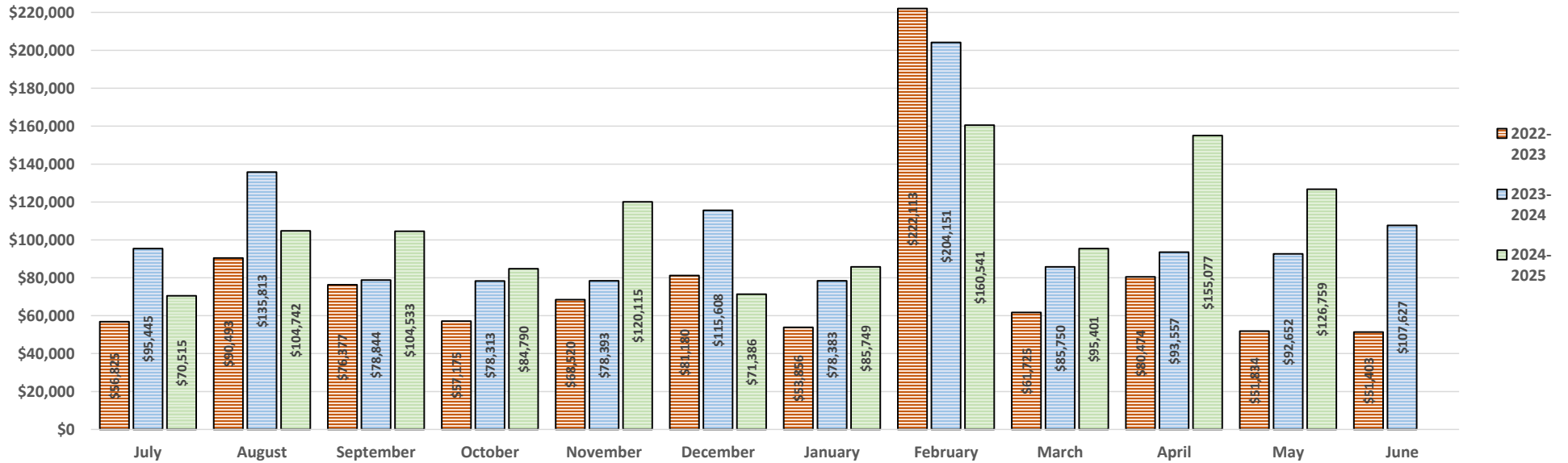
Annual Comparison by Month



City of Moberly Two & One-Half Percent (2-1/2%) Use Tax Analysis

	2022-2023						2023-2024					2024-2025				
					Budget Comparison					Budget Comparison					Budget Comparison	
	2020-2021 Amount	Amount	YTD Amount	YTD Change	YTD Budgeted Amount	+/ Budget %	Amount	YTD Amount	YTD Change	YTD Budgeted Amount	+/ Budget %	Amount	YTD Amount	YTD Change	YTD Budgeted Amount	+/ Budget %
July	\$37,521	\$56,825	\$56,825	51.4%	60,417	-5.9%	\$95,445	\$95,445	68.0%	83,333	14.5%	\$70,515	\$70,515	-26.1%	100,000	-29.5%
August	\$108,466	\$90,493	\$147,319	26.6%	120,833	21.9%	\$135,813	\$231,258	57.0%	166,667	38.8%	\$104,742	\$175,257	-24.2%	200,000	-12.4%
September	\$159,674	\$76,377	\$223,695	33.7%	181,250	23.4%	\$78,844	\$310,103	38.6%	250,000	24.0%	\$104,533	\$279,791	-9.8%	300,000	-6.7%
October	\$207,702	\$57,175	\$280,870	34.3%	241,667	16.2%	\$78,313	\$388,416	38.3%	333,333	16.5%	\$84,790	\$364,581	-6.1%	400,000	-8.9%
November	\$275,765	\$68,520	\$349,390	31.6%	302,083	15.7%	\$78,393	\$466,808	33.6%	416,667	12.0%	\$120,115	\$484,696	3.8%	500,000	-3.1%
December	\$345,742	\$81,180	\$430,570	29.5%	362,500	18.8%	\$115,608	\$582,416	35.3%	500,000	16.5%	\$71,386	\$556,082	-4.5%	600,000	-7.3%
January	\$402,367	\$53,856	\$484,427	27.1%	422,917	14.5%	\$78,383	\$660,799	36.4%	583,333	13.3%	\$85,749	\$641,831	-2.9%	700,000	-8.3%
February	\$506,723	\$222,113	\$706,540	30.2%	483,333	46.2%	\$204,151	\$864,950	22.4%	666,667	29.7%	\$160,541	\$802,372	-7.2%	800,000	0.3%
March	\$570,077	\$61,725	\$768,265	31.2%	543,750	41.3%	\$85,750	\$950,700	23.7%	750,000	26.8%	\$95,401	\$897,773	-5.6%	900,000	-0.2%
April	\$633,973	\$80,474	\$848,739	31.7%	604,167	40.5%	\$93,557	\$1,044,257	23.0%	833,333	25.3%	\$155,077	\$1,052,850	0.8%	1,000,000	5.3%
May	\$709,360	\$51,834	\$900,572	30.8%	664,583	35.5%	\$92,652	\$1,136,909	26.2%	916,667	24.0%	\$126,759	\$1,179,609	3.8%	1,100,000	7.2%
June	\$774,475	\$51,403	\$951,975	29.5%	725,000	31.3%	\$107,627	\$1,244,537	30.7%	1,000,000	24.5%				1,200,000	
Total		\$951,975					\$1,244,537					\$1,179,609				

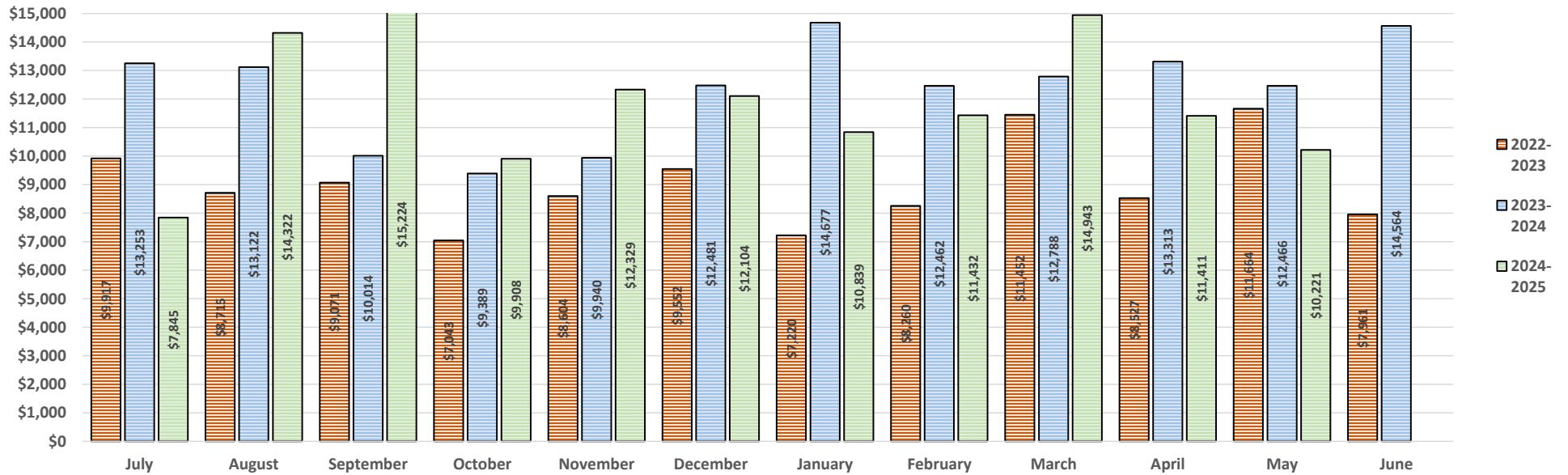
Annual Comparison by Month



City of Moberly One Percent (1%) Downtown CID Fund Sales & Use Tax Analysis

	2022-2023						2023-2024					2024-2025				
					Budget Comparison					Budget Comparison					Budget Comparison	
	2020-2021 Amount	YTD Amount	YTD Change	YTD Budgeted Amount	+/ Budget %		YTD Amount	YTD Change	YTD Budgeted Amount	+/ Budget %		YTD Amount	YTD Change	YTD Budgeted Amount	+/ Budget %	
July	\$3,526	\$9,917	\$9,917	181.2%	4,583	116.4%	\$13,253	\$13,253	33.6%	8,333	59.0%	\$7,845	\$7,845	-40.8%	10,833	-27.6%
August	\$5,425	\$8,715	\$18,632	147.5%	9,167	103.3%	\$13,122	\$26,374	41.6%	16,667	58.2%	\$14,322	\$22,167	-16.0%	21,667	2.3%
September	\$5,999	\$9,071	\$27,703	233.5%	13,750	101.5%	\$10,014	\$36,388	31.4%	25,000	45.6%	\$15,224	\$37,391	2.8%	32,500	15.1%
October	\$3,757	\$7,043	\$34,746	352.3%	18,333	89.5%	\$9,389	\$45,777	31.7%	33,333	37.3%	\$9,908	\$47,299	3.3%	43,333	9.2%
November	\$3,184	\$8,604	\$43,350	484.5%	22,917	89.2%	\$9,940	\$55,718	28.5%	41,667	33.7%	\$12,329	\$59,628	7.0%	54,167	10.1%
December	\$5,963	\$9,552	\$52,902	549.3%	27,500	92.4%	\$12,481	\$68,199	28.9%	50,000	36.4%	\$12,104	\$71,733	5.2%	65,000	10.4%
January	\$4,292	\$7,220	\$60,122	649.7%	32,083	87.4%	\$14,677	\$82,876	37.8%	58,333	42.1%	\$10,839	\$82,571	-0.4%	75,833	8.9%
February	\$4,771	\$8,260	\$68,382	738.0%	36,667	86.5%	\$12,462	\$95,338	39.4%	66,667	43.0%	\$11,432	\$94,003	-1.4%	86,667	8.5%
March	\$4,583	\$11,452	\$79,834	837.9%	41,250	93.5%	\$12,788	\$108,126	35.4%	75,000	44.2%	\$14,943	\$108,946	0.8%	97,500	11.7%
April	\$6,772	\$8,527	\$88,361	889.3%	45,833	92.8%	\$13,313	\$121,439	37.4%	83,333	45.7%	\$11,411	\$120,357	-0.9%	108,333	11.1%
May	\$3,853	\$11,664	\$100,026	1008.1%	50,417	98.4%	\$12,466	\$133,905	33.9%	91,667	46.1%	\$10,221	\$130,578	-2.5%	119,167	9.6%
June	\$7,075	\$7,961	\$107,987	1058.1%	55,000	96.3%	\$14,564	\$148,469	37.5%	100,000	48.5%				130,000	
Total	\$59,199	\$107,987					\$148,469					\$130,578				

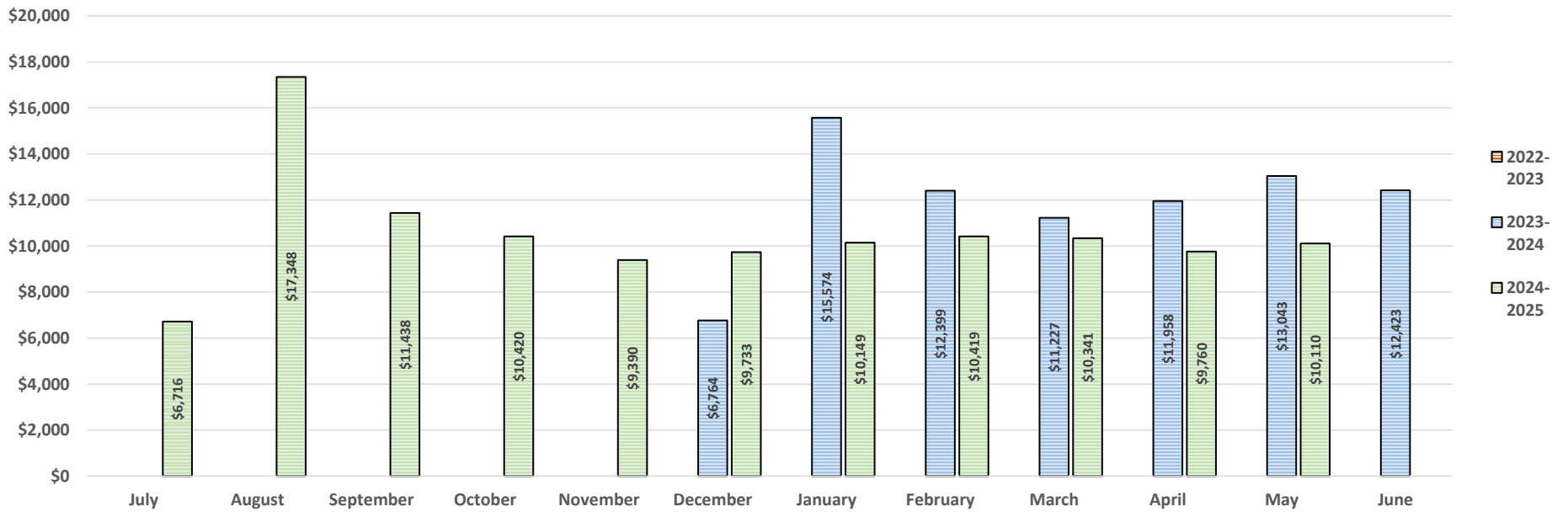
Annual Comparison by Month



City of Moberly Three Percent (3%) Additional Marijuana Tax Analysis

	2022-2023					2023-2024					2024-2025				
			Budget Comparison					Budget Comparison					Budget Comparison		
	Amount	YTD Amount	YTD Change	YTD Budgeted Amount	+/- Budget %	Amount	YTD Amount	YTD Change	YTD Budgeted Amount	+/- Budget %	Amount	YTD Amount	YTD Change	YTD Budgeted Amount	+/- Budget %
July									10,417		\$6,716	\$6,716	100.0%	10,417	-35.5%
August									20,833		\$17,348	\$24,064	100.0%	20,833	15.5%
September									31,250		\$11,438	\$35,501	100.0%	31,250	13.6%
October									41,667		\$10,420	\$45,921	100.0%	41,667	10.2%
November									52,083		\$9,390	\$55,311	100.0%	52,083	6.2%
December						\$6,764	\$6,764	100.0%	62,500	-89.2%	\$9,733	\$65,044	100.0%	62,500	4.1%
January						\$15,574	\$22,338	100.0%	72,917	-69.4%	\$10,149	\$75,193	100.0%	72,917	3.1%
February						\$12,399	\$34,736	100.0%	83,333	-58.3%	\$10,419	\$85,612	100.0%	83,333	2.7%
March						\$11,227	\$45,964	100.0%	93,750	-51.0%	\$10,341	\$95,954	100.0%	93,750	2.4%
April						\$11,958	\$57,921	100.0%	104,167	-44.4%	\$9,760	\$105,714	100.0%	104,167	1.5%
May						\$13,043	\$70,965	100.0%	114,583	-38.1%	\$10,110	\$115,824	100.0%	114,583	1.1%
June						\$12,423	\$83,388	100.0%	125,000	-33.3%				125,000	
Total	\$0					\$83,388					\$115,824				

Annual Comparison by Month



City of Moberly Health Plan Trust

Comparative Profit & Loss Statement - May 2025

<u>Income</u>		<u>July 2024-May 2025</u>	<u>July 2023-May 2024</u>	<u>\$ Change</u>	<u>% Change</u>
4900	Miscellaneous	56,840.41	99,313.98	(42,473.57)	-42.77%
4901	Interest Income	9,972.29	11,659.23	(1,686.94)	-14.47%
4950	Employer Contributions	1,329,906.49	1,255,436.83	74,469.66	5.93%
4951	Employee Contributions	219,125.83	248,632.95	(29,507.12)	-11.87%
4952	Employee Cobra Payments	0.00	219.69	(219.69)	-100.00%
4953	Reinsurance Refunds	353,893.12	61,994.32	291,898.80	470.85%
4954	Employee Buy-up Premiums	<u>9,390.32</u>	<u>4,466.96</u>	<u>4,923.36</u>	<u>110.22%</u>
Total Income		1,979,128.46	1,681,723.96	297,404.50	17.68%
<u>Expenditures</u>					
5406	Contracted Services	200.00	3,227.00	(3,027.00)	-93.80%
5806	Miscellaneous	0.00	6.00	(6.00)	-100.00%
5817	Bank Fees	735.66	740.98	(5.32)	-0.72%
5850	Health Claims Paid	1,227,732.37	924,422.70	303,309.67	32.81%
5851	Pharmaceuticals	239,315.53	226,697.87	12,617.66	5.57%
5852	Reinsurance Premiums	300,047.89	340,104.95	(40,057.06)	-11.78%
5853	Life Insurance Premiums	31,176.25	28,835.34	2,340.91	8.12%
5854	Medical Claims Admin Fees	72,954.96	73,600.48	(645.52)	-0.88%
5855	Dental Claims Admin Fees	4,576.10	6,611.20	(2,035.10)	-30.78%
5856	Air Ambulance Memberships	15,876.00	6,721.00	9,155.00	136.21%
5857	Dental Claims Paid	57,207.24	68,948.10	(11,740.86)	-17.03%
5858	HSA Account Fees	<u>1,415.00</u>	<u>1,155.00</u>	<u>260.00</u>	<u>22.51%</u>
Total Expenditures		<u>1,951,237.00</u>	<u>1,681,070.62</u>	<u>270,166.38</u>	<u>16.07%</u>
Net Income (Loss)		<u>27,891.46</u>	<u>653.34</u>	<u>27,238.12</u>	<u>4169.06%</u>

**City of Moberly Health Plan Trust
Comparative Balance Sheet - May 31, 2025**

<u>ASSETS</u>	<u>May 31, 2025</u>	<u>May 31, 2024</u>	<u>\$ Change</u>	<u>% Change</u>
Current Assets				
1000 Cash	<u>388,788.89</u>	<u>348,633.75</u>	<u>40,155.14</u>	<u>11.52%</u>
Total Current Assets	<u>388,788.89</u>	<u>348,633.75</u>	<u>40,155.14</u>	<u>11.52%</u>
TOTAL ASSETS	<u>388,788.89</u>	<u>348,633.75</u>	<u>40,155.14</u>	<u>11.52%</u>
 <u>LIABILITIES & EQUITY</u>				
Equity				
3000 Unreserved Fund Balance	360,897.43	348,717.92	12,179.51	3.49%
Net Income (Loss)	<u>27,891.46</u>	<u>35,828.82</u>	<u>(7,937.36)</u>	<u>-22.15%</u>
Total Equity	<u>388,788.89</u>	<u>384,546.74</u>	<u>4,242.15</u>	<u>1.10%</u>
TOTAL LIABILITIES & EQUITY	<u>388,788.89</u>	<u>384,546.74</u>	<u>4,242.15</u>	<u>1.10%</u>