

2019

# ANNUAL BUDGET



*City of*  
GRAIN VALLEY  
— — — — —  
711 MAIN STREET

**City of  
Grain Valley  
Missouri**



December 10, 2018

To: The Honorable Mayor Todd, Board of Aldermen and City Staff

From: Ryan Hunt, City Administrator

## **APPROVED FISCAL YEAR 2019 BUDGET**

Please find attached the balanced, approved 2019 Grain Valley Budget. All Funds meet the GASB 54 requirement of 25% of annual expenditures in fund balance reserves. In 2019 the City will continue the commitment to provide a distinguished level of service in local government and you will see the budget was drafted with that in mind.

As you will recall, in July of 2018 we commissioned a Citizens Survey by engaging the ETC Institute. The purpose of the survey could be broken down into four major reasons:

- To objectively assess citizen satisfaction with the delivery of City services
- To gather information about priorities and quality of services
- To help determine priorities for the community as a part of the City's on-going planning process
- To compare Grain Valley's performance with residents in other communities

Accordingly, the ETC Institute mailed a 7-page survey to a randomly selected sample base of households within Grain Valley. The mailed surveys were followed by phone calls and emails encouraging the completion of the survey. Based on our population, we exceeded the expected number of respondents by over 50%, which was a good indicator of engaged citizens who took the time to exercise the power of setting priorities. With the results of the 2018 ETC "City of Grain Valley Community Survey Findings" in mind, we used the survey as a guide in creating the 2019 budget priorities. I will discuss the findings in greater detail throughout this memo. I would encourage those who are interested in the full results to review the Summary

## APPROVED FISCAL YEAR 2019 BUDGET MEMO

Findings and Full report. Both are available on the City website and I have included the following links for further viewing. Just click on the report you wish to view and/or download below:

[2018 Citizens Survey Results Presentation](#)

[2018 Citizens Survey Full Report](#)

One last important point related to the survey findings. The major findings of the survey were overall very positive. They also showed the City prioritized areas for improvement within the community. As they related to City services, they were as follows:

- The quality of City services is among the best in the nation
  - 72% are either “very satisfied” or “satisfied” with Grain Valley customer service
    - 19% above the MO & KS average, 25% above the national average
- Respondents have a positive perception of the City
  - 84% are either “very satisfied” or “satisfied” with Grain Valley as a place to live
    - 19% above the MO & KS average, 20% above the national average
- The top priority for residents is the condition of city streets, sidewalks, and infrastructure
- The City should take proactive measures in economic development
  - Among the satisfaction ratings of Preparation, as well as Planning & Zoning the most important related findings were the high level of interest in new commercial, retail & residential development in the City

The survey is a great baseline for us to benchmark improvement as we move forward. As for the 2019 budget, we anticipate continued revenue growth in 2019. In 2018, all of the governmental fund revenues continued to increase. Based on the year to date forecast and new users who are coming to Grain Valley, we anticipate that trend to continue. All funds, except for Water/Sewer are considered governmental funds. In the General Fund, the revenue trends have posted increases for the past 9 years. In the Water/Sewer fund, revenues have leveled out but still remain positive and fully sufficient for our future growth.

All of the City’s revenue increases (governmental & enterprise funds) have been directly associated to the continued growth in new construction, increased valuation and added gross sales within the City. Overall, this allowed for continued revenue growth, without a tax or rate increase since 2015 & most recently allowed

## APPROVED FISCAL YEAR 2019 BUDGET MEMO

the City to *decrease personal property taxes by 10 cents per \$100* of assessed valuation. This decrease equated to a **6% decrease in the City's property tax rates!**

In 2019, the City will continue to invest in infrastructure and prioritize that investment to a higher degree. Remaining amongst the top in the nation at providing high quality City services means that we must remain competitive in the market when it comes to personnel resources. For that reason, the City engaged Springstead, Inc and commissioned a compensation study to ensure the employees who are providing the highly rated services are receiving a competitive rate of compensation, within the market. The results indicated that employees at the City of Grain Valley are not being competitively compensated when compared to their peers in local government, at both a local, regional and national level. For that reason, the Board of Aldermen solicited recommendations from Springsted, Inc and are currently working to adopt a competitive, but sustainable salary scale.

The capital expenditures can be seen in the "Capital Equipment and Project Highlights" exhibit, beginning on page VII. The largest capital outlay is in Transportation as we begin to increase our focus on the Citizen Survey priorities, but as usual every department has capital needs identified in this budget. One variation from previous years is the utilization of a Capital Improvement Projects fund for not only Parks and Recreation, but design services for a possible Civic Complex at the corner of Sni-A-Bar and Buckner Tarsney. Additionally, you will see "holdback expenditures" in Transportation, Water and Sewer. This is not an operating expense, rather it is a documented allocation to reserves that is designated to the funding for future projects. By setting reserves aside, we are able to better position the City finances for future capital outlay projects that would normally burden the operations or require the issuance of debt for larger scale projects.

As I frequently share with you, with the growth of new development, comes additional needs in other services. This is true with staffing, equipment, etc. in every department of the City. Accordingly, we have budgeted for a new position in Administration. The position is a Deputy City Administrator who will handle City facility management and oversight of the management team. The Assistant City Administrator will transform into a staff member that will focus on marketing, special projects, grant application and support me in taking a much more aggressive approach to promoting Grain Valley, in an outward facing role to the region. My intention is to get Grain Valley more engaged with regional, statewide and even some national initiatives that not only highlight what the City has to offer but attract new business and open doors that allow us to be a part of larger discussion that will be directly beneficial to the City, our businesses and residents.

## **APPROVED FISCAL YEAR 2019 BUDGET MEMO**

Although we have not anticipated additional growth in personnel in 2019, we are very aware of the need for the upcoming need of additional staff in the Community Development and the Police Departments. For that reason, we will be completing several studies throughout the year to identify subsequent staffing needs in the year to come.

Along with the current work on our salary scale, the Board authorized a 2.6% COLA, with additional adjustments once the new salary scale is complete. I feel confident that the changes we are making are not an overextension of our resources, rather they are absolutely necessary to maintain a workforce that can manage the ever-growing needs of Grain Valley. Overall, as committed in previous years, our increasing ending cash balances are stabilizing as we continue to add services to serve the growth in the community. All of this is being accomplished without the use of reserves.

# APPROVED FISCAL YEAR 2019 BUDGET MEMO

## OVERVIEW

The 2019 budget revenues (including transfers between funds) total \$15,594,765 and the expenditures total \$15,247,676. See the table below for total 2019 budget revenues and expenses:

Fund	Revenues	Expenditures
General	\$4,161,133	\$4,160,211
Tourism / Economic Dev.	\$40,000	\$39,050
Park	\$1,563,200	\$1,558,099
Transportation	\$1,118,760	\$1,043,983
Public Health	\$99,200	\$98,925
TIF: Old Towne	\$305,000	\$305,000
Capital Improvement	\$565,000	\$565,000
Debt Service	\$1,910,000	\$1,686,010
Water/Sewer (water)	\$5,832,472	\$3,391,859
(sewer)		\$2,393,539
<b>TOTAL:</b>	<b>\$15,594,765</b>	<b>\$15,247,676</b>

Based on 2018 and 2019 estimates, the ending cash balance for each fund continues to grow as we stay within budget. You can see that we have steadily increased our reserves as demonstrated in the ending cash balance. The bottom line of the table shows the increase in cash over the previous years.

### Ending Cash Balance

FUND	Dec 15	Dec 16	Dec 17	18-Dec	19-Dec
	Audited	Audited	Audited	Estimated	Estimated
100-GENERAL	\$ 2,271,854	\$ 2,632,119	\$ 3,237,861	\$ 3,249,901	\$ 3,357,495
200-PARK	\$ 936,829	\$ 1,052,196	\$ 1,026,508	\$ 1,061,495	\$ 1,101,196
210-TRANSPORTATION	\$ 416,849	\$ 682,396	\$ 963,151	\$ 1,015,586	\$ 1,312,224
230-PUBLIC HEALTH	\$ 135,372	\$ 135,717	\$ 149,645	\$ 150,645	\$ 150,920
400-DEBT SERVICE	\$ 1,773,853	\$ 1,868,009	\$ 2,077,151	\$ 2,333,151	\$ 2,557,141
600-WATER/SEWER	\$ 3,363,735	\$ 3,767,205	\$ 4,881,969	\$ 5,891,198	\$ 6,057,244
TOTAL ENDING CASH BALANCE	\$ 8,898,492	\$ 10,137,642	\$ 12,336,285	\$ 13,701,976	\$ 14,536,220
% OF GROWTH OVER PREVIOUS YEAR	39%	14%	22%	11%	6%

## APPROVED FISCAL YEAR 2019 BUDGET MEMO

As with our ending cash balance, the ending unrestricted cash balance has also increased. This represents funding that the City has in cash accounts that is not obligated to debt, debt coverage ratios or any other restricted use.

### Ending Unrestricted Cash Balance

FUND	Dec 15	Dec 16	Dec 17	18-Dec	19-Dec
	Audited	Audited	Audited	Estimated	Estimated
100-GENERAL	\$ 2,244,302	\$ 2,609,960	\$ 3,211,403	\$ 3,223,443	\$ 3,331,037
200-PARK	\$ 700,411	\$ 817,283	\$ 790,474	\$ 825,461	\$ 865,162
210-TRANSPORTATION	\$ 416,613	\$ 682,160	\$ 962,915	\$ 1,015,350	\$ 1,311,988
230-PUBLIC HEALTH	\$ 135,372	\$ 135,717	\$ 149,645	\$ 150,645	\$ 150,920
400-DEBT SERVICE	\$ 1,773,853	\$ 1,868,009	\$ 2,077,151	\$ 2,333,151	\$ 2,557,141
600-WATER/SEWER	\$ 2,529,853	\$ 2,922,127	\$ 4,028,679	\$ 4,037,908	\$ 4,203,954
TOTAL UNRESTRICTED CASH	\$ 7,800,404	\$ 9,035,256	\$ 11,220,267	\$ 11,585,958	\$ 12,420,202
% OF GROWTH OVER PREVIOUS YEAR	33%	16%	24%	3%	7%

# APPROVED FISCAL YEAR 2019 BUDGET MEMO

## Capital Equipment and Project Highlights

### GENERAL (100) FUND

The General Fund of the City of Grain Valley accounts for all transactions not required to be accounted for in other funds. As the City's major operating fund, the General Fund accounts for ordinary operating expenditures financed primarily by property taxes, sales tax and charges for services.

Department	Item Description	2019 Cost
IT	Firewall	\$ 6,000.00
Building & Grounds	Gregg Street HVAC Replacement	\$ 3,600.00
Building & Grounds	City Bldg HVAC Replacement	\$ 3,600.00
Building & Grounds	Roof Maint/Repair	\$ 5,000.00
Fleet	Mobile A/C Evac & Recharge	\$ 4,000.00
Fleet	Evaporative Cooler	\$ 2,700.00
Fleet	Ford Explorer/Chevy Traverse	\$ 30,000.00
Police	Colorado	\$ 23,300.00
Total		\$ 78,200.00



## APPROVED FISCAL YEAR 2019 BUDGET MEMO

### PARK (200) FUND

The Park Fund accounts for Parks and Recreation property tax, sales tax, and user fees collected for the purpose of providing parks services for the City. This includes land purchasing, parks constructing, equipping, maintaining, and operating the parks and recreation facilities.

<b>Department</b>	<b>Item Description</b>	<b>2019 Cost</b>
Park Administration	John Deere Commercial Mower	\$17,000.00
Park Administration	1-Ton Truck	\$31,500.00
Park Administration	Park Entrance Signs (2)	\$8,260.00
Park Administration	Park Entrance Sign	\$4,395.00
Park Administration	Picnic Table Shelters (3)	\$15,600.00
Park Administration	Picnic Tables (20)	\$16,000.00
Park Administration	Dillingham Trail Connector	\$148,800
Community Center	Community Center Tables (30)	\$16,500.00
Community Center	Treadmill (2)	\$13,000.00
Community Center	Community Center Entrance Sign	\$5,300.00
Pool	Pool Deck Loungers (12)	\$2,700.00
Pool	Dual Tube Slide Replacement	\$24,125.00
<b>TOTAL</b>		<b>\$303,180.00</b>

## **APPROVED FISCAL YEAR 2019 BUDGET MEMO**

### **TRANSPORTATION (210) FUND**

The Transportation Fund accounts for the operations and maintenance of roads and bridges within the City. Financing is provided primarily by a ½ cent transportation sales tax and other intergovernmental revenues from the State.

### **WATER/SEWER (600) FUND**

The Water/Sewer Fund is considered an enterprise fund and operates similar to a business. This fund collects user fees (water and sewer usage fees) to finance the operation of the City's water, sewer and storm water utilities. The usage of these funds is restricted to the operation and improvement of the utilities. It is important to note, that the General Fund can subsidize and support the Water/Sewer Fund, but that use of Water/Sewer Funds for general governmental purposes are very restrictive.

**TRANSPORTATION/WATER/SEWER-** These funds form the basis of Community Development and more specifically. Public Works. Many projects are cost shared between these funds. On the following pages you will see each funds part of the upcoming capital purchases.

## APPROVED FISCAL YEAR 2019 BUDGET MEMO

### COST SHARE: TRANSPORTATION (210), WATER/SEWER (600) FUND(S)

Some equipment, fees and salaries are split between multiple funds. The most common occurrence of this is a cost share for Public Works related equipment. Typically, Public Works items are shared for use between Transportation, Water and Sewer. For that reason, the City splits the cost to ensure that no specific fund is being improperly used for another purpose.

Department	Item Description	2019 Cost	Total Cost
Transportation	Skid Steer Lease	\$3,000.00	15000
Transportation	Skid Steer Bruch Hog 72"	\$1,600.00	8000
Transportation	Silverado	\$5,400.00	27000
Transportation	Gator	\$3,570.00	17850
Transportation	2019 Overlay CIP Streets	\$175,000.00	175000
Transportation	Additional Repairs/CIP Appropriation	\$200,000.00	200000
Transportation	Concrete Replacement Program	\$30,000.00	30000
Transportation	Flashing Crosswalk (x2)	\$28,700.00	28700
Transportation	Storm Box % Culvert Repair	\$36,200.00	36200
Water	Skid Steer Lease	\$6,000.00	15000
Water	Skid Steer Bruch Hog 72"	\$3,200.00	8000
Water	Silverado	\$10,800.00	27000
Water	Gator	\$7,140.00	17850
Water	Dillingham Water Line	\$192,000.00	192000
Water	CIP Appropriation	\$175,000.00	175000
Water	Meter Replacement Program	\$74,100.00	741000
Sewer	Skid Steer Lease	\$6,000.00	15000
Sewer	Skid Steer Bruch Hog 72"	\$3,200.00	8000
Sewer	Silverado	\$10,800.00	27000
Sewer	Gator	\$7,410.00	17850
Sewer	CIP Appropriation	\$175,000.00	175000
	TOTAL	\$1,154,120.00	

As always, I appreciate the opportunity to serve in this community. None of this would be possible without the input and hard work of our City staff. As elected officials and staff members continue to collaborate, we are able to work toward the shared vision of Grain Valley. Thank you to all of the staff and elected officials who worked to prepare, review and refine the 2019 Budget.

**CITY OF GRAIN VALLEY, MISSOURI**

**Mayor & Board of Aldermen**

Mike Todd ..... Mayor  
Jayci Stratton ..... Ward 1  
Chris Bamman..... Ward 1  
Nancy Totton..... Ward 2  
Yolanda West..... Ward 2  
Bob Headley..... Ward 3  
Jeffrey Coleman (Mayor Pro-Tem) ..... Ward 3

**Administration & Department Heads**

Ryan Hunt ..... City Administrator  
Ken Murphy.....Assistant City Administrator  
James Beale ..... Acting Police Chief  
Cathy Bowden..... Finance Director  
Shannon Davies..... Director of Parks & Recreation  
Rick Arroyo.....Community Development Director  
Theresa Osenbaugh..... City Clerk

City Attorney..... Jim Cook  
Independent Certified Public Accountants ..... Troutt, Beeman & Co., P.C.

# City of Grain Valley

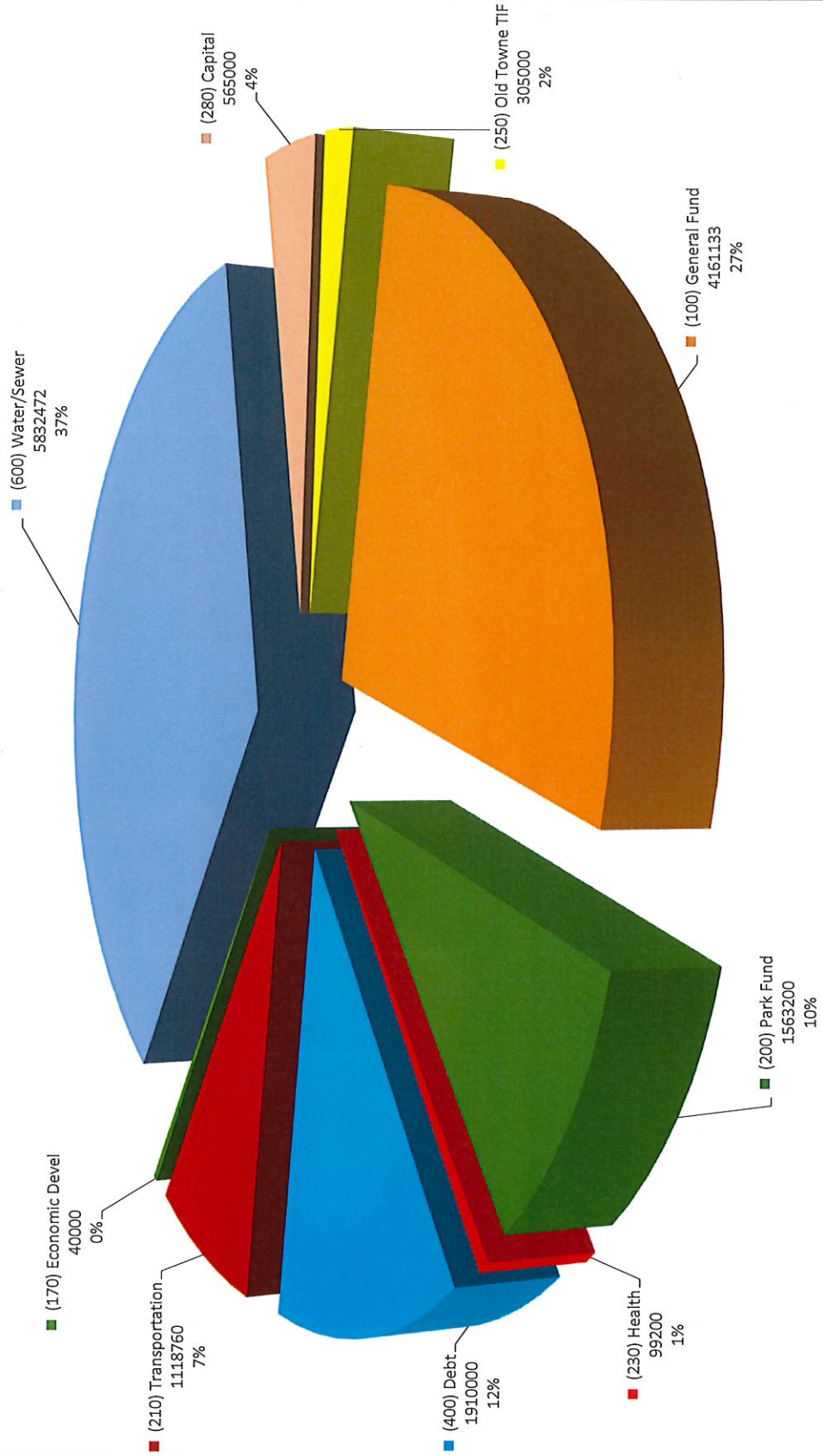
## 2019 Annual Budget

### Table of Contents

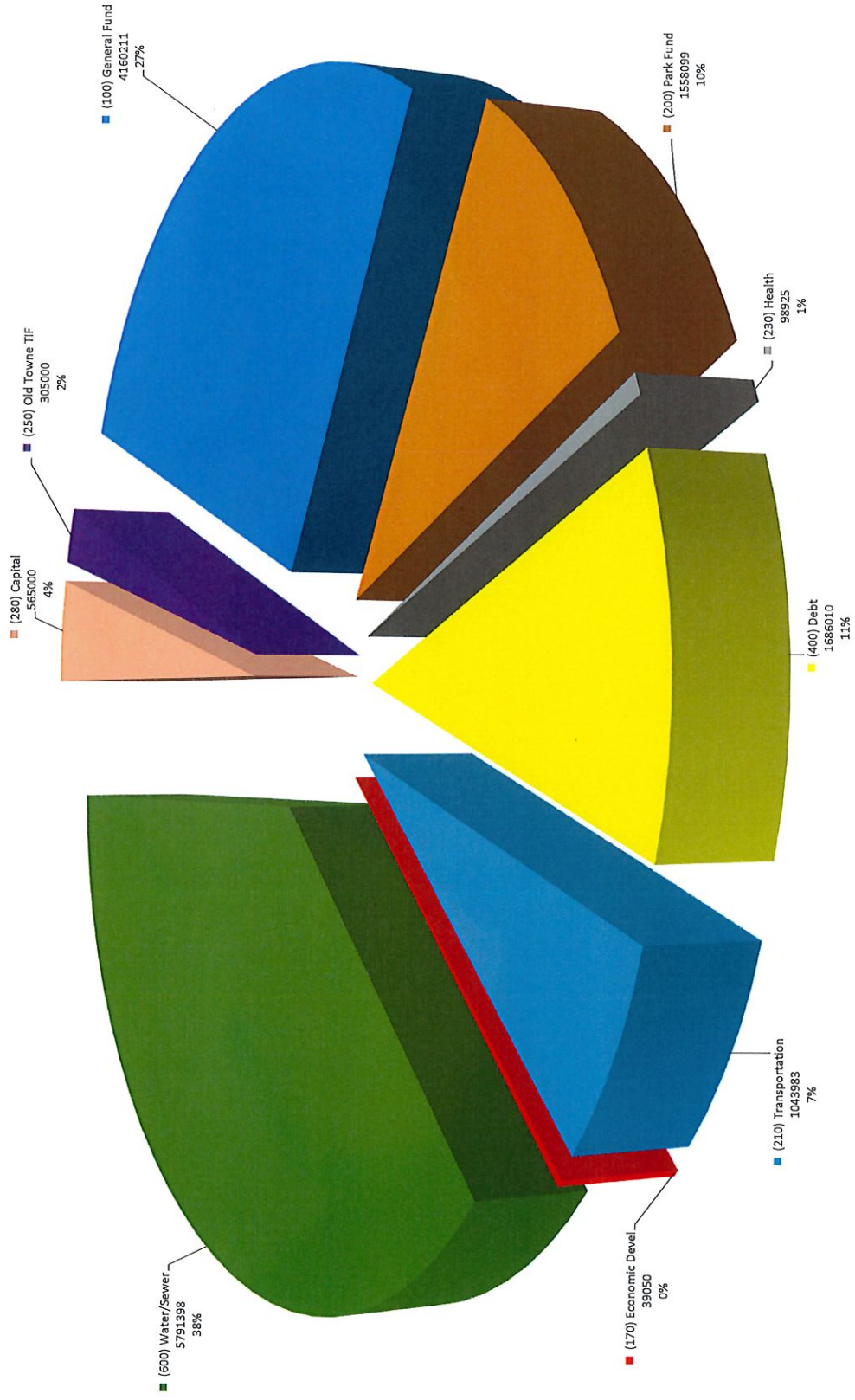
City Officials.....	1
Administrator's Summary.....	1
Total Revenue Chart.....	1
Total Expense Chart.....	2
<b>General Fund</b>	
Revenues.....	3
Expenses.....	6
07 City Clerk/HR.....	7
08 Information Technology .....	9
09 Building & Grounds.....	10
10 Administration.....	12
11 Elected .....	16
12 Legal.....	18
14 Finance.....	20
15 Court.....	22
19 Fleet .....	25
Public Safety.....	27
17 Victim Services .....	29
20 Police.....	30
21 Animal Control .....	33
31 Planning & Engineering .....	35
<b>Tourism Fund.....</b>	<b>38</b>
<b>Parks Fund.....</b>	<b>39</b>
Revenues.....	41
Expenses.....	45
22 Parks Administration.....	46
23 Parks .....	48
24 Recreation .....	49
25 Community Center.....	51
26 Pool .....	54
<b>Transportation Fund.....</b>	<b>55</b>
Revenues.....	56
Expenses	
55 Transportation .....	58

<b>Public Health Fund</b>	
33 Public Health .....	62
<b>Old Towne Marketplace TIF</b>	
Revenues.....	63
Expenses.....	63
<b>Capital Improvements Fund</b>	
Revenues.....	64
Expenses.....	64
<b>GO Bond Fund</b>	
2011 GO Bonds Fund.....	65
TIF/NID/CID .....	66
<b>Debt Services</b>	
44 Debt Services .....	70
<b>Water/Sewer Fund.....</b>	<b>71</b>
Revenues.....	72
Expenses.....	74
60 Water.....	75
65 Sewer .....	77
<b>Appendix</b>	
Combined Statement of Revenue, Expenses & Change in Cash Balance.....	80
Property Tax Levy.....	81
Sales Tax.....	82
Fee Schedule .....	83
Compensation Plan .....	90
Budget Glossary.....	91

# Total City Revenues 2019 15,594,765



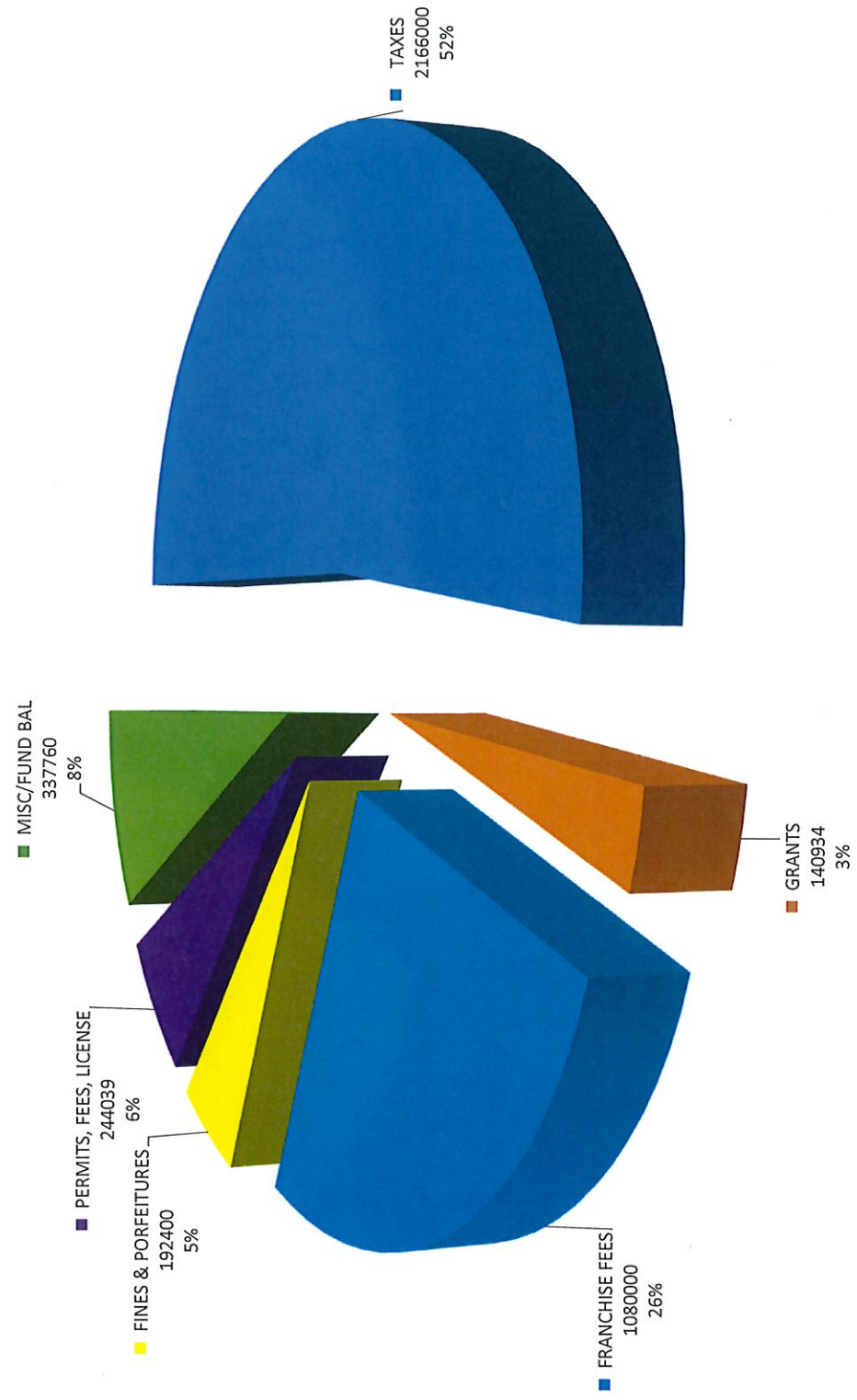
**TOTAL EXPENSES 2019**  
15,247,676





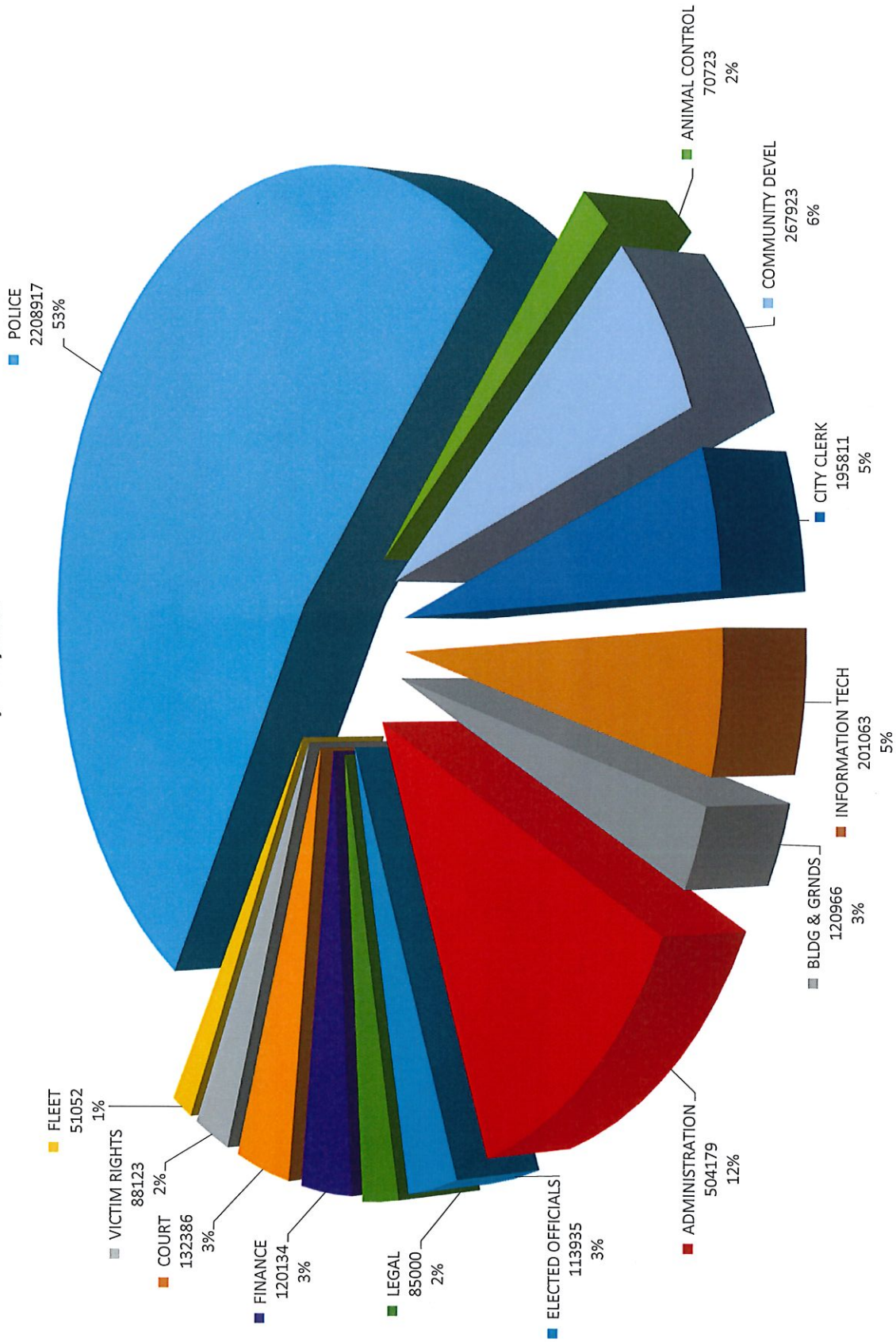
# GENERAL FUND REVENUES 2019

## 4,161,133



# GENERAL FUND EXPENSES 2019

4,160,212



## City Clerk's Office

The Office of the City Clerk serves as custodian of all official City records and public documents. The City Clerk ensures the timely and accurate codification of the City of Grain Valley Municipal Code of Ordinances. Per the Missouri Sunshine Law, this office is responsible for fulfilling records requests and for providing access to all public records. The City Clerk is responsible for preparing and posting of all Board of Aldermen meeting agendas and packets, and is responsible for recording minutes at such meetings. The City Clerk serves as the City's election official in working with the Jackson County Election Board and is responsible for voter registration. This office issues occupational and liquor licenses as well as fireworks permits. The City Clerk administers oaths of office for elected officials and certain employee positions.

### By Category

	<b>2016 Actual</b>	<b>2017 Actual</b>	<b>2018 Adopted Budget</b>	<b>2018 Estimated Actual</b>	<b>2019 Board Approved Budget</b>
Personnel	27,095	30,049	44,937	44,937	44,709
Professional Services	4,263	9,643	7,416	7,416	7,378
Maintenance & Supplies	5,052	4,419	9,687	9,687	10,487
Contractual	82,784	90,841	98,995	98,995	104,190
Utilities	324	460	720	720	720
Capital Outlay	-	-	-	-	
Debt Service	-	-	-	-	
Transfers/Misc.	2,331	1,903	2,646	2,646	2,646
<b>Total</b>	<b>121,849</b>	<b>137,315</b>	<b>164,401</b>	<b>164,401</b>	<b>170,130</b>

### Department Positions Control

	<b>2017 Actual</b>	<b>2018 Actual</b>	<b>2019 Adopted</b>
City Clerk	1.0	1.0	1.0
Deputy City Clerk	1.0	0.0	0.0
<b>Total FTE</b>	<b>2.0</b>	<b>1.0</b>	<b>1.0</b>

ACCOUNT NUMBER	ACCOUNT TITLE	2015 Actual	2016 Actual	2017 Actual	2018 Budget	2018 Estimated	2019 Adopted
100-07-61100	PERSONNEL SALARIES	59,332	18,515	19,808	24,000	24,000	24,000
<b>TOTAL SALARY EXPENSE</b>		<b>59,332</b>	<b>18,515</b>	<b>19,808</b>	<b>24,000</b>	<b>24,000</b>	<b>24,000</b>
100-07-61500	F.I.C.A.	4,275	1,413	1,431	1,836	1,900	1,836
100-07-61520	UNEMPLOYMENT	220	169	65	67	67	67
100-07-61530	WORKERS COMPENSATION	94	74	41	276	100	328
100-07-61540	HEALTH INSURANCE	4,290	1,766	2,384	2,742	2,800	3,090
100-07-61550	Health Insurance Appr	-	-	-	-	-	-
100-07-61555	HSA	1,103	457	645	900	900	900
100-07-61560	DENTAL	394	165	194	231	231	231
100-07-61570	LIFE INSURANCE	132	60	60	162	72	72
100-07-61575	SHORT TERM DISABILITY	-	-	-	125	100	100
100-07-61580	RETIREMENT	4,037	393	691	1,872	1,872	1,872
100-07-61590	EAP EXPENSE	27	7	8	75	75	75
<b>TOTAL BENEFITS</b>		<b>14,571</b>	<b>4,504</b>	<b>5,519</b>	<b>8,286</b>	<b>8,117</b>	<b>8,571</b>
100-07-62000	EDUCATION REIMBURSEMENT	3,485	-	-	2,500	2,000	2,500
100-07-62080	TRAINING	2,086	705	1,057	3,235	600	3,916
100-07-62200	SUBS & MEMBERSHIPS	554	273	230	950	600	1,120
100-07-62250	MEETING & CONFERENCES	3,125	3,053	3,435	5,716	3,000	4,352
100-07-62320	MILEAGE	50	45	-	250	250	250
<b>TOTAL STAFF DEVELOPMENT</b>		<b>9,298</b>	<b>4,076</b>	<b>4,722</b>	<b>12,651</b>	<b>6,450</b>	<b>12,138</b>
100-07-72000	PROFESSIONAL SERVICES	2,206	2,107	6,159	4,216	12,000	29,859
100-07-72080	CODIFICATION	2,282	2,156	3,484	3,200	2,000	3,200
<b>TOTAL PROFESSIONAL SERVICES</b>		<b>4,487</b>	<b>4,263</b>	<b>9,643</b>	<b>7,416</b>	<b>14,000</b>	<b>33,059</b>
100-07-73000	OFFICE SUPPLIES	1,138	557	492	2,000	1,500	3,000
100-07-73100	POSTAGE	389	1,566	991	2,937	1,500	1,987
100-07-73250	OFFICE FURNITURE	-	-	-	-	-	-
<b>TOTAL SUPPLIES</b>		<b>1,526</b>	<b>2,123</b>	<b>1,483</b>	<b>4,937</b>	<b>3,000</b>	<b>4,987</b>
100-07-74190	SAFETY COMMITTEE	3,941	2,929	2,936	4,750	4,750	5,500
<b>TOTAL PROGRAM EXPENSES</b>		<b>3,941</b>	<b>2,929</b>	<b>2,936</b>	<b>4,750</b>	<b>4,750</b>	<b>5,500</b>
100-07-76000	INSURANCE	64,569	70,896	78,692	86,560	85,000	92,000
100-07-76100	APPLICANT COSTS	6,871	9,649	10,864	9,095	9,095	9,485
100-07-76200	ADVERTISING	2,951	2,208	1,285	3,140	3,000	2,505
100-07-76210	PRINTING	-	31	-	200	200	200
<b>TOTAL CONTRACTUAL</b>		<b>74,391</b>	<b>82,784</b>	<b>90,841</b>	<b>98,995</b>	<b>97,295</b>	<b>104,190</b>
100-07-76510	CELLULAR SERVICE	1,271	324	460	720	720	720
<b>TOTAL UTILITIES</b>		<b>1,271</b>	<b>324</b>	<b>460</b>	<b>720</b>	<b>720</b>	<b>720</b>
100-07-78000	MISCELLANEOUS	2,902	2,331	1,903	2,646	2,646	2,646
<b>TOTAL MISCELLANEOUS</b>		<b>2,902</b>	<b>2,331</b>	<b>1,903</b>	<b>2,646</b>	<b>2,646</b>	<b>2,646</b>
<b>TOTAL HR/CITY CLERK</b>		<b>171,720</b>	<b>121,849</b>	<b>137,315</b>	<b>164,401</b>	<b>160,978</b>	<b>195,811</b>

<b>ACCOUNT NUMBER</b>	<b>ACCOUNT TITLE</b>	<b>2015 Actual</b>	<b>2016 Actual</b>	<b>2017 Actual</b>	<b>2018 Budget</b>	<b>2018 Extimated</b>	<b>2019 Adopted</b>
100-08-62050	COMPUTER TRAINING	-	-	55	2,500	-	2,500
100-08-62250	MEETINGS & CONFERENCES	-	242	-	500	100	500
100-08-73010	COMPUTER SUPPLIES	1,514	2,085	1,878	8,090	2,500	10,900
100-08-74600	COMPUTER MAINTENANCE	16,376	18,701	25,027	61,600	60,000	78,496
100-08-74620	WEB SITE MAINTENANCE	1,015	1,061	927	1,150	1,150	1,150
100-08-76510	CELLULAR SERVICE	2,843	2,882	2,973	3,120	3,120	3,120
100-08-76590	PHONE MAINTENANCE	-	-	-	-	-	-
100-08-78500	CAPITAL EQUIPMENT	4,161	21,492	3,024	8,000	3,000	16,872
100-08-78520	COMPUTER EQUIPMENT	9,913	16,190	10,508	3,000	8,000	11,900
100-08-78530	COMPUTER SOFTWARE	40,801	41,141	46,627	52,164	75,314	75,625
<b>TOTAL INFORMATION TECHNOLOGY</b>		<b>76,623</b>	<b>103,794</b>	<b>91,019</b>	<b>140,124</b>	<b>153,184</b>	<b>201,063</b>

## Building and Grounds

The Building and Ground Division is used to account for the maintenance, upkeep and the utilities paid from the General Fund. The department oversees the day-to-day custodial and janitorial duties for the facilities. The maintenance and utilities expenses for the Park and Public works facilities are included in the budgets for those funds. The City began contracting outside providers for cleaning services in 2017.

### By Category

	<u>2016 Actual</u>	<u>2017 Actual</u>	<u>2018 Adopted Budget</u>	<u>2018 Estimated Actual</u>	<u>2019 Board Approved Budget</u>
Personnel	22,466	7,973	-		
Professional Services	-	-	-		
Maintenance & Supplies	18,277	40,391	58,770	38,555	58,130
Contractual	-	-	-		
Utilities	28,469	27,680	31,620	29,500	37,836
Capital Outlay	10,917	-	-	-	-
Debt Service	-	-	-	-	-
Transfers/Misc.	-	-	-	-	25,000
<b>Total</b>	80,129	76,044	90,390	68,055	120,966

### Department Positions Control

	<u>2017 Actual</u>	<u>2018 Actual</u>	<u>2019 Adopted</u>
Bldg/ Grds Maintenance Worker	0.0	0.0	0.0
<b>Total FTE</b>	0.0	0.0	0.0

ACCOUNT NUMBER	ACCOUNT TITLE	2015 Actual	2016 Actual	2017 Actual	2018 Budget	2018 Estimated	2019 Adopted
100-09-61100	PERSONNEL SALARIES	30,653	15,469	6,056	-	-	-
100-09-61110	OVERTIME	-	22	-	-	-	-
<b>TOTAL SALARY EXPENSE</b>		<b>30,653</b>	<b>15,491</b>	<b>6,056</b>	-	-	-
100-09-61500	F.I.C.A.	2,345	1,184	463	-	-	-
100-09-61520	UNEMPLOYMENT	220	169	65	-	-	-
100-09-61530	WORKERS COMPENSATION	1,413	1,055	914	-	-	-
100-09-61540	HEALTH INSURANCE	3,992	2,333	205	-	-	-
100-09-61550	Health Insurance Appr	-	-	-	-	-	-
100-09-61555	HSA	1,210	642	77	-	-	-
100-09-61560	DENTAL	417	215	18	-	-	-
100-09-61570	LIFE INSURANCE	144	90	12	-	-	-
100-09-61580	RETIREMENT	2,691	1,270	160	-	-	-
100-09-61590	EAP EXPENSE	27	17	3	-	-	-
<b>TOTAL BENEFITS</b>		<b>12,458</b>	<b>6,975</b>	<b>1,917</b>	-	-	-
100-09-62000	EDUCATION REIMBURSEMENT	-	-	-	-	-	-
<b>TOTAL STAFF DEVELOPMENT</b>		-	-	-	-	-	-
100-09-76500	GENERAL TELE SERVICE	4,170	4,204	3,682	4,176	4,176	4,176
100-09-76510	CELLULAR SERVICE	-	-	-	-	-	-
100-09-76550	INTERNET SERVICES	2,601	2,697	2,536	2,844	2,844	8,640
100-09-76590	TELEPHONE INSTALLATION	1,982	1,474	1,761	2,400	2,400	2,400
100-09-76600	ELECTRICITY	20,520	18,463	18,200	20,000	20,000	20,000
100-09-76700	GAS SERVICE	715	786	794	1,200	1,200	1,200
100-09-76800	TRASH SERVICE	845	845	707	1,000	1,200	1,420
<b>TOTAL UTILITIES</b>		<b>30,833</b>	<b>28,469</b>	<b>27,680</b>	<b>31,620</b>	<b>31,820</b>	<b>37,836</b>
100-09-78000	MISCELLANEOUS	-	-	-	-	-	-
<b>TOTAL MISCELLANEOUS</b>		-	-	-	-	-	-
100-09-76900	BUILDING MAINTENANCE	24,338	15,833	37,889	52,270	56,270	55,630
100-09-76910	JANITOR	-	-	-	-	-	-
100-09-76930	BUILDING & JANITORIAL	2,348	2,444	2,502	2,500	2,500	2,500
100-09-74690	MISC. MAINTENANCE	-	-	-	-	-	-
<b>TOTAL BUILDING MAINTENANCE</b>		<b>26,686</b>	<b>18,277</b>	<b>40,391</b>	<b>54,770</b>	<b>58,770</b>	<b>58,130</b>
<b>CAPITAL EQUIPMENT</b>							
100-09-78500	CAPITAL EQUIPMENT	-	-	-	-	-	-
100-09-79880	BUILDING IMPROVEMENTS	-	10,917	-	-	-	25,000
<b>TOTAL CAPITAL EQUIPMENT</b>		-	<b>10,917</b>	-	-	-	<b>25,000</b>
<b>TOTAL BUILDING &amp; GROUNDS</b>		<b>100,631</b>	<b>80,129</b>	<b>76,044</b>	<b>86,390</b>	<b>90,590</b>	<b>120,966</b>

## Administration Department

The Administration Department is responsible for planning, organizing, and directing the activities of all municipal operations. Administration is responsible for the appointment of all Department Directors as well as supervises and aids in coordination of operations in those departments. Administration ensures that all laws and ordinances are enforced. Administration is responsible for activities such as purchasing, budget and financial reports, personnel system, policy development, employee development.

This department houses the City Administrator that serves as the Chief Administrative Officer of the Mayor and Administrative Officer of the City. The City Administrator also advises the Mayor and Board of Aldermen on policy issues and holds the responsibility of implementing the policies and directives of the elected body.

### By Category

	<b>2016 Actual</b>	<b>2017 Actual</b>	<b>2018 Adopted Budget</b>	<b>2018 Estimated Actual</b>	<b>2019 Board Approved Budget</b>
Personnel	154,771	172,787	187,129	180,081	372,419
Professional Services	22,332	1,205	17,500	8,533	14,000
Maintenance & Supplies	4,875	23,324	25,750	13,488	23,750
Contractual	7,902	13,828	21,770	15,270	17,570
Utilities	1,203	1,595	2,940	2,940	2,940
Capital Outlay	55,507	8,370	-		
Debt Service	-	42,032	42,500	42,032	42,500
Transfers/Misc.	118,824	109,095	88,500	133,974	6,000
<b>Total</b>	<b>365,414</b>	<b>372,236</b>	<b>386,089</b>	<b>396,319</b>	<b>479,179</b>

### Department Positions Control

	<u>2017 Actual</u>	<u>2018 Actual</u>	<u>2019 Adopted</u>
City Administrator	1.0	1.0	1.0
Administrative Assistant	1.0	1.0	1.0
Public Information Officer	0.0	1.0	1.0
<b>Total FTE</b>	<b>2.0</b>	<b>3.0</b>	<b>3.0</b>



ACCOUNT NUMBER	ACCOUNT TITLE	2015 Actual	2016 Actual	2017 Actual	2018 Budget	2018 Estimated	2019 Adopted
100-10-61100	PERSONNEL SALARIES	120,284	106,803	116,114	120,824	120,824	304,344
100-10-61110	OVERTIME	-	49	-	-	-	-
100-10-61150	SALARIES - PART TIME	-	-	-	-	-	-
<b>TOTAL SALARIES</b>		<b>120,284</b>	<b>106,852</b>	<b>116,114</b>	<b>120,824</b>	<b>120,824</b>	<b>304,344</b>
100-10-61500	F.I.C.A.	9,357	8,132	8,533	9,291	9,291	9,331
100-10-61520	UNEMPLOYMENT	363	412	253	270	270	270
100-10-61530	WORKERS COMPENSATION	196	195	196	1,537	1,537	1,622
100-10-61540	HEALTH INSURANCE	8,119	12,334	17,116	16,965	20,000	19,290
100-10-61550	Health Insurance Appr	-	-	-	-	-	-
100-10-61555	HSA	1,386	1,508	2,150	3,750	3,000	2,850
100-10-61560	DENTAL	845	1,237	1,296	1,256	1,255	1,306
100-10-61570	LIFE INSURANCE	294	228	318	324	324	324
100-10-61575	SHORT TERM DISABILITY	-	-	-	440	783	440
100-10-61580	RETIREMENT	15,238	10,839	11,189	8,750	10,707	8,790
100-10-61590	EAR EXPENSE	22	43	38	263	263	263
100-10-61600	CAR ALLOWANCE	3,779	465	5,000	4,800	4,800	4,800
<b>TOTAL BENEFITS</b>		<b>39,598</b>	<b>35,393</b>	<b>46,089</b>	<b>47,646</b>	<b>52,230</b>	<b>49,286</b>
100-10-62000	EDUCATION REIMBURSEMENT	-	-	-	-	-	-
100-10-62050	COMPUTER TRAINING	-	-	-	-	-	-
100-10-62080	Training	-	-	-	-	-	-
100-10-62200	SUBSCRIPTIONS & MEMBERSHIP	7,282	7,656	8,971	9,375	10,000	9,550
100-10-62250	MEETINGS & CONFERENCE	3,103	4,870	1,614	9,285	3,000	9,240
100-10-62320	MILEAGE	-	-	-	-	-	-
100-10-62350	EDUCATIONAL & REF MAT	-	-	-	-	-	-
<b>TOTAL STAFF DEVELOPMENT</b>		<b>10,385</b>	<b>12,526</b>	<b>10,585</b>	<b>18,660</b>	<b>13,000</b>	<b>18,790</b>
100-10-72000	PROFESSIONAL SERVICES	7,973	22,332	1,205	17,500	10,000	14,000
100-10-7201	ENGINEERING SERVICES	-	-	-	-	-	-
<b>TOTAL PROFESSIONAL SERVICES</b>		<b>7,973</b>	<b>22,332</b>	<b>1,205</b>	<b>17,500</b>	<b>10,000</b>	<b>14,000</b>
100-10-73000	OFFICE/OPERATING SUPP	1,115	1,421	1,516	1,500	1,500	1,500
100-10-73010	COMPUTER SUPPLIES	-	-	-	-	-	-
100-10-73100	POSTAGE	2,081	1,514	1,768	4,000	4,600	4,000
100-10-73200	OFFICE EQUIPMENT	-	692	-	-	-	-
100-10-73250	OFFICE FURNITURE	280	776	4,401	2,000	2,000	1,000
<b>TOTAL OFFICE SUPPLIES</b>		<b>3,476</b>	<b>4,403</b>	<b>7,685</b>	<b>7,500</b>	<b>8,100</b>	<b>6,500</b>
100-10-73500	FUEL	-	472	900	2,250	2,000	1,750
100-10-7376	MISSOURI ONE CALL SYS	-	-	-	-	-	-
100-10-7390	APPROP./UNDESIG. FUND	-	-	-	-	-	-
100-10-7391	RESTRICTED/RESERVED F	-	-	-	-	-	-
<b>TOTAL OPERATING EXPENSES</b>		<b>-</b>	<b>472</b>	<b>900</b>	<b>2,250</b>	<b>2,000</b>	<b>1,750</b>

ACCOUNT NUMBER	ACCOUNT TITLE	2015 Actual	2016 Actual	2017 Actual	2018 Budget	2018 Estimated	2019 Adopted
100-10-74100.1042	SPEC EVENT TRAIL/TREAT	5,713	4,479	3,851	4,000	4,000	3,500
100-10-74100.1046	SPEC EVENT MAYORS TREE	4,642	6,857	3,861	5,000	4,500	4,000
100-10-74100.6000	SPEC EVENT PARADE	1,083	1,351	1,162	1,300	1,400	1,300
100-10-74160	CHAMBER OF COMMERCE E	-	-	-	-	-	-
100-10-74170	CHRISTMAS LIGHT EXPENSE	-	1,113	3,966	4,000	4,000	4,000
100-10-74190	CUSTOMER SERVICE INIT	-	-	-	-	-	-
100-10-74220	OUTSIDE SERVICE AGENCY	1,500	1,500	1,500	1,500	1,500	1,500
100-10-7425	Economic Development	-	-	-	-	-	-
100-10-74350	FEED THE NEED EXPENSE	275	-	-	-	-	-
100-10-74430	FUND RAISING EVENTS	-	-	400	1,200	1,200	1,200
<b>TOTAL PROGRAM EXPENSES</b>		<b>13,213</b>	<b>15,300</b>	<b>14,740</b>	<b>17,000</b>	<b>16,600</b>	<b>15,500</b>
100-10-76000	INSURANCE	-	-	-	-	-	-
100-10-76200	ADVERTISING	411	318	6,163	13,500	13,500	9,300
100-10-76210	PRINTING	-	36	-	1,000	1,000	1,000
100-10-76290	FIDELITY BONDS	-	-	-	-	-	-
100-10-76490	OFFICE EQUIPMENT LEASE	9,383	7,548	7,665	7,270	7,270	7,270
<b>TOTAL CONTRACTUAL SERVICES</b>		<b>9,794</b>	<b>7,902</b>	<b>13,828</b>	<b>21,770</b>	<b>21,770</b>	<b>17,570</b>
100-10-76500	GENERAL TELE SERVICE	-	-	-	-	-	-
100-10-76510	CELLULAR SERVICE	1,040	1,203	1,595	2,940	2,940	2,940
100-10-7652	PAGERS	-	-	-	-	-	-
100-10-76590	TELEPHONE INSTALLATION	-	-	-	-	-	-
100-10-76600	ELECTRICITY	-	-	-	-	-	-
100-10-76700	GAS SERVICE	-	-	-	-	-	-
100-10-76800	TRASH SERVICE	-	-	-	-	-	-
<b>TOTAL UTILITIES</b>		<b>1,040</b>	<b>1,203</b>	<b>1,595</b>	<b>2,940</b>	<b>2,940</b>	<b>2,940</b>
100-10-76900	BUILDING MAINTENANCE	-	-	-	-	-	-
100-10-7691	JANITOR	-	-	-	-	-	-
100-10-76930	BUILDING & JANITORIAL	-	-	-	-	-	-
<b>TOTAL BUILDING MAINTENANCE</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
100-10-78000	MISCELLANEOUS	1,605	1,922	2,428	3,000	3,000	3,000
100-10-78010	TAX REPORTING FEES	-	-	-	-	-	-
100-10-78030	TOURISM EXPENSE	-	-	-	-	-	-
100-10-78080	Administrator Discretion	680	1,602	667	3,000	3,000	3,000
100-10-78200	SETTLEMENTS	-	-	-	-	-	-
100-10-78400	ELECTION EXPENSE	-	-	-	-	-	-
100-10-7841	LONG/SHORT	-	-	-	-	-	-
<b>TOTAL MISCELLANEOUS EXPENSES</b>		<b>2,285</b>	<b>3,524</b>	<b>3,095</b>	<b>6,000</b>	<b>6,000</b>	<b>6,000</b>
100-10-78500	CAPITAL EQUIPMENT	-	13,475	8,370	-	-	-
100-10-78520	COMPUTER EQUIPMENT	-	-	-	-	-	-
100-10-78530	COMPUTER SOFTWARE	-	-	-	-	-	-
100-10-78599	LAND ACQUISITION	362,558	42,032	42,032	128,000	131,426	-
<b>TOTAL CAPITAL EQUIPMENT</b>		<b>362,558</b>	<b>55,507</b>	<b>50,402</b>	<b>128,000</b>	<b>131,426</b>	<b>-</b>

<b>ACCOUNT NUMBER</b>	<b>ACCOUNT TITLE</b>	<b>2015 Actual</b>	<b>2016 Actual</b>	<b>2017 Actual</b>	<b>2018 Budget</b>	<b>2018 Estimated</b>	<b>2019 Adopted</b>
100-10-89100	INTEREST EXPENSE	-	-	-			
100-10-89200	PRINCIPAL PAY/LOANS	-	-	-	-	42,500.00	42,500.00
<b>TOTAL DEBT SERVICE</b>		-	-	-	-	<b>42,500.00</b>	<b>42,500.00</b>
100-10-89510	TRANSFER TO ECON DEV	35,540	25,000	31,000	7,500	7,500	-
100-10-89540	TRANSFER TO POOL	-			-	-	-
100-10-89540	TRANSFER TO COMMUNITY	-			-	-	-
100-10-89550	TRANSFER TO CAPITAL I	-			-	-	-
100-10-89520	TRANSFER TO MKT PL TIF RES	50,000	50,000	50,000	50,000	50,000	-
100-10-89560	TRANSFER TO PARKS	25,000	25,000	25,000	25,000	25,000	25,000
100-10-89580	TRANSFER TO TRANSPORT	-					
100-10-89600	TRANSFER TO G.O. BOND	-					
<b>TOTAL TRANSFERS OUT</b>		<b>110,540</b>	<b>100,000</b>	<b>106,000</b>	<b>82,500</b>	<b>82,500</b>	<b>25,000</b>
<b>Administration Total Expenses</b>		<b>681,145</b>	<b>365,414</b>	<b>372,238</b>	<b>472,590</b>	<b>509,890</b>	<b>504,180</b>

## Elected Officials

The powers of the City, as provided by state law for fourth class cities, are vested in the Mayor and Board of Aldermen. The mayor is elected at large to a two year term. Two aldermen are elected from each of the three wards for alternating two year terms.

### By Category

	<u>2016 Actual</u>	<u>2017 Actual</u>	<u>2018 Adopted Budget</u>	<u>2018 Estimated Actual</u>	<u>2019 Board Approved Budget</u>
Personnel	25,087	26,515	42,313	37,613	46,225
Professional Services	8,487	9,481	13,500	8,473	13,500
Maintenance & Supplies	51	206	600	244	500
Contractual	-	75	265	-	265
Utilities	3,360	3,980	4,720	4,720	7,920
Capital Outlay	-	-	-		
Debt Service	-	-	-		
Transfers/Misc.	20,885	17,340	22,000	21,000	45,525
<b>Total</b>	57,870	57,597	83,398	72,049	113,935

### Department Positions Control

	<u>2017 Actual</u>	<u>2018 Actual</u>	<u>2019 Adopted</u>
All Positions are elected	0.0	0.0	0.0
<b>Total FTE</b>	0.0	0.0	0.0

ACCOUNT NUMBER	ACCOUNT TITLE	2015 Actual	2016 Actual	2017 Actual	2018 Budget	2018 Estimated	2019 Adopted
100-11-61100	PERSONNEL SALARIES	20,083	18,958	20,842	30,000	30,000	33,500
<b>TOTAL SALARIES</b>		<b>20,083</b>	<b>18,958</b>	<b>20,842</b>	<b>30,000</b>	<b>30,000</b>	<b>33,500</b>
100-11-61500	F.I.C.A.	1,536	1,450	1,594	1,699	1,699	2,533
100-11-61520	UNEMPLOYMENT	-	-	-	130	-	-
100-11-61530	WORKERS COMPENSATION	44	32	20	361	361	381
100-11-61540	HEALTH INSURANCE	-	-	-	-	-	-
100-11-61560	DENTAL	-	-	-	-	-	-
100-11-6157	LIFE INSURANCE	-	-	-	-	-	-
100-11-61580	RETIREMENT	-	-	-	-	-	-
<b>TOTAL BENEFITS</b>		<b>1,581</b>	<b>1,482</b>	<b>1,614</b>	<b>2,190</b>	<b>2,060</b>	<b>2,914</b>
100-11-62200	SUB & MEMBERSHIP	790	675	375	375	385	375
100-11-62250	MEETINGS & CONFERENCE	2,375	3,972	3,685	8,990	5,100	8,678
100-11-62320	MILEAGE	-	-	-	758	-	758
<b>TOTAL STAFF DEVELOPMENT</b>		<b>3,165</b>	<b>4,647</b>	<b>4,060</b>	<b>10,123</b>	<b>5,485</b>	<b>9,811</b>
100-11-72000	PROFESSIONAL SERVICES	-	-	1,500	4,500	4,500	4,500
100-11-72005	PUBLIC COMMUNICATIONS	8,448	8,487	7,981	9,000	9,000	9,000
<b>TOTAL PROFESSIONAL SERVICES</b>		<b>8,448</b>	<b>8,487</b>	<b>9,481</b>	<b>13,500</b>	<b>13,500</b>	<b>13,500</b>
100-11-73000	OFFICE / OPERATING SU	687	51	206	600	300	500
100-11-73010	COMPUTER SUPPLIES	-	-	-	-	-	-
<b>TOTAL SUPPLIES/COMMODITIES</b>		<b>687</b>	<b>51</b>	<b>206</b>	<b>600</b>	<b>300</b>	<b>500</b>
100-11-74180	MAYOR'S CHRISTMAS LIGHT	-	-	-	-	2,500	-
100-11-74225	gv yes program	-	-	-	-	-	10,000
100-11-74600	COMPUTER MAINTENANCE	-	-	-	-	-	-
<b>TOTAL PROGRAM EXPENSES</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>2,500</b>	<b>10,000</b>
100-11-76000	INSURANCE	-	-	-	-	-	-
100-11-76200	ADVERTISING	138	-	75	265	100	265
<b>TOTAL CONTRACTUAL EXPENSES</b>		<b>138</b>	<b>-</b>	<b>75</b>	<b>265</b>	<b>100</b>	<b>265</b>
<b>100-11-76510</b>	<b>CELLULAR SERVICE</b>	<b>480</b>	<b>3,360</b>	<b>3,980</b>	<b>5,600</b>	<b>4,720</b>	<b>7,920</b>
<b>TOTAL UTILITIES</b>		<b>480</b>	<b>3,360</b>	<b>3,980</b>	<b>5,600</b>	<b>4,720</b>	<b>7,920</b>
100-11-78000	MISCELLANEOUS	296	-	57	-	-	525
100-11-78070	DISCRETIONARY FUND	458	2,506	4,188	5,000	5,000	5,000
100-11-78400	ELECTION EXPENSE	15,548	18,379	13,095	17,000	8,400	25,000
<b>TOTAL MISCELLANEOUS EXPENSES</b>		<b>16,302</b>	<b>20,885</b>	<b>17,340</b>	<b>22,000</b>	<b>13,400</b>	<b>30,525</b>
100-11-78520	Computer Equipment	-	-	-	-	-	5,000
100-11-78530	COMPUTER SOFTWARE	-	-	-	-	-	-
<b>TOTAL CAPITAL EXPENSES</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>5,000</b>
<b>TOTAL ELECTED EXPENSES</b>		<b>50,885</b>	<b>57,870</b>	<b>57,598</b>	<b>84,278</b>	<b>72,065</b>	<b>113,935</b>

## Legal

The City Attorney is a contract professional that serves as the chief legal advisor to the City and represents the City in legal proceeding. They also serve as Prosecuting Attorney. They are paid a monthly fee and hourly for additional work performed. When needed, outside legal counsel may be retained for projects.

### By Category

	<u>2016 Actual</u>	<u>2017 Actual</u>	<u>2018 Adopted Budget</u>	<u>2018 Estimated Actual</u>	<u>2019 Board Approved Budget</u>
Personnel	-	-	-	-	-
Professional Services	30,893	30,582	65,000	35,523	85,000
Maintenance & Supplies	-	-	-	-	-
Contractual	-	-	-	-	-
Utilities	-	-	-	-	-
Capital Outlay	-	-	-	-	-
Debt Service	-	-	-	-	-
Transfers/Misc.	-	-	25,000	-	-
<b>Total</b>	<b>30,893</b>	<b>30,582</b>	<b>90,000</b>	<b>35,523</b>	<b>85,000</b>

### Department Positions Control

	<u>2017 Actual</u>	<u>2018 Actual</u>	<u>2019 Adopted</u>
Positions are contract service:	0.0	0.0	0.0
<b>Total FTE</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>

ACCOUNT NUMBER	ACCOUNT TITLE	2015 Actual	2016 Actual	2017 Actual	2018 Budget	2018 Estimated	2019 Adopted
100-12-61000	CITY ATTORNEY						
100-12-61050	ASST CITY ATTORNEY	-	-	-	-	-	-
100-12-61140	OTHER ATTORNEY	-	-	-	-	-	-
<b>TOTAL SALARIES</b>		-	-	-	-	-	-
100-12-7207	OTHER LITIGATION	-	-	-	-	-	-
100-12-7285	PWD#16 LITIGATION	-	-	-	-	-	-
100-12-7299	PWD#17 DETACHMENT	-	-	-	-	-	-
<b>TOTAL PROFESSIONAL SERVICES</b>		-	-	-	-	-	-
100-12-72400	SETTLEMENT EXPENSES	18,017	3,329	23,026	25,000	10,000	20,000
100-12-72000	PROFESSIONAL SERVICES	52,834	27,563	7,556	65,000	45,000	65,000
100-12-72001	PROFESSIONAL SERV RACE	-	-	-	-	-	-
<b>TOTAL SETTLEMENTS</b>		<b>70,851</b>	<b>30,892</b>	<b>30,582</b>	<b>90,000</b>	<b>55,000</b>	<b>85,000</b>
100-12-78410	LONG / SHORT	-	-	-	-	-	-
<b>TOTAL</b>		-	-	-	-	-	-
<b>TOTAL LEGAL EXPENSES</b>		<b>70,851</b>	<b>30,892</b>	<b>30,582</b>	<b>90,000</b>	<b>55,000</b>	<b>85,000</b>

## Finance Department

The Finance Department is responsible for managing the fiscal affairs of the City and for providing total accountability to management, elected officials and the citizens for all City resources. The department provides effective and efficient financial reporting and customer billing. Finance also provides oversight and compliance with federal, state and local statutes, regulations and codes to ensure the City's accountability and prudent use of public funds.

The accounting area is responsible for processing all accounts payable and payroll checks, audit coordination, budget preparation, internal controls, financial reports, and cash management. Accounting area receives and processes all revenues collected by City departments. This includes the collection of property tax through a contract with Jackson County.

Utility Billing provides accurate utility account management of approximately 5,000 service addresses. This includes billing and timely collections of the charges for water and sewer, customer service for establishing, transferring or discontinued service. They also coordinate the work between billing and Public Works.

### By Category

	<b>2016 Actual</b>	<b>2017 Actual</b>	<b>2018 Adopted Budget</b>	<b>2018 Estimated Actual</b>	<b>2019 Board Approved</b>
Personnel	79,417	85,405	87,558	85,164	87,164
Professional Services	27,900	28,400	30,000	27,450	30,000
Maintenance & Supplie	1,230	822	2,650	2,150	1,650
Contractual	-	-	-		
Utilities	481	503	720	720	720
Capital Outlay	-	-	-		
Debt Service	-	-	-		
Transfers/Misc.	655	296	500	13	600
<b>Total</b>	109,683	115,426	121,428	115,496	120,134

### Department Positions Control

	<u>2017 Actual</u>	<u>2018 Actua</u>	<u>2019 Adopted</u>
Finance Director	1.0	1.0	1.0
Accountant	1.0	1.0	1.0
Utility Supervisor	1.0	1.0	1.0
Utililty Clerk	1.0	1.0	1.0
Receptionist/Cashier	0.5	0.5	0.5
<b>Total FTE</b>	4.5	4.5	4.5



ACCOUNT NUMBER	ACCOUNT TITLE	2015 Actual	2016 Actual	2017 Actual	2018 Budget	2018 Estimated	2019 Adopted
100-14-61100	PERSONNEL SALARIES	63,396	60,816	63,602	64,452	64,452	64,452
100-14-61110	OVERTIME						
<b>TOTAL SALARY</b>		<b>63,396</b>	<b>60,816</b>	<b>63,602</b>	<b>64,452</b>	<b>64,452</b>	<b>64,452</b>
100-14-61500	F.I.C.A.	4,537	4,459	4,462	4,930	4,930	4,931
100-14-61520	UNEMPLOYMENT	253	200	145	155	155	155
100-14-61530	WORKERS COMPENSATION	126	105	104	60	60	63
100-14-61540	HEALTH INSURANCE	2,722	5,321	5,925	5,458	5,600	6,180
100-14-61550	Health Insurance Appr	-	-	-	-	-	-
100-14-61555	HSA	631	1,205	1,475	1,800	1,800	1,800
100-14-61560	DENTAL	212	534	610	641	641	641
100-14-61570	LIFE INSURANCE	119	114	144	144	144	144
100-14-61575	SHORT TERM DISABILITY	-	-	-	250	250	250
100-14-61580	RETIREMENT	5,254	4,902	4,966	4,823	4,823	4,823
100-14-61590	EAP EXPENSES	27	27	15	150	150	150
<b>TOTAL BENEFITS</b>		<b>13,882</b>	<b>16,867</b>	<b>17,846</b>	<b>18,411</b>	<b>18,553</b>	<b>19,137</b>
100-14-62080	Training	-					
100-14-62200	SUBSCRIPTIONS & MEMBERSHIP	363	170	270	375	270	375
100-14-62250	MEETINGS & CONFERENCE	635	1,564	3,536	4,320	2,100	3,200
100-14-62350	EDUCATIONAL & REF MAT	-	-	150	-	-	-
<b>TOTAL STAFF DEVELOPMENT</b>		<b>998</b>	<b>1,734</b>	<b>3,956</b>	<b>4,695</b>	<b>2,370</b>	<b>3,575</b>
100-14-72050	AUDITOR	23,700	27,900	28,400	30,000	27,500	30,000
<b>TOTAL PROFESSIONAL SERVICES</b>		<b>23,700</b>	<b>27,900</b>	<b>28,400</b>	<b>30,000</b>	<b>27,500</b>	<b>30,000</b>
100-14-73000	OFFICE/OPERATING SUPP	911	1,230	822	1,250	1,500	1,250
100-14-73010	COMPUTER SUPPLIES	-	-	-	-	-	-
100-14-7310	POSTAGE	-	-	-	-	-	-
100-14-73200	OFFICE EQUIPMENT	-	-	-	1,000	1,000	-
100-14-73250	OFFICE FURNITURE	-	-	-	400	400	400
<b>TOTAL SUPPLIES/COMMODITIES</b>		<b>911</b>	<b>1,230</b>	<b>822</b>	<b>2,650</b>	<b>2,900</b>	<b>1,650</b>
100-14-75610	CELLULAR SERVICE	488	481	503	720	720	720
100-14-7600	INSURANCE	-	-	-	-	-	-
100-14-7649	OFFICE EQUIPMENT LEASE	-	-	-	-	-	-
<b>TOTAL UTILITIES</b>		<b>488</b>	<b>481</b>	<b>503</b>	<b>720</b>	<b>720</b>	<b>720</b>
100-14-78000	MISCELLANEOUS	106	150	40	-	600	600
100-14-78010	TAX REPORTING FEES	471	505	256	500	500	-
<b>TOTAL MISCELLANEOUS</b>		<b>577</b>	<b>655</b>	<b>296</b>	<b>500</b>	<b>1,100</b>	<b>600</b>
<b>TOTAL FINANCE EXPENSES</b>		<b>103,951</b>	<b>109,683</b>	<b>115,425</b>	<b>121,428</b>	<b>117,595</b>	<b>120,134</b>

## Court

The Municipal Court operates in accordance with the laws of the State of Missouri and the 16<sup>th</sup> Circuit Court of Jackson County. The municipal court has jurisdiction over cases written by the Grain Valley police department. The municipal court maintains all files and papers necessary to schedule cases, pleas, hearings and motions related to violations of city ordinances and establishes and collects fines. Municipalities derive revenue from the fines and bond forfeitures collected in the municipal court. In addition to fines, municipalities may impose a court fee, (488.013 RSMo.) and levy a fee to recoups the additional costs related to traffic violations involving alcohol and drugs. The court consists of the Municipal Judge and Prosecutor who are independent contractors and the court administrator who is a city employee.

### By Category

	<b>2016 Actual</b>	<b>2017 Actual</b>	<b>2018 Adopted Budget</b>	<b>2018 Estimated Actual</b>	<b>2019 Board Approved Budget</b>
Personnel	92,040	72,532	73,265	71,841	73,936
Professional Services	24,213	24,700	30,000	30,000	30,000
Maintenance & Supplies	2,557	15,068	4,000	4,000	4,000
Contractual	16,728	103	24,800	10,800	24,400
Utilities	-	-	-		
Capital Outlay	-	-	-		
Debt Service	-	-	-		
Transfers/Misc.	17	167	50	50	50
<b>Total</b>	<b>135,555</b>	<b>112,570</b>	<b>132,115</b>	<b>116,691</b>	<b>132,386</b>

### Department Positions Control

	<u>2017 Actual</u>	<u>2018 Actual</u>	<u>2019 Adopted</u>
Court Administrator	1.0	1.0	1.0
<b>Total FTE</b>	<b>1.0</b>	<b>1.0</b>	<b>1.0</b>



ACCOUNT NUMBER	ACCOUNT TITLE	2015 Actual	2016 Actual	2017 Aactual	2018 Budget	2018 Extimaged	2019 Adopted
100-15-76000	INSURANCE	-	-	-	-	-	-
100-15-76010	ALERT SYSTEM	-	-	-	-	-	-
100-15-76200	ADVERTISING	-	-	-	-	-	-
100-15-76210	PRINTING	295	36	-	500	500	100
100-15-76420	ONLINE & CC FEES	-	-	103	300	350	300
100-15-76490	OFFICE EQUIPMENT LEASE	-	147	-	-	-	-
<b>TOTAL CONTRACTUAL SERVICES</b>		<b>295</b>	<b>183</b>	<b>103</b>	<b>800</b>	<b>850</b>	<b>400</b>
100-15-76500	GENERAL PHONE SERVICE	-	-	-	-	-	-
100-15-7651	CELLULAR SERVICE	-	-	-	-	-	-
100-15-7652	PAGERS	-	-	-	-	-	-
100-15-7659	PHONE INSTALLATION &	-	-	-	-	-	-
100-15-76600	ELECTRICITY	-	-	-	-	-	-
100-15-76700	GAS SERVICE	-	-	-	-	-	-
<b>TOTAL UTILITIES</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
100-15-76900	BUILDING MAINTENANCE	-	-	-	-	-	-
100-15-76910	JANITOR	-	-	-	-	-	-
100-15-76930	BUILDING & JAN. SUPPLIES	-	-	-	-	-	-
<b>TOTAL BUILDING MAINTENANCE</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
100-15-78000	MISCELLANEOUS	-	17	167	50	50	50
100-15-78410	LONG / SHORT	-	-	-	-	-	-
<b>TOTAL MISCELLANEOUS</b>		<b>-</b>	<b>17</b>	<b>167</b>	<b>50</b>	<b>50</b>	<b>50</b>
100-15-7850	CAPITAL EQUIPMENT	-	-	-	-	-	-
100-15-78520	COMPUTER EQUIPMENT	-	-	-	-	-	-
100-15-78530	COMPUTER SOFTWARE PRO	-	-	-	-	-	-
<b>TOTAL CAPITAL EXPENSES</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL COURT EXPENSES</b>		<b>105,307</b>	<b>135,556</b>	<b>112,570</b>	<b>132,115</b>	<b>119,960</b>	<b>132,385</b>

ACCOUNT NUMBER	ACCOUNT TITLE	2015 Actual	2016 Actual	2017 Actual	2018 Budget	2018 Estimate	2019 Adopted
100-17-61100	PERSONNEL SALARIES	57,136	56,973	29,579	62,140	45,000	62,140
100-17-61110	OVERTIME	85.9	-	159.00	-	275.00	-
<b>TOTAL SALARIES</b>		<b>57,222</b>	<b>56,973</b>	<b>29,738</b>	<b>62,140</b>	<b>45,275</b>	<b>62,140</b>
100-17-61500	F.I.C.A.	4,115	4,150	2,018	4,754	4,754	4,754
100-17-61520	UNEMPLOYMENT	575	338	283	265	265	265
100-17-61530	WORKERS COMPENSATION	125	101	95	102	102	108
100-17-61540	HEALTH INSURANCE	7,306	6,882	5,737	11,813	11,813	13,370
100-17-61550	Health Insurance Appr	-	-	-	-	-	-
100-17-61550	HSA	1,574	1,202	1,053	2,400	2,400	2,400
100-17-61560	DENTAL	770	632	413	820	820	870
100-17-61570	LIFE INSURANCE	192	156	84	144	144	144
100-17-61575	SHORT TERM DISABILITY	-	-	-	250	175	175
100-17-61580	RETIREMENT	3,682	2,879	532	3,123	3,123	3,123
100-17-61590	EAP EXPENSES	40	27	17	150	150	150
<b>TOTAL BENEFITS</b>		<b>18,379</b>	<b>16,367</b>	<b>10,232</b>	<b>23,821</b>	<b>23,746</b>	<b>25,359</b>
100-17-62080	TRAINING	-	-	-	-	-	-
100-17-62320	MILEAGE	-	-	-	-	-	-
<b>TOTAL STAFF DEVELOPMENT</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
100-17-7200	PROFESSIONAL SERVICES	-	-	-	-	-	-
<b>TOTAL PROFESSIONAL SERVICES</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
100-17-7300	OFFICE/OPERATING SUPP	-	-	-	-	-	-
<b>TOTAL OFFICE SUPPLIES</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
100-17-73500	FUEL	-	-	-	-	-	-
<b>TOTAL COMMODITIES</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
100-17-74420	VICTIM RIGHTS EXPENSE	-	-	-	-	-	-
<b>TOTAL PROGRAM EXPENSE</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
100-17-7621	PRINTING	-	-	-	-	-	-
<b>TOTAL CONTRACTUAL SERVICES</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
100-17-76510	CELLULAR EQUIPMENT &	633	1,101	703	624	624	624
<b>TOTAL UTILITIES</b>		<b>633</b>	<b>1,101</b>	<b>703</b>	<b>624</b>	<b>624</b>	<b>624</b>
<b>TOTAL VICTIM SERVICES EXPENSES</b>		<b>76,234</b>	<b>74,441</b>	<b>40,673</b>	<b>86,585</b>	<b>69,645</b>	<b>88,123</b>

## Fleet

The Fleet Maintenance Division is responsible for the acquisition, maintenance and repair of the City's fleet of vehicles. Duties also include operating the City's fueling station, monitoring and updating the City's rolling stock parts and supplies inventory, tracking fuel use and supply, preparing specifications for new equipment purchases, and arranging for disposal of used vehicles and equipment. The Fleet Maintenance Division also manages the Vehicle and Equipment Replacement Program (VERP) that is used by all departments to assist in budgetary decisions regarding new vehicle purchases

### By Category

	<u>2016 Actual</u>	<u>2017 Actual</u>	<u>2018 Adopted Budget</u>	<u>2018 Estimated Actual</u>	<u>2019 Board Approved Budget</u>
Personnel	34,300	31,980	30,750	30,750	31,082
Professional Services	-	-	-		
Maintenance & Supplies	8,400	10,156	10,150	10,966	11,650
Contractual	313	502	750	750	750
Utilities	481	503	720	720	720
Capital Outlay	6,101	-	9,250	9,250	6,750
Debt Service	-	-	-		
Transfers/Misc.	-	44	100	100	100
<b>Total</b>	49,595	43,185	51,720	52,535	51,052

### Department Positions Control

	<u>2017 Actual</u>	<u>2018 Actual</u>	<u>2019 Adopted</u>
Fleet Maintenance	1.0	1.0	1.0
<b>Total FTE</b>	1.0	1.0	1.0

ACCOUNT NUMBER	ACCOUNT TITLE	2015 Actual	2016 Actual	2017 Actual	2018 Budget	2018 Estimated	2019 Adopted
100-19-61100	Personnel Salaries	42,222	25,584	23,219	22,339	22,339	22,339
100-19-61110	Overtime	45	-	-	-	-	-
<b>TOTAL SALARIES</b>		<b>42,267</b>	<b>25,584</b>	<b>23,219</b>	<b>22,339</b>	<b>22,339</b>	<b>22,339</b>
100-19-61500	FICA	3,211	1,945	1,717	1,709	2,000	1,709
100-19-61520	Unemployment	220	85	65	68	68	68
100-19-61530	Workers Compensation	1,936	609	936	495	807	524
100-19-61540	Health Insurance	4,117	2,753	2,921	2,742	2,836	3,090
100-19-61550	Health Insurance Appr	-	-	-	-	-	-
100-19-61555	HSA	1,210	725	771	900	900	900
100-19-61560	Dental Insurance	579	342	394	410	410	435
100-19-61570	Life Insurance	144	72	72	144	144	100
100-19-61575	SHORT TERM DISABILITY	-	-	-	125	125	100
100-19-61580	Retirement	3,711	2,168	1,874	1,742	1,742	1,742
100-19-61590	EAP EXPENSES	27	17	11	75	75	75
<b>TOTAL BENEFITS</b>		<b>15,153</b>	<b>8,716</b>	<b>8,761</b>	<b>8,410</b>	<b>9,107</b>	<b>8,743</b>
100-19-73000	Office / Operating Su	96	124	139	150	150	150
<b>TOTAL OFFICE SUPPLIES</b>		<b>96</b>	<b>124</b>	<b>139</b>	<b>150</b>	<b>150</b>	<b>150</b>
100-19-73560	FLEET MAINTENANCE PAR	-	-	-	-	-	-
100-19-73570	FLEET MAINTENANCE SUP	7,171	6,636	7,168	7,500	7,800	7,500
100-19-74500	VEHICLE MAINTENANCE	1,420	115	908	2,500	1,000	2,000
<b>TOTAL VEHICLE MAINTENANCE</b>		<b>8,591</b>	<b>6,751</b>	<b>8,076</b>	<b>10,000</b>	<b>8,800</b>	<b>9,500</b>
100-19-75400	Misc. Hand Tools	1,991	1,525	1,941	2,000	2,000	2,000
<b>TOTAL TOOLS</b>		<b>1,991</b>	<b>1,525</b>	<b>1,941</b>	<b>2,000</b>	<b>2,000</b>	<b>2,000</b>
100-19-76000	INSURANCE	-	-	-	-	-	-
100-19-76350	Uniforms	242	313	502	750	750	750
<b>TOTAL CONTRACTUAL SERVICES</b>		<b>242</b>	<b>313</b>	<b>502</b>	<b>750</b>	<b>750</b>	<b>750</b>
100-19-76510	Cellular Service	488	481	503	720	720	720
<b>TOTAL UTILITIES</b>		<b>488</b>	<b>481</b>	<b>503</b>	<b>720</b>	<b>720</b>	<b>720</b>
100-19-76900	Building Maintenance	-	-	-	-	-	-
100-19-76930	Building & Janitor Su	-	-	-	-	-	-
<b>TOTAL BUILDING MAINTENANCE</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
100-19-78000	Miscellaneous	48	-	44	100	100	100
<b>TOTAL MISCELLANEOUS</b>		<b>48</b>	<b>-</b>	<b>44</b>	<b>100</b>	<b>100</b>	<b>100</b>
100-19-78500	CAPITAL EQUIPMENT	13,837	6,101	-	9,250	9,250	6,750
100-19-78520	COMPUTER EQUIPMENT	-	-	-	-	-	-
100-19-78530	Computer Software Pro	-	-	-	-	-	-
<b>TOTAL CAPITAL</b>		<b>13,837</b>	<b>6,101</b>	<b>-</b>	<b>9,250</b>	<b>9,250</b>	<b>6,750</b>
<b>TOTAL FLEET MAINTENANCE EXPENSES</b>		<b>82,713</b>	<b>49,595</b>	<b>43,185</b>	<b>53,719</b>	<b>53,216</b>	<b>51,052</b>

## **Grain Valley Police Department**

The Grain Valley Police Department is responsible for providing law enforcement services to the citizens of Grain Valley on a 24 hour basis, 365 days each year. Personnel are tasked to respond to calls for service from the community, enforce city, state and federal laws and be proactive in their efforts to identify and prevent crime whenever possible.

After a restructuring of command structure in 2015, the Grain Valley Police Department is composed of the following personnel and elements, all of which report to the Chief of Police:

**Patrol Division** - One (1) Captain commands this division, which consists of four (4) Sergeants and ten (10) Police Officers. There are also four (4) Reserve Police Officers, who are utilized as needed for special events or during periods of personnel shortages. This division performs traditional uniformed police services including calls for service, traffic enforcement, accident investigation, on scene reporting and investigation of reported crimes and constant patrol aimed at identifying and preventing all forms of criminal activity in the city. One patrol sergeant also maintains a trained Police K-9, which is used for building searches, locating illegal drugs, tracking lost individuals or apprehending fleeing suspects.

**Operations Division** – One (1) Captain commands this division, which consists of all other Non-Uniform Patrol units within the department. This includes the following:

**Support Services** – consisting of one (1) Director of Administration, who supervises two (2) Police Clerks, two (2) Victim Services Advocates as well as handling a variety of budget and grain administrative tasks. Police clerks are responsible for administrative tasks within the department including processing, logging and filing all police reports, summonses, traffic tickets and warrants. They also handle phone calls and a variety of other administrative duties. Advocates work with victims of crime from the time of the incident through the court process. They stay in contact with each client and help them to find resources necessary to help them through their victimization.

**Investigations** – consists of two (2) detectives, who are responsible for handling all follow-up investigations, interviews and interrogations related to crimes reported in Grain Valley. They utilize all available investigative techniques including subpoenas, search warrants and coordination with other agencies in order to successfully file criminal charges on suspects who are identified in Grain Valley offenses. In addition, one (1) additional Grain Valley officer is assigned to the Jackson County Drug Task Force, where he works with other agencies in a coordinated effort to identify and reduce illegal drug trafficking in Jackson County, including all information developed in Grain Valley.

**School Resource Officers/Crime Prevention** – three (3) officers are assigned full-time as School Resource Officers, and handle the seven schools in Grain Valley. They provide security in the schools, respond to incidents or offenses that occur on school property, investigate truancy and other related incidents in addition to teaching the DARE curriculum within several grades of the school system. In addition to SRO duties, these officers are tasked with handling Crime Prevention duties in Grain Valley which includes coordinating the VIPS (Volunteers in



Police Service), Police Explorers and yearly events such as the National Night Out Against Crime and Citizens Police Academy.

**Animal Control Officer** – consists of one (1) civilian who handles a variety of calls for service dealing with both domestic and wild animals, the investigation of reported offenses or violations of city ordinances, and the general education or sharing of information with the public in the matters of animal health and wellbeing.

**By Category**

	<b>2016 Actual</b>	<b>2017 Actual</b>	<b>2018 Adopted Budget</b>	<b>2018 Estimated Actual</b>	<b>2019 Board Approved Budget</b>
Personnel	1,701,402	1,730,098	1,975,996	1,875,970	1,943,016
Professional Services	40,640	32,396	44,700	44,200	46,700
Maintenance & Supplies	105,287	129,468	138,230	144,495	159,223
Contractual	25,546	28,264	30,939	30,939	36,223
Utilities	13,819	13,980	14,595	13,971	13,971
Capital Outlay	83,804	29,840	62,500	58,000	30,000
Debt Service	40,469	18,018	-		32,888
Transfers/Misc.	10,300	12,659	17,320	23,320	17,620
<b>Total</b>	<b>2,021,267</b>	<b>1,994,723</b>	<b>2,284,280</b>	<b>2,190,894</b>	<b>2,279,640</b>

**Department Positions Control**

	<b>2017 Actual</b>	<b>2018 Actual</b>	<b>2019 Adopted</b>
Chief of Police	1.0	1.0	1.0
Captain	2.0	2.0	2.0
Detective	2.0	2.0	2.0
Police Sergeant	4.0	4.0	4.0
Police Officer	11.0	12.0	12.0
School Resource Officer	3.0	3.0	3.0
Drug Task Force	1.0	1.0	1.0
Operations Manager	1.0	1.0	1.0
Police Clerk	2.0	2.0	2.0
Animal Control Officer	1.0	1.0	1.0
Animal Control Officer-PT	0.1	0.1	0.1
Victim Advocate	1.0	1.0	1.0
Victim Advocate - PT	0.6	0.6	0.6
<b>Total FTE</b>	<b>29.7</b>	<b>30.7</b>	<b>30.7</b>

ACCOUNT NUMBER	ACCOUNT TITLE	2015 Actual	2016 Actual	2017 Actual	2018 Budget	2018 Estimated	2019 Adopted
100-20-61100	PERSONNEL SALARIES	1,119,916	1,113,706	1,148,943	1,215,054	1,215,054	1,215,312
100-20-61110	OVERTIME	46,284	56,676	51,880	45,000	57,000	45,000
100-20-61130	ANIMAL CARE - K9	4,868	4,947	5,153	5,200	5,200	3,700
<b>TOTAL SALARIES</b>		<b>1,171,068</b>	<b>1,175,329</b>	<b>1,205,976</b>	<b>1,265,254</b>	<b>1,277,254</b>	<b>1,264,012</b>
100-20-61500	F.I.C.A.	84,343	84,009	84,404	97,598	95,000	96,471
100-20-61520	UNEMPLOYMENT	6,313	4,646	3,381	3,915	3,000	3,915
100-20-61530	WORKERS COMPENSATION	39,897	38,082	40,410	40,801	52,526	43,195
100-20-61540	HEALTH INSURANCE	119,387	142,145	155,248	205,881	200,000	258,375
100-20-61550	Health Insurance Appr	-	-	-	-	-	-
100-20-61555	HSA	23,777	22,356	32,261	47,400	41,000	45,000
100-20-61560	DENTAL	12,100	12,501	12,441	15,199	14,000	15,900
100-20-61570	LIFE INSURANCE	3,552	3,528	3,492	3,744	3,744	3,888
100-2061575	SHORT TERM DISABILITY	-	-	-	6,500	3,500	4,600
100-20-61580	RETIREMENT	101,823	92,514	97,530	118,948	118,948	122,698
100-20-61590	EAP EXPENSES	504	1,737	488	3,600	500	3,750
100-20-61600	CLOTHING ALLOWANCE-GR	1,632	1,802	1,805	1,800	1,800	1,800
<b>TOTAL BENEFITS</b>		<b>393,328</b>	<b>403,320</b>	<b>431,460</b>	<b>545,386</b>	<b>534,018</b>	<b>599,592</b>
100-20-62000	EDUCATION REIMBURSEMENT	-	-	-	-	-	-
100-20-62050	COMPUTER TRAINING	-	-	-	-	-	-
100-20-62080	TRAINING	-	-	-	6,865	-	5,165
100-20-62100	IN HOUSE TRAINING	750	2,441	1,361	5,968	1,000	8,914
100-20-62200	SUB & MEMBERSHIP	1,070	1,285	1,284	1,625	1,625	1,575
100-20-62250	MEETINGS & CONFERENCE	1,944	2,753	2,127	6,050	4,000	4,500
100-20-62350	ED. & REF MATERIAL	135	-	110	150	150	100
100-20-62410	COURT TRAINING EXPENSE	6,084	4,416	3,125	7,500	6,600	7,500
<b>TOTAL STAFF DEVELOPMENT</b>		<b>9,983</b>	<b>10,895</b>	<b>8,007</b>	<b>28,158</b>	<b>13,375</b>	<b>27,754</b>
100-20-72000	PROFESSIONAL SERVICES	40,310	40,640	32,396	44,200	44,200	46,200
100-20-72040	LABORATORY SERVICES	-	-	-	500	500	500
<b>TOTAL PROFESSIONAL SERVICES</b>		<b>40,310</b>	<b>40,640</b>	<b>32,396</b>	<b>44,700</b>	<b>44,700</b>	<b>46,700</b>
100-20-73000	OFFICE / OPERATING SU	2,406	2,714	2,762	3,000	3,100	3,200
100-20-73010	COMPUTER SUPPLIES	-	-	-	-	-	-
100-20-73100	POSTAGE	739	655	793	800	600	800
100-20-73200	OFFICE EQUIPMENT	-	1,088	6,312	-	-	-
100-20-73250	OFFICE FURNITURE	-	20	1,533	-	-	-
<b>TOTAL OFFICE SUPPLIES/FURNITURE</b>		<b>3,145</b>	<b>4,477</b>	<b>11,400</b>	<b>3,800</b>	<b>3,700</b>	<b>4,000</b>
100-20-73500	FUEL	44,725	35,254	35,702	45,000	45,000	45,000
<b>TOTAL COMMODITIES</b>		<b>44,725</b>	<b>35,254</b>	<b>35,702</b>	<b>45,000</b>	<b>45,000</b>	<b>45,000</b>

ACCOUNT NUMBER	ACCOUNT TITLE	2015 Actual	2016 Actual	2017 Actual	2018 Budget	2018 Estimated	2019 Adopted
100-20-74290	Explorers Expenditure	409	673	-	750	750	-
100-20-74400	D.A.R.E. EXPENSES	12,720	20,109	21,470	19,920	21,000	21,120
100-20-74410	K-9 UNIT	245	99	195	7,500	5,500	1,000
100-20-74420	VICTIM RIGHTS EXPENDITURES	2,183	1,027	1,016	1,000	1,500	1,500
100-20-74425	SHOP WITH A COP EXPNESES	-	-	3,845	6,000	-	4,000
100-20-74430	VR FUNDRAISERS EXPENSE	4,826	-	-	-	2,500	2,500
100-20-74435	BACKPACKS & BADGES EXP	1,900	-	-	-	2,000	3,000
100-20-74440	CRIME PREVENTION EXPENSE	4,797	5,311	5,360	6,000	7,250	5,750
100-20-7448	SHARPS EXPENDITURES	-	-	-	-	-	-
<b>TOTAL PROGRAM EXPENSES</b>		<b>27,080</b>	<b>27,219</b>	<b>31,886</b>	<b>41,170</b>	<b>40,500</b>	<b>38,870</b>
100-20-74500	VEHICLE MAINTENANCE	-	-	399	-	-	-
100-20-74550	FLEET MAINTENANCE	17,809	12,420	19,385	16,500	20,000	20,000
100-20-74590	VEHICLE WASHES	672	1,232	1,008	1,000	1,200	1,200
<b>TOTAL VEHICLE MAINTENANCE</b>		<b>18,481</b>	<b>13,652</b>	<b>20,792</b>	<b>17,500</b>	<b>21,200</b>	<b>21,200</b>
100-20-74600	COMPUTER MAINTENANCE	-	-	-	-	-	-
100-20-74610	RADIO MAINTENANCE	376	-	53	1,500	-	1,000
100-20-74690	MISCELLANEOUS MAINTENANCE	-	-	-	-	-	-
<b>TOTAL EQUIPMENT MAINTENANCE</b>		<b>376</b>	<b>-</b>	<b>53</b>	<b>1,500</b>	<b>-</b>	<b>1,000</b>
100-20-75000	PATROL EQUIPMENT	4,440	5,638	17,702	5,685	4,500	15,645
100-20-75010	RADAR GUNS	540	540	-	3,500	3,500	16,783
100-20-75020	SUPPORT(AMMO, FILM, E	-	-	-	-	-	-
100-20-75030	RADIO EQUIPMENT	395	731	3,213	1,500	500	8,789
100-20-75040	VEHICLE EQUIPMENT	7,426	15,794	6,835	13,000	19,500	3,000
100-20-75100	INVESTIGATIVE EQUIPMENT	303	1,017	864	1,000	1,000	2,311
<b>TOTAL PATROL EQUIPMENT</b>		<b>13,104</b>	<b>23,720</b>	<b>28,614</b>	<b>24,685</b>	<b>29,000</b>	<b>46,528</b>
100-20-76000	INSURANCE	-	-	-	-	-	-
100-20-76010	LAW ENFORCEMENT NETWK	4,106	4,629	5,245	4,258	6,000	6,078
100-20-76200	ADVERTISING	-	-	-	-	-	-
100-20-76210	PRINTING	1,784	887	843	1,000	1,300	1,000
100-20-76290	FIDELITY BONDS	-	-	-	-	-	-
100-20-76310	PRE-EMPLOYMENT TESTING	-	-	-	-	-	-
100-20-76350	UNIFORMS	16,088	10,873	13,072	16,400	15,000	19,864
100-20-76440	RENTAL CAR - DRUG TAS	-	-	-	-	-	-
100-20-76490	OFFICE EQUIP LEASE	7,645	8,707	8,036	8,381	8,000	8,381
<b>TOTAL CONTRACTUAL SERVICES</b>		<b>29,623</b>	<b>25,096</b>	<b>27,196</b>	<b>30,039</b>	<b>30,300</b>	<b>35,323</b>
100-20-76500	GENERAL PHONE SERVICE	-	-	-	-	-	-
100-20-76510	CELLULAR SERVICE	11,887	12,503	12,919	13,431	12,000	13,431
100-20-7652	PAGERS	-	-	-	-	-	-
100-20-76590	PHONE INSTALLATION &	-	-	-	-	-	-
100-20-76600	ELECTRICITY	-	-	-	-	-	-
100-20-76700	GAS SERVICE	-	-	-	-	-	-
<b>TOTAL UTILITIES</b>		<b>11,887</b>	<b>12,503</b>	<b>12,919</b>	<b>13,431</b>	<b>12,000</b>	<b>13,431</b>

ACCOUNT NUMBER	ACCOUNT TITLE	2015 Actual	2016 Actual	2017 Actual	2018 Budget	2018 Estimated	2019 Adopted
100-20-76900	BUILDING MAINTENANCE	-	-	-	-	-	-
100-20-7691	JANITOR	-	-	-	-	-	-
100-20-76930	BUILDING & JAN. SUPPLIES	-	-	-	-	-	-
<b>TOTAL BUILDING MAINTENANCE</b>		-	-	-	-	-	-
100-20-78000	MISCELLANEOUS	2,276	4,226	2,789	2,200	2,300	2,500
100-20-7831	FED FORF EXPENSES	-	-	-	-	-	-
100-20-78360	RECOUPMENT EXPENSES	1,056	1,828	132	120	350	120
100-20-7841	LONG / SHORT						
<b>TOTAL MISCELLANEOUS</b>		<b>3,332</b>	<b>6,054</b>	<b>2,921</b>	<b>2,320</b>	<b>2,650</b>	<b>2,620</b>
100-20-78500	CAPITAL EQUIPMENT	69,563	105,792	29,840	62,500	58,000	30,000
100-20-78520	COMPUTER EQUIPMENT	-	-	-	-	-	-
100-20-78530	COMPUTER SOFTWARE PRO	-	-	-	-	-	-
100-20-89100	INTEREST EXPENSE	873	893	-	-	-	2,601
100-20-89200	PRINCIPLE PAY/CARS	39,590	17,588	18,018	-	-	30,286
<b>TOTAL CAPITAL EXPENSES</b>		<b>110,026</b>	<b>124,273</b>	<b>47,858</b>	<b>62,500</b>	<b>58,000</b>	<b>62,887</b>
<b>TOTAL POLICE EXPENSES</b>		<b>1,876,467</b>	<b>1,902,432</b>	<b>1,897,180</b>	<b>2,125,443</b>	<b>2,111,697</b>	<b>2,208,917</b>

ACCOUNT NUMBER	ACCOUNT TITLE	2015 Actual	2016 Actual	2017 Actual	2018 Budget	2018 Estimated	2019 Adopted
100-21-61100	PERSONNEL SALARIES	31,719	28,646	30,720	31,200	27,000	31,200
100-21-61110	OVERTIME	1,175	574	113	-	100	-
<b>TOTAL SALARIES</b>		<b>32,894</b>	<b>29,220</b>	<b>30,833</b>	<b>31,200</b>	<b>27,100</b>	<b>31,200</b>
100-21-61500	F.I.C.A.	2,436	2,170	2,080	2,387	2,000	2,387
100-21-61520	UNEMPLOYMENT	230	211	130	135	135	135
100-21-61530	WORKERS COMPENSATION	732	595	576	372	651	393
100-21-61540	HEALTH INSURANCE	4,059	3,440	7,339	10,629	7,800	11,760
100-21-61550	HEALTH INSURANCE APPR	-	-	-	-	-	-
100-21-61555	HSA	565	300	1,715	2,400	2,100	1,800
100-21-61560	DENTAL	-	-	388	436	436	436
100-21-61570	LIFE INSURANCE	144	120	132	144	144	144
100-21-61575	SHORT TERM DISABILITY	-	-	-	250	100	120
100-21-61580	RETIREMENT	2,835	1,933	1,097	2,433	2,000	2,433
100-21-61590	EAP EXPENSES	27	7	15	150	150	150
<b>TOTAL BENEFITS</b>		<b>11,028</b>	<b>8,776</b>	<b>13,472</b>	<b>19,336</b>	<b>15,516</b>	<b>19,758</b>
100-21-62080	TRAINING & OTHER	375	525	380	700	-	700
100-21-6208	TRAINING	-	-	-	-	-	-
100-21-62350	ED & REF MATERIALS	-	-	-	-	-	-
<b>TOTAL STAFF DEVELOPMENT</b>		<b>375</b>	<b>525</b>	<b>380</b>	<b>700</b>	<b>-</b>	<b>700</b>
100-21-73000	OFFICE SUPPLIES	-	-	-	-	-	-
100-21-73100	POSTAGE	-	-	-	-	-	-
<b>TOTAL SUPPLIES</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
100-21-73500	FUEL	1,033	595	595	1,000	500	1,000
<b>TOTAL COMMODITIES</b>		<b>1,033</b>	<b>595</b>	<b>595</b>	<b>1,000</b>	<b>500</b>	<b>1,000</b>
100-21-74550	FLEET MAINTENANCE	-	-	130	500	100	500
100-21-74610	RADIO MAINTENANCE	-	-	-	-	-	-
<b>TOTAL VEHICLE MAINTENANCE</b>		<b>-</b>	<b>-</b>	<b>130</b>	<b>500</b>	<b>100</b>	<b>500</b>
100-21-75020	SUPPORT (AMMO, FILM,	2	370	296	1,125	400	1,125
100-21-7503	RADIO EQUIPMENT	-	-	-	-	-	-
100-21-75040	VEHICLE EQUIPMENT	-	-	-	-	-	-
<b>TOTAL EQUIPMENT</b>		<b>2</b>	<b>370</b>	<b>296</b>	<b>1,125</b>	<b>400</b>	<b>1,125</b>
100-21-76210	PRINTING	454	400	604	500	500	500
100-21-76350	UNIFORMS	265	50	464	400	100	400
<b>TOTAL CONTRACTUAL SERVICES</b>		<b>719</b>	<b>450</b>	<b>1,068</b>	<b>900</b>	<b>600</b>	<b>900</b>
100-21-76510	CELLULAR SERVICE	560	215	358	540	600	540
<b>TOTAL UTILITIES</b>		<b>560</b>	<b>215</b>	<b>358</b>	<b>540</b>	<b>600</b>	<b>540</b>

ACCOUNT NUMBER	ACCOUNT TITLE	2015 Actual	2016 Actual	2017 Actual	2018 Budget	2018 Estimated	2019 Adopted
100-21-78000	MISCELLANEOUS	-	-	238	-	-	-
100-21-78050	KENNELING	4,341	3,520	6,186	10,000	12,000	10,000
100-21-78090	VET CARE	2,285	727	3,313	5,000	5,500	5,000
<b>TOTAL MISCELLANEOUS</b>		<b>6,626</b>	<b>4,247</b>	<b>9,737</b>	<b>15,000</b>	<b>17,500</b>	<b>15,000</b>
<b>CAPITAL EQUIPMENT</b>							
100-21-78500	CAPITAL EQUIPMENT	25,746	-	-	-	-	-
<b>TOTAL CAPITAL EQUIPMENT</b>		<b>25,746</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL ANIMAL CONTROL EXPENSES</b>		<b>78,982</b>	<b>44,398</b>	<b>56,869</b>	<b>70,301</b>	<b>62,316</b>	<b>70,723</b>

## Community Development

Community Development Division is responsible for all planning, engineering, GIS/IT, development, building inspection and codes enforcement within the City. The division provides planning for needed improvements to the city's infrastructure, offers input to new development and reviews all new development plans. It also provides essential building inspection and plan review services to our citizens and community. In addition, codes enforcement is responsible for the monitoring and enforcement of the City's nuisance and property maintenance codes. The engineering inspector reviews the engineering disciplines of construction but will have the ability to provide relief on some of the non-disciplined certified building code inspections. The engineering inspector provides relief to the current inspection work load to maintain a high level of customer service and prevent inferior installation of municipal infrastructure and residential construction.

### By Category

	2016 Actual	2017 Actual	2018 Adopted Budget	2018 Estimated Actual	2019 Board Approved Budget
Personnel	193,506	196,398	204,302	201,886	219,853
Professional Services	593	697	5,800	5,800	6,900
Maintenance & Supplies	5,305	5,470	12,510	12,010	9,390
Contractual	3,147	2,426	3,300	3,300	2,700
Utilities	1,688	1,517	1,548	1,890	2,880
Capital Outlay	-	-	-		23,300
Debt Service	-	-	-		
Transfers/Misc.	2,029	1,422	2,900	1,500	2,900
<b>Total</b>	206,268	207,930	230,360	226,386	267,923

### Department Positions Control

	2017 Actual	2018 Actual	2019 Adopted
Com Devel Dir	1.0	1.0	1.0
Engineering inspector	1.0	1.0	1.0
Building Official	1.0	1.0	1.0
GIS/IT Specialist	1.0	1.0	1.0
Codes Inforcement Officer	1.0	1.0	1.0
Permit Technician	1.0	1.0	1.0
<b>Total FTE</b>	6.0	6.0	6.0

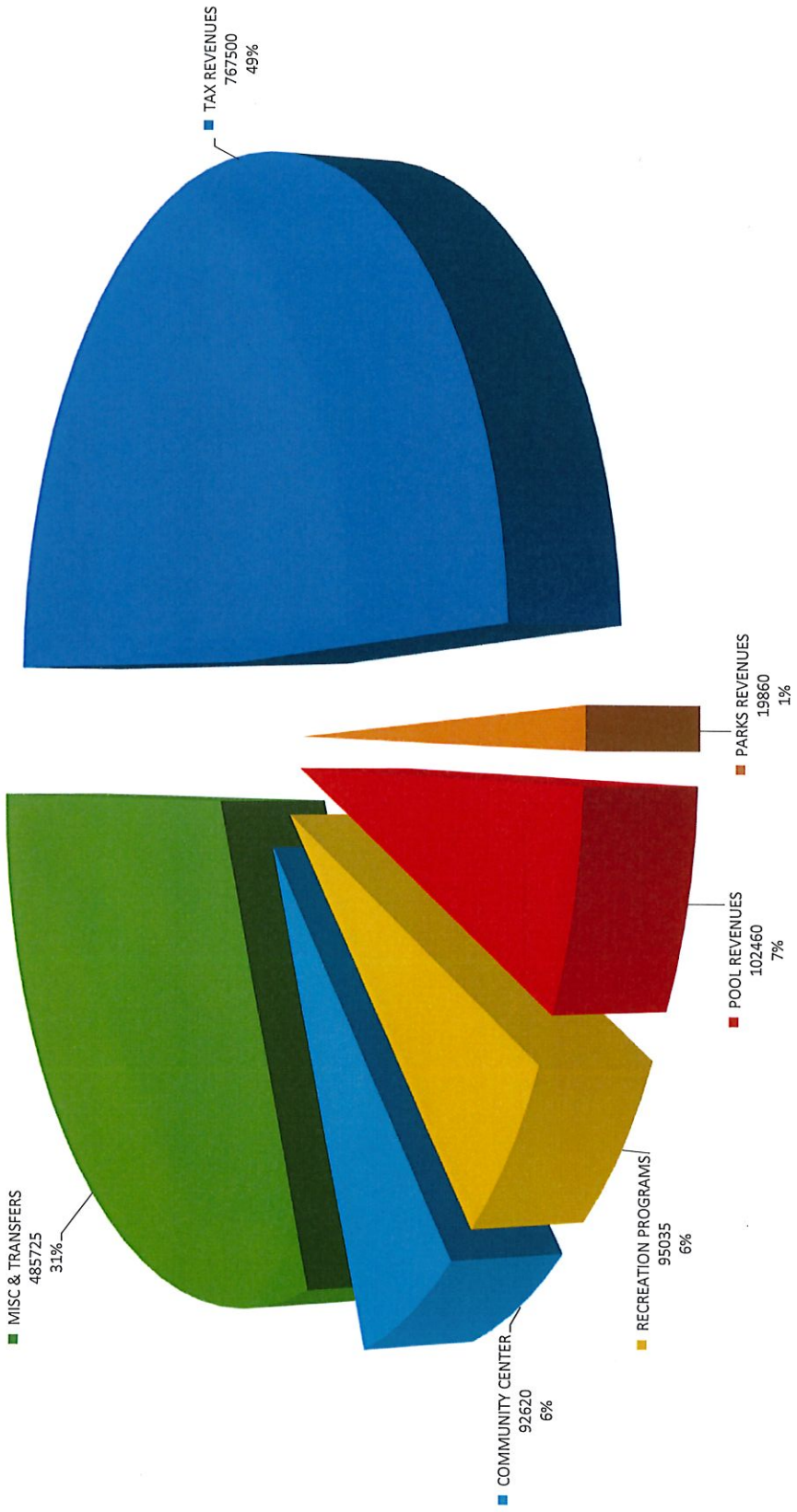
ACCOUNT NUMBER	ACCOUNT TITLE	2015 Actual	2016 Actual	2017 Actual	2018 Budget	2018 Estimated	2019 Adopted
100-31-61100	PERSONNEL SALARIES	181,871	140,467	144,433	144,073	141,000	154,573
100-31-61110	OVERTIME	302	53	45	1,000	100	200
<b>TOTAL SALARIES</b>		<b>182,173</b>	<b>140,520</b>	<b>144,478</b>	<b>145,073</b>	<b>141,100</b>	<b>154,773</b>
100-31-61500	F.I.C.A.	13,416	10,198	10,259	11,022	11,022	11,832
100-31-61520	UNEMPLOYMENT	912	606	421	398	398	413
100-31-61530	WORKERS COMPENSATION	6,871	4,803	3,538	5,744	3,500	6,068
100-31-61540	HEALTH INSURANCE	17,095	18,068	17,394	17,733	18,400	22,150
100-31-61550	Health Insurance Appr	-	-	-	-	-	-
100-31-61555	HSA	4,675	3,627	4,469	5,550	5,550	5,910
100-31-61560	DENTAL	1,790	1,488	1,410	1,435	1,505	1,683
100-31-61570	LIFE INSURANCE	550	562	430	417	417	433
100-31-61575	SHORT TERM DISABILITY	-	-	-	725	500	591
100-31-61580	RETIREMENT	15,512	11,561	11,534	11,170	10,500	11,170
100-31-61590	EAP EXPENSES	102	96	77	435	100	450
<b>TOTAL BENEFITS</b>		<b>60,922</b>	<b>51,009</b>	<b>49,532</b>	<b>54,629</b>	<b>51,892</b>	<b>60,700</b>
100-31-62000	EDUCATION REIMBURSEMENT	-	-	-	-	-	-
100-31-62050	COMPUTER TRAINING	550	135	135	800	-	200
100-31-62080	TRAINING	-	-	-	-	-	-
100-31-62200	SUB & MEMBERSHIP	1,508	1,518	1,612	2,260	2,260	2,280
100-31-62250	MEETINGS & CONFERENCE	428	255	641	1,060	700	1,400
100-31-62320	MILEAGE	-	-	-	100	-	100
100-31-62350	ED. & REF MATERIAL	214	69	-	380	100	400
<b>TOTAL STAFF DEVELOPMENT</b>		<b>2,700</b>	<b>1,977</b>	<b>2,388</b>	<b>4,600</b>	<b>3,060</b>	<b>4,380</b>
100-31-72000	PROFESSIONAL SERVICES	-	-	310	3,000	3,000	1,500
100-31-72010	ENGINEERING SERVICES	-	-	-	2,500	300	5,000
100-31-72100	RECORDING EXPENSE	231	593	387	300	300	400
100-31-72900	COMPREHENSIVE PLAN	-	-	-	-	-	-
100-31-7295	WATER SHED STUDY	-	-	-	-	-	-
<b>TOTAL PROFESSIONAL SERVICES</b>		<b>231</b>	<b>593</b>	<b>697</b>	<b>5,800</b>	<b>3,600</b>	<b>6,900</b>
100-31-73000	OFFICE / OPERATING SU	1,498	1,604	1,653	2,000	2,000	2,000
100-31-73100	POSTAGE	605	267	504	600	600	600
100-31-73200	OFFICE EQUIPMENT	-	136	666	5,160	4,000	2,040
100-31-73250	OFFICE FURNITURE	77	416	(70)	600	600	600
<b>TOTAL OFFICE SUPPLIES</b>		<b>2,180</b>	<b>2,423</b>	<b>2,753</b>	<b>8,360</b>	<b>7,200</b>	<b>5,240</b>
100-31-73500	FUEL	2,240	1,761	1,979	2,250	2,250	2,250
<b>TOTAL COMMODITIES</b>		<b>2,240</b>	<b>1,761</b>	<b>1,979</b>	<b>2,250</b>	<b>2,250</b>	<b>2,250</b>
100-31-74360	NEIGHBORHOOD SERVICES	-	221	-	500	500	500
<b>TOTAL PROGRAM EXPENSES</b>		<b>-</b>	<b>221</b>	<b>-</b>	<b>500</b>	<b>500</b>	<b>500</b>



ACCOUNT NUMBER	ACCOUNT TITLE	2015 Actual	2016 Actual	2017 Actual	2018 Budget	2018 Estimated	2019 Adopted
100-31-74500	VEHICLE MAINTENANCE	-	-	-	-	-	-
100-31-74550	FLEET MAINTENANCE - P	172	900	738	1,000	1,000	1,000
100-31-74600	COMPUTER MAINTENANCE	-	-	-	-	-	-
<b>TOTAL EQUIPMENT EXPENSES</b>		<b>172</b>	<b>900</b>	<b>738</b>	<b>1,000</b>	<b>1,000</b>	<b>1,000</b>
100-31-75040	VEHICLE EQUIPMENT	6	-	-	400	400	400
<b>TOTAL VEHICLE EXPENSES</b>		<b>6</b>	<b>-</b>	<b>-</b>	<b>400</b>	<b>400</b>	<b>400</b>
100-31-76000	INSURANCE	-	-	-	-	-	-
100-31-76200	ADVERTISING	813	1,169	1,081	1,000	1,000	1,000
100-31-76210	PRINTING	894	1,048	145	1,100	600	500
100-31-76350	UNIFORMS	889	930	1,199	1,200	1,200	1,200
100-31-76490	OFFICE EQUIPMENT LEASE	-	-	-	-	-	-
<b>TOTAL CONTRACTUAL EXPENSES</b>		<b>2,596</b>	<b>3,147</b>	<b>2,425</b>	<b>3,300</b>	<b>2,800</b>	<b>2,700</b>
100-31-76500	GENERAL PHONE SERVICE	-	-	-	-	-	-
100-31-76510	CELLULAR EQUIPMENT &	1,950	1,688	1,517	1,548	1,548	2,880
<b>TOTAL UTILITIES</b>		<b>1,950</b>	<b>1,688</b>	<b>1,517</b>	<b>1,548</b>	<b>1,548</b>	<b>2,880</b>
100-31-76900	Building Maintenance	-	-	-	-	-	-
100-31-76930	Building & Jan Supplies	-	-	-	-	-	-
<b>TOTAL BUILDING MAINTENANCE</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
100-31-78000	MISCELLANEOUS	272	8	97	400	400	400
100-31-78060	ABATEMENT SERVICES	2,165	2,021	1,325	2,500	2,500	2,500
100-31-78410	LONG / SHORT	-	-	-	-	-	-
<b>TOTAL MISCELLANEOUS</b>		<b>2,437</b>	<b>2,029</b>	<b>1,422</b>	<b>2,900</b>	<b>2,900</b>	<b>2,900</b>
100-31-78500	CAPITAL EQUIPMENT	-	-	-	-	-	23,300
100-31-78520	COMPUTER EQUIPMENT	-	-	-	-	-	-
100-31-78530	COMPUTER SOFTWARE PRO	-	-	-	-	-	-
100-31-89100	INTEREST EXPENSE	-	-	-	-	-	-
<b>TOTAL CAPITAL EXPENSES</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>23,300</b>
<b>TOTAL PLANNING &amp; ENGINEERING EXPENSES</b>		<b>257,607</b>	<b>206,268</b>	<b>207,929</b>	<b>230,360</b>	<b>218,250</b>	<b>267,923</b>

ACCOUNT NUMBER	ACCOUNT TITLE	2015 Actual	2016 Actual	2017 Actual	2018 Budget	2018 Estimated	2019 Adopted
170-00-42900	TOURISM TAX	34,682	40,473	36,611	40,000	40,000	40,000
170-00-47750	DONATIONS	-		-			
<b>TOTAL TAXES</b>		<b>34,682</b>	<b>40,473</b>	<b>36,611</b>	<b>40,000</b>	<b>40,000</b>	<b>40,000</b>
170-00-78700	BEGINNING FUND BALANCE			45000			
200-00-4910	TRANSFER FROM GENERAL	35,540	25,000	31,000	7,500	7,500	-
<b>TOTAL TRANSFERS IN</b>		<b>35,540</b>	<b>25,000</b>	<b>31,000</b>	<b>7,500</b>	<b>7,500</b>	<b>-</b>
<b>TOTAL TOURISM FUND REVENUES</b>		<b>70,222</b>	<b>65,473</b>	<b>112,611</b>	<b>47,500</b>	<b>47,500</b>	<b>40,000</b>
ECONOMIC DEVELOPMENT EXPENSES							
170-70-62200	SUBS & MEMBERSHIPS	7,500	7,859	7,500	8,000	7,500	8,500
170-70-62250	MEETINGS & CONFERENCES	143	1,090	403	-	-	-
<b>TOTAL STAFF DEVELOPMENT</b>		<b>7,643</b>	<b>8,949</b>	<b>7,903</b>	<b>8,000</b>	<b>7,500</b>	<b>8,500</b>
170-70-72000	PROFESSIONAL SERVICES	14,274	35,461	35,500	35,500	35,500	25,550
<b>TOTAL PROFESSIONAL SERVICES</b>		<b>14,274</b>	<b>35,461</b>	<b>35,500</b>	<b>35,500</b>	<b>35,500</b>	<b>25,550</b>
170-70-74155	CHAMBER SPONSORSHIPS	5,000	4,709	18,875	3,500	3,500	5,000
<b>TOTAL PROGRAM EXPENSES</b>		<b>5,000</b>	<b>4,709</b>	<b>18,875</b>	<b>3,500</b>	<b>3,500</b>	<b>5,000</b>
170-70-78599	LAND ACQUISITIONS	-	-	45,302	-	-	-
<b>TOTAL CAPITAL</b>		<b>-</b>	<b>-</b>	<b>45,302</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL ECONOMIC DEVELOPMENT</b>		<b>26,917</b>	<b>49,119</b>	<b>107,580</b>	<b>47,000</b>	<b>46,500</b>	<b>39,050</b>

**PARK REVENUES 2019**  
**1,563,200**

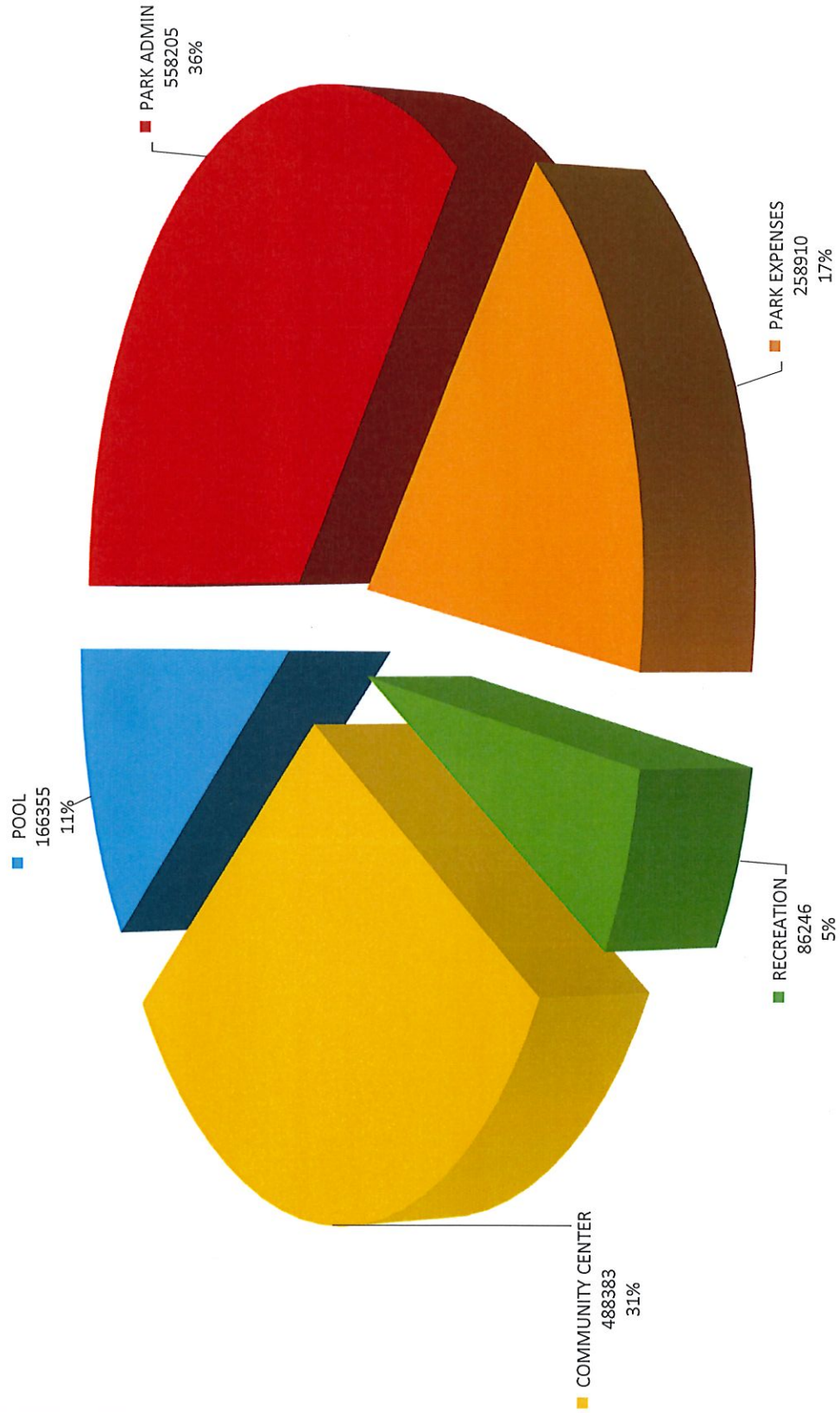


ACCOUNT NUMBER	ACCOUNT TITLE	2015 Actual	2016 Actual	2017 Actual	2018 Budget	2018 Estimated	2019 Adopted
200-00-41000	REAL ESTATE & PROPERTY	195,167	208,190	212,525	215,000	230,000	238,000
200-00-41100	DELINQUENT PROPERTY TAX	5,124	4,078	4,811	4,000	5,200	5,000
200-00-41400	REPLACEMENT TAXES	2,203	2,722	2,859	2,500	3,100	3,000
200-00-41500	RAIL & UTILITY TAX	4,885	5,069	5,689	5,000	4,800	5,000
200-00-41700	INTEREST - PROPERTY TAX	2,146	1,949	2,186	2,000	2,300	2,500
200-00-42100	SALES TAX 1/2%	350,172	366,204	386,713	420,000	420,000	483,000
200-00-42700	CIGARETTE TAX	25,744	25,107	26,894	25,000	27,000	25,000
200-00-44960	BILLBOARD LICENSE TAX	7,756	6,701	5,462	7,000	6,000	6,000
<b>TOTAL TAX REVENUES</b>		<b>593,196</b>	<b>620,020</b>	<b>647,139</b>	<b>680,500</b>	<b>698,400</b>	<b>767,500</b>
200-00-45000	GRANT REVENUE	-	-	-	-	-	-
<b>TOTAL GRANT REVENUE</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
200-00-46050	YOUTH FIELD COSTS	294	4,110	-	-	1,000	1,500
200-00-46051	SHELTER HOUSE FEES	10,115	11,560	10,050	10,500	10,000	10,500
200-00-46052	LEAGUE REVENUES	-	-	-	-	-	-
200-00-46053	BALL FIELD RENTAL	3,273	6,230	8,188	7,000	3,300	7,000
200-00-46055	COMMUNITY GARDEN	200	3,010	194	360	320	360
200-00-46090	REC SPONSORSHIP REVENUE	-	600	100	500	-	500
<b>TOTAL PARKS</b>		<b>13,882</b>	<b>25,510</b>	<b>18,532</b>	<b>18,360</b>	<b>14,620</b>	<b>19,860</b>
200-00-46110	SPECIAL EVENTS - PARK	310	185	508	300	200	300
200-00-46130	REC PROGRAMS REVENUE	4,112	2,812	3,959	5,515	8,500	7,735
200-00-46152	LEAGUE REVENUES	-	-	-	-	-	-
200-00-46153	SOFTBALL - SPRING FEES	-	-	-	15,750	10,425	14,500
200-00-46154	TENNIS LESSONS	-	-	-	-	-	-
200-00-46155	VOLLEYBALL LEAGUE	-	-	-	-	-	-
200-00-46156	HIGH SCHOOL BASKETBALL	-	-	-	-	-	-
200-00-46157	SOFTBALL-PARTICIPANT FALL	16,629	-	21,363	5,500	9,090	5,500
200-00-46158	SOCCER-PARTICIPANT FEE	-	-	-	-	-	-
200-00-46159	BASKETBALL-PARTICIPANT	-	-	-	-	-	-
200-00-46160	BASEBALL-PARTICIPANT F	36,179	40	38,284	12,500	16,490	12,500
200-00-46161	BASEBALL SPRING LEAGUE	-	-	-	29,000	31,515	30,000
200-00-46162	GV 5K	-	-	-	-	-	-
200-00-46185	REC CONCESSIONS REVENUE	21,586	18,472	23,978	25,000	20,000	24,000
200-00-46190	SPONSORSHIP REV-RECREA	-	-	-	-	-	500
<b>TOTAL RECREATION</b>		<b>78,816</b>	<b>21,509</b>	<b>88,092</b>	<b>93,565</b>	<b>96,220</b>	<b>95,035</b>
200-00-46210	SPECIAL EVENTS- COMMUN	3,303	4,270	4,060	5,020	4,414	5,870
200-00-46250	FITNESS MEMBERSHIP	7,860	7,015	6,015	8,000	5,800	6,000
200-00-46255	DAILY ADMISSIONS - FIT	5,479	2,033	1,645	4,500	1,150	2,000
200-00-46260	COMMUNITY CENTER RENTAL	32,855	40,824	45,793	40,000	39,800	42,500
200-00-46270	COMMUNITY CENTER RENTAL	13,222	8,445	10,310	12,000	13,780	12,500
200-00-46280	COMMUNITY CENTER CLASS	28,805	27,580	25,682	22,760	24,500	23,750
200-00-46290	SPONSORSHIP REV-COMM C	-	-	-	-	-	-
<b>TOTAL COMMUNITY CENTER</b>		<b>91,524</b>	<b>90,167</b>	<b>93,505</b>	<b>92,280</b>	<b>89,444</b>	<b>92,620</b>
200-00-46310	SPECIAL EVENTS - POOL	14,850	16,890	17,928	18,375	19,900	17,460
200-00-46366	DAILY ADMISSIONS - POOL	36,732	41,774	44,855	40,000	38,650	40,000
200-00-46367	SEASON PASSES	16,495	18,343	19,078	18,000	18,050	18,500
200-00-46368	SWIM LESSONS	-	-	-	-	-	-

<b>ACCOUNT NUMBER</b>	<b>ACCOUNT TITLE</b>	<b>2015 Actual</b>	<b>2016 Actual</b>	<b>2017 Actual</b>	<b>2018 Budget</b>	<b>2018 Estimated</b>	<b>2019 Adopted</b>
200-00-46369	POOL RENTALS	6,883	7,656	8,510	8,500	10,250	10,000
200-00-46370	WATER AEROBICS	-	-	-	-	-	-
200-00-46380	POOL CONCESSIONS REVENUE	13,497	15,896	18,151	16,500	14,100	16,500
200-00-46390	SPONSORSHIP REV-POOL	-	-	-	250	250	-
<b>TOTAL POOL</b>		<b>88,457</b>	<b>100,559</b>	<b>108,522</b>	<b>101,625</b>	<b>101,200</b>	<b>102,460</b>
200-00-46900	SALE OF ASSETS	-	1,991	1,858	-	-	2,500
<b>TOTAL SALE OF MERCHANDISE/PROPERTY</b>		<b>-</b>	<b>1,991</b>	<b>1,858</b>	<b>-</b>	<b>-</b>	<b>2,500</b>
200-00-47500	MISCELLANEOUS INCOME	20	54	123	200	-	100
200-00-47510	FEED THE NEED SPONSORSHIP	1,925	-	-	-	-	-
200-00-47600	INSURANCE PROCEEDS	-	574	-	-	-	-
200-00-47700	INTEREST INCOME	1,082	1,336	6,997	1,500	20,000	8,000
200-00-47750	DONATIONS	-	-	-	100	100	-
200-00-47800	COCA-COLA REBATES	149	126	85	100	100	125
<b>TOTAL MISCELLANEOUS REVENUES</b>		<b>3,176</b>	<b>2,090</b>	<b>7,205</b>	<b>1,900</b>	<b>20,200</b>	<b>8,225</b>
200-00-48000	Bond Proceeds	-	-	-	-	-	-
200-00-48700	BEGINNING CASH BALANCE	-	-	177,050	-	-	120000
<b>TOTAL BONDS AND FUND BALANCE</b>		<b>-</b>	<b>-</b>	<b>177,050</b>	<b>-</b>	<b>-</b>	<b>120,000</b>
200-00-49100	TRANSFER FROM GENERAL	-	25,000	25,000	25,000	25,000	25,000
200-00-49300	TRANSFER FROM WTR/SWR	-	-	-	-	-	-
200-00-49500	TRANSFER FROM CAPITAL	-	250,000	250,000	250,000	250,000	265,000
200-00-49650	TRANSFER FROM TRANS	-	25,000	25,000	25,000	25,000	25,000
200-00-49700	TRANSFER FROM PUBLIC	-	40,000	40,000	40,000	40,000	40,000
200-00-49750	TRANSFER FROM G.O. BOND	-	-	-	-	-	-
<b>TOTAL TRANSFERS IN</b>		<b>-</b>	<b>340,000</b>	<b>340,000</b>	<b>340,000</b>	<b>340,000</b>	<b>355,000</b>
<b>TOTAL PARK REVENUES</b>		<b>869,050</b>	<b>1,201,846</b>	<b>1,481,903</b>	<b>1,328,230</b>	<b>1,360,084</b>	<b>1,563,200</b>

# PARK FUND EXPENSES 2019

1,558,099



ACCOUNT TITLE		2015 Actual	2016 Actual	2017 Actual	2018 Budget	2018 Estimated	2019 Adopted
200-22-61100	PERSONNEL SALARIES	136,781	137,894	150,233	151,168	150,000	202,273
200-22-61110	PARKS OVERTIME	-	-	-	-	-	-
200-22-61150	PARKS PART TIME	-	-	-	-	-	-
200-22-61160	SALARIES - CONCESSION	-	-	-	-	-	-
<b>TOTAL SALARIES</b>		<b>136,781</b>	<b>137,894</b>	<b>150,233</b>	<b>151,168</b>	<b>150,000</b>	<b>202,273</b>
200-22-61500	F.I.C.A.	9,348	9,542	10,013	12,014	11,000	12,022
200-22-61520	UNEMPLOYMENT	549	454	338	351	272	351
200-22-61530	WORKERS COMPENSATION	285	234	225	368	368	388
200-22-61540	HEALTH INSURANCE	14,091	17,368	20,273	22,755	23,460	20,350
200-22-61550	Health Insurance Appr	-	-	-	-	-	-
200-22-61555	HSA	2,315	2,970	4,303	6,000	5,812	4,800
200-22-61560	DENTAL	1,619	1,763	1,841	2,050	2,015	1,750
200-22-61570	LIFE INSURANCE	363	359	385	389	389	389
200-22-61575	SHORT TERM DISABILITY	-	-	-	650	567	450
200-22-61580	RETIREMENT	12,118	11,405	12,198	11,740	12,500	11,748
200-22-61590	EAP EXPENSE	66	66	56	390	100	390
<b>TOTAL BENEFITS</b>		<b>40,755</b>	<b>44,161</b>	<b>49,632</b>	<b>56,707</b>	<b>56,483</b>	<b>52,638</b>
200-22-62000	EDUCATION REIMBURSE	-	-	-	-	-	-
200-22-62050	COMPUTER TRAINING	-	-	-	-	-	-
200-22-62080	TRAINING	198	855	310	500	136	400
200-22-62200	SUB & MEMBERSHIP	1,283	1,415	1,318	1,335	1,200	1,325
200-22-62250	MEETINGS & CONFERENCE	2,332	1,490	2,390	2,675	2,675	2,449
200-22-62320	MILEAGE	60	83	-	100	100	100
200-22-62350	ED. & REF MATERIAL	-	-	-	-	-	-
<b>TOTAL STAFF DEVELOPMENT</b>		<b>3,873</b>	<b>3,843</b>	<b>4,018</b>	<b>4,610</b>	<b>4,111</b>	<b>4,274</b>
200-22-72000	PROFESSIONAL SERVICES	-	-	-	-	-	1,000
<b>TOTAL PROFESSIONAL SERVICES</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,000</b>
200-22-73000	OFFICE/OPERATING SUPPLIES	849	1,038	728	850	925	900
200-22-73100	POSTAGE	2,564	2,599	2,410	2,750	2,750	2,750
<b>TOTAL OFFICE SUPPLIES</b>		<b>3,414</b>	<b>3,637</b>	<b>3,138</b>	<b>3,600</b>	<b>3,675</b>	<b>3,650</b>
200-22-73500	FUEL	7,910	7,051	7,175	8,750	6,000	7,500
<b>TOTAL COMMODITIES</b>		<b>7,910</b>	<b>7,051</b>	<b>7,175</b>	<b>8,750</b>	<b>6,000</b>	<b>7,500</b>
200-22-74030	PROGRAM SUPPLIES	-	-	-	-	-	-
200-22-74080	BALL FIELD MAINTENANCE	-	-	-	-	-	-
200-22-74350	FEED THE NEED EXPENSES	1,925	-	-	-	-	-
<b>TOTAL PROGRAM EXPENSES</b>		<b>1,925</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

	ACCOUNT TITLE	2015 Actual	2016 Actual	2017 Actual	2018 Budget	2018 Estimated	2019 Adopted
200-22-74550	FLEET MAINTENANCE	-	-	462	750	750	1,000
200-22-74600	COMPUTER MAINTENANCE	2,104	1,976	2,435	2,400	2,400	7,440
200-22-74630	MONKEY MOUNTAIN PARK						
	<b>TOTAL EQUIPMENT MAINTENANCE</b>	<b>2,104</b>	<b>1,976</b>	<b>2,897</b>	<b>3,150</b>	<b>3,150</b>	<b>8,440</b>
200-22-75350	TOOLS & SUPPLIES	98	133	17	100	100	100
	<b>TOTAL TOOLS</b>	<b>98</b>	<b>133</b>	<b>17</b>	<b>100</b>	<b>100</b>	<b>100</b>
200-22-76000	INSURANCE	15,244	15,445	15,946	17,548	17,548	18,500
200-22-76200	ADVERTISING	-	-	3	300	100	200
200-22-76210	PRINTING	5,950	5,941	5,587	6,400	6,000	6,400
200-22-76350	UNIFORMS	977	1,058	1,005	1,010	1,200	1,235
200-22-76490	OFFICE EQUIPMENT LEASE	-	-				
	<b>TOTAL CONTRACTUAL SERVICES</b>	<b>22,171</b>	<b>22,444</b>	<b>22,541</b>	<b>25,258</b>	<b>24,848</b>	<b>26,335</b>
200-22-76500	GENERAL PHONE SERVICE	695	701	608	720	720	780
200-22-76510	CELLULAR SERVICE/PAGE	1,109	1,101	1,124	1,335	1,335	1,380
200-22-76550	INTERNET SERVICES	1,510	1,646	2,275	2,400	2,400	2,580
200-22-76590	PHONE INSTALLATION &	-	-	-	-	-	-
200-22-76600	ELECTRICITY	-	-	-	-	-	-
	<b>TOTAL UTILITIES</b>	<b>3,314</b>	<b>3,448</b>	<b>4,007</b>	<b>4,455</b>	<b>4,455</b>	<b>4,740</b>
200-22-76900	BUILDING MAINTENANCE-	-	-	-	-	-	-
	<b>TOTAL BUILDING MAINTENANCE</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
200-22-77260	PENNY'S CONCRETE AGREE	-	-	-	-	-	-
	<b>TOTAL CONTRACTUAL</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
200-22-78000	MISCELLANEOUS	1,573	1,091	1,416	1,500	1,300	1,500
	<b>TOTAL MISCELLANEOUS</b>	<b>1,573</b>	<b>1,091</b>	<b>1,416</b>	<b>1,500</b>	<b>1,300</b>	<b>1,500</b>
200-22-78500	CAPITAL EQUIPMENT	16,767	42,505	54,902	26,621	46,408	48,500
200-22-78520	COMPUTER EQUIPMENT	-	-	-	-	1,650	-
200-22-78530	COMPUTER SOFTWARE	-	3,900	3,900	4,200	4,200	4,200
200-22-78720	PARK IMPROVEMENTS	-	-	19,277	12,655	-	44,255
200-22-78780	TRAIL IMPROVEMENTS	-	12,547	192,962	40,000	-	148,800
200-22-78785	BASEBALL FIELD IMPROVEMENTS	-	11,000	-	-	-	-
	<b>TOTAL CAPITAL</b>	<b>16,767</b>	<b>69,952</b>	<b>271,041</b>	<b>83,476</b>	<b>52,258</b>	<b>245,755</b>
	<b>TOTAL PARK ADMIN EXPENSES</b>	<b>240,684</b>	<b>295,630</b>	<b>516,115</b>	<b>342,774</b>	<b>306,380</b>	<b>558,205</b>



	ACCOUNT TITLE	2015 Actual	2016 Actual	2017 Actual	2018 Budget	2018 Estimated	2019 Adopted
200-23-61100	SALARIES	99,109	95,780	100,795	103,366	95,000	101,404
200-23-61110	OVERTIME	4,406	4,152	1,942	3,100	4,500	3,100
200-23-61130	PARKS SEASONAL WAGES	9,944	11,407	10,881	13,460	6,000	13,496
<b>TOTAL SALARIES</b>		<b>113,459</b>	<b>111,339</b>	<b>113,618</b>	<b>119,926</b>	<b>105,500</b>	<b>118,000</b>
200-23-61500	FICA	8,589	8,282	8,300	9,269	7,900	9,122
200-23-61520	UNEMPLOYMENT	827	931	547	665	402	665
200-23-61530	WORKERS COMPENSATION	4,308	3,856	3,771	3,105	7,971	3,281
200-23-61540	HEALTH INSURANCE	8,600	13,849	14,132	16,400	13,575	30,950
200-23-61550	HEALTH INSURANCE APPR	-	-	-	-	-	-
200-23-61555	HSA	1,210	1,848	3,852	5,400	3,600	6,000
200-23-61560	DENTAL	878	1,130	1,175	1,282	1,020	1,750
200-23-61570	LIFE INSURANCE	432	408	420	432	400	432
200-23-61575	SHORT TERM DISABILITY	-	-	-	750	300	550
200-23-61580	RETIREMENT	8,895	5,821	7,743	8,563	4,800	8,410
200-23-61590	EAP EXPENSE	80	80	61	450	100	450
<b>TOTAL BENEFITS</b>		<b>33,818</b>	<b>36,205</b>	<b>40,001</b>	<b>46,316</b>	<b>40,068</b>	<b>61,610</b>
200-23-62080	TRAINING	-	-	435	450	175	350
<b>TOTAL STAFF DEVELOPMENT</b>		<b>-</b>	<b>-</b>	<b>435</b>	<b>450</b>	<b>175</b>	<b>350</b>
200-23-74080	BALL FIELD MAINTENANCE	7,169	13,628	7,392	15,000	11,000	8,000
200-23-74085	COMMUNITY GARDEN EXPENSE	-	-	-	300	-	300
<b>TOTAL PROGRAM EXPENSES</b>		<b>7,169</b>	<b>13,628</b>	<b>7,392</b>	<b>15,300</b>	<b>11,000</b>	<b>8,300</b>
200-23-74500	Vehicle & Equipment Maint.	558	650	486	1,000	1,000	1,000
200-23-74550	FLEET MAINTENANCE	4,640	6,111	7,054	8,500	8,500	9,000
200-23-74800	PLAYGROUND MAINT.	5,694	50	503	8,000	8,000	8,000
<b>TOTAL EQUIPMENT MAINTENANCE</b>		<b>10,892</b>	<b>6,811</b>	<b>8,043</b>	<b>17,500</b>	<b>17,500</b>	<b>18,000</b>
200-23-75350	TOOLS & SUPPLIES	5,605	5,614	7,468	6,500	6,500	6,500
<b>TOTAL TOOLS</b>		<b>5,605</b>	<b>5,614</b>	<b>7,468</b>	<b>6,500</b>	<b>6,500</b>	<b>6,500</b>
200-23-76510	CELLULAR SERVICE	975	1,280	1,428	2,160	1,800	2,160
200-23-76600	ELECTRICITY	18,784	20,260	19,319	17,500	21,500	20,000
200-23-76700	GAS SERVICE	271	861	908	1,000	1,000	1,000
200-23-76800	TRASH SERVICE	385	385	405	495	600	540
<b>TOTAL UTILITIES</b>		<b>20,415</b>	<b>22,786</b>	<b>22,060</b>	<b>21,155</b>	<b>24,900</b>	<b>23,700</b>
200-23-76900	BUILDINGS & GROUNDS M	20,215	25,644	9,704	28,525	23,000	22,450
<b>TOTAL BUILDING &amp; GRDS</b>		<b>20,215</b>	<b>25,644</b>	<b>9,704</b>	<b>28,525</b>	<b>23,000</b>	<b>22,450</b>

ACCOUNT TITLE		2015 Actual	2016 Actual	2017 Actual	2018 Budget	2018 Estimated	2019 Adopted
<b>CAPITAL EQUIPMENT</b>							
200-23-78520	COMPUTER EQUIPMENT	-	-	591	0	0	0
<b>TOTAL CAPITAL EQUIPMENT</b>		-	-	591	-	-	-
<b>TOTAL PARK EXPENSES</b>		<b>211,574</b>	<b>222,027</b>	<b>209,312</b>	<b>255,672</b>	<b>228,643</b>	<b>258,910</b>
200-24-61110	OVERTIME	-	-	-	-	-	-
200-24-61120	SALARIES - CONCESSION	7,437	5,642	9,657	8,500	8,300	9,000
200-24-61150	SALARIES - REC LEADER	1,021	1,046	1,487	1,188	2,600	1,946
200-24-61500	F.I.C.A.	667	511	849	1,200	900	1,200
200-24-61520	UNEMPLOYMENT	409	278	233	600	200	600
200-24-61530	WORKERS COMPENSATION	728	638	211	800	1,009	850
<b>TOTAL PERSONNEL SERVICE</b>		<b>10,262</b>	<b>8,115</b>	<b>12,437</b>	<b>12,288</b>	<b>13,009</b>	<b>13,596</b>
<b>STAFF DEVELOPMENT</b>							
200-24-62080	TRAINING	-	-	-	240	240	-
<b>TOTAL STAFF DEVELOPMENT</b>		-	-	-	<b>240</b>	<b>240</b>	-
200-24-74020	CONCESSIONS	12,073	9,281	11,343	12,500	12,500	12,500
200-24-74030	PROGRAM SUPPLIES	1,974	2,328	2,175	2,835	2,835	4,250
200-24-74050	ADULT SOFTBALL LEAGUE	-	-	-	-	-	-
200-24-74060	YOUTH SOFTBALL EXPENSE	-	-	-	-	-	-
200-24-74070	BASEBALL EXPENSE FALL	44,425	-	48,490	13,100	13,040	10,600
200-24-74071	BASEBALL EXPENSE - SPRING	-	-	-	25,600	26,143	26,200
200-24-74072	SOFTBALL FALL YOUTH	-	-	-	6,750	5,622	5,100
200-24-74073	SOFTBALL SPRING YOUTH	-	-	-	8,830	8,668	12,500
200-24-74090	YOUTH BASKETBALL EXPEN	-	-	-	-	-	-
<b>TOTAL PROGRAM EXPENSES</b>		<b>58,472</b>	<b>11,609</b>	<b>62,008</b>	<b>69,615</b>	<b>68,808</b>	<b>71,150</b>
200-24-76410	CONTRACT LABOR	1,835.00	630	1,000	1,500	1,300	1,500
200-24-76410.1038	YOUTH TENNIS	-	-	-	-	-	-
200-24-76410.1060	BASEBALL FALL LEAGUE	-	-	-	-	-	-
200-24-76410.1070	BASEBALL SPRING LEAGUE	-	-	-	-	-	-
200-24-76410.1080	SOFTBALL FALL YOUTH	-	-	-	-	-	-
<b>TOTAL CONTRACT LABOR</b>		<b>1,835</b>	<b>630</b>	<b>1,000</b>	<b>1,500</b>	<b>1,300</b>	<b>1,500</b>
200-24-76600	ELECTRICITY	367	-	-	-	-	-
<b>TOTAL UTILITIES</b>		<b>367</b>	-	-	-	-	-
<b>TOTAL RECREATION EXPENSES</b>		<b>70,936</b>	<b>20,354</b>	<b>75,445</b>	<b>83,643</b>	<b>83,357</b>	<b>86,246</b>

ACCOUNT TITLE		2015 Actual	2016 Actual	2017 Actual	2018 Budget	2018 Estimated	2019 Adopted
200-25-61100	SALARIES	40,760	42,147	43,988	44,212	44,212	44,212
200-25-61110	OVERTIME		-	-	-	-	-
200-25-61150	SALARIES - REC LEADER	146	406	810	1,000	1,000	1,268
200-25-61160	SALARIES - PART TIME	33,865	37,395	36,571	45,508	38,000	47,239
200-25-61500	F.I.C.A.	5,550	5,946	5,720	7,366	6,600	7,996
200-25-61520	UNEMPLOYMENT	672	479	503	1,052	355	1,052
200-25-61530	WORKERS COMPENSATION	136	188	270	206	502	221
200-25-61540	HEALTH INSURANCE	-	-	-	-	-	-
200-25-61550	HEALTH INSURANCE APPR	-	-	-	-	-	-
200-25-61555	HSA	-	-	-	-	-	-
200-25-61560	DENTAL	417	437	424	461	414	461
200-25-61570	LIFE INSURANCE	144	144	144	144	144	144
200-25-61575	SHORT TERM DISABILITY	-	-	-	250	140	200
200-25-61580	RETIREMENT	3,578	3,422	3,468	3,380	3,200	3,380
200-25-61590	EAP EXPENSE	27	27	22	150	150	150
<b>TOTAL SALARIES &amp; PERSONNEL</b>		<b>85,295</b>	<b>90,591</b>	<b>91,920</b>	<b>103,729</b>	<b>94,717</b>	<b>106,323</b>
<b>200-25-62080</b>	<b>TRAINING</b>	-	-	-	<b>290</b>	<b>290</b>	-
200-25-72000	PROFESSIONAL SERVICES	-	-	-	-	-	-
<b>TOTAL PROFESSIONAL SERVICES</b>		-	-	-	-	-	-
200-25-73000	OFFICE SUPPLIES	1,035	1,068	645	1,300	600	1,000
200-25-73100	POSTAGE	-	-	-	100	-	100
200-25-73290	MISC SUPPLIES & MATERIAL	36	100	-	100	-	100
<b>TOTAL OFFICE SUPPLIES</b>		<b>1,071</b>	<b>1,168</b>	<b>645</b>	<b>1,500</b>	<b>600</b>	<b>1,200</b>
200-25-74030	PROGRAM SUPPLIES	1,197	3,258	3,153	3,832	3,500	3,250
<b>TOTAL PROGRAM EXPENSES</b>		<b>1,197</b>	<b>3,258</b>	<b>3,153</b>	<b>3,832</b>	<b>3,500</b>	<b>3,250</b>
200-25-74530	EQUIPMENT MAINTENANCE	1,635	870	486	1900	1700	1900
200-25-74600	COMPUTER MAINTENANCE	475	355	49	250	100	250
200-25-74650	FITNESS EQUIPMENT MAIN	611	1,249	659	1500	1600	1500
<b>TOTAL MAINTENANCE EXPENSE</b>		<b>2,721</b>	<b>2,474</b>	<b>1,194</b>	<b>3,650</b>	<b>3,400</b>	<b>3,650</b>

	ACCOUNT TITLE	2015 Actual	2016 Actual	2017 Actual	2018 Budget	2018 Estimated	2019 Adopted
200-25-76000	INSURANCE	-	-	-	-	-	-
200-25-76200	ADVERTISING	-	-	-	-	-	-
200-25-76350	UNIFORMS	493	516	360	500	500	500
200-25-76410	COMMUNITY CTR PROGRAMS	14,852	13,790	9,056	11,230	11,230	11,480
200-25-76420	ONLINE & CC FEES	2,469	3,659	5,454	5,500	5,500	5,500
200-25-76490	OFFICE EQUIPMENT LEASE	4,219	4,040	3,754	3,790	3,790	3,990
	<b>TOTAL CONTRACT EXPENSES</b>	<b>22,033</b>	<b>22,005</b>	<b>18,624</b>	<b>21,020</b>	<b>21,020</b>	<b>21,470</b>
200-25-76500	TELEPHONE SERVICE	195	149	170	200	200	200
200-25-76510	Cellular Service	617	620	620	615	615	660
200-25-76550	INTERNET SERVICES	-	-	2,418	-	1,800	2,420
200-25-76600	ELECTRICITY	25,084	21,567	22,456	20,000	23,000	22,000
200-25-76700	GAS SERVICE	2,641	2,180	2,188	4,000	2,900	3,500
200-25-76800	TRASH SERVICE	1,239	1,240	1,056	1,200	900	1,200
	<b>TOTAL UTILITIES</b>	<b>29,777</b>	<b>25,756</b>	<b>28,908</b>	<b>26,015</b>	<b>29,415</b>	<b>29,980</b>
200-25-76900	BUILDING MAINTENANCE	7,375	7,997	11,724	14,180	8,500	15,310
200-25-76930	BUILDING & JANITORIAL	4,498	4,986	4,495	6,000	6,200	6,000
	<b>TOTAL BUILDING MAINTENANCE</b>	<b>11,872</b>	<b>12,983</b>	<b>16,219</b>	<b>20,180</b>	<b>14,700</b>	<b>21,310</b>
200-25-78000	MISCELLANEOUS	402	456	527	500	500	500
	<b>TOTAL MISCELLANEOUS</b>	<b>402</b>	<b>456</b>	<b>527</b>	<b>500</b>	<b>500</b>	<b>500</b>
200-25-78500	CAPITAL PURCHASES	18,753	5,920	-	10,400	3,800	34,800
200-25-78520	COMPUTER EQUIPMENT	-	11	-	-	-	-
200-25-78530	COMPUTER SOFTWARE	-	-	-	-	-	-
200-25-79880	BUILDING IMPROVEMENTS	53	4,200	-	-	-	-
	<b>TOTAL CAPITAL</b>	<b>18,806</b>	<b>10,131</b>	<b>-</b>	<b>10,400</b>	<b>3,800</b>	<b>34,800</b>
200-25-89000	PRINCIPAL	165,000	185,000	195,000	205,000	205,000	230,000
200-25-89100	INTEREST (2006 bonds)	65,825	58,647	50,589	42,100	42,100	33,000
200-25-89320	CUSTODIAL FEES	2,717	2,448	2,120	2,900	2,900	2,900
	<b>TOTAL DEBT SERVICE EXPENSES</b>	<b>233,542</b>	<b>246,095</b>	<b>247,709</b>	<b>250,000</b>	<b>250,000</b>	<b>265,900</b>
	<b>TOTAL COMMUNITY CENTER EXPENSE</b>	<b>406,716</b>	<b>414,917</b>	<b>408,899</b>	<b>441,116</b>	<b>421,942</b>	<b>488,383</b>

ACCOUNT TITLE		2015 Actual	2016 Actual	2017 Actual	2018 Budget	2018 Estimated	2019 Adopted
200-26-61100	SALARIES	-	-	0	0	0	0
200-26-61120	SALARIES - CONCESSION	8,447	8,676	9,594	9,500	9,000	9,500
200-26-61150	SALARIES - REC LEADER	-	-	218	6,410	6,500	5,830
200-26-61500	F.I.C.A.	646	664	751	1,750	1,200	1,750
200-26-61520	UNEMPLOYMENT	75	183	41	150	150	150
200-26-61530	WORKERS COMPENSATION	1,474	610	5	700	100	740
<b>TOTAL PERSONNEL EXPENSES</b>		<b>15,830</b>	<b>16,170</b>	<b>17,209</b>	<b>18,510</b>	<b>16,950</b>	<b>17,970</b>
200-26-73770	SUPPLIES & EQUIPMENT	1,267	991	2,511	3,000	500	3,000
<b>TOTAL OPERATING SUPPLIES</b>		<b>1,267</b>	<b>991</b>	<b>2,511</b>	<b>3,000</b>	<b>500</b>	<b>3,000</b>
200-26-74020	CONCESSIONS	5,183	7,660	9,046	8,500	7,600	9,000
200-26-74030	PROGRAM SUPPLIES	81	97	146	150	150	150
<b>TOTAL PROGRAM COSTS</b>		<b>5,264</b>	<b>7,757</b>	<b>9,192</b>	<b>8,650</b>	<b>7,750</b>	<b>9,150</b>
200-26-76000	INSURANCE	-	-	-	-	-	-
200-26-76050	POOL MANAGEMENT	84,961	91,782	93,970	101,567	100,000	102,510
200-26-76410	SPECIAL EVENTS - POOL	-	391	436	-	800	700
<b>TOTAL CONTRACTUAL SERVICES</b>		<b>84,961</b>	<b>92,173</b>	<b>94,406</b>	<b>101,567</b>	<b>100,800</b>	<b>103,210</b>
200-26-76900	BLDG & GRNDS MAINT	2,697	2,169	7,149	6,000	4,000	6,000
<b>TOTAL MAINTENANCE</b>		<b>2,697</b>	<b>2,169</b>	<b>7,149</b>	<b>6,000</b>	<b>4,000</b>	<b>6,000</b>
200-26-78000	MISCELLANEOUS	195	-	97	200	200	200
<b>TOTAL MISCELLANEOUS</b>		<b>195</b>	<b>-</b>	<b>97</b>	<b>200</b>	<b>200</b>	<b>200</b>
200-26-78500	CAPITAL EQUIPMENT	1,851	2,163	8,157	27,000	12,982	26,825
200-26-78520	COMPUTER EQUIPMENT	-	-	537	700	700	-
<b>TOTAL CAPITAL EXPENSES</b>		<b>1,851</b>	<b>2,163</b>	<b>8,694</b>	<b>27,700</b>	<b>13,682</b>	<b>26,825</b>
<b>TOTAL POOL</b>		<b>112,064</b>	<b>121,423</b>	<b>139,258</b>	<b>165,627</b>	<b>143,882</b>	<b>166,355</b>
<b>GRAND TOTAL PARK EXPENSES</b>		<b>1,041,974</b>	<b>1,074,351</b>	<b>1,349,029</b>	<b>1,288,832</b>	<b>1,184,204</b>	<b>1,558,099</b>

## Transportation

The Transportation Division is responsible for the maintenance and repair of city streets, public alleys and the storm sewer system. Grain Valley's transportation system consists of approximately 120 lane miles of roads. Activities include pothole repair, crack sealing, asphalt repairs, curb and gutter maintenance, storm water system maintenance, traffic lights maintenance, traffic signs installation and replacement, and street sweeping as needed. During the winter months, crews are responsible for ice control and snow removal on arterial, collector, and residential streets. Transportation is funded with the ½% sales tax, motor vehicle sales tax, vehicle fees and gasoline tax received from the state. In 2018 an engineering inspector position was added to the public works area. The costs are split between transportation, water and sewer.

### By Category

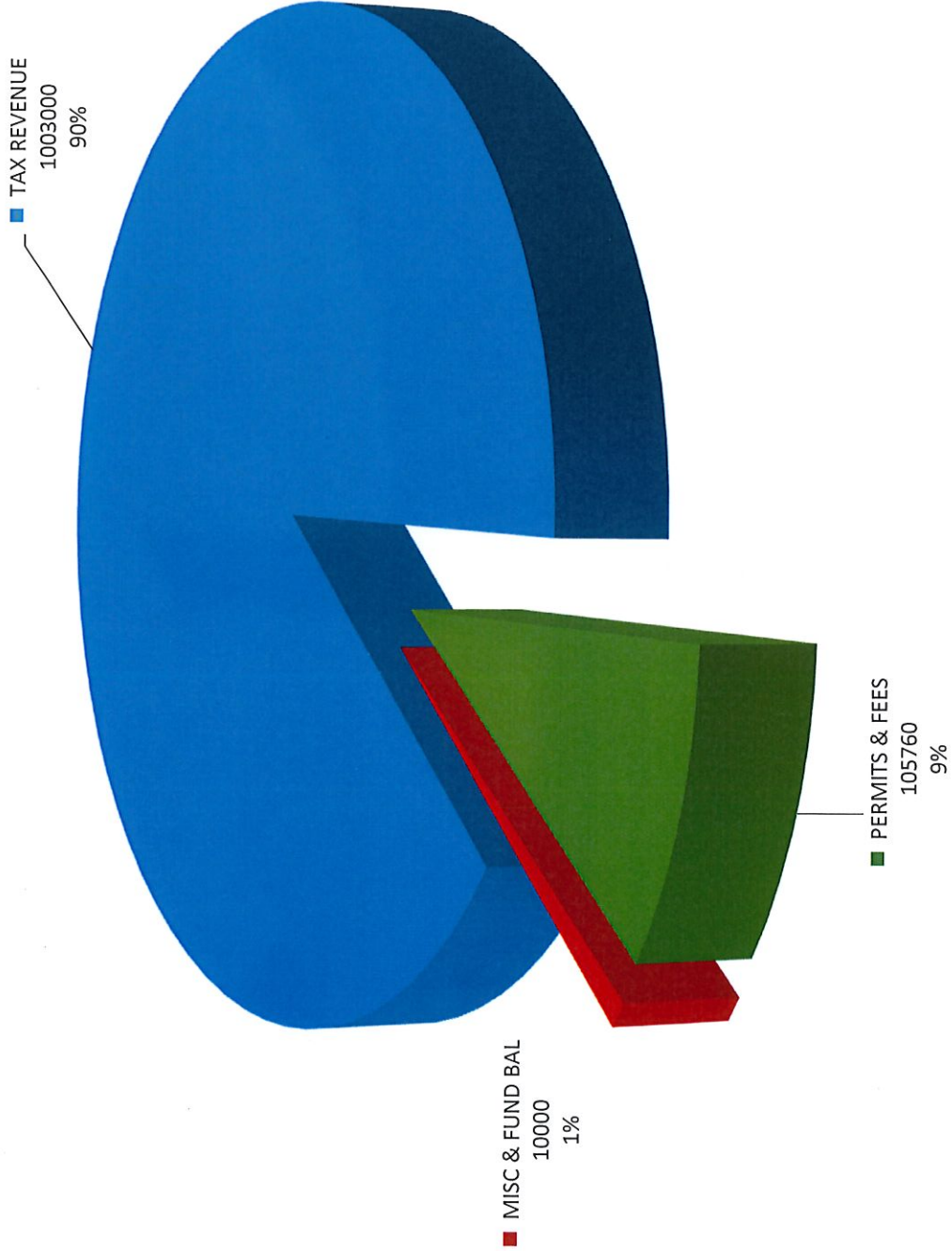
	2016 Actual	2017 Actual	2018 Adopted Budget	2018 Estimated Actual	2019 Board Approved Budget
Personnel	147,904		166,894	166,894	187,164
Professional Services	25,900		20,000	22,000	4,000
Maintenance & Supplies	117,210		165,121	166,421	188,169
Contractual	40,648		58,810	58,809	59,508
Utilities	149,281		167,943	167,943	185,088
Capital Outlay	156,612		350,040	245,725	394,055
Debt Service	-		-		
Transfers/Misc.	25,796		26,000	1,000	1,000
<b>Total</b>	663,351	-	954,808	828,792	1,018,983

### Department Positions Control

	2017 Actual	2018 Actual	2019 Adopted
Public Works Operations Mgr	0.2	0.0	0.0
Public Works Superintendent	0.2	0.2	0.2
Public Works Team Leader	0.0	0.4	0.4
Public Works Maintenance	1.6	1.2	1.2
Engineering Inspector	0.0	0.2	0.2
Administrative Assistant	0.2	0.2	0.2
<b>Total FTE</b>	2.2	2.2	2.2

# TRANSPORTATION FUND REVENUES 2019

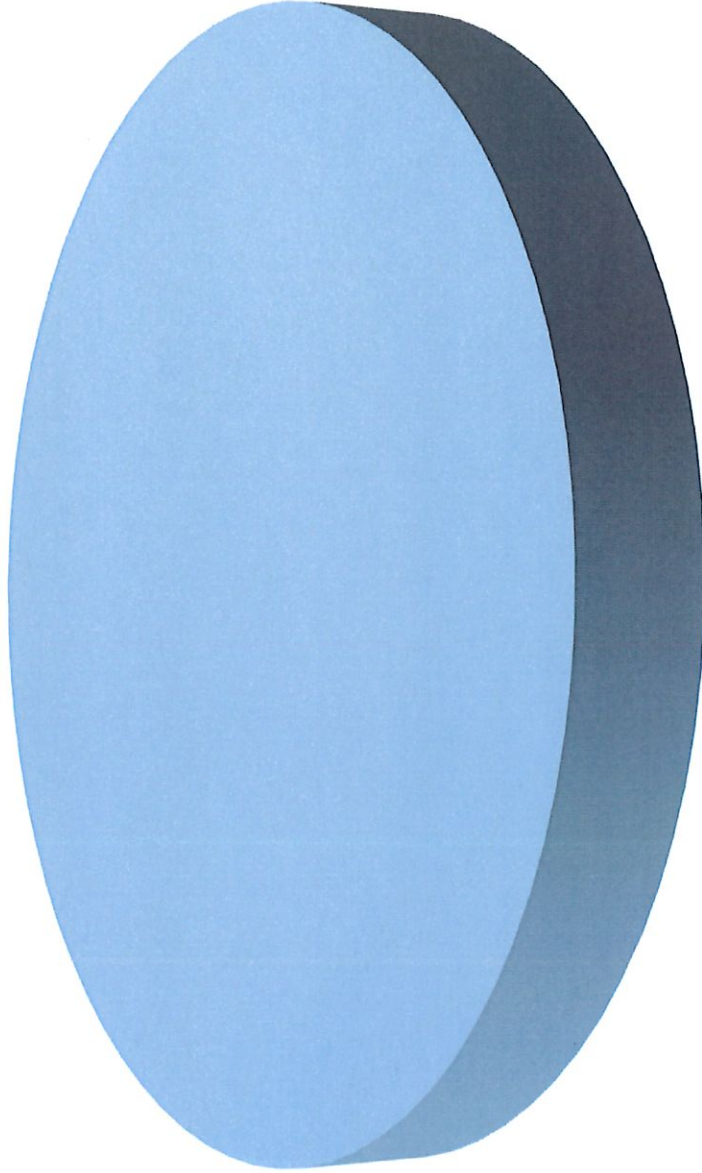
1,118,760



ACCOUNT NUMBER	ACCOUNT TITLE	2015 Actual	2016 Actual	2017 Actual	2018 Budget	2018 Estimated	2019 Adopted
210-00-42200	SALES TAX	350,195	366,178	386,713	420,000	420,000	483,000
210-00-42400	SALES TAX - VEHICLE	106,583	112,116	115,812	110,000	110,000	115,000
210-00-42500	MOTOR FUEL TAX	340,164	345,386	346,289	345,000	345,000	350,000
210-00-42600	MOTOR VEHICLE FEE INC	57,006	55,551	56,774	55,000	55,000	55,000
<b>TOTAL TAX REVENUES</b>		<b>853,947</b>	<b>879,231</b>	<b>905,588</b>	<b>930,000</b>	<b>930,000</b>	<b>1,003,000</b>
210-00-44600	DEVELOPMENT FEES	4,951	26,394	19,996	44,642	62,000	62,640
210-00-4465	TRAFFIC SIGN REVENUE	520	2,600	1,820	2,600	3,900	3,120
210-00-4500	GRANT REVENUE	-	-	-	-	-	-
210-00-44655	STREET LIGHT UPGRADE	12,500	22,500	15,000	27,500	52,500	40,000
<b>TOTAL FEES</b>		<b>17,971</b>	<b>51,494</b>	<b>36,816</b>	<b>74,742</b>	<b>118,400</b>	<b>105,760</b>
210-00-46900	SALE OF ASSET	324	-	-	1,500	-	-
<b>TOTAL SALE OF MERCHANDISE/ASSET</b>		<b>324</b>	<b>-</b>	<b>-</b>	<b>1,500</b>	<b>-</b>	<b>-</b>
210-00-47500	MISCELLANEOUS INCOME	-	-	9	-	-	-
210-00-47700	INTEREST EARNED	710	1,077	6,497	1,000	21,600	10,000
210-00-47800	VENDING REBATES	26	5	0	0	-	-
<b>TOTAL MISCELLANEOUS</b>		<b>736</b>	<b>1,082</b>	<b>6,506</b>	<b>1,000</b>	<b>21,600</b>	<b>10,000</b>
210-00-48700	BEGINNING FUND BALANCE	-	-	-	-	-	-
<b>TOTAL BEGINNING FUND BALANCE</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
210-00-49100	TRANSFER FROM GENERAL	-	-	-	-	-	-
210-00-49500	TRANSFER FROM CAPITAL	-	-	-	-	-	-
<b>TOTAL TRANSFERS IN</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL TRANSPORTATION REVENUES</b>		<b>872,979</b>	<b>931,807</b>	<b>948,910</b>	<b>1,007,242</b>	<b>1,070,000</b>	<b>1,118,760</b>



**TRANSPORTATION EXPENSES 2019**  
**1,043,983**



■ TRANSPORTATION  
1043983  
100%

ACCOUNT NUMBER	ACCOUNT TITLE	2015 Actual	2016 Actual	2017 Actual	2018 Budget	2018 Estimated
210-55-61100	PERSONNEL SALARIES	97,074	101,209	101,978	106,838	100,000
210-55-61110	OVERTIME	5,312	4,088	4,753	5,150	7,000
<b>TOTAL SALARIES</b>		<b>102,386</b>	<b>105,297</b>	<b>106,731</b>	<b>111,988</b>	<b>107,000</b>
210-55-61500	F.I.C.A.	7,181	7,401	7,420	8,558	7,800
210-55-61520	UNEMPLOYMENT	560	451	347	343	250
210-55-61530	WORKERS COMPENSATION	4,610	3,844	3,739	4,944	4,510
210-55-61540	HEALTH INSURANCE	14,891	17,167	18,383	21,982	20,185
210-55-61550	Health Insurance Appr	-	-	-	-	-
210-55-61555	HSA	2,887	2,742	3,274	4,620	4,072
210-55-61560	DENTAL	1,357	1,268	1,406	1,638	1,507
210-55-61570	LIFE INSURANCE	360	355	340	367	330
210-55-61575	SHORT TERM DISABILITY	-	-	-	590	315
210-55-61580	RETIREMENT	8,634	8,339	8,040	8,934	7,500
210-55-615900	EAP EXPENSE	65	65	49	389	389
<b>TOTAL BENEFITS</b>		<b>40,546</b>	<b>41,632</b>	<b>42,998</b>	<b>52,365</b>	<b>46,858</b>
210-55-62000	EDUCATION REIMBURSEMENT	-	-	-	-	-
210-55-62050	COMPUTER TRAINING	-	-	-	600	-
210-55-62080	TRAINING	-	90	40	500	500
210-55-62200	SUB & MEMBERSHIP	90	102	120	220	220
210-55-62250	MEETINGS & CONFERENCE	59	783	2,141	1,040	600
210-55-62320	MILEAGE	-	-	-	120	-
210-55-62350	ED. & REF MATERIAL	-	-	0	60	-
<b>TOTAL STAFF DEVELOPMENT</b>		<b>149</b>	<b>975</b>	<b>2,301</b>	<b>2,540</b>	<b>1,320</b>
210-55-72000	PROFESSIONAL SERVICES	650	-	-	2,000	3,200
210-55-72010	ENGINEERING SERVICES	-	25,900	-	18,000	500
<b>TOTAL PROFESSIONAL SERVICES</b>		<b>650</b>	<b>25,900</b>	<b>-</b>	<b>20,000</b>	<b>3,700</b>
210-55-73000	OFFICE SUPPLIES	316	352	409	500	500
210-55-73100	POSTAGE	204	-	253	400	400
<b>TOTAL OFFICE SUPPLIES</b>		<b>520</b>	<b>352</b>	<b>662</b>	<b>900</b>	<b>900</b>
210-55-73200	OFFICE EQUIPMENT	71	146	35	185	185
210-55-73250	OFFICE FURNITURE	77	268	-	100	100
<b>TOTAL OFFICE EQUIP/FURNITURE</b>		<b>147</b>	<b>414</b>	<b>35</b>	<b>285</b>	<b>285</b>
210-55-73500	FUEL	5,664	4,253	4,816	6,000	5,000
210-55-73520	SALT & SAND	32,131	29,204	9,070	35,200	35,000
210-55-73540	ROCK MATERIALS	5,000	4,550	5,422	5,000	3,000
210-55-73550	ASPHALT MATERIALS	32,880	15,701	32,132	34,983	16,000
210-55-73730	STREET/STORM SUPPLIES	17,595	31,401	15,047	34,500	21,000
210-55-73740	TRAFFIC SIGNS, SIGNALS	7,574	6,625	5,473	13,700	7,000
210-55-73790	PERSONAL SAFETY	1,081	593	658	1,100	1,000
<b>TOTAL OPERATING SUPPLIES</b>		<b>101,924</b>	<b>92,327</b>	<b>72,618</b>	<b>130,483</b>	<b>88,000</b>

ACCOUNT NUMBER	ACCOUNT TITLE	2015 Actual	2016 Actual	2017 Actual	2018 Budget	2018 Estimated	2019 Adopted
210-55-61100	PERSONNEL SALARIES	97,074	101,209	101,978	106,838	100,000	121,804
210-55-61110	OVERTIME	5,312	4,088	4,753	5,150	7,000	5,150
<b>TOTAL SALARIES</b>		<b>102,386</b>	<b>105,297</b>	<b>106,731</b>	<b>111,988</b>	<b>107,000</b>	<b>126,954</b>
210-55-61500	F.I.C.A.	7,181	7,401	7,420	8,558	7,800	9,381
210-55-61520	UNEMPLOYMENT	560	451	347	343	250	359
210-55-61530	WORKERS COMPENSATION	4,610	3,844	3,739	4,944	4,510	5,363
210-55-61540	HEALTH INSURANCE	14,891	17,167	18,383	21,982	20,185	25,300
210-55-61550	Health Insurance Appr	-	-	-	-	-	-
210-55-61555	HSA	2,887	2,742	3,274	4,620	4,072	4,860
210-55-61560	DENTAL	1,357	1,268	1,406	1,638	1,507	1,885
210-55-61570	LIFE INSURANCE	360	355	340	367	330	382
210-55-61575	SHORT TERM DISABILITY	-	-	-	590	315	491
210-55-61580	RETIREMENT	8,634	8,339	8,040	8,934	7,500	8,946
210-55-615900	EAP EXPENSE	65	65	49	389	389	398
<b>TOTAL BENEFITS</b>		<b>40,546</b>	<b>41,632</b>	<b>42,998</b>	<b>52,365</b>	<b>46,858</b>	<b>57,365</b>
210-55-62000	EDUCATION REIMBURSEMENT	-	-	-	-	-	-
210-55-62050	COMPUTER TRAINING	-	-	-	600	-	1,040
210-55-62080	TRAINING	-	90	40	500	500	500
210-55-62200	SUB & MEMBERSHIP	90	102	120	220	220	220
210-55-62250	MEETINGS & CONFERENCE	59	783	2,141	1,040	600	840
210-55-62320	MILEAGE	-	-	-	120	-	120
210-55-62350	ED. & REF MATERIAL	-	-	0	60	-	125
<b>TOTAL STAFF DEVELOPMENT</b>		<b>149</b>	<b>975</b>	<b>2,301</b>	<b>2,540</b>	<b>1,320</b>	<b>2,845</b>
210-55-72000	PROFESSIONAL SERVICES	650	-	-	2,000	3,200	2,000
210-55-72010	ENGINEERING SERVICES	-	25,900	-	18,000	500	2,000
<b>TOTAL PROFESSIONAL SERVICES</b>		<b>650</b>	<b>25,900</b>	<b>-</b>	<b>20,000</b>	<b>3,700</b>	<b>4,000</b>
210-55-73000	OFFICE SUPPLIES	316	352	409	500	500	500
210-55-73100	POSTAGE	204	-	253	400	400	400
<b>TOTAL OFFICE SUPPLIES</b>		<b>520</b>	<b>352</b>	<b>662</b>	<b>900</b>	<b>900</b>	<b>900</b>
210-55-73200	OFFICE EQUIPMENT	71	146	35	185	185	185
210-55-73250	OFFICE FURNITURE	77	268	-	100	100	170
<b>TOTAL OFFICE EQUIP/FURNITURE</b>		<b>147</b>	<b>414</b>	<b>35</b>	<b>285</b>	<b>285</b>	<b>355</b>
210-55-73500	FUEL	5,664	4,253	4,816	6,000	5,000	6,000
210-55-73520	SALT & SAND	32,131	29,204	9,070	35,200	35,000	35,200
210-55-73540	ROCK MATERIALS	5,000	4,550	5,422	5,000	3,000	5,400
210-55-73550	ASPHALT MATERIALS	32,880	15,701	32,132	34,983	16,000	34,500
210-55-73730	STREET/STORM SUPPLIES	17,595	31,401	15,047	34,500	21,000	41,500
210-55-73740	TRAFFIC SIGNS, SIGNALS	7,574	6,625	5,473	13,700	7,000	36,200
210-55-73790	PERSONAL SAFETY	1,081	593	658	1,100	1,000	1,100
<b>TOTAL OPERATING SUPPLIES</b>		<b>101,924</b>	<b>92,327</b>	<b>72,618</b>	<b>130,483</b>	<b>88,000</b>	<b>159,900</b>

ACCOUNT NUMBER	ACCOUNT TITLE	2015 Actual	2016 Actual	2017 Actual	2018 Budget	2018 Estimated	2019 Adopted
210-55-74530	EQUIPMENT MAINTENANCE	2,591	8,325	5,850	4,750	5,100	4,750
210-55-74550	FLEET MAINTENANCE - P	4,565	3,817	3,403	6,000	4,000	7,400
210-55-74590	VEHICLE WASHES	-	-	-	-	-	-
210-55-74600	COMPUTER MAINTENANCE	1,177	1,235	1,474	1,560	2,700	4,450
210-55-74860	CRACK SEALING	9,990	7,448	-	8,250	8,000	5,500
<b>TOTAL MAINTENANCE EXPENSE</b>		<b>18,323</b>	<b>20,825</b>	<b>10,727</b>	<b>20,560</b>	<b>19,800</b>	<b>22,100</b>
210-55-75300	HAND TOOLS	325	764	431	900	900	900
210-55-75310	SMALL EQUIPMENT	2,427	1,620	2,848	9,285	9,285	1,120
<b>TOTAL TOOLS &amp; EQUIP</b>		<b>2,753</b>	<b>2,384</b>	<b>3,279</b>	<b>10,185</b>	<b>10,185</b>	<b>2,020</b>
210-55-76000	INSURANCE	7,616	8,500	9,548	11,021	10,500	11,400
210-55-76030	STREET SWEEPING	12,690	6,120	11,050	13,000	13,000	13,260
210-55-76200	ADVERTISING	-	-	-	500	-	500
210-55-76210	PRINTING	-	-	-	500	-	500
210-55-76350	UNIFORMS	1,038	1,082	1,197	1,400	1,400	1,460
210-55-76390	EQUIPMENT RENTAL	600	548	330	1,000	1,000	1,000
210-55-76470	ANNUAL CONCRETE MAINT	27,916	23,806	27,910	30,000	30,000	30,000
210-55-76480	ANNUAL STREET MAINTEN	-	-	-	-	-	-
210-55-76490	OFFICE EQUIPMENT LEASE	666	591	552	1,388	1,388	1,388
<b>TOTAL CONTRACTUAL SERVICES</b>		<b>50,527</b>	<b>40,647</b>	<b>50,587</b>	<b>58,809</b>	<b>57,288</b>	<b>59,508</b>
210-55-76500	GENERAL PHONE SERVICE	959	995	916	960	700	960
210-55-76510	CELLULAR SERVICE & EQUIP	1,071	1,045	1,063	1,431	1,600	2,112
210-55-76520	PAGER SERVICE & EQUIP	48	47	105	100	50	100
210-55-76550	INTERNET SERVICES	538	572	1,014	600	1,100	1,140
210-55-76590	PHONE INSTALLATION &	224	149	170	500	150	500
210-55-76600	ELECTRICITY	146,131	145,588	154,409	163,152	150,000	179,076
210-55-76700	GAS SERVICE	771	886	933	1,200	1,200	1,200
<b>TOTAL UTILITIES</b>		<b>149,741</b>	<b>149,282</b>	<b>158,610</b>	<b>167,943</b>	<b>154,800</b>	<b>185,088</b>
210-55-76900	BUILDING MAINTENANCE	2,517	862	1,191	2,308	1,500	2,494
210-55-76930	BUILDING & JAN. SUPPLY	39	45	6	400	200	400
<b>TOTAL BUILDING MAINTENANCE</b>		<b>2,556</b>	<b>907</b>	<b>1,197</b>	<b>2,708</b>	<b>1,700</b>	<b>2,894</b>
210-55-77260	PENNY'S CONCRETE AGREE	-	-	-	-	-	-
<b>TOTAL TIF, NID, CID</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
210-55-78000	MISCELLANEOUS	282	796	526	1,000	1,000	1,000
210-55-78020	TDD EXPENDITURES	-	-	-	-	-	-
<b>TOTAL MISCELLANEOUS</b>		<b>282</b>	<b>796</b>	<b>526</b>	<b>1,000</b>	<b>1,000</b>	<b>1,000</b>

<b>ACCOUNT NUMBER</b>	<b>ACCOUNT TITLE</b>	<b>2015 Actual</b>	<b>2016 Actual</b>	<b>2017 Actual</b>	<b>2018 Budget</b>	<b>2018 Estimated</b>	<b>2019 Adopted</b>
210-55-78500	CAPITAL EQUIPMENT	33,358	19,072	15,987	79,000	48,100	13,570
210-55-78520	COMPUTER EQUIPMENT	-	-	-	10,980	10,000	140
210-55-78530	COMPUTER SOFTWARE PRO	693	773	2,099	5,840	5,500	4,845
<b>TOTAL CAPITAL EXPENSES</b>		<b>34,050</b>	<b>19,845</b>	<b>18,086</b>	<b>95,820</b>	<b>63,600</b>	<b>18,555</b>
210-55-79400	ANNUAL CIP APPROPRIATE	172,602	135,946	177,677	253,000	253,000	375,000
210-55-79880	BUILDING IMPROVEMENTS	452	821	156	1,220	1,220	500
<b>TOTAL CAPITAL PROJECTS</b>		<b>173,054</b>	<b>136,767</b>	<b>177,833</b>	<b>254,220</b>	<b>254,220</b>	<b>375,500</b>
210-55-89560	TRANSFER TO PARKS - M	25,000	25,000	25,000	25,000	25,000	25,000
<b>TOTAL TRANSFERS OUT</b>		<b>25,000</b>	<b>25,000</b>	<b>25,000</b>	<b>25,000</b>	<b>25,000</b>	<b>25,000</b>
<b>TOTAL TRANSPORTATION EXPENSES</b>		<b>702,609</b>	<b>663,350</b>	<b>671,190</b>	<b>954,806</b>	<b>835,656</b>	<b>1,043,984</b>

ACCOUNT NUMBER	ACCOUNT TITLE	2015 Actual	2016 Actual	2017 Actual	2018 Budget	2018 Estimated	2018 Adopted
230-00-41000	REAL ESTATE & PROPERTY	77,844	83,023	84,828	87,000	91,850	92,000
230-00-41100	DELINQUENT PROPERTY T	2,118	1,599	1,917	2,000	2,000	2,000
230-00-41400	REPLACEMENT TAXES	878	1,087	1,141	1,000	1,200	1,000
230-00-41700	INTEREST - PROPERTY T	855	778	2,271	2,000	2,000	2,000
230-00-41500	RAIL & UTILITY TAX	1,946	2,023	872	1,000	1,000	1,000
<b>TOTAL TAX REVENUES</b>		<b>83,641</b>	<b>88,510</b>	<b>91,029</b>	<b>93,000</b>	<b>98,050</b>	<b>98,000</b>
230-00-47500	MISCELLANEOUS INCOME	-	377	-	-	-	-
230-00-47700	INTEREST INCOME	-	-	955	1,000	-	1,000
<b>TOTAL MISCELLANEOUS REVENUES</b>		<b>-</b>	<b>377</b>	<b>955</b>	<b>1,000</b>	<b>-</b>	<b>1,000</b>
230-00-48700	BEGINNING FUND BALANCE	-	-	-	64,000	-	-
<b>TOTAL BONDS AND FUND BALANCE</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>64,000</b>	<b>-</b>	<b>-</b>
<b>TOTAL PUBLIC HEALTH REVENUES</b>		<b>83,641</b>	<b>88,887</b>	<b>91,984</b>	<b>158,000</b>	<b>98,050</b>	<b>99,000</b>
230-33-61100	PERSONNEL SALARIES	-	-	-	-	-	-
<b>TOTAL SALARIES</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
230-33-74200	SENIOR HEALTH SERVICE	9,579	10,096	13,544	15,000	12,000	16,000
230-33-74210	GV CLEAN UP	15,000	14,906	16,677	15,000	16,000	16,500
230-33-74300	COMMUNITY PROGRAMS	514	-	11,390	23,000	16,500	26,425
230-33-74310	STORM CLEAN UP	-	-	-	-	-	-
230-33-74340	RECYCLING CENTER	-	-	-	-	-	-
230-33-74510	WARNING SIREN MAINTEN	-	-	-	-	-	-
230-33-74770	SEWER LINES CLEANING	-	-	-	-	-	-
<b>TOTAL PROGRAM EXPENSES</b>		<b>25,092</b>	<b>25,002</b>	<b>41,611</b>	<b>53,000</b>	<b>44,500</b>	<b>58,925</b>
230-33-78000	MISCELLANEOUS	-	-	-	-	-	-
230-33-78540	WARNING SIREN	-	23,853	-	-	-	-
230-33-78599	LAND ACQUISITION	-	-	-	64,000	63,369	-
<b>TOTAL MISCELLANEOUS</b>		<b>-</b>	<b>23,853</b>	<b>-</b>	<b>64,000</b>	<b>63,369</b>	<b>-</b>
230-33-89540	TRANSFER TO PARK/CC	40,000	40,000	40,000	40,000	40,000	40,000
<b>TOTAL TRANSFERS OUT</b>		<b>40,000</b>	<b>40,000</b>	<b>40,000</b>	<b>40,000</b>	<b>40,000</b>	<b>40,000</b>
<b>TOTAL PUBLIC HEALTH EXPENSES</b>		<b>65,092</b>	<b>88,855</b>	<b>81,611</b>	<b>157,000</b>	<b>147,869</b>	<b>98,925</b>

<b>ACCOUNT NUMBER</b>	<b>ACCOUNT TITLE</b>	<b>2015 Actual</b>	<b>2016 Actual</b>	<b>2017 Actual</b>	<b>2018 Budget</b>	<b>2018 Estimated</b>	<b>2019 Adopted</b>
250-00-41000	PROPERTY TAX REVENUE	230,797	225,370	229,690	230,000	230,000	230,000
250-00-42000	SALES TAX REVENUE	100,355	95,682	96,606	100,000	100,000	50,000
250-00-47100	COUNTY REVENUE	55,196	52,324	53,134	50,000	50,000	25,000
<b>TOTAL TIF (OLD TOWNE) REVENUE</b>		<b>386,348</b>	<b>373,376</b>	<b>379,430</b>	<b>380,000</b>	<b>380,000</b>	<b>305,000</b>
250-80-77310	TIF EXPENSE-OLD TOWNE	-	5,110	225	-	400	-
250-80-77320	DEVELOPER EXPENSE-PRO	230,797	216,683	234,591	230,000	230,000	230,000
250-80-77330	DEVELOPER EXPENSE-SAL	141,810	140,233	150,638	150,000	150,000	75,000
<b>TOTAL TIF (OLD TOWNE) EXPENSES</b>		<b>372,608</b>	<b>362,026</b>	<b>385,454</b>	<b>380,000</b>	<b>380,400</b>	<b>305,000</b>

<b>ACCOUNT NUMBER</b>	<b>ACCOUNT TITLE</b>	<b>2015 Actual</b>	<b>2016 Actual</b>	<b>2017 Actual</b>	<b>2018 Budget</b>	<b>2018 Estimated</b>	<b>2019 Adopted</b>
280-00-42300	SALES TAX	350,194	366,178	386,713	420,000	420,000	483,000
280-00-4610	REIMBURSEMENT FOR PRO	-	-	-	-	-	-
280-00-4690	SALE OF ASSETS	-	-	-	-	-	-
280-00-47700	BEGINNING FUND BALANCE	-	-	-	-	-	82,000
	<b>TOTAL CAPITAL IMPROVE REVENUES</b>	<b>350,194</b>	<b>366,178</b>	<b>386,713</b>	<b>420,000</b>	<b>420,000</b>	<b>565,000</b>
280-88-78000	MISCELLANEOUS	-	-	-	-	-	-
280-88-77260	PENNY'S CONCRETE AGREE	-	-	-	-	-	-
280-88-78510	CAPITAL OUTLAY	-	-	-	-	-	-
280-88-72610	CONSULTATION FEES - M	-	-	-	-	-	-
280-88-72510	CONSULTATION FEES - I	-	-	-	-	-	-
280-88-89580	TRANSFER TO TRANSPORT	-	-	-	-	-	-
280-88-89510	TRANSFER TO COMMUNITY	240,000	250,000	250,000	250,000	250,000	265,000
280-88-77420	GV MARKETPLACE TIF	-	-	-	-	-	-
280-88-77400	GV MARKETPLACE - CID	-	-	-	-	-	-
280-88-77410	GV MARKETPLACE - NID	-	-	-	-	-	-
280-88-73900	APPROP./UNDESIG. FUND	-	-	-	-	-	-
280-88-79260	STREETSCAPE - MAIN ST	23,314	-	-	-	-	-
280-88-79900	DOWNTOWN STREET IMPROVEM	-	-	-	-	-	-
280-88-79910	SNI-BAR FARMS IMPROVE	-	-	-	150,000	150,000	300,000
	<b>TOTAL CAPITAL IMPROVE EXPENSES</b>	<b>263,314</b>	<b>250,000</b>	<b>250,000</b>	<b>400,000</b>	<b>400,000</b>	<b>565,000</b>



<b>ACCOUNT NUMBER</b>	<b>ACCOUNT TITLE</b>	<b>2015 Actual</b>	<b>2016 Actual</b>	<b>2017 Actual</b>	<b>2018 Budget</b>	<b>2018 Estimated</b>	<b>2019 Adopted</b>
295-00-48000	BOND PROCEEDS	-	-	-	-	-	-
295-00-47700	INTEREST REVENUE	1,224	1,218	1,265	-	2,190	-
295-00-48700	BEGINNING FUND BALANCE	-	707,000	-	183,600	183,600	-
295-00-49750	TRANSFER FROM GO BOND	-	-	-	-	-	-
<b>GO BOND REVENUES</b>		<b>1,224</b>	<b>708,218</b>	<b>1,265</b>	<b>183,600</b>	<b>185,790</b>	<b>-</b>
295-00-72060	LEGAL FEES	-	-	-	-	-	-
295-00-79180	MAIN STREET ENHANCEMENTS	2,216	-	-	-	-	-
295-00-79485	2011 GO BONDS TO 1-70 PRO	-	-	-	-	-	-
295-00-73900	PRINCIPAL ON BONDS	-	-	-	-	-	-
295-00-79486	DEPOSIT W/ MODOT- MAIN ST	-	(79,633)	-	-	(10,200)	-
295-00-79900	DOWNTOWN STREET IMPROVEM	-	604,985	-	197,256	197,256	-
295-00-89000	INTEREST EXPENSE	-	-	-	-	-	-
<b>TOTAL 2011 GO EXPENSES</b>		<b>2,216</b>	<b>525,352</b>	<b>-</b>	<b>197,256</b>	<b>187,056</b>	<b>-</b>

ACCOUNT NUMBER	ACCOUNT TITLE	2015 Actual	2016 Actual	2017 Actual	2018 Budget	2018 Estimated	2019 Adopted
<b>300 TIF PROJECT #2</b>							
300-00-48000	BOND PROCEEDS	-	-	-	-	-	-
300-00-48300	BOND REIMBURSEMENT	-	-	-	-	-	-
300-00-48350	DEVELOPER REIMBURSEMENT	19,879	79,143	4,812	5,000	5,000	5,000
300-00-49762	TRANSFER FROM PROJECT 1A				95,000	85,131	-
<b>TOTAL BONDS, FD BAL, CAPT LEASES</b>		<b>19,879</b>	<b>79,143</b>	<b>4,812</b>	<b>100,000</b>	<b>90,131</b>	<b>5,000</b>
<b>TOTAL TIF REVENUES</b>		<b>19,879</b>	<b>79,143</b>	<b>4,812</b>	<b>100,000</b>	<b>90,131</b>	<b>5,000</b>
300-00-72000	PROFESSIONAL SERVICES	36,507	58,718	4,104	5,000	5,000	5,000
300-00-76200	ADVERTISING	-	1,049	-	-	-	-
<b>TOTAL PROFESSIONAL SERVICES</b>		<b>36,507</b>	<b>59,767</b>	<b>4,104</b>	<b>5,000</b>	<b>5,000</b>	<b>5,000</b>
300-00-89110	CUSTODIAL FEES	2,823	2,638	2,032	-	-	-
300-00-89300	BOND ISSUANCE COSTS	-	300	-	-	-	-
300-00-89510	TRANSFER TO GENERAL FUND	-	-	-	95,000	85,131	-
<b>TOTAL DEBT SERVICE</b>		<b>2,823</b>	<b>2,938</b>	<b>2,032</b>	<b>95,000</b>	<b>85,131</b>	<b>-</b>
<b>TOTAL TIF EXPENSES</b>		<b>39,330</b>	<b>62,705</b>	<b>6,136</b>	<b>100,000</b>	<b>90,131</b>	<b>5,000</b>
<b>301 MKT PL TIF RESERVE PR#2</b>							
301-00-47700	INTEREST REVENUE	-	-	-	-	-	-
<b>TOTAL MISCELLANEOUS</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
301-00-49100	TRANSFER FROM GENERAL	50,000	50,000	50,000	140,000	140,000	-
301-00-49760	TRANSFER FROM PR2 SPEC ALLOC	40,174	47,774	16,954	50,000	115,000	-
301-00-49762	TRANSFER FROM PR1A SPEC ALLOC	-	-	-	-	-	-
<b>TOTAL TRANSFERS</b>		<b>90,174</b>	<b>97,774</b>	<b>66,954</b>	<b>190,000</b>	<b>255,000</b>	<b>-</b>
<b>TOTAL RESERVE FUND REVENUES</b>		<b>90,174</b>	<b>97,774</b>	<b>66,954</b>	<b>190,000</b>	<b>255,000</b>	<b>-</b>
301-00-89521	TRANSFER TO TIF BOND	53,728	-	-	-	-	-
<b>TOTAL OTHER USES</b>		<b>53,728</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>302 MKPL TIF-PR#2 SPEC ALLOW</b>							
302-00-41001	TIF PROJECT #2 PROPERTY TAX	57,439	81,603	73,950	75,000	353,000	80,000
302-00-42001	TIF PROJECT #2 SALES TAX	85,874	95,553	65,619	150,000	150,000	300,000
302-00-47100	COUNTY TAX REVENUES	28,696	22,904	30,023	50,000	50,000	65,000
302-00-47700	INTEREST REVENUE	4	48	148	-	1,100	-
302-00-4799	REIMBURSEMENT 1A	-	18,091	-	-	-	-
302-00-48700	BEGINNING FUND BALANCE	-	-	25,000	-	-	-

ACCOUNT NUMBER	ACCOUNT TITLE	2015 Actual	2016 Actual	2017 Actual	2018 Budget	2018 Estimated	2019 Adopted
<b>TOTAL REVENUES</b>		<b>172,013</b>	<b>218,199</b>	<b>194,740</b>	<b>275,000</b>	<b>554,100</b>	<b>445,000</b>
302-00-77342	PAYMENT TO TRUSTEE	-	-	-	-	-	-
302-00-89520	TRANSFER TO MKT PL TIF RESERVE	40,174	47,774	14,075	50,000	111,000	-
302-00-89521	TRANSFER TO TIF BOND	94,837	168,099	173,820	225,000	225,000	225,000
<b>TOTAL EXPENSES</b>		<b>135,011</b>	<b>215,873</b>	<b>187,895</b>	<b>275,000</b>	<b>336,000</b>	<b>225,000</b>
305 MKT PL TIF PR#2 IDA BDS							
305-00-47700	INTEREST REVENUE	47	155	652	-	3,200	-
305-00-48000	BOND PROCEEDS	-	-	-	-	-	-
305-00-48700	BEGINNING FUND BALANCE	-	-	-	-	-	-
305-00-49761	TRANSFER FROM CID FUND	38,802	17,650	17,973	40,000	23,140	20,000
305-00-49762	TRANSFER FROM PROJECT	-	-	-	-	-	-
305-00-49763	TRANSFER FROM TIF RESERVES	53,728	-	-	-	-	-
305-00-49910	TRANSFER FROM SPECIAL ALLOW	94,837	168,098	170,941	225,000	225,000	225,000
<b>TOTAL REVENUES</b>		<b>187,415</b>	<b>185,903</b>	<b>189,566</b>	<b>265,000</b>	<b>251,340</b>	<b>245,000</b>
305-00-77340	DEVELOPER REIMBURSEMENT	-	-	-	-	-	-
305-00-77341	CITY REIMBURSEMENT	-	-	13,254	-	-	-
<b>TOTAL TIF, NID, CID EXPENSES</b>		<b>-</b>	<b>-</b>	<b>13,254</b>	<b>-</b>	<b>-</b>	<b>-</b>
305-00-89000	BOND PRINCIPAL	80,000	80,000	85,000	90,000	90,000	90,000
305-00-89100	INTEREST EXPENSE	107,394	105,794	104,194	103,000	102,400	100,000
305-00-89110	CUSTODIAL FEES	-	-	2,554	4,000	6,800	5,000
305-00-89300	BOND ISSUANCE COSTS	-	-	-	-	-	-
<b>TOTAL DEBT SERVICE</b>		<b>187,394</b>	<b>185,794</b>	<b>191,748</b>	<b>197,000</b>	<b>199,200</b>	<b>195,000</b>
<b>TOTAL EXPENSES</b>		<b>187,394</b>	<b>185,794</b>	<b>205,002</b>	<b>197,000</b>	<b>199,200</b>	<b>195,000</b>
325 MK PL TIF PR#1A							
325-00-41001.91	TIF PR1A PROPERTY TAX	31,744	33,009	49,825	33,000	33,000	40,000
325-00-42005.91	TIF PR1A SALES TAXES	47,874	43,983	45,125	50,000	50,000	50,000
325-00-47100.91	PR1A COUNTY TAX REV	24,967	20,468	27,840	20,000	25,000	20,000
325-00-47700	COUNTY TAX REVENUES	-	-	-	-	-	-
325-00-47700	INTEREST REVENUES	162	390	1,988	1,000	6,400	2,000
325-00-48350.93	DEVELOPER REIMBURSEMENT #3	-	-	-	20,000	-	-
<b>TOTAL REVENUES</b>		<b>104,746</b>	<b>97,850</b>	<b>124,778</b>	<b>124,000</b>	<b>114,400</b>	<b>112,000</b>
325-00-72000.91	PROFESSIONAL SERVICES #1A	-	1,277	-	20,000	10,000	1,000
325-00-78999	REIMBURSE TIF FUND	-	18,091	-	-	-	-
325-00-89519	TRANSFER TO 300	-	-	-	85,000	85,131	-
325-00-89521	TRANSFER TO MKT PL TIF (305)	-	-	-	-	-	-

ACCOUNT NUMBER	ACCOUNT TITLE	2015 Actual	2016 Actual	2017 Actual	2018 Budget	2018 Estimated	2019 Adopted
325-00-89521	TRANSFER TO TIF BOND	-	-	-	-	-	-
<b>TOTAL EXPENSES</b>		-	<b>19,368</b>	-	<b>105,000</b>	<b>95,131</b>	<b>1,000</b>
330 MK PL TIF PR #3							
330-00-41001	TIF PR#3 PROPERTY TAX	-	-	-	-	-	-
330-00-42005	TIF PR #3 SALES TAXES	-	-	-	-	-	-
330-00-47100	PR #3 COUNTY TAX REV	-	-	-	-	-	-
330-00-47700	COUNTY TAX REVENUES	-	-	-	-	-	-
330-00-47700	INTEREST REVENUES	-	-	-	-	-	-
330-00-48350.93	DEVELOPER REIMBURSEMENT #3	-	-	3,356	-	-	10,000
<b>TOTAL REVENUES</b>		-	-	<b>3,356</b>	-	-	<b>10,000</b>
300-00-72000	PROFESSIONAL SERVICES #3	-	-	4,818	-	1,800	10,000
330-00-78999	REIMBURSE TIF FUND	-	-	-	-	-	-
330-00-89521	TRANSFER TO MKT PL TIF	-	-	-	-	-	-
330-00-89521	TRANSFER TO TIF BOND	-	-	-	-	-	-
<b>TOTAL EXPENSES</b>		-	-	<b>4,818</b>	-	<b>1,800</b>	<b>10,000</b>

ACCOUNT NUMBER	ACCOUNT TITLE	2015 Actual	2016 Actual	2017 Actual	2018 Budget	2018 Estimated	2019 Adopted
310 MKT PLACE NID-PR#2							
310-00-47700	INTEREST REVENUE	-	-	-	200	-	-
<b>TOTAL MISCELLANEOUS REVENUE</b>		-	-	-	<b>200</b>	-	-
310-00-48001	NID NOTE PROCEEDS	3,125,000	-	-	-	-	-
310-00-48000	NID BOND PROCEEDS	-	3,035,000	-	-	-	-
310-00-48002	NID BOND DEPOSITS	-	291,123	-	-	-	-
310-00-48010	NID ASSESSMENTS	-	-	-	223,500	217,890	223,500
310-00-48003	NID BOND DISCOUNT	-	(45,413)	-	-	-	-
310-00-48700	BEGINNING FUND BALANCE	-	54,000	71,100	-	-	-
<b>TOTAL BONDS, FD BAL, CAPT LEASES</b>		<b>3,125,000</b>	<b>3,334,710</b>	<b>71,100</b>	<b>223,500</b>	<b>217,890</b>	<b>223,500</b>
<b>TOTAL REVENUES</b>		<b>3,125,000</b>	<b>3,334,710</b>	<b>71,100</b>	<b>223,700</b>	<b>217,890</b>	<b>223,500</b>
310-00-72000	PROFESSIONAL SERVICES	-	4,645	-	500	500	500
310-00-72060	LEGAL FEES	-	-	-	-	-	-
310-00-77340	DEVELOPER REIMBURSEMENT	-	-	-	-	-	-
310-00-79485	MODOT PROJECT DEPOSIT	-	-	-	-	-	-
310-00-89000	PRINCIPAL PAYMENTS	3,015,000	3,125,000	-	125,000	125,000	125,000
310-00-89100	INTEREST PAYMENTS	34,643	31,250	71,033	94,000	92,775	91,000
310-00-89110	CUSTODIAL FEES	950	677	-	4,200	500	4,200
310-00-89300	BOND ISSUANCE COSTS	53,809	86,529	-	-	-	-
<b>TOTAL EXPENSES</b>		<b>3,104,402</b>	<b>3,248,101</b>	<b>71,033</b>	<b>223,700</b>	<b>218,775</b>	<b>220,700</b>

ACCOUNT NUMBER	ACCOUNT TITLE	2015 Actual	2016 Actual	2017 Actual	2018 Budget	2018 Estimated	2019 Adopted
320 MKT PLACE CID PR#2							
320-00-48360	COST REIMBURSEMENT	-	-	13,254	-	-	-
<b>TOTAL REVENUES</b>		-	-	13,254	-	-	-
320-00-72000	PROFESSIONAL SERVICES	-	205	-	-	-	-
320-00-72060	LEGAL FEES	-	-	-	-	-	-
<b>TOTAL EXPENSES</b>		-	205	-	-	-	-
321 MKT PLACE CID PR#2 SPECIAL ALLOW FUND							
321-00-42003	MK PL CID PR#2 SALES TAX	42,012	41,562	43,172	120,000	214,140	229,000
321-00-42004	MK PL CID PR#2 USE TAX	74	18	18,475	100	109,085	1,000
321-00-47700	INTEREST REVENUE	20	16	135	50	1,500	500
321-00-48350	DEVELOPERS REIMBURSEMENT	-	2,643	-	-	-	-
321-00-4870	BEGINNING FUND BALANCE	-	-	-	-	-	124,305
<b>TOTAL REVENUES</b>		42,105	44,239	61,782	120,150	324,725	354,805
321-00-73800	CID OPERATING EXPENSES	2,764	5,472	2,840	6,480	3,500	6,350
321-00-77340	DEVELOPER REIMBURSEMENT	-	-	-	-	-	153,230
321-00-89000	PRINCIPAL PAYMENTS	-	-	-	-	-	-
321-00-89100	INTEREST PAYMENTS	-	-	-	-	-	-
321-00-89111	CITY ADMIN FEES	644	576	600	1,800	3,428	3,000
321-00-89112	SPECIAL ALLOCATION FD TRANS	-	-	-	71,000	-	115,000
321-00-89521	TRANSFER TO TIF BOND	38,802	17,650	17,973	40,000	40,000	20,000
<b>TOTAL EXPENSES</b>		42,210	23,698	21,413	119,280	46,928	297,580
323 MKT PLACE CID PR#3							
323-00-42003	MK PL CID PR#3 SALES TAX	-	-	-	-	-	-
323-00-42004	MK PL CID PR#3 USE TAX	-	-	-	-	-	-
323-00-47700	INTEREST REVENUE	-	-	-	-	-	-
323-00-48350	DEVELOPERS REIMBURSEMENT	-	-	12,506	5,000	5,600	5,000
<b>TOTAL REVENUES</b>		-	-	12,506	5,000	5,600	5,000
323-00-72000	PROFESSIONAL SERVICES	-	-	8,440	5,000	2,606	5,000
323-00-73800	CID OPERATING EXPENSES	-	-	-	-	-	-
323-00-76200	ADVERTISING	-	-	497	-	-	-
323-00-89111	CITY ADMIN FEES	-	-	-	-	-	-
<b>TOTAL EXPENSES</b>		-	-	8,937	5,000	2,606	5,000

ACCOUNT NUMBER	ACCOUNT TITLE	2015 Actual	2016 Actual	2017 Actual	2018 Budget	2018 Estimated	2019 Adopted
400-00-41000	REAL ESTATE & PROPERTY	1,577,632	1,666,296	1,736,906	1,740,000	1,881,000	1,800,000
400-00-41100	DELINQUENT PROPERTY T	40,281	31,729	38,040	25,000	40,000	30,000
400-00-41400	REPLACEMENT TAXES	17,415	22,259	23,375	20,000	25,000	20,000
400-00-41500	RAIL & UTILITY TAX	38,611	41,449	46,513	40,000	40,000	40,000
400-00-41700	INTEREST - PROPERTY T	16,966	15,864	17,875	15,000	18,000	15,000
<b>TOTAL TAX REVENUES</b>		<b>1,690,905</b>	<b>1,777,597</b>	<b>1,862,709</b>	<b>1,840,000</b>	<b>2,004,000</b>	<b>1,905,000</b>
400-00-47500	MISCELLANEOUS INCOME						
400-00-47700	INTEREST INCOME	2,024	2,290	4,219	1,000	13,970	5,000
<b>TOTAL MISCELLANEOUS REVENUES</b>		<b>2,024</b>	<b>2,290</b>	<b>4,219</b>	<b>1,000</b>	<b>13,970</b>	<b>5,000</b>
400-00-48000	REFUNDING BOND PROCEEDS	-	-	-	3,380,000	-	-
400-00-48100	BOND PREMIUM	-	-	-	194,241	-	-
400-00-48700	BEGINNING FUND BALANCE	-	-	-	-	-	-
<b>TOTAL FUND BALANCE BUDGETED</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>3,574,241</b>	<b>-</b>	<b>-</b>
<b>TOTAL DEBT SERVICES REVENUES</b>		<b>1,692,929</b>	<b>1,779,887</b>	<b>1,866,928</b>	<b>5,415,241</b>	<b>2,017,970</b>	<b>1,910,000</b>
400-44-89000	PRINCIPAL	1,335,000	1,450,000	1,515,000	4,850,000	1,390,000	1,530,000
400-44-89010	PAYMENTS TO ESCROW	-	-	-	-	-	-
400-44-89100	INTEREST	285,910	253,010	218,491	166,000	190,000	151,010
400-44-89110	CUSTODIAN FEES	2,534	5,690	2,253	5,000	5,000	5,000
400-44-89300	BOND ISSUANCE COST	-	-	-	45,950	-	-
400-44-73900	APPROP./UNDESIG. FUND	-	-	-	-	-	-
<b>TOTAL DEBT SERVICES EXPENSES</b>		<b>1,623,444</b>	<b>1,708,700</b>	<b>1,735,744</b>	<b>5,066,950</b>	<b>1,585,000</b>	<b>1,686,010</b>

## Water/Sewer

The Water and Sewer Divisions are responsible for the continued operation of the water distribution system and the sewer collection system. Grain Valley's water distribution system has over 72 miles of water lines, ranging in size from 2" to 12". The system contains 680 fire hydrants and 1520 valves, as well as two ground storage tanks and two elevated storage tanks. Maintenance duties include the repair of water leaks, installation and repair of water meters, and maintenance of fire hydrants. Grain Valley's sewer collection system is made up of over 62 miles of sewers, ranging in size from 6" to 36". The system contains over 1,400 manholes. Maintenance duties include video inspection of sewer mains and service connections and the cleaning and repair of sewer mains and manholes. In 2018 an engineering inspector position was added to the public works area. The costs are split between transportation, water and sewer.

### By Category

	2016 Actual	2017 Actual	2018 Adopted Budget	2018 Estimated Actual	2019 Board Approved Budget
Personnel	988,096	1,025,689	1,109,602	1,109,602	1,239,156
Professional Services	82,894	61,768	89,380	93,580	102,630
Maintenance & Supplies	1,190,886	1,437,450	1,435,177	1,364,145	1,475,079
Contractual	868,566	873,826	866,328	867,028	884,530
Utilities	64,143	70,636	85,154	85,154	84,938
Capital Outlay	960,155	839,292	1,377,320	1,457,340	1,344,465
Debt Service	567,311	560,793	607,200	609,035	610,500
Transfers/Misc.	10,189	4,355	51,890	53,506	50,100
<b>Total</b>	4,732,240	4,873,809	5,622,051	5,639,390	5,791,398

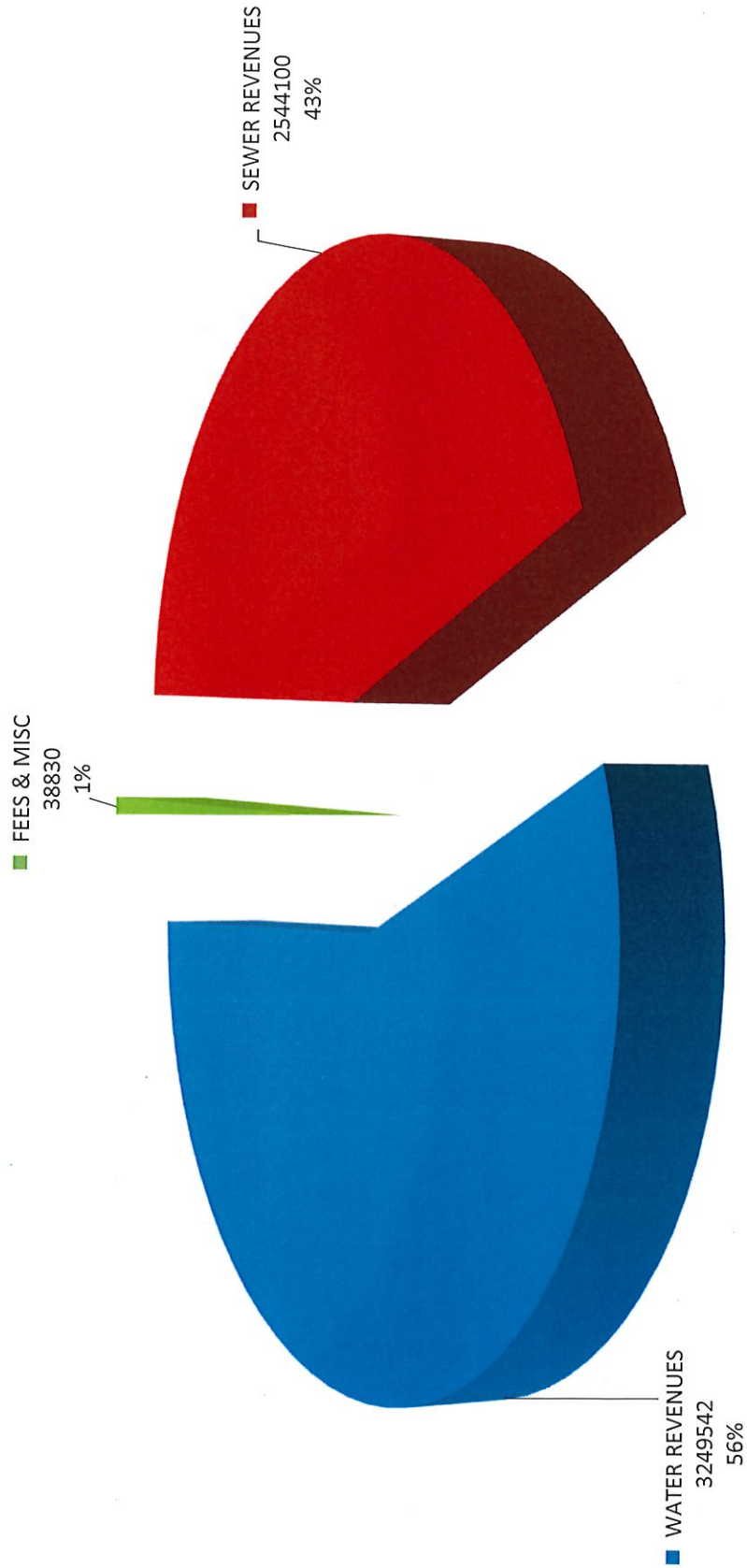
### Department Positions Control

	2017 Actual	2018 Actual	2019 Adopted
Public Works Operations Mgr	0.8	0.0	0.0
Public Works Superintendent	0.8	0.8	0.8
Public Works Team Leader	0.0	1.6	1.6
Public Works Maintenance	6.4	4.8	4.8
Engineering Inspector	0.0	0.8	0.8
Administrative Assistant	0.8	0.8	0.8
<b>Total FTE</b>	8.8	8.8	8.8



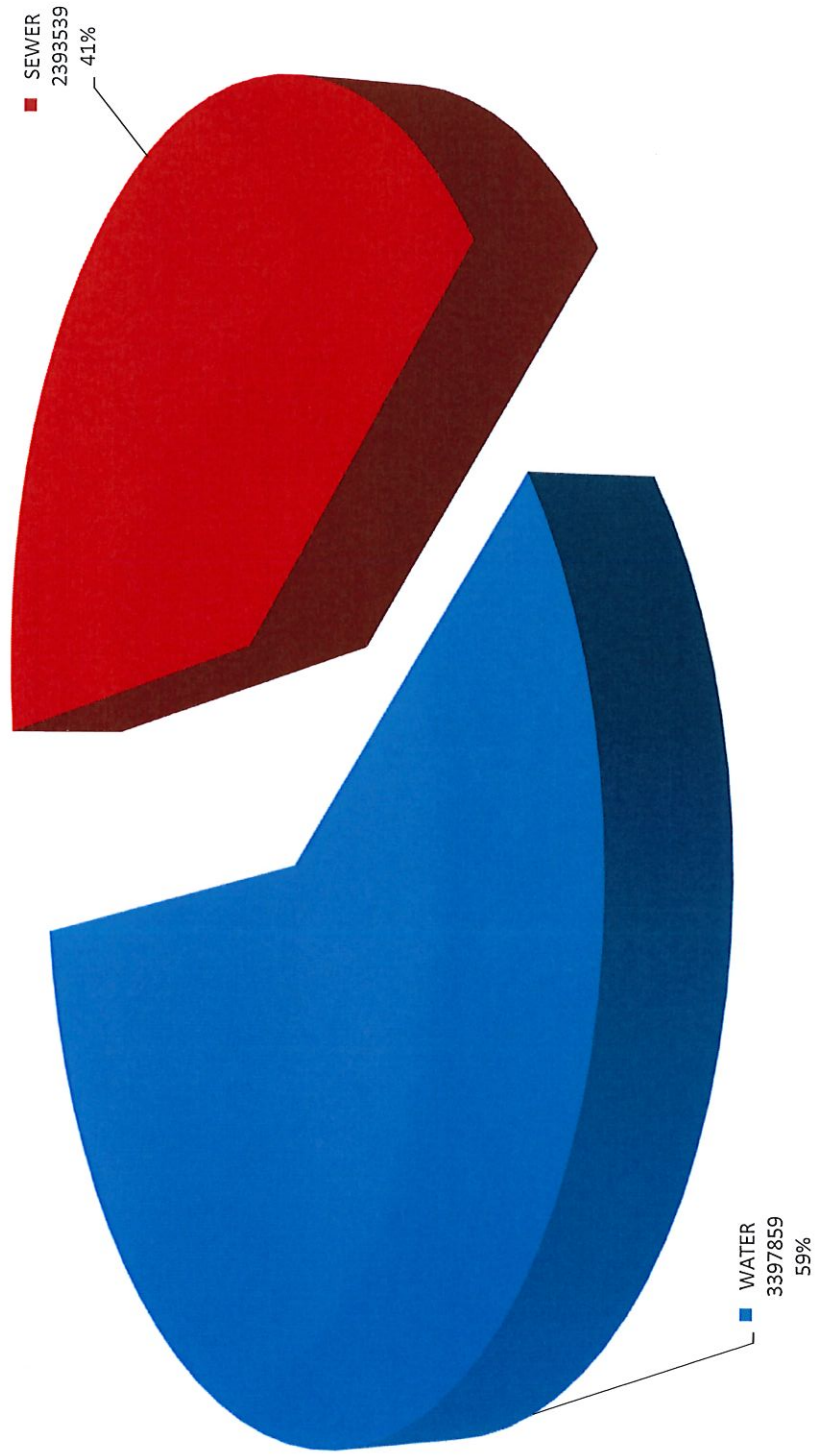
# WATER /SEWER FUND REVENUES 2019

## 5,832,472



ACCOUNT NUMBER	ACCOUNT TITLE	2015 Actual	2016 Actual	2017 Actual	2018 Budget	2018 Estimated	2019 Adopted
600-00-42800	SALES TAX ADMIN FEE	762	812	554	600	600	600
600-00-44300	REINSPECT FEES	-	-	-	-	-	-
600-00-44500	DEVELOPER FEE	781	3,969	2,933	720	8,500	930
600-00-44550	DEVELOPER FEE	1,572	7,610	7,372	7,000	47,000	-
<b>TOTAL FEE REVENUES</b>		<b>3,115</b>	<b>12,391</b>	<b>10,859</b>	<b>8,320</b>	<b>56,100</b>	<b>1,530</b>
600-00-45550	BLUE SPRINGS PAYMENT	-	-	-	-	-	-
<b>TOTAL REIMBURSEMENTS</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
600-00-46411	Labor Reimbursement	307	160	64	-	-	-
600-00-46412	REIMBURSEMENT FOR PRO	801	566	145	-	-	-
600-00-46415	WATER REVENUE	2,305,856	2,376,365	2,418,944	2,450,000	2,500,000	2,500,000
600-00-46421	RECONNECT FEES	28,225	18,375	16,725	16,000	16,000	15,900
600-00-46423	PENALTIES	70,434	75,343	74,663	72,000	77,000	72,000
600-00-46424	SEWER COLLECTIONS	2,230,772	2,225,955	2,298,574	2,225,000	2,320,000	2,300,000
600-00-46425	SEWER TAP FEES	216,900	201,700	262,999	227,100	204,000	244,100
600-00-46426	TAPPING FEES	470,496	439,486	564,585	535,640	430,000	556,166
600-00-46427	TAP FEE INCREASE REVENUE	-	-	-	-	-	-
600-00-46428	SEWER LOCATOR REVENUE	-	-	-	-	-	-
600-00-46429	IMPACT FEES	56,000	-	-	-	-	-
600-00-46431	METER REPLACEMENT	69,637	71,146	72,830	75,000	75,000	75,000
600-00-46432	TOWER ANTENNAE FEE	27,227	28,043	28,885	29,000	29,000	30,000
600-00-46450	RE LEASE- PW MAINT PROPERTY	476	476	476	-	-	476
600-00-46460	HOUSE RENT	-	3,150	4,200	4,200	1,400	-
600-00-46750	DEVELOPER CONTRIBUTION	-	-	-	-	-	-
<b>TOTAL CHARGES FOR SERVICES</b>		<b>5,477,132</b>	<b>5,440,765</b>	<b>5,743,090</b>	<b>5,633,940</b>	<b>5,652,400</b>	<b>5,793,642</b>
600-00-46900	SALE OF ASSETS	9,341	6,387	-	6,000	1,150	-
<b>TOTAL SALE OF PROPERTY/MERCHANDISE</b>		<b>9,341</b>	<b>6,387</b>	<b>-</b>	<b>6,000</b>	<b>1,150</b>	<b>-</b>
600-00-47500	MISCELLANEOUS INCOME	8,613	1,216	1,036	2,000	2,000	2,000
600-00-47500	ADMIN A.R. REVENUE	-	-	-	-	-	-
600-00-47700	INTEREST INCOME	15,155	8,472	21,572	8,000	62,000	35,000
600-00-47800	VENDING REBATES	115	17	-	-	-	-
600-00-47820	Contribution - PW Week	675	900	855	400	150	300
<b>TOTAL MISCELLANEOUS REVENUES</b>		<b>24,558</b>	<b>10,605</b>	<b>23,463</b>	<b>10,400</b>	<b>64,150</b>	<b>37,300</b>
600-00-48500	CONTRIBUTION FROM GOV	-	-	-	-	-	-
600-00-48700	BUDGETED FUND BALANCE	-	-	-	128,000	-	-
<b>TOTAL BOND PROCEEDS/FUND BALANCE</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>128,000</b>	<b>-</b>	<b>-</b>
<b>TOTAL WATER/SEWER REVENUES</b>		<b>5,514,146</b>	<b>5,470,148</b>	<b>5,777,412</b>	<b>5,786,660</b>	<b>5,773,800</b>	<b>5,832,472</b>

**WATER/SEWER FUND EXPENSES 2019**  
**5,791,398**



ACCOUNT NUMBER	ACCOUNT TITLE	2015 Actual	2016 Actual	2017 Actual	2018 Budget	2018 Estimated	2019 Adopted
600-60-61100	PERSONNEL SALARIES	364,425	358,937	363,980	374,959	350,000	421,448
600-60-61110	OVERTIME	10,883	8,227	9,505	10,300	12,000	10,300
<b>TOTAL SALARIES</b>		<b>375,307</b>	<b>367,164</b>	<b>373,485</b>	<b>385,259</b>	<b>362,000</b>	<b>431,748</b>
600-60-61500	F.I.C.A.	26,790	25,982	26,126	29,349	29,349	31,280
600-60-61520	UNEMPLOYMENT	1,878	1,485	1,122	1,125	1,125	1,162
600-60-61530	WORKERS COMPENSATION	9,372	8,846	8,248	11,294	11,294	12,231
600-60-61540	HEALTH INSURANCE	43,783	52,331	56,810	66,106	66,106	79,800
600-60-61550	Health Insurance Appr	-	-	-	-	-	-
600-60-61555	HSA	8,779	8,907	10,907	15,240	15,240	15,840
600-60-61560	DENTAL	3,973	4,216	4,617	5,042	5,042	5,955
600-60-61570	LIFE INSURANCE	1,161	1,165	1,140	1,160	1,160	1,194
600-60-61575	SHORT TERM DISABILITY	-	-	-	1,925	1,925	1,521
600-60-61580	RETIREMENT	32,888	28,572	28,877	29,804	29,804	29,846
600-60-61590	EAP EXPENSE	199	210	165	1,227	1,227	1,250
600-00-61600	CAR ALLOWANCE	-	-	-	-	-	-
<b>TOTAL BENEFITS</b>		<b>128,823</b>	<b>131,714</b>	<b>138,012</b>	<b>162,272</b>	<b>162,272</b>	<b>180,079</b>
600-60-62000	EDUCATION REIMBURSEMENT	-	-	-	2,000	-	2,000
600-60-62050	COMPUTER TRAINING	-	-	-	-	-	880
600-60-62080	TRAINING	202	180	205	1,000	1,000	1,000
600-60-62200	SUB & MEMBERSHIP	317	425	346	400	400	400
600-60-62250	MEETINGS & CONFERENCE	577	1,566	305	2,380	2,380	1,980
600-60-62320	MILEAGE	-	-	-	240	240	240
600-60-62350	ED. & REF MATERIAL	-	-	-	250	250	250
<b>TOTAL STAFF DEVELOPMENT</b>		<b>1,096</b>	<b>2,171</b>	<b>856</b>	<b>6,270</b>	<b>4,270</b>	<b>6,750</b>
600-60-72000	PROFESSIONAL SERVICES	62,503	69,797	61,723	67,980	62,489	62,730
600-60-72010	ENGINEERING SERVICES	37,240	780	-	18,200	500	38,000
<b>TOTAL PROFESSIONAL SERVICES</b>		<b>99,743</b>	<b>70,577</b>	<b>61,723</b>	<b>86,180</b>	<b>62,989</b>	<b>100,730</b>
600-60-73000	OFFICE SUPPLIES	2,185	1,686	2,315	2,500	2,500	2,500
600-60-73100	POSTAGE	14,539	15,113	14,892	18,800	13,500	16,000
<b>TOTAL OFFICE SUPPLIES</b>		<b>16,724</b>	<b>16,799</b>	<b>17,207</b>	<b>21,300</b>	<b>16,000</b>	<b>18,500</b>
600-60-73200	OFFICE EQUIPMENT	270	293	214	370	100	370
600-60-73250	OFFICE FURNITURE	179	536	-	200	100	340
<b>TOTAL OFFICE EQUIP/FURNITURE</b>		<b>449</b>	<b>829</b>	<b>214</b>	<b>570</b>	<b>200</b>	<b>710</b>
600-60-73500	FUEL	13,580	10,432	11,327	12,000	12,000	12,000
600-60-73540	ROCK MATERIALS	1,000	471	2,324	1,000	1,000	2,000
600-60-73550	ASPHALT MATERIALS	-	-	-	-	-	-
600-60-73610	WATER SUPPLIES	-	-	-	-	-	-
600-60-73700	WATER PURCHASE	542,987	621,712	663,271	649,180	649,180	667,000
600-60-73760	Missouri One Call	3,267	3,854	3,792	3,500	3,500	3,500
600-60-73790	PERSONAL SAFETY	2,162	1,185	1,316	2,200	2,200	2,200
<b>TOTAL OPERATING EXPENSES</b>		<b>562,996</b>	<b>637,654</b>	<b>682,030</b>	<b>667,880</b>	<b>667,880</b>	<b>686,700</b>

ACCOUNT NUMBER	ACCOUNT TITLE	2015 Actual	2016 Actual	2017 Actual	2018 Budget	2018 Estimated	2019 Adopted
600-60-74530	EQUIPMENT MAINTENANCE	4,206	5,153	2,334	5,000	3,500	5,000
600-60-74550	FLEET MAINTENANCE - P	9,423	5,257	7,027	10,000	8,000	11,800
600-60-74570	METER REPLACEMENT PRO	74,575	75,009	74,322	80,900	75,000	74,100
600-60-74590	VEHICLE WASHES	-	-	-	-	-	-
600-60-74600	COMPUTER MAINTENANCE	2,195	2,223	2,948	5,520	5,300	8,899
600-60-74610	RADIO EQUIPMENT & MAI	-	-	-	-	-	-
600-60-74710	TANK & PUMP MAINTENANCE	6,776	5,081	5,168	6,650	3,000	6,600
600-60-74720	WATER LINE MAINTENANCE	12,895	23,441	18,329	20,100	21,500	20,100
600-60-74730	NEW WATER METERS & LI	3,707	23,470	25,290	31,250	31,100	40,925
<b>TOTAL MAINTENANCE EXPENSE</b>		<b>113,776</b>	<b>139,634</b>	<b>135,418</b>	<b>159,420</b>	<b>147,400</b>	<b>167,424</b>
600-60-75300	HAND TOOLS	419	1,672	1,096	2,300	1,400	1,800
600-60-75310	SMALL EQUIPMENT	1,500	3,690	1,929	2,480	2,200	2,240
600-60-75990	LOSS ON SALE OF ASSET						
<b>TOTAL TOOLS AND EQUIP</b>		<b>1,919</b>	<b>5,362</b>	<b>3,025</b>	<b>4,780</b>	<b>3,600</b>	<b>4,040</b>
600-60-76000	INSURANCE	18,079	15,825	13,813	15,194	15,000	16,000
600-60-76020	Tri/Blue/GV Water Upgrades	869,671	786,506	784,264	758,850	700,000	780,200
600-60-76200	ADVERTISING	325	333	-	7,450	5,000	4,950
600-60-76210	PRINTING	4,557	4,097	4,459	5,000	5,000	5,000
600-60-76350	UNIFORMS	2,163	2,155	2,393	2,800	2,800	2,920
600-60-76390	EQUIPMENT RENTAL	305	145	228	1,000	600	1,000
600-60-76420	ONLINE & CC FEES	16,886	19,449	21,300	20,000	23,100	20,000
600-60-76425	NOTIFICATION FEES	-	185	293	300	150	300
600-60-76490	OFFICE EQUIPMENT LEAS	3,485	3,160	3,029	3,095	3,023	2,745
<b>TOTAL CONTRACTUAL SERVICES</b>		<b>915,470</b>	<b>831,855</b>	<b>829,779</b>	<b>813,689</b>	<b>754,673</b>	<b>833,115</b>
600-60-76500	GENERAL PHONE SERVICE	1,918	1,989	1,833	1,920	1,300	1,920
600-60-76510	CELLULAR SERVICE & EQUIP	2,143	2,089	2,164	2,862	3,400	4,224
600-60-76520	PAGER SERVICE & EQUIP	95	95	104	100	100	100
600-60-76550	INTERNET SERVICES	1,075	1,144	2,029	1,200	2,100	2,280
600-60-76590	PHONE INSTALLATION &	838	595	678	1,000	600	1,000
600-60-76600	ELECTRICITY	37,089	37,121	38,740	44,100	30,500	39,000
600-60-76700	GAS SERVICE	1,519	1,595	2,030	2,000	2,300	2,000
600-60-76800	TRASH SERVICE	312	312	323	420	600	420
<b>TOTAL UTILITIES</b>		<b>44,988</b>	<b>44,940</b>	<b>47,901</b>	<b>53,602</b>	<b>40,900</b>	<b>50,944</b>
600-60-76900	BLDG & GRDS MAINT	5,737	2,564	6,922	11,516	5,000	6,138
600-60-76930	BLDG & JANITORIAL SUPPLIES	78	91	12	800	100	800
<b>TOTAL BUILDING MAINTENANCE</b>		<b>5,815</b>	<b>2,655</b>	<b>6,934</b>	<b>12,316</b>	<b>5,100</b>	<b>6,938</b>
600-60-77540	DEPRECIATION EXPENSE	634,991	-	-	-	-	-
600-60-77580	AMORTIZATION EXPENSE	102,039	-	-	-	-	-
600-60-77590	BAD DEBT EXPENSE	9,052	4,014	25,955	28,500	30,700	21,000
<b>TOTAL DEPRECIATION/AMORTIZATION</b>		<b>746,081</b>	<b>4,014</b>	<b>840,840</b>	<b>28,500</b>	<b>30,700</b>	<b>21,000</b>

ACCOUNT NUMBER	ACCOUNT TITLE	2015 Actual	2016 Actual	2017 Actual	2018 Budget	2018 Estimated	2019 Adopted
600-60-78000	MISCELLANEOUS	777	79	1,022	3,000	2,500	3,000
600-60-78410	LONG / SHORT	5	10	-	-	-	-
600-60-78420	PUBLIC WORKS WEEK EVE	2,306	1,999	2,111	4,390	3,500	2,600
<b>TOTAL MISCELLANEOUS</b>		<b>3,087</b>	<b>2,088</b>	<b>3,133</b>	<b>7,390</b>	<b>6,000</b>	<b>5,600</b>
600-60-78500	CAPITAL EQUIPMENT	69,209	23,962	31,974	128,600	72,250	27,140
600-60-78520	COMPUTER EQUIPMENT	-	-	-	1,360	1,000	1,530
600-60-78530	COMPUTER SOFTWARE PRO	9,309	8,199	10,990	18,885	16,460	12,660
600-60-78599	LAND ACQUISITIONS	-	21,016	21,016	64,000	63,368	-
<b>TOTAL CAPITAL EQUIPMENT</b>		<b>78,518</b>	<b>53,177</b>	<b>63,980</b>	<b>212,845</b>	<b>153,078</b>	<b>41,330</b>
600-60-78910	WATER IMPROVE. TRI/BL	-	-	-	-	-	-
600-60-78940	WATER SYSTEM CONSTRUCT	-	-	-	-	-	192,000
600-60-78960	Water System Improvement	4,057	-	-	-	-	-
600-60-79400	ANNUAL CIP APPROPRIATION	64,350	387,669	-	154,900	175,000	175,000
600-60-79880	BUILDING IMPROVEMENTS	1,158	1,945	312	2,440	2,440	1,000
<b>TOTAL CAPITAL PROJECTS</b>		<b>69,565</b>	<b>389,614</b>	<b>312</b>	<b>157,340</b>	<b>177,440</b>	<b>368,000</b>
600-60-89000	BOND PRINCIPAL	400,000	405,000	420,000	428,000	428,000	436,000
600-60-89100	INTEREST EXPENSE	43,120	45,688	27,322	22,100	22,400	15,000
600-60-89150	REFUNDING FEES	-	-	-	-	-	-
600-60-89200	PRINCIPAL PAY/LOANS	-	0	-	21,250	21,250	21,250
600-60-89300	BOND ISSUANCE COSTS	-	-	-	-	-	-
600-60-89320	CUSTODIAN FEE	352	100	159	1,000	2,200	2,000
<b>TOTAL DEBT SERVICE EXPENSE</b>		<b>443,471</b>	<b>450,788</b>	<b>447,481</b>	<b>472,350</b>	<b>473,850</b>	<b>474,250</b>
600-60-89560	TRANSFER TO PARKS	-	-	-	-	-	-
<b>TOTAL TRANSFERS OUT</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL WATER EXPENSES</b>		<b>3,607,830</b>	<b>3,151,035</b>	<b>3,652,330</b>	<b>3,251,963</b>	<b>3,068,352</b>	<b>3,397,858</b>
600-65-61100	PERSONNEL SALARIES	359,563	358,921	363,980	374,959	350,000	421,448
600-65-61110	OVERTIME	10,395	8,225	9,505	10,300	11,700	10,300
<b>TOTAL SALARIES</b>		<b>369,958</b>	<b>367,146</b>	<b>373,485</b>	<b>385,259</b>	<b>361,700</b>	<b>431,748</b>
600-65-61500	F.I.C.A.	26,423	25,978	26,125	29,349	29,349	31,280
600-65-61520	UNEMPLOYMENT	1,856	1,476	1,122	1,125	1,125	1,162
600-65-61530	WORKERS COMPENSATION	9,015	8,579	8,129	11,294	11,294	12,231
600-65-61540	HEALTH INSURANCE	42,918	52,113	58,120	66,106	66,106	79,800
600-65-61550	Health Insurance Appr	-	-	-	-	-	-
600-65-61555	HSA	8,650	8,906	10,906	15,240	15,240	15,840
600-65-61560	DENTAL	4,045	4,191	4,624	5,042	5,042	5,955
600-65-61570	LIFE INSURANCE	1,147	1,159	1,140	1,160	1,160	1,192
600-65-61575	SHORT TERM DISABILITY	-	-	-	1,925	1,925	1,521
600-65-61580	RETIREMENT	32,419	28,570	28,895	29,804	29,804	29,846
600-65-61590	EAP EXPENSE	196	210	165	1,227	1,227	1,250
600-65-61600	CAR ALLOWANCE	-	-	-	-	-	-
<b>TOTAL BENEFITS</b>		<b>126,670</b>	<b>131,182</b>	<b>139,226</b>	<b>162,272</b>	<b>162,272</b>	<b>180,077</b>

ACCOUNT NUMBER	ACCOUNT TITLE	2015 Actual	2016 Actual	2017 Actual	2018 Budget	2018 Estimated	2019 Adopted
600-65-62000	EDUCATION REIMBURSEMENT	-	-	-	2,000	-	2,000
600-65-62050	COMPUTER TRAINING	-	-	-	-	-	880
600-65-62080	TRAINING	202	180	80	800	800	800
600-65-62200	SUB & MEMBERSHIP	225	259	241	2,900	500	2,900
600-65-62250	MEETINGS & CONFERENCE	577	1,566	305	2,080	2,080	1,680
600-65-62320	MILEAGE	-	-	-	240	240	240
600-65-62350	ED. & REF MATERIAL	-	-	-	250	250	250
<b>TOTAL STAFF DEVELOPMENT</b>		<b>1,004</b>	<b>2,005</b>	<b>626</b>	<b>8,270</b>	<b>3,870</b>	<b>8,750</b>
600-65-72000	PROFESSIONAL SERVICES	6,150	12,317	45	7,400	3,000	1,900
600-65-72010	ENGINEERING SERVICES	-	-	-	-	-	-
<b>TOTAL PROFESSIONAL SERVICES</b>		<b>6,150</b>	<b>12,317</b>	<b>45</b>	<b>7,400</b>	<b>3,000</b>	<b>1,900</b>
600-65-73000	OFFICE SUPPLIES	1,305	1,044	1,495	2,500	2,500	2,500
600-65-73010	COMPUTER SUPPLIES	-	-	-	400	-	400
600-65-73100	POSTAGE	14,539	15,113	14,893	18,800	14,000	18,800
<b>TOTAL OFFICE SUPPLIES</b>		<b>15,844</b>	<b>16,157</b>	<b>16,388</b>	<b>21,700</b>	<b>16,500</b>	<b>21,700</b>
600-65-73200	OFFICE EQUIPMENT	270	293	213	300	300	300
600-65-73250	OFFICE FURNITURE	179	536	-	200	200	340
<b>TOTAL OFFICE EQUIP/FURNITURE</b>		<b>449</b>	<b>829</b>	<b>213</b>	<b>500</b>	<b>500</b>	<b>640</b>
600-65-73500	FUEL	13,580	10,427	11,327	12,000	12,000	12,000
600-65-73540	ROCK MATERIALS	1,000	471	2,324	1,000	1,000	2,000
600-65-73550	ASPHALT MATERIALS	-	-	-	-	-	-
600-65-73710	SEWER SYSTEM SUPPLIES	936	477	-	3,000	3,000	3,000
600-65-73720	LOCATOR BALLS	-	-	-	-	-	-
600-65-73750	SEWER TREATMENT COSTS	443,364	413,903	476,364	484,250	485,000	485,000
600-65-73790	PERSONAL SAFETY	2,162	1,185	1,334	2,200	2,200	2,200
<b>TOTAL OPERATING SUPPLIES</b>		<b>461,042</b>	<b>426,463</b>	<b>491,349</b>	<b>502,450</b>	<b>503,200</b>	<b>504,200</b>
600-65-74530	EQUIPMENT MAINTENANCE	4,227	11,579	7,743	11,750	5,500	11,750
600-65-74550	FLEET MAINTENANCE - P	9,386	5,256	7,027	10,000	8,000	12,800
600-65-74590	VEHICLE WASHES	-	-	-	-	-	-
600-65-74600	COMPUTER MAINTENANCE	2,195	2,223	2,948	5,520	5,300	8,899
600-65-74750	SEWER LINE MAINTENANCE	19,122	17,710	13,137	31,000	30,000	20,000
600-65-7476	SEWER OUTFALL	8,270	-	-	-	-	-
<b>TOTAL MAINTENANCE EXPENSE</b>		<b>43,200</b>	<b>36,768</b>	<b>30,855</b>	<b>58,270</b>	<b>48,800</b>	<b>53,449</b>
600-65-75300	HAND TOOLS	427	1,507	862	1,600	1,600	1,600
600-65-75310	SMALL EQUIPMENT	1,500	3,261	2,889	8,125	8,125	2,240
<b>TOTAL TOOLS &amp; EQUIP</b>		<b>1,927</b>	<b>4,768</b>	<b>3,751</b>	<b>9,725</b>	<b>9,725</b>	<b>3,840</b>

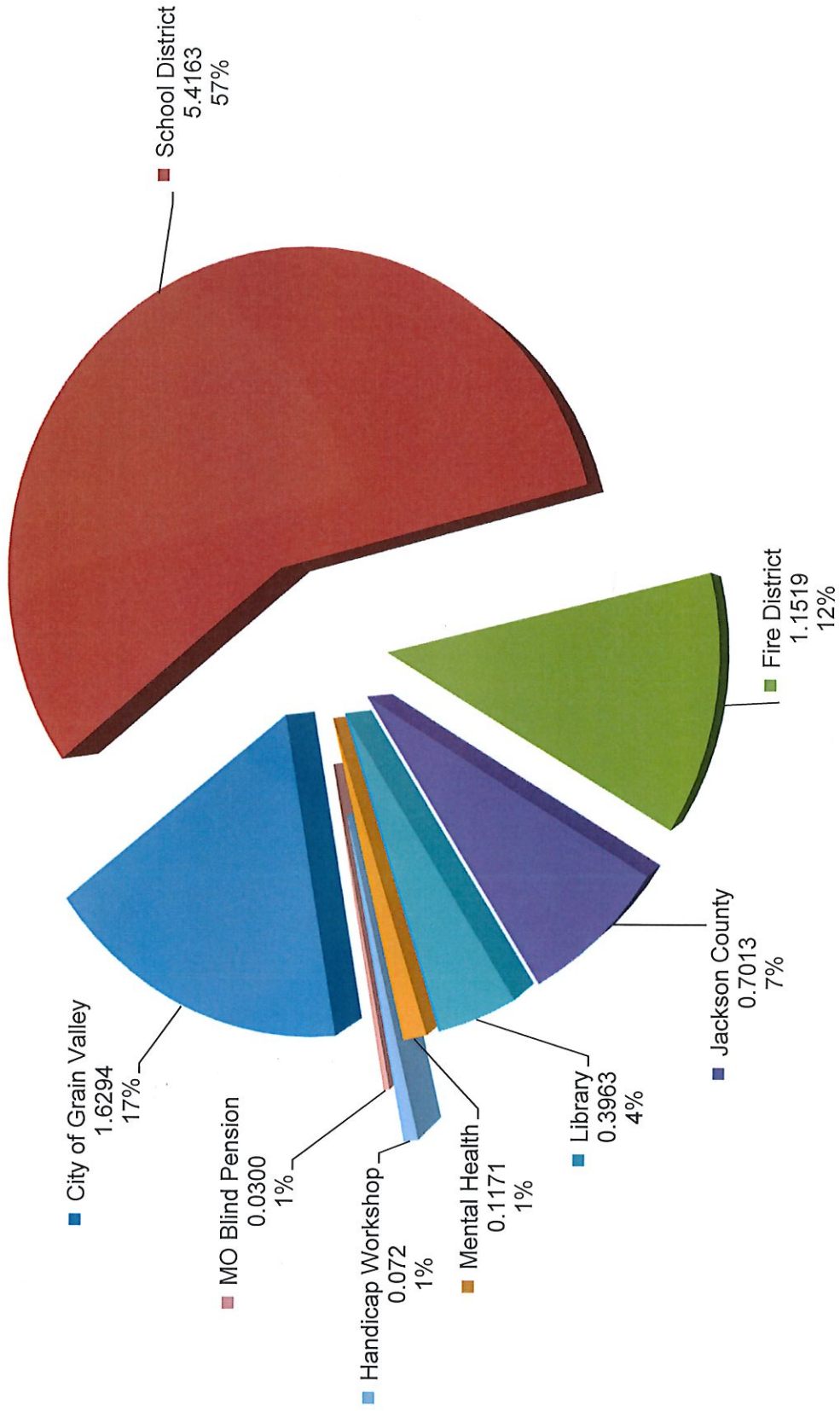
ACCOUNT NUMBER	ACCOUNT TITLE	2015 Actual	2016 Actual	2017 Actual	2018 Budget	2018 Estimated	2019 Adopted
600-65-76000	INSURANCE	4,396	8,969	13,813	15,194	15,000	16,000
600-65-76200	ADVERTISING	-	-	-	7,450	5,000	4,950
600-65-76210	PRINTING	3,510	2,648	3,010	3,500	3,000	3,500
600-65-76350	UNIFORMS	1,989	2,155	2,393	2,800	2,800	2,920
600-65-76390	EQUIPMENT RENTAL	320	145	208	1,000	600	1,000
600-65-76420	ONLINE & CC FEES	16,886	19,449	21,300	20,000	24,000	20,000
600-65-76425	NOTIFICATION FEES	-	185	293	300	300	300
600-65-76490	OFFICE EQUIPMENT LEAS	3,483	3,160	3,029	3,095	3,100	2,745
<b>TOTAL CONTRACTUAL SERVICES</b>		<b>30,584</b>	<b>36,711</b>	<b>44,046</b>	<b>53,339</b>	<b>53,800</b>	<b>51,415</b>
600-65-76500	GENERAL PHONE SERVICE	1,918	1,989	1,833	1,920	1,300	1,920
600-65-76510	CELLULAR SERVICE & EQUIP	2,143	2,089	2,164	2,862	3,400	4,224
600-65-76520	PAGER SERVICE & EQUIP	95	95	104	100	100	100
600-65-76550	INTERNET SERVICES	1,075	1,144	2,029	1,200	2,400	2,280
600-65-76590	PHONE INSTALLATION &	838	596	678	1,000	600	1,000
600-65-76600	ELECTRICITY	13,735	11,381	13,574	22,050	14,000	22,050
600-65-76700	GAS SERVICE	1,520	1,596	2,032	2,000	2,500	2,000
600-65-76800	TRASH SERVICE	312	312	323	420	600	420
<b>TOTAL UTILITIES</b>		<b>21,635</b>	<b>19,202</b>	<b>22,737</b>	<b>31,552</b>	<b>24,900</b>	<b>33,994</b>
600-65-76900	BLDG & GRNDS MAINT	5,156	1,822	5,969	9,516	5,000	6,138
600-65-76930	BLDG & JANITORIAL SUPPLIES	78	90	12	800	100	800
<b>TOTAL BUILDING MAINTENANCE</b>		<b>5,234</b>	<b>1,912</b>	<b>5,981</b>	<b>10,316</b>	<b>5,100</b>	<b>6,938</b>
600-65-77590	BAD DEBT EXPENSE	(453)	4,030	18,132	15,300	13,000	21,000
600-65-78000	MISCELLANEOUS	486	56	1,222	2,500	2,500	2,500
<b>TOTAL MISCELLANEOUS</b>		<b>33</b>	<b>4,086</b>	<b>19,354</b>	<b>17,800</b>	<b>15,500</b>	<b>23,500</b>
600-65-78500	CAPITAL EQUIPMENT	69,209	23,962	31,974	131,000	72,500	27,140
600-65-78520	COMPUTER EQUIPMENT	-	-	-	2,360	2,360	1,530
600-65-78530	COMPUTER SOFTWARE PRO	7,914	9,999	12,790	19,285	19,260	15,465
600-65-78599	LAND ACQUISITIONS	-	21,016	21,016	64,000	63,373	-
<b>TOTAL CAPITAL EQUIPMENT</b>		<b>77,123</b>	<b>54,977</b>	<b>65,780</b>	<b>216,645</b>	<b>157,493</b>	<b>44,135</b>
600-65-78860	LIFT STATIONS	13,662	6,356	11,228	27,680	15,000	15,000
600-65-78970	WASTEWATER TREATMENT	699,594	884,850	697,680	700,000	700,000	700,000
600-65-79400	ANNUAL CIP APPROPRIATION	-	-	-	175,000	175,000	175,000
600-65-79880	BUILDING IMPROVEMENTS	903	1,643	312	2,440	2,440	1,000
<b>TOTAL CAPITAL PROJECTS</b>		<b>714,159</b>	<b>892,849</b>	<b>709,220</b>	<b>905,120</b>	<b>892,440</b>	<b>891,000</b>
600-65-89000	PRINCIPAL 01 ISSUE	100,000	105,000	105,000	107,000	107,000	109,000
600-65-89100	INTEREST (2001 BOND)	12,680	11,423	8,153	5,600	5,600	4,000
600-65-89200	PRINCIPAL PAY/LOANS	-	-	-	21,250	21,250	21,250
600-65-89300	BOND ISSUANCE COSTS	-	-	-	-	-	-
600-65-89320	CUSTODIAL FEES - BONDS	352	100	159	1,000	2,200	2,000
<b>TOTAL DEBT SERVICE</b>		<b>113,032</b>	<b>116,523</b>	<b>113,312</b>	<b>134,850</b>	<b>136,050</b>	<b>136,250</b>
<b>TOTAL SEWER EXPENSES</b>		<b>1,988,045</b>	<b>2,123,895</b>	<b>2,036,368</b>	<b>2,525,468</b>	<b>2,394,850</b>	<b>2,393,536</b>
<b>TOTAL WATER/SEWER EXPENSES</b>		<b>5,595,874</b>	<b>5,274,930</b>	<b>5,688,698</b>	<b>5,777,431</b>	<b>5,463,202</b>	<b>5,791,394</b>



Changes in Cash Balances  
 Grain Valley, Missouri By Fund Statement  
 Estimated As of December 31, 2019

	General	Tourism	Park	Transportation	Public Health	Debt Service	Water/Sewer	Capital Improvement	G.O. Bond	TIF Reserve Fund
Estimated Beginning										
Cash Balance 12/31/2018	2,734,980	75,751	902,545	817,151	137,117	2,163,009	3,777,553	286,602	-	595,000
Budgeted Revenues 2019	4,051,133	40,000	1,088,200	1,118,760	99,200	1,910,000	5,832,472	483,000	-	-
Transfers In			355,000							
Total Available Resources	6,786,113	115,751	2,345,745	1,935,911	236,317	4,073,009	9,610,025	769,602	-	595,000
Budgeted Expenditures 2019	4,135,211	39,050	1,558,099	1,018,983	58,925	1,686,010	5,791,398	300,000	-	-
Transfers Out	25,922			25,000	40,000			265,000		
Estimated Balance 12/31/19	2,624,980	76,701	787,646	891,928	137,392	2,386,999	3,818,627	204,602	-	595,000

# 2018 Property Tax Components \$9.5143 per \$100 Assessed Value



## **BUDGET GLOSSARY**

**ACCOUNT NUMBER** - A system of numbering or otherwise designating accounts, entries, invoices, vouchers, etc., in such a manner that the symbol used quickly reveals certain required information.

**ACCRUAL BASIS ACCOUNTING** - A basis of accounting in which revenues are recognized in the accounting period in which they are earned, and expenses are recognized in the accounting period in which they are incurred.

**AD VALOREM** - Latin term meaning “value of”. Refers to the tax assessed against real property (land and buildings) and personal property (equipment, vehicles, & furniture).

**AMORTIZATION OF DEBT** - The annual reduction of principal through the use of serial bonds or term bonds with a sinking fund.

**APPRAISED VALUE** - An estimate of the property value for the purposes of taxation. The Jackson County Assessor establishes appraised values for all taxable property.

**APPROPRIATION** - An authorization made by the Board of Aldermen that permits the City to incur obligations and to make expenditures of resources.

**ASSESSED VALUE** - The value of property for tax levy purposes. The assessed value is set by the Jackson County Assessor, who is charged with determining the taxable value of property according to a formula set by the State of Missouri.

**ASSET** - Resources held or owned by a government which have on-going value - that is, they benefit more than one accounting period.

**AVAILABLE (UNDESIGNATED) FUND BALANCES** - The funds remaining from prior years activity that are available for appropriation in the current budget year.

**BOND** - A written promise to pay a specified sum of money (the face or principal value of the bond), at a specified date or dates in the future (the maturity date), along with interest at a specified rate.

**BONDED DEBT** - That portion of City debt represented by outstanding bonds.

**BOND DISCOUNT** – The amount below face value at which a bond is issued, generally when the interest rate on the bond is below the prevailing market interest rate, and/or the bond has a long maturity period.

**BOND PREMIUM** – The amount in excess of face value(maturity value) at which a bond is issued, generally when the interest rate on the bond exceeds the market rate or has a short maturity period.

**BOND REFINANCING** - The payoff of old bonds and the re-issuance of new bonds in order to obtain better interest rates and/or better bond conditions.

**BUDGET** - A financial plan, for a specified period, of operations that matches all planned revenues and expenditures with the services to be provided by the City.

**BUDGET ADJUSTMENT** - Changes to the current budget on a departmental level that will not change the overall fund budget. These changes do not require council approval

**BUDGET ADMENDMENT** - Changes to the current budget on any level that will change the overall fund budget. These changes require council approval.

**BUDGET CALENDAR** - The schedule of key dates that the City follows in the preparation and adoption of the budget.

**BUDGET DOCUMENT** - The written instrument used by City to present a comprehensive financial plan of operations to the Board of Aldermen.

**BUDGET MESSAGE** - The opening section of the budget presented by the City Administrator, Finance Director or Budget Director, which presents the Board of Aldermen and the Citizens of Grain Valley with highlights of the most important aspects of the budget.

**BUDGET ORDINANCE** - The official enactment by the Board of Aldermen to approve the budget as presented that authorizes staff to obligate and spend revenues.

**CAPITAL ASSETS** - Assets of significant value and having a useful life of several years. Capital Assets are also called fixed assets.

**CAPITAL BUDGET** - The appropriation of resources for the acquisition and construction of capital assets. It is also a plan of proposed acquisitions and replacements of long-term assets and their financing and is generally developed using one of several techniques such as the payback method, net present value method or the internal rate of return method.

**CAPITAL EXPENDITURE** – An outlay charged to a long-term asset account that either adds a fixed asset unit or increases the value of an existing fixed asset.

**CAPITAL IMPROVEMENTS** - Expenditures related to the acquisition, expansion or rehabilitation of an element of the government's physical plant; also referred to as infrastructure.

**CAPITAL IMPROVEMENTS PROGRAM (CIP)**- A plan for capital improvements to be incurred each year over a set number of years to meet long term capital needs of the government.

**CAPITAL OUTLAY** – The acquisition of fixed assets which have a value of more than \$5000 and have a useful economic life of more than one year.

**CAPITAL PROJECTS FUND** - A fund created to account for the financial resources to be used for the acquisition or construction of major capital facilities or equipment.

**CASH BASIS ACCOUNTING** - A basis of accounting in which transactions are recognized only when cash is received or spent.

**CHARGES FOR SERVICES** - Revenue derived by charging a fee only to the specific user of the service.

**BOARD OF ALDERMEN** – The governing body elected by the citizens of a municipality to provide policy direction for the operations of the city.

**CID (Community Improvement District)** - A Community Improvement District may be either a political subdivision or a not-for-profit corporation. CID's are organized for the purpose of financing a wide range of public-use facilities and establishing and managing policies and public services relative to the needs of the district.

**COMMODITIES** - Expendable items that are consumable or have a short life span. Examples include office supplies, gasoline, and asphalt.

**CONTINGENCY RESERVE** - A budgetary reserve set-aside for emergencies or unforeseen expenditures not included in the budget.

**CONTRACTURAL SERVICES** – Contractual services are professional fees for legal counsel, advertising, auditing, testing, service and equipment rentals, education, training and travel expenses.

**CURRENT TAXES** - Taxes levied and due within a one-year period, in relation to real and personal property taxes.

**DARE** – Drug Abuse Resistance Education

**DEBT SERVICE** - Required payments for principal and interest.

**DEBT SERVICE FUND** - A fund established to account for the accumulation of resources for, and the payment of long term debt principal and interest.

**DEBT SERVICE RESERVE FUND** - A bank trustee account established by the trust indenture and used as a backup security for an issuer's bonds. It usually amounts to one year's debt service, and can be drawn on by the Trustee in the event of an impairment of the Trust indenture.

**DELINQUENT TAXES** - Taxes that remain unpaid after the due date and which have penalty and interest attached. In Missouri, tax statements are mailed in November and are due by December 31.

**DEPARTMENT** - A major administrative organization unit of the City that includes management responsibility for one or more operating divisions.

**DEPRECIATION** - The process of recognizing the physical deterioration of assets over a period of time. All assets are assigned an estimated life when purchased and a portion of the purchase price is charged off each year in recognition of wear and tear. Depreciation is recorded only in enterprise funds for the purpose of calculating net income for such funds.

**DISCOUNT NOTE** - Non-interest-bearing note sold at a discount and maturing at par. A U.S.Treasury Bill is a discount note.

**DISBURSEMENT** - The expenditures of money from an account.

**EATS** – Economic Activity Taxes. The increase in economic activity taxes or sales taxes generated by the redeveloped within a TIF area. The difference between the original sales tax revenues of the area and the new sales tax revenues after redevelopment is EATS and is proportionately used to pay on the TIF Bonds used for the redevelopment of the area. Generally, in the State of Missouri, 50% of the difference is designated for repayment.

**ENCUMBRANCE** - The commitment of funds to purchase an item or service. To encumber funds means to set aside funds to pay future cash expenditures.

**ENTERPRISE FUND** - A fund established to account for operations of the City that sets fees based on recovering costs incurred to provide the service.

**EXPENDITURES** - A decrease in the net financial resources of the City due to the acquisition of goods or services.

**EXPENSE** - Charges incurred (whether paid immediately or unpaid) for operations, maintenance, interest and other charges.

**FISCAL AGENT** - Also known as the Paying Agent, the bank, designated by the issuer, to pay interest and principal to the bondholder.

**FINES & FORFEITURES** - Revenues generated from fines and penalties levied for commission of statutory offenses and violations of City Ordinances.

**FISCAL YEAR** - A 12-month period to which the annual operating budget applies. Usually not the calendar year. The City of Grain Valley operates on a calendar year basis of January 1 through December 31.

**FRANCHISE FEE** - A fee paid by public service utilities for use of public right-of-way to deliver their services. The City currently has franchise agreements in place for Electric, Natural Gas, Telephone, and Cable services.

**FULL-TIME EQUIVALENT POSITION (FTE)** - A way to measure an employee's productivity or involvement in an activity or project. It is generally calculated as how a part-time position in an activity or project is converted to the decimal equivalent of a full-time position based on 2,080 hours of work per year. For example, a part-time clerk working 20 hours per week would be the equivalent to .5 of a full time position.

**FUND** - An accounting entity with a self-balancing set of accounts that record financial transactions for specific activities or government functions.

**FUND BALANCES** - The excess of assets over liabilities and reserves.

**GENERAL FUND** - The fund used to account for all financial resources of the City except those required to be accounted for in a separate fund.

**GENERAL OBLIGATION BOND** – Municipal bonds backed by the full faith and credit (which includes the taxing and further borrowing power) of a municipality. It is repaid with the general revenue of the municipality, such as property taxes and sales taxes.

**GOVERNMENT ACCOUNTING STANDARDS BOARD (GASB)** – the organization that formulates accounting standards for governmental units. It is under the auspices of the Financial Accounting Foundation.

**GRANT** - A contribution by a government or other organization to support a specific function or operation.

**INTERFUND TRANSFERS** - Transfer of resources between two funds of the same governmental unit.

**INTERGOVERNMENTAL REVENUE** - Revenue received from Federal, State or local government bodies. Includes payment from other taxing authorities such as a School District.

**LEVEL DEBT SERVICE** - Principal and interest payments that, together, represent more or less equal annual payments over the life of the loan. Principal may be serial maturities or sinking fund installments.

**LEVY** - The imposition or collection of an assessment of a specified amount for the support of government activities.

**LICENSES, PERMITS, & FEES** - Revenues collected by the City from individuals or business concerns for rights or privileges granted by the City.

**LINE ITEM BUDGET** - Budget that is prepared on the basis of individual accounts of what is to be spent such as office supplies, paper supplies, or equipment maintenance.

**LONG TERM DEBT** - Debt that is repaid over a period of time longer than one year.

**MARC** – Mid-America Regional Council. Serves as the association of city and county governments and the metropolitan planning organization for the bi-state Kansas City region.

**N.I.D. (Neighborhood Improvement District)** - A method of financing infrastructure improvements through a process of assessing the property owners in the improvement district for the costs of the improvements.

**OPERATING BUDGET** - That portion of the annual budget that provides a financial plan for the daily operations of government. Excluded from the operating budget are capital project expenditures that are accounted for in the Capital Projects Budget portion of the annual budget.

**OPERATING TRANSFER** - A transfer of resources from one fund to another.

**ORDINANCE** - A formal legislative enactment by the governing body of a municipality. An ordinance has full force and effect of law within the boundaries of the municipality. All revenue raising measures such as the imposition of taxes, special assessments, or service charges require an ordinance.

**PRINCIPAL** - The face value of a bond, exclusive of interest.

**PERSONAL SERVICES** - The costs associated with compensating employees for their labor, including salaries and fringe benefits.

**PILOTS** – Payments in Lieu of Taxes or the incremental property taxes generated by the redevelopment of an area under a TIF program. The difference between the original property tax of the area and the new property tax after redevelopment is PILOTS and is used to pay on the TIF Bonds used for the redevelopment of the area.

**PRIOR YEAR ENCUMBRANCES** - Obligations from previous fiscal years in the form of purchase orders, contracts or salary commitments which are chargeable to an appropriation, and for which a part of the appropriations is reserved. They cease to be encumbrances when the obligations are paid or are otherwise terminated.

**PROGRAM** - An activity or set of activities that provides a particular service to the Citizens.

**PROPERTY TAXES** - Revenues derived from the levying of taxes on real and personal property located within the City limits. Property taxes are levied according to the property's assessed value.

**PROPERTY TAX RATE** - The amount per \$100 of value that will be levied against all property within the City limits. The tax rate must be adopted by the Board of Aldermen annually.

**PUBLIC HEARING** - That portion of open meetings held to present evidence and provide information on both sides of the issue.

**REFUNDING BOND** - The issuance of a new bond for the purpose of retiring an already outstanding bond issue.



**RESERVE** - An account used to indicate that a portion of a fund balance is restricted to a specific purpose.

**RESOLUTION** - Official action of the Board of Aldermen directing a specific action be taken. Resolutions are less formal than an Ordinance and have less weight of law.

**RESOURCES** - Total amounts available for appropriations including estimated revenues, fund transfers, and beginning fund balances.

**REVENUE** - Funds received by a government as a part of daily operations.

**REVENUE BONDS** - Bonds issued to finance public works projects, such as water and sewage systems that are paid from the revenues of the projects. These bonds do not have the full faith and credit of the municipality. A municipal bond whose debt service is payable solely from the revenues derived from operating the facilities acquired or constructed with the proceeds of the bonds.

**ROW** – Right of Way. The permitted right to pass over or through land owned by another. Generally, the strip of land in which facilities such as highways, railroads, utilities or other infrastructure are installed and maintained.

**SALES TAX** - A tax placed on the value of goods sold within the City limits. The rate is set by a majority of the voters within the City. The tax is collected by the State of Missouri and remitted to the City each month.

**TAX BASE** - The total value of all real and personal property within the City limits as of January 1 of each year. The assessed value of assets, investment or income streams that are subject to taxation.

**TAX LEVY** - The product of multiplying the tax rate per \$100 of value times the tax base.

**TAX RATE** – The amount of tax to be paid based on taxable income, gross sales, gross receipts or other taxable basis.

**TELECOMMUNICATIONS FRANCHISE TAX** – A tax levied on telecommunications companies for the privilege of operating within the city limits. This tax is similar to a business license in purpose, but is calculated on the specified gross receipts of the companies activities.

**TIF - TAX INCREMENT FINANCING** - An economic tool used to finance real estate development costs within a specific area of the City. Additional property taxes generated by development within the T.I.F. area are used to finance the cost of real estate and infrastructure improvements.

**UNRESERVED FUND BALANCES** - That portion of a fund's balance that is not restricted to be used for a specific purpose and that is available for appropriation.

**USER FEES** - The payment of a charge or fee for direct receipt of a service by the party benefiting from the service.

**VERP** – Vehicle and Equipment Replacement Program. A method by which monies are set aside in the budgetary process for the replacement of capital equipment.