

**FINANCE MONTHLY REPORT
OCTOBER 2025**

Financial Items of Note

- All funds sales tax revenues are currently running ahead of prior year and ahead of the current year budget expectations. Downtown CID is running behind last year, but still above budget expectations for this year.
- Health claim expenses increase significantly in October. Pharmaceutical claims came down to expected average range. We received about \$50k in stop loss reimbursement in October.

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 Prior YTD	Current to Budget
General Fund	+3.0%	+4.4%
Parks	+2.8%	+2.4%
Capital Improvement	+3.0%	+4.9%
Transportation	+3.0%	+4.9%
Use Tax	+29.6%	+18.1%
Downtown CID	(0.1%)	+20.1%

Employee Health Insurance

Health claims \$71,798.57
Pharmaceutical claims \$16,748.98

Health Insurance Contributions & Budget

Health Trust MTD	Health Trust YTD	HSA MTD	HSA YTD	Contributions MTD	Contributions YTD	Annual Budget	Budget Remaining
124,700.11	474,448.37	6,800.00	25,100.00	131,500.11	495,580.37	1,766,023.84	1,270,443.47

Health Trust Fund Cash Balance

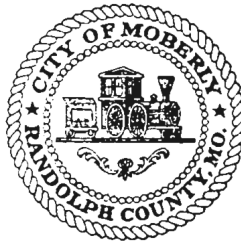
	2019/2020	2020/2021	2021/2022	2022/2023	2023/2024	2024/2025	2025/2026
July	\$452,115.58	\$350,783.18	\$516,952.83	\$396,277.33	\$363,078.78	\$266,799.16	324,457.43
August	\$289,833.52	\$353,291.19	\$476,840.46	\$425,417.39	\$344,953.69	\$304,512.26	368,029.82
September	\$239,111.95	\$358,230.40	\$516,375.33	\$406,745.91	\$360,975.54	\$340,361.02	400,862.18
October	\$161,101.66	\$361,082.82	\$497,118.03	\$435,605.63	\$399,715.27	\$387,304.72	456,536.39
November	\$161,006.25	\$359,913.42	\$422,918.21	\$355,851.03	\$353,905.68	\$374,069.00	
December	\$244,153.89	\$341,280.69	\$417,269.79	\$153,538.63	\$245,035.72	\$292,955.60	
January	\$309,105.79	\$436,448.97	\$339,146.79	\$140,640.39	\$359,116.55	\$299,354.29	
February	\$297,198.27	\$462,855.81	\$372,877.42	\$312,434.63	\$388,863.08	\$312,035.95	
March	\$273,648.37	\$481,687.90	\$422,345.19	\$290,958.93	\$419,108.81	\$346,916.61	
April	\$278,933.28	\$520,587.99	\$271,965.89	\$228,595.23	\$359,227.18	\$388,830.03	
May	\$309,247.58	\$473,770.32	\$338,672.63	\$337,349.11	\$340,192.48	\$388,788.89	
June	\$360,812.59	\$519,861.25	\$358,399.51	\$352,279.12	\$322,669.41	\$376,174.84	

Finance & Water Billing Department Updates & Projects

Significant projects for the finance department and water billing offices:

- Software setup and workflows are being done to prepare to move the accounts payable process to digital rather than being paper based. We are currently in the process of testing with the wastewater department, with the first few tests being successful. From there, we will work out any further issues, write training materials, and roll out to another group of departments.
- Continuing review and reconciliation of financial information. We completed fieldwork for the 2025 audit, with follow questions and report items in progress. Expecting to have the auditors present at the December 15th council meeting.
- New month end process for finance team is being developed. This is mainly to ensure proper review and reconciliation, but also to incorporate recommendations from the auditors.
- Drive thru window has been purchased and is in the process of being installed in the water billing office. We are expecting it to be open for the month of December payments!
- Evaluation of options for a credit card management addition to the purchasing card platform to better track receipts and expenses done on purchasing cards. One has been selected, and a timeline is being developed for when it will be rolled out to staff. This project has been pushed to after the first of the year to focus on the AP process.
- Evaluation of a potential new City payment portal for online payment of customer utility bills, business licenses, and City invoices. Considering if this will be beneficial for both City and citizens.
- The water office is now fully staffed with 3 full-time and one part-time employees. Initial training is in progress, with plans to have all staff cross trained for all duties over time.

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 October 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 Budget Comparison Report - October 2025

		Percentage of Year Completed								33.33%
		Revenues				Expenditures				
Fund #	Fund Name	Month	Year to Date	Total Budget	% of Budget	Month	Year to Date	Total Budget	% of Budget	
100	General	821,628.51	3,211,772.13	14,998,130.08	21.41%	796,838.75	3,545,235.03	14,998,130.08	23.64%	
102	Non-Resident Lodging Tax	4,236.80	39,698.53	122,500.00	32.41%	26,691.67	53,666.68	162,100.00	33.11%	
105	Payroll	1,453.63	5,937.15	0.00	0.00%	-424.62	-54,602.40	0.00	0.00%	
110	Solid Waste	105,800.48	416,227.34	1,296,000.00	32.12%	146,187.22	497,887.90	1,284,115.00	38.77%	
114	Heritage Hills Golf Course	4,000.00	38,092.30	319,148.03	11.94%	4,000.00	38,092.30	319,148.03	11.94%	
115	Parks and Recreation	517,196.06	1,948,783.78	3,225,369.30	60.42%	517,196.06	1,948,783.78	3,225,369.30	60.42%	
116	Park Sales Tax	153,003.67	648,483.16	1,860,000.00	34.86%	451,474.25	1,476,507.78	2,260,767.33	65.31%	
120	Airport	36,724.36	174,408.58	2,485,849.11	7.02%	23,114.91	219,143.57	2,485,849.11	8.82%	
125	Perpetual Care Cemetery Sales	0.00	2,973.00	20,000.00	14.87%	0.00	0.00	20,000.00	0.00%	
126	Perpetual Care Cemetery Investment	1,402.25	5,813.96	40,000.00	14.53%	0.00	0.00	20,000.00	0.00%	
135	ARPA Grant Fund	11,216.03	1,188,145.09	5,578,999.00	21.30%	0.00	0.00	8,006,000.00	0.00%	
136	ARPA Grant Projects Fund	0.00	101,678.50	7,056,999.00	1.44%	495,549.38	1,113,381.57	6,420,999.00	17.34%	
140	Veterans Memorial Flag Project	99.65	423.26	4,350.00	9.73%	0.00	1,298.33	1,800.00	72.13%	
300	Utilities Collection	634,735.95	2,587,109.82	8,614,105.37	30.03%	631,931.73	2,607,309.10	8,614,105.37	30.27%	
301	Utilities Operation and Maintenance	514,873.06	1,789,641.74	6,951,565.14	25.74%	514,873.06	1,789,641.74	6,951,565.14	25.74%	
302	Utilities Replacement	4,125.00	16,500.00	49,500.00	33.33%	0.00	0.00	0.00	0.00%	
303	Utilities Operating Reserve	5,534.17	371,811.33	359,259.43	103.49%	56,240.41	79,703.53	127,488.73	62.52%	
304	Capital Improvement Trust	136,241.33	572,149.20	1,615,000.00	35.43%	94,322.40	378,114.60	1,131,868.79	33.41%	
307	Sugar Creek Lake Fund	312.85	1,444.18	4,300.00	33.59%	0.00	16,802.41	71,000.00	23.67%	
311	Moberly Spec Part Revenue	0.00	2,873.80	4,300.00	66.83%	0.00	0.00	71,000.00	0.00%	
314	Route JJ Sewer Extension Fund	0.00	0.00	4,000,000.00	0.00%	0.00	0.00	4,175,000.00	0.00%	
319	EDA Grant Regional Detention Basin	0.00	0.00	0.00	0.00%	0.00	920.00	0.00	0.00%	
350	EDA Grant Projects Fund	0.00	0.00	3,118,857.14	0.00%	26,910.00	322,539.63	1,096,396.53	29.42%	
355	2024 SRF Projects Fund	0.00	0.00	0.00	0.00%	441,766.34	1,007,103.49	0.00	0.00%	
378	2006A SRF Bonds Debt Service	38,486.08	154,655.44	465,582.50	33.22%	27,916.67	114,999.92	1,665,575.00	6.90%	
379	2004C Bond Debt Service	30,715.58	122,567.70	372,020.00	32.95%	855.47	3,421.88	325,700.00	1.05%	
380	2008A Bonds Debt Service	15,418.54	63,446.45	189,412.67	33.50%	0.00	77,481.76	161,375.15	48.01%	
381	ESP Projects Debt Service	50,481.14	201,660.87	602,699.74	33.46%	135,340.85	270,681.70	541,363.40	50.00%	
382	2024 SRF Bonds Debt Service	6,440.52	25,762.08	77,286.25	33.33%	0.00	13,280.68	70,784.50	18.76%	
400	911 Emergency Telephone	90,716.67	225,203.58	814,000.00	27.67%	63,439.18	262,741.92	944,048.24	27.83%	
406	Inmate Security Fund	1,108.57	4,278.52	5,500.00	77.79%	0.00	0.00	0.00	0.00%	
600	Transportation Trust	142,967.62	605,775.08	7,268,402.14	8.33%	55,512.39	395,645.58	6,662,911.38	5.94%	
601	Street Improvement	56,153.77	212,707.54	596,000.00	35.69%	51,251.31	323,179.91	645,990.00	50.03%	

City of Moberly Budget Comparison Report - October 2025

		Percentage of Year Completed								33.33%
		Revenues				Expenditures				
Fund #	Fund Name	Month	Year to Date	Total Budget	% of Budget	Month	Year to Date	Total Budget	% of Budget	
903	Ameren MO Solar Rebates	0.00	0.00	0.00	0.00%	1,719.49	6,877.96	0.00	0.00%	
904	Hometown Strong Fund	0.00	0.00	0.00	0.00%	0.00	0.00	0.00	0.00%	
905	Retail Consulting Fund	42.82	177.78	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	15,744.48	0.00	0.00%	
908	Railcar Preservation Fund	1.66	6.89	0.00	0.00%	0.00	0.00	0.00	0.00%	
909	Lucille Manor CDBG Reimbursement	654.54	4,619.77	30,825.00	14.99%	0.00	0.00	280,000.00	0.00%	
911	Downtown CID Sales Tax	12,256.05	49,708.16	124,000.00	40.09%	6,603.00	20,293.50	108,850.00	18.64%	
912	Downtown CID Property Tax	1,028.67	18,329.06	227,500.00	8.06%	15,733.84	39,010.28	611,806.08	6.38%	
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	140,000.00	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	12,042.95	48,504.35	145,206.08	33.40%	0.00	64,457.30	128,914.60	50.00%	
919	Downtown Hotel Fund	0.00	0.00	0.00	0.00%	0.00	0.00	0.00	0.00%	
995	Health Trust	234,934.05	715,656.11	0.00	0.00%	133,359.92	589,394.64	0.00	0.00%	
TOTALS		3,646,033.03	15,577,026.23	72,642,665.98	21.44%	4,722,339.80	17,238,740.55	73,730,020.76	23.38%	

City of Moberly Cash Balance Report - October 2025

Fund #	Fund Name	Beginning Cash Balance	Revenues	Transfers In	Expenditures	Transfers Out	Ending Cash Balance
100	General	3,508,761.71	821,628.51	-	771838.75	25,000.00	3,562,471.75
102	Non-Resident Lodging Tax	243,165.79	4,236.80	-	26,691.67	-	220,710.92
105	Payroll	624,446.50	1,453.63	-	466.83	-	625,433.30
110	Solid Waste	887,213.09	105,800.48	-	146417.96	-	846,595.61
114	Heritage Hills Golf Course	-	-	4,000.00	4,000.00	-	-
115	Parks and Recreation	(47,194.35)	69,721.81	447,474.25	531604.71	-	(61,603.00)
116	Park Sales Tax	798,457.51	153,003.67	-	-	451,474.25	499,986.93
120	Airport	(348,880.54)	36,724.36	-	22605.43	-	(334,761.61)
125	Perpetual Care Cemetery Sales	14,013.00	-	-	-	-	14,013.00
126	Perpetual Care Cemetery Investment	588,362.50	1,402.25	-	-	-	589,764.75
135	ARPA Grant Fund	4,818,155.77	11,216.03	-	-	-	4,829,371.80
136	ARPA Grant Projects Fund	(1,012,615.79)	-	-	495,549.38	-	(1,508,165.17)
137	Use Tax Trust	275,680.43	641.75	-	-	-	276,322.18
140	Veterans Memorial Flag Project	42,806.20	99.65	-	-	-	42,905.85
300	Utilities Collection	-	585,769.50	48,966.45	57543.52	577,192.43	-
301	Utilities Operation and Maintenance	(51,783.61)	-	514,873.06	502799.25	-	(39,709.80)
302	Utilities Replacement	844,783.58	-	4,125.00	-	-	848,908.58
303	Utilities Operating Reserve	1,532,573.81	5,534.17	-	7273.96	48,966.45	1,481,867.57
306	Utilities Consumer Security	203,441.59	-	-	-1366.22	-	204,807.81
307	Sugar Creek Lake Fund	59,217.15	312.85	-	-	-	59,530.00
311	Moberly Spec Part Revenue	323,802.66	-	-	-	-	323,802.66
314	Route JJ Sewer Extension Fund	(390,700.18)	-	-	-	-	(390,700.18)
319	EDA Grant - Regional Detention Basin	(61,985.84)	-	-	-	-	(61,985.84)
350	EDA Grant Projects Fund	(1,959,521.95)	-	-	26,910.00	-	(1,986,431.95)
355	2024 SRF Projects Fund	(1,130,091.32)	-	-	441,766.34	-	(1,571,857.66)
378	2006A SRF Bonds Debt Service	2,192,652.19	5,104.20	33,381.88	27916.67	-	2,203,221.60
379	2004C Bond Debt Service	378,276.54	880.58	29,835.00	855.47	-	408,136.65
380	2008A Bonds Debt Service	147,120.10	342.48	15,076.06	-	-	162,538.64
381	ESP Projects Debt Service	367,789.09	856.16	49,624.98	135,340.85	-	282,929.38
382	2024 Bonds Debt Service	8,042.23	-	6,440.52	-	-	14,482.75
Escrow		1,026,212.66	-	-	-	-	1,026,212.66
(funds 300-382 + escrow)		3,489,828.70	598,799.94	702,322.95	1,199,039.84	626,158.88	2,965,752.87
304	Capital Improvement Trust	2,775,845.82	136,241.33	-	8,075.00	86,247.40	2,817,764.75
400	911 Emergency Telephone	(171,856.52)	65,716.67	25,000.00	59653.33	-	(140,793.18)
406	Inmate Security Fund	51,150.85	1,108.57	-	-	-	52,259.42
600	Transportation Trust	2,049,495.45	142,967.62	-	55,512.39	-	2,136,950.68
601	Street Improvement	141,981.44	56,153.77	-	51,251.31	-	146,883.90

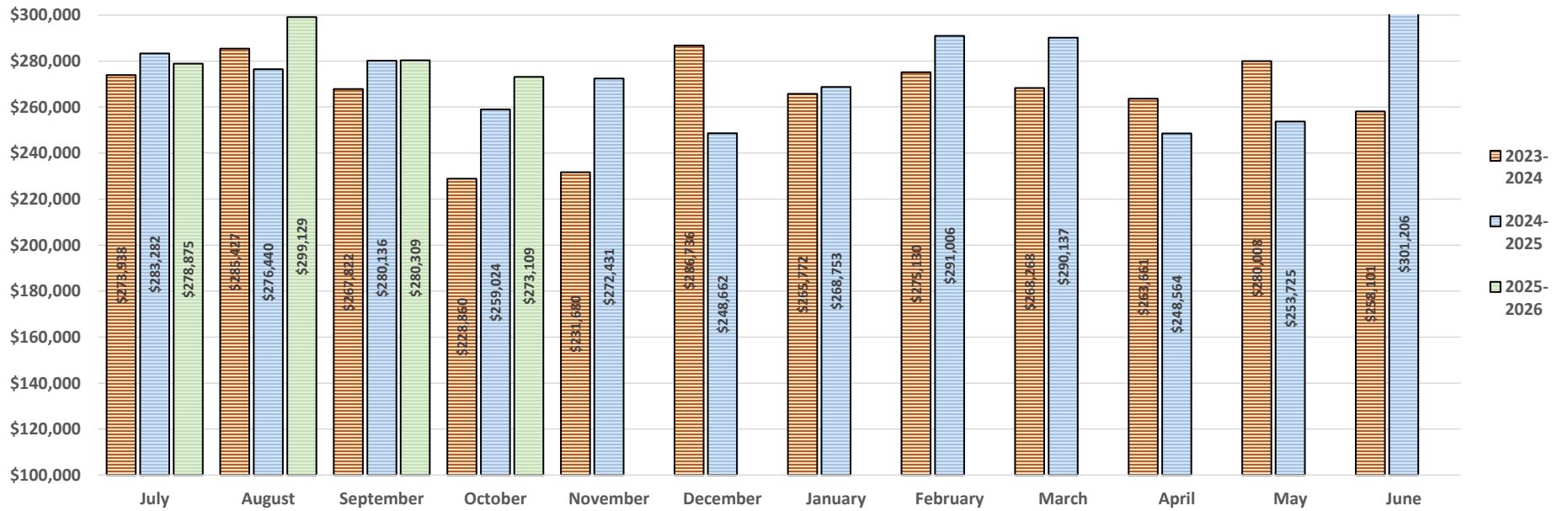
City of Moberly Cash Balance Report - October 2025

Fund #	Fund Name	Beginning Cash Balance	Revenues	Transfers In	Expenditures	Transfers Out	Ending Cash Balance
900	MODAG Grant/Loan	24,151.82	56.22	-	-	-	24,208.04
901	Misc. Project Residuals	166,312.07	387.15	-	-	-	166,699.22
903	Ameren MO Solar Rebates	297,120.45	-	-	1,719.49	-	295,400.96
904	Hometown Strong Fund	-	-	-	-	-	-
905	Retail Consulting Fund	18,393.58	42.82	-	-	-	18,436.40
906	Solar Systems Settlement Fund	653,396.44	-	-	3,936.12	-	649,460.32
908	Railcar Preservation Fund	712.28	1.66	-	-	-	713.94
909	Lucille Manor CDBG Reimbursement	281,176.22	654.54	-	-	-	281,830.76
911	Downtown CID Sales Tax	266,621.79	12,256.05	-	6,603.00	-	272,274.84
912	Downtown CID Property Tax	441,892.15	1,028.67	-	14,000.00	1,733.84	427,186.98
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	96,989.12	225.78	11,817.17	-	-	109,032.07
919	Downtown Hotel Fund	-	-	-	-	-	-
995	Health Trust	354,962.26	234,934.05	-	133,359.92	-	456,536.39
995	Investments	-	-	-	-	-	-
	Total Health Trust	354,962.26	234,934.05	-	133,359.92	-	456,536.39
	Total Cash	22,984,545.74	2,456,503.78	1,190,614.37	3,532,325.13	1,190,614.37	21,937,644.67

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

	2023-2024					2024-2025					2025-2026				
			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	\$273,938	\$273,938	11.6%	254,167	7.8%	\$283,282	\$283,282	3.4%	262,500	7.9%	\$278,875	\$278,875	-1.6%	270,833	3.0%
August	\$285,427	\$559,365	10.9%	508,333	10.0%	\$276,440	\$559,721	0.1%	525,000	6.6%	\$299,129	\$578,003	3.3%	541,667	6.7%
September	\$267,822	\$827,187	6.4%	762,500	8.5%	\$280,136	\$839,857	1.5%	787,500	6.6%	\$280,309	\$858,312	2.2%	812,500	5.6%
October	\$228,860	\$1,056,046	2.7%	1,016,667	3.9%	\$259,024	\$1,098,882	4.1%	1,050,000	4.7%	\$273,109	\$1,131,421	3.0%	1,083,333	4.4%
November	\$231,680	\$1,287,726	2.3%	1,270,833	1.3%	\$272,431	\$1,371,313	6.5%	1,312,500	4.5%				1,354,167	
December	\$286,736	\$1,574,462	3.1%	1,525,000	3.2%	\$248,662	\$1,619,975	2.9%	1,575,000	2.9%				1,625,000	
January	\$265,772	\$1,840,235	3.5%	1,779,167	3.4%	\$268,753	\$1,888,729	2.6%	1,837,500	2.8%				1,895,833	
February	\$275,130	\$2,115,365	3.7%	2,033,333	4.0%	\$291,006	\$2,179,734	3.0%	2,100,000	3.8%				2,166,667	
March	\$268,268	\$2,383,632	4.2%	2,287,500	4.2%	\$290,137	\$2,469,871	3.6%	2,362,500	4.5%				2,437,500	
April	\$263,661	\$2,647,293	4.5%	2,541,667	4.2%	\$248,564	\$2,718,435	2.7%	2,625,000	3.6%				2,708,333	
May	\$280,008	\$2,927,302	5.6%	2,795,833	4.7%	\$253,725	\$2,972,161	1.5%	2,887,500	2.9%				2,979,167	
June	\$258,101	\$3,185,403	4.0%	3,050,000	4.4%	\$301,206	\$3,273,366	2.8%	3,150,000	3.9%				3,250,000	
Total	\$3,185,403					\$3,273,366					\$1,131,421				

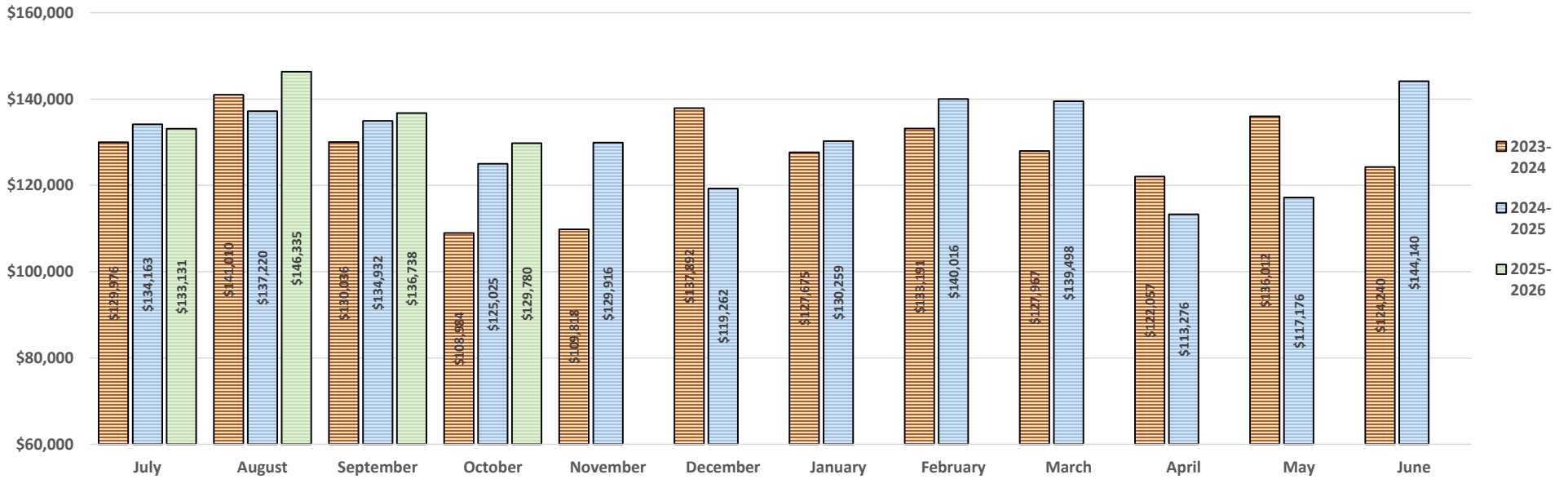
Annual Comparison by Month



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

		2023-2024					2024-2025					2025-2026				
					Budget Comparison					Budget Comparison					Budget Comparison	
2022-2023	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	\$118,528	\$129,976	\$129,976	9.7%	122,917	5.7%	\$134,163	\$134,163	3.2%	131,250	2.2%	\$133,131	\$133,131	-0.8%	133,333	-0.2%
August	\$125,805	\$141,010	\$270,986	10.9%	245,833	10.2%	\$137,220	\$271,383	0.1%	262,500	3.4%	\$146,335	\$279,465	3.0%	266,667	4.8%
September	\$133,437	\$130,036	\$401,022	6.2%	368,750	8.8%	\$134,932	\$406,315	1.3%	393,750	3.2%	\$136,738	\$416,203	2.4%	400,000	4.1%
October	\$119,394	\$108,984	\$510,006	2.6%	491,667	3.7%	\$125,025	\$531,340	4.2%	525,000	1.2%	\$129,780	\$545,982	2.8%	533,333	2.4%
November	\$110,199	\$109,818	\$619,824	2.1%	614,583	0.9%	\$129,916	\$661,255	6.7%	656,250	0.8%				666,667	
December	\$128,399	\$137,892	\$757,716	3.0%	737,500	2.7%	\$119,262	\$780,517	3.0%	787,500	-0.9%				800,000	
January	\$118,615	\$127,675	\$885,390	3.6%	860,417	2.9%	\$130,259	\$910,776	2.9%	918,750	-0.9%				933,333	
February	\$126,970	\$133,191	\$1,018,581	3.8%	983,333	3.6%	\$140,016	\$1,050,792	3.2%	1,050,000	0.1%				1,066,667	
March	\$116,714	\$127,967	\$1,146,548	4.4%	1,106,250	3.6%	\$139,498	\$1,190,290	3.8%	1,181,250	0.8%				1,200,000	
April	\$114,912	\$122,057	\$1,268,605	4.6%	1,229,167	3.2%	\$113,276	\$1,303,566	2.8%	1,312,500	-0.7%				1,333,333	
May	\$111,759	\$136,012	\$1,404,617	6.0%	1,352,083	3.9%	\$117,176	\$1,420,741	1.1%	1,443,750	-1.6%				1,466,667	
June	\$138,887	\$124,240	\$1,528,857	4.5%	1,475,000	3.7%	\$144,140	\$1,564,881	2.4%	1,575,000	-0.6%				1,600,000	
Total		\$1,528,857					\$1,564,881					\$545,982				

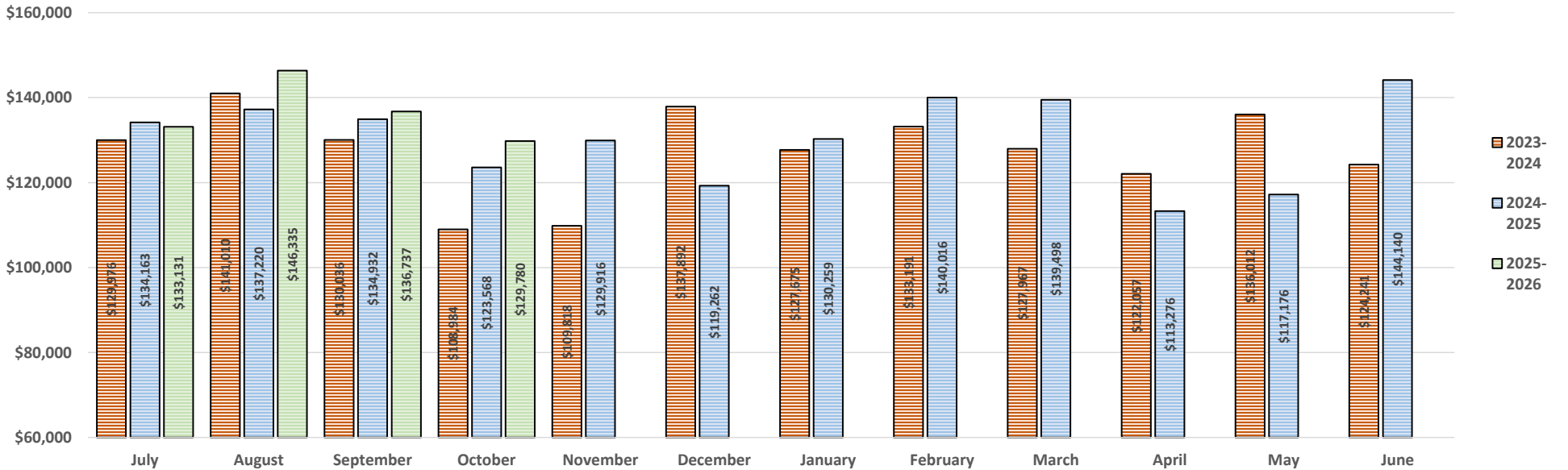
Annual Comparison by Month



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

		2023-2024					2024-2025					2025-2026				
					Budget Comparison					Budget Comparison					Budget Comparison	
2022-2023	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	\$118,528	\$129,976	\$129,976	9.7%	122,917	5.7%	\$134,163	\$134,163	3.2%	131,250	2.2%	\$133,131	\$133,131	-0.8%	130,167	2.3%
August	\$125,805	\$141,010	\$270,986	10.9%	245,833	10.2%	\$137,220	\$271,383	0.1%	262,500	3.4%	\$146,335	\$279,465	3.0%	260,333	7.3%
September	\$133,437	\$130,036	\$401,022	6.2%	368,750	8.8%	\$134,932	\$406,314	1.3%	393,750	3.2%	\$136,737	\$416,203	2.4%	390,500	6.6%
October	\$119,394	\$108,984	\$510,006	2.6%	491,667	3.7%	\$123,568	\$529,882	3.9%	525,000	0.9%	\$129,780	\$545,982	3.0%	520,667	4.9%
November	\$110,199	\$109,818	\$619,824	2.1%	614,583	0.9%	\$129,916	\$659,798	6.4%	656,250	0.5%				650,833	
December	\$128,399	\$137,892	\$757,716	3.0%	737,500	2.7%	\$119,262	\$779,059	2.8%	787,500	-1.1%				781,000	
January	\$118,615	\$127,675	\$885,390	3.6%	860,417	2.9%	\$130,259	\$909,319	2.7%	918,750	-1.0%				911,167	
February	\$126,970	\$133,191	\$1,018,581	3.8%	983,333	3.6%	\$140,016	\$1,049,334	3.0%	1,050,000	-0.1%				1,041,333	
March	\$116,714	\$127,967	\$1,146,548	4.4%	1,106,250	3.6%	\$139,498	\$1,188,832	3.7%	1,181,250	0.6%				1,171,500	
April	\$114,912	\$122,057	\$1,268,605	4.6%	1,229,167	3.2%	\$113,276	\$1,302,108	2.6%	1,312,500	-0.8%				1,301,667	
May	\$111,759	\$136,012	\$1,404,617	6.0%	1,352,083	3.9%	\$117,176	\$1,419,284	1.0%	1,443,750	-1.7%				1,431,833	
June	\$138,887	\$124,241	\$1,528,858	4.5%	1,475,000	3.7%	\$144,140	\$1,563,423	2.3%	1,575,000	-0.7%				1,562,000	
Total		\$1,528,858					\$1,563,423					\$545,982				

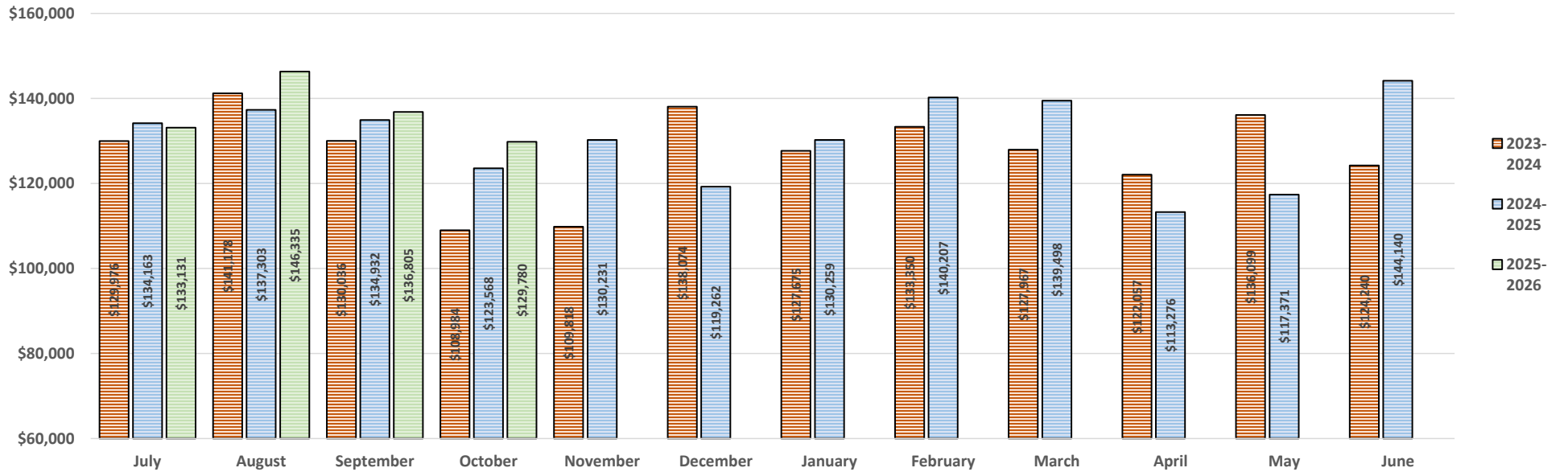
Annual Comparison by Month



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

		2023-2024					2024-2025					2025-2026				
					Budget Comparison					Budget Comparison					Budget Comparison	
2022-2023	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	\$118,528	\$129,976	\$129,976	9.7%	122,917	5.7%	\$134,163	\$134,163	3.2%	131,250	2.2%	\$133,131	\$133,131	-0.8%	130,167	2.3%
August	\$125,805	\$141,178	\$271,154	11.0%	245,833	10.3%	\$137,303	\$271,466	0.1%	262,500	3.4%	\$146,335	\$279,465	2.9%	260,333	7.3%
September	\$133,616	\$130,036	\$401,190	6.1%	368,750	8.8%	\$134,932	\$406,397	1.3%	393,750	3.2%	\$136,805	\$416,271	2.4%	390,500	6.6%
October	\$119,394	\$108,984	\$510,175	2.6%	491,667	3.8%	\$123,568	\$529,965	3.9%	525,000	0.9%	\$129,780	\$546,050	3.0%	520,667	4.9%
November	\$110,199	\$109,818	\$619,992	2.0%	614,583	0.9%	\$130,231	\$660,195	6.5%	656,250	0.6%				650,833	
December	\$128,770	\$138,074	\$758,066	3.0%	737,500	2.8%	\$119,262	\$779,457	2.8%	787,500	-1.0%				781,000	
January	\$118,615	\$127,675	\$885,740	3.6%	860,417	2.9%	\$130,259	\$909,716	2.7%	918,750	-1.0%				911,167	
February	\$127,117	\$133,350	\$1,019,090	3.8%	983,333	3.6%	\$140,207	\$1,049,924	3.0%	1,050,000	0.0%				1,041,333	
March	\$116,714	\$127,967	\$1,147,057	4.4%	1,106,250	3.7%	\$139,498	\$1,189,422	3.7%	1,181,250	0.7%				1,171,500	
April	\$114,912	\$122,057	\$1,269,114	4.6%	1,229,167	3.2%	\$113,276	\$1,302,697	2.6%	1,312,500	-0.7%				1,301,667	
May	\$111,871	\$136,099	\$1,405,212	6.0%	1,352,083	3.9%	\$117,371	\$1,420,068	1.1%	1,443,750	-1.6%				1,431,833	
June	\$138,887	\$124,240	\$1,529,452	4.4%	1,475,000	3.7%	\$144,140	\$1,564,208	2.3%	1,575,000	-0.7%				1,562,000	
Total	\$1,464,428	\$1,529,452					\$1,564,208					\$546,050				

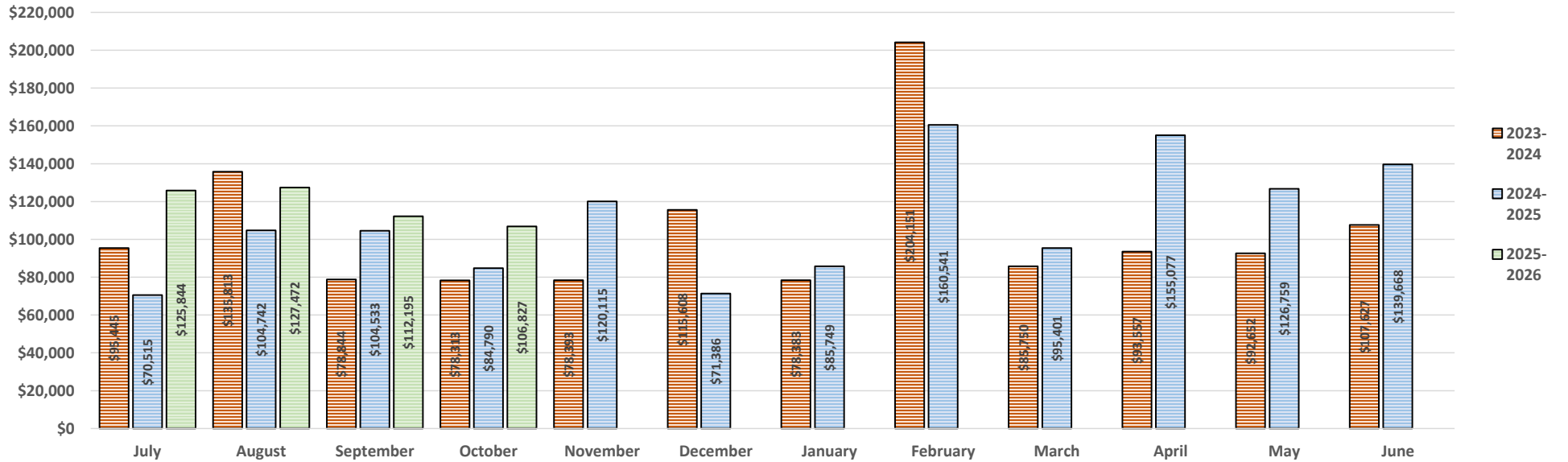
Annual Comparison by Month



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

		2023-2024					2024-2025					2025-2026				
					Budget Comparison					Budget Comparison					Budget Comparison	
2022-2023	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	\$56,825	\$95,445	\$95,445	68.0%	83,333	14.5%	\$70,515	\$70,515	-26.1%	100,000	-29.5%	\$125,844	\$125,844	78.5%	100,000	25.8%
August	\$90,493	\$135,813	\$231,258	57.0%	166,667	38.8%	\$104,742	\$175,257	-24.2%	200,000	-12.4%	\$127,472	\$253,316	44.5%	200,000	26.7%
September	\$76,377	\$78,844	\$310,103	38.6%	250,000	24.0%	\$104,533	\$279,791	-9.8%	300,000	-6.7%	\$112,195	\$365,511	30.6%	300,000	21.8%
October	\$57,175	\$78,313	\$388,416	38.3%	333,333	16.5%	\$84,790	\$364,581	-6.1%	400,000	-8.9%	\$106,827	\$472,338	29.6%	400,000	18.1%
November	\$68,520	\$78,393	\$466,808	33.6%	416,667	12.0%	\$120,115	\$484,696	3.8%	500,000	-3.1%				500,000	
December	\$81,180	\$115,608	\$582,416	35.3%	500,000	16.5%	\$71,386	\$556,082	-4.5%	600,000	-7.3%				600,000	
January	\$53,856	\$78,383	\$660,799	36.4%	583,333	13.3%	\$85,749	\$641,831	-2.9%	700,000	-8.3%				700,000	
February	\$222,113	\$204,151	\$864,950	22.4%	666,667	29.7%	\$160,541	\$802,372	-7.2%	800,000	0.3%				800,000	
March	\$61,725	\$85,750	\$950,700	23.7%	750,000	26.8%	\$95,401	\$897,773	-5.6%	900,000	-0.2%				900,000	
April	\$80,474	\$93,557	\$1,044,257	23.0%	833,333	25.3%	\$155,077	\$1,052,850	0.8%	1,000,000	5.3%				1,000,000	
May	\$51,834	\$92,652	\$1,136,909	26.2%	916,667	24.0%	\$126,759	\$1,179,609	3.8%	1,100,000	7.2%				1,100,000	
June	\$51,403	\$107,627	\$1,244,537	30.7%	1,000,000	24.5%	\$139,668	\$1,319,277	6.0%	1,200,000	9.9%				1,200,000	
Total		\$1,244,537					\$1,319,277					\$472,338				

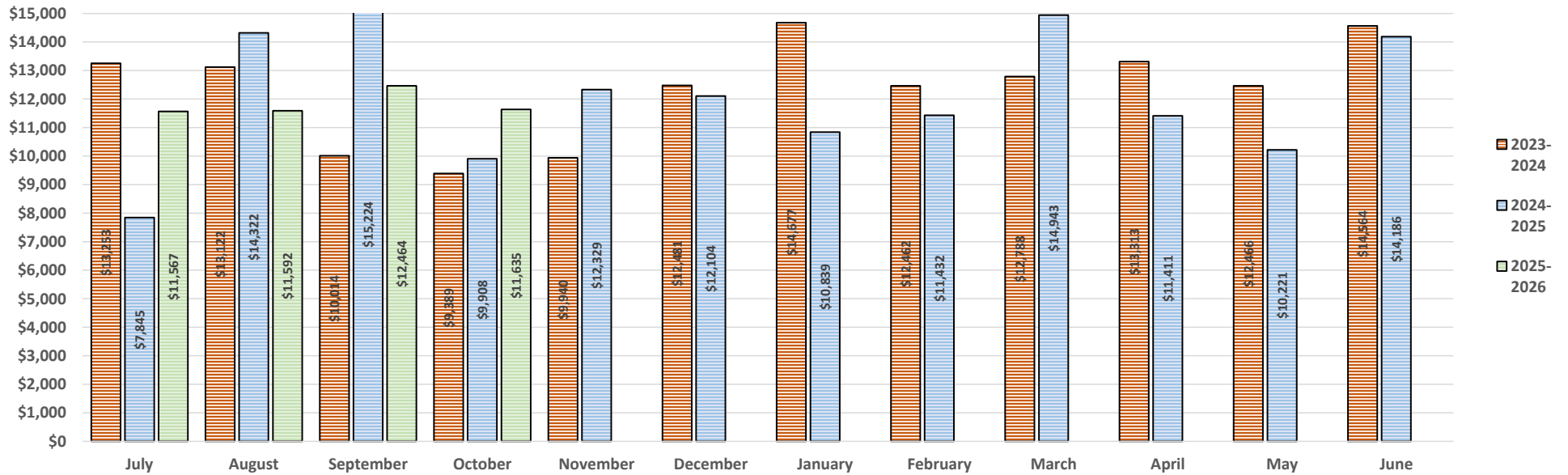
Annual Comparison by Month



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

		2023-2024					2024-2025					2025-2026				
					Budget Comparison					Budget Comparison					Budget Comparison	
2022-2023	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	\$9,917	\$13,253	\$13,253	33.6%	8,333	59.0%	\$7,845	\$7,845	-40.8%	10,833	-27.6%	\$11,567	\$11,567	47.4%	9,833	17.6%
August	\$8,715	\$13,122	\$26,374	41.6%	16,667	58.2%	\$14,322	\$22,167	-16.0%	21,667	2.3%	\$11,592	\$23,159	4.5%	19,667	17.8%
September	\$9,071	\$10,014	\$36,388	31.4%	25,000	45.6%	\$15,224	\$37,391	2.8%	32,500	15.1%	\$12,464	\$35,623	-4.7%	29,500	20.8%
October	\$7,043	\$9,389	\$45,777	31.7%	33,333	37.3%	\$9,908	\$47,299	3.3%	43,333	9.2%	\$11,635	\$47,258	-0.1%	39,333	20.1%
November	\$8,604	\$9,940	\$55,718	28.5%	41,667	33.7%	\$12,329	\$59,628	7.0%	54,167	10.1%				49,167	
December	\$9,552	\$12,481	\$68,199	28.9%	50,000	36.4%	\$12,104	\$71,733	5.2%	65,000	10.4%				59,000	
January	\$7,220	\$14,677	\$82,876	37.8%	58,333	42.1%	\$10,839	\$82,571	-0.4%	75,833	8.9%				68,833	
February	\$8,260	\$12,462	\$95,338	39.4%	66,667	43.0%	\$11,432	\$94,003	-1.4%	86,667	8.5%				78,667	
March	\$11,452	\$12,788	\$108,126	35.4%	75,000	44.2%	\$14,943	\$108,946	0.8%	97,500	11.7%				88,500	
April	\$8,527	\$13,313	\$121,439	37.4%	83,333	45.7%	\$11,411	\$120,357	-0.9%	108,333	11.1%				98,333	
May	\$11,664	\$12,466	\$133,905	33.9%	91,667	46.1%	\$10,221	\$130,578	-2.5%	119,167	9.6%				108,167	
June	\$7,961	\$14,564	\$148,469	37.5%	100,000	48.5%	\$14,186	\$144,764	-2.5%	130,000	11.4%				118,000	
Total	\$107,987	\$148,469					\$144,764					\$47,258				

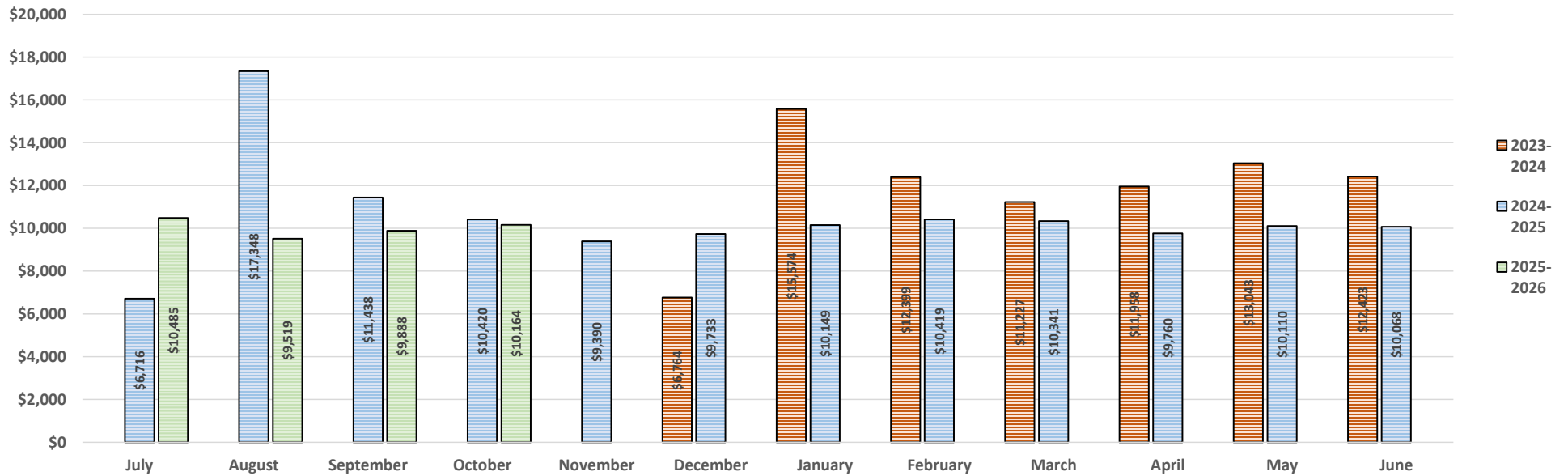
Annual Comparison by Month



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

	2023-2024					2024-2025					2025-2026							
	Amount				Budget Comparison		Amount				Budget Comparison		Amount				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%	10,417	-35.5%	\$10,485	\$10,485	100.0%	9,583	9.4%		
August					20,833		\$17,348	\$24,064	100%	20,833	15.5%	\$9,519	\$20,004	100.0%	19,167	4.4%		
September					31,250		\$11,438	\$35,501	100%	31,250	13.6%	\$9,888	\$29,892	100.0%	28,750	4.0%		
October					41,667		\$10,420	\$45,921	100%	41,667	10.2%	\$10,164	\$40,056	100.0%	38,333	4.5%		
November					52,083		\$9,390	\$55,311	100%	52,083	6.2%				47,917			
December		\$6,764	\$6,764	100.0%	62,500	-89.2%	\$9,733	\$65,044	0%	62,500	4.1%				57,500			
January		\$15,574	\$22,338	100.0%	72,917	-69.4%	\$10,149	\$75,193	237%	72,917	3.1%				67,083			
February		\$12,399	\$34,736	100.0%	83,333	-58.3%	\$10,419	\$85,612	146%	83,333	2.7%				76,667			
March		\$11,227	\$45,964	100.0%	93,750	-51.0%	\$10,341	\$95,954	109%	93,750	2.4%				86,250			
April		\$11,958	\$57,921	100.0%	104,167	-44.4%	\$9,760	\$105,714	83%	104,167	1.5%				95,833			
May		\$13,043	\$70,965	100.0%	114,583	-38.1%	\$10,110	\$115,824	63%	114,583	1.1%				105,417			
June		\$12,423	\$83,388	100.0%	125,000	-33.3%	\$10,068	\$125,893	51%	125,000	0.7%				115,000			
Total	\$0	\$83,388					\$125,893					\$40,056						

Annual Comparison by Month



City of Moberly Health Plan Trust
Comparative Profit & Loss Statement - October 2025

<u>Income</u>	<u>Nov 2024-Oct 2025</u>	<u>Nov 2023-Oct 2024</u>	<u>\$ Change</u>	<u>% Change</u>
4900 Miscellaneous	12,629.04	56,173.74	(43,544.70)	-77.52%
4901 Interest Income	3,417.96	4,531.43	(1,113.47)	-24.57%
4950 Employer Contributions	489,288.27	602,862.11	(113,573.84)	-18.84%
4951 Employee Contributions	79,077.09	105,097.48	(26,020.39)	-24.76%
4952 Employee Cobra Payments	0.00	0.00	0.00	0.00%
4953 Reinsurance Refunds	139,628.76	235,972.46	(96,343.70)	-40.83%
4954 Employee Buy-up Premiums	<u>1,150.00</u>	<u>900.00</u>	<u>250.00</u>	<u>27.78%</u>
Total Income	725,191.12	1,005,537.22	(280,346.10)	-27.88%
 <u>Expenditures</u>				
5406 Contracted Services	0.00	200.00	(200.00)	-100.00%
5806 Miscellaneous	0.00	0.00	0.00	100.00%
5817 Bank Fees	650.80	347.51	303.29	87.28%
5850 Health Claims Paid	361,106.17	639,984.67	(278,878.50)	-43.58%
5851 Pharmaceuticals	87,874.40	114,155.55	(26,281.15)	-23.02%
5852 Reinsurance Premiums	139,342.95	133,901.25	5,441.70	4.06%
5853 Life Insurance Premiums	13,546.72	14,050.27	(503.55)	-3.58%
5854 Medical Claims Admin Fees	35,989.80	30,654.80	5,335.00	17.40%
5855 Dental Claims Admin Fees	2,080.35	2,093.75	(13.40)	-0.64%
5856 Air Ambulance Memberships	225.00	7,693.00	(7,468.00)	-97.08%
5857 Dental Claims Paid	20,122.33	34,547.86	(14,425.53)	-41.76%
5858 HSA Account Fees	<u>620.00</u>	<u>582.50</u>	<u>37.50</u>	<u>6.44%</u>
Total Expenditures	<u>661,558.52</u>	<u>978,211.16</u>	<u>(316,652.64)</u>	<u>-32.37%</u>
 Net Income (Loss)	 <u>63,632.60</u>	 <u>27,326.06</u>	 <u>36,306.54</u>	 <u>132.86%</u>

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

<u>ASSETS</u>	<u>Oct 31, 2025</u>	<u>Oct 31, 2024</u>	<u>\$ Change</u>	<u>% Change</u>
Current Assets				
1000 Cash	<u>393,907.52</u>	<u>388,223.49</u>	<u>5,684.03</u>	<u>1.46%</u>
Total Current Assets	<u>393,907.52</u>	<u>388,223.49</u>	<u>5,684.03</u>	<u>1.46%</u>
TOTAL ASSETS	<u>393,907.52</u>	<u>388,223.49</u>	<u>5,684.03</u>	<u>1.46%</u>
 <u>LIABILITIES & EQUITY</u>				
Equity				
3000 Unreserved Fund Balance	330,274.92	360,897.43	(30,622.51)	-8.49%
Net Income (Loss)	<u>63,632.60</u>	<u>27,326.06</u>	<u>36,306.54</u>	<u>132.86%</u>
Total Equity	<u>393,907.52</u>	<u>388,223.49</u>	<u>5,684.03</u>	<u>1.46%</u>
TOTAL LIABILITIES & EQUITY	<u>393,907.52</u>	<u>388,223.49</u>	<u>5,684.03</u>	<u>1.46%</u>