

2021

# ANNUAL BUDGET



**City of  
Grain Valley  
Missouri**

**CITY OF GRAIN VALLEY, MISSOURI**

**Mayor & Board of Aldermen**

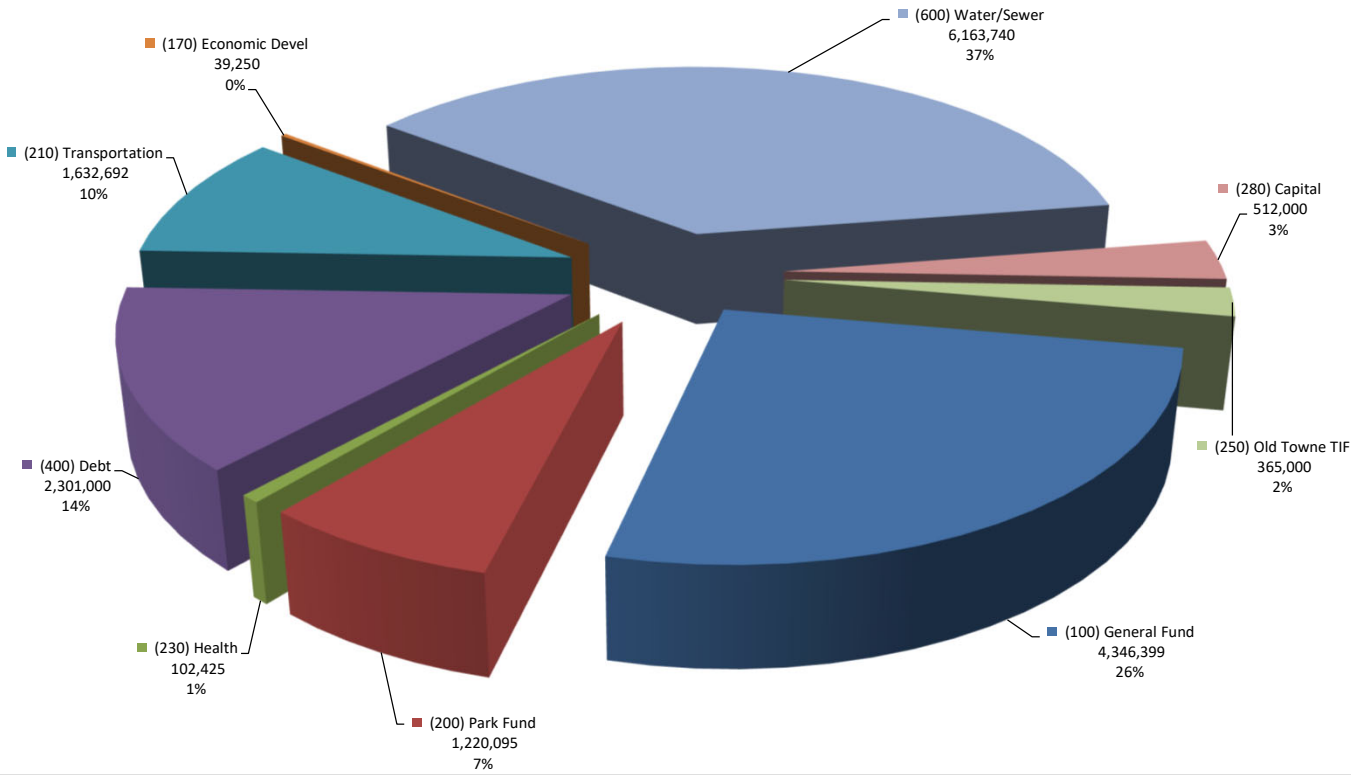
Mike Todd ..... Mayor  
Jayci Stratton ..... Ward 1  
Tom Cleaver ..... Ward 1  
Nancy Totton ..... Ward 2  
Rick Knox..... Ward 2  
Shea Bass ..... Ward 3  
Bob Headley (Mayor Pro-Tem) ..... Ward 3

**Administration & Department Heads**

Ken Murphy ..... City Administrator  
Theresa Osenbaugh ..... Deputy City Administrator  
James Beale ..... Police Chief  
Steven Craig ..... Finance Director  
Shannon Davies ..... Director of Parks & Recreation  
Mark Trosen.....Community Development Director  
Jamie Logan ..... City Clerk

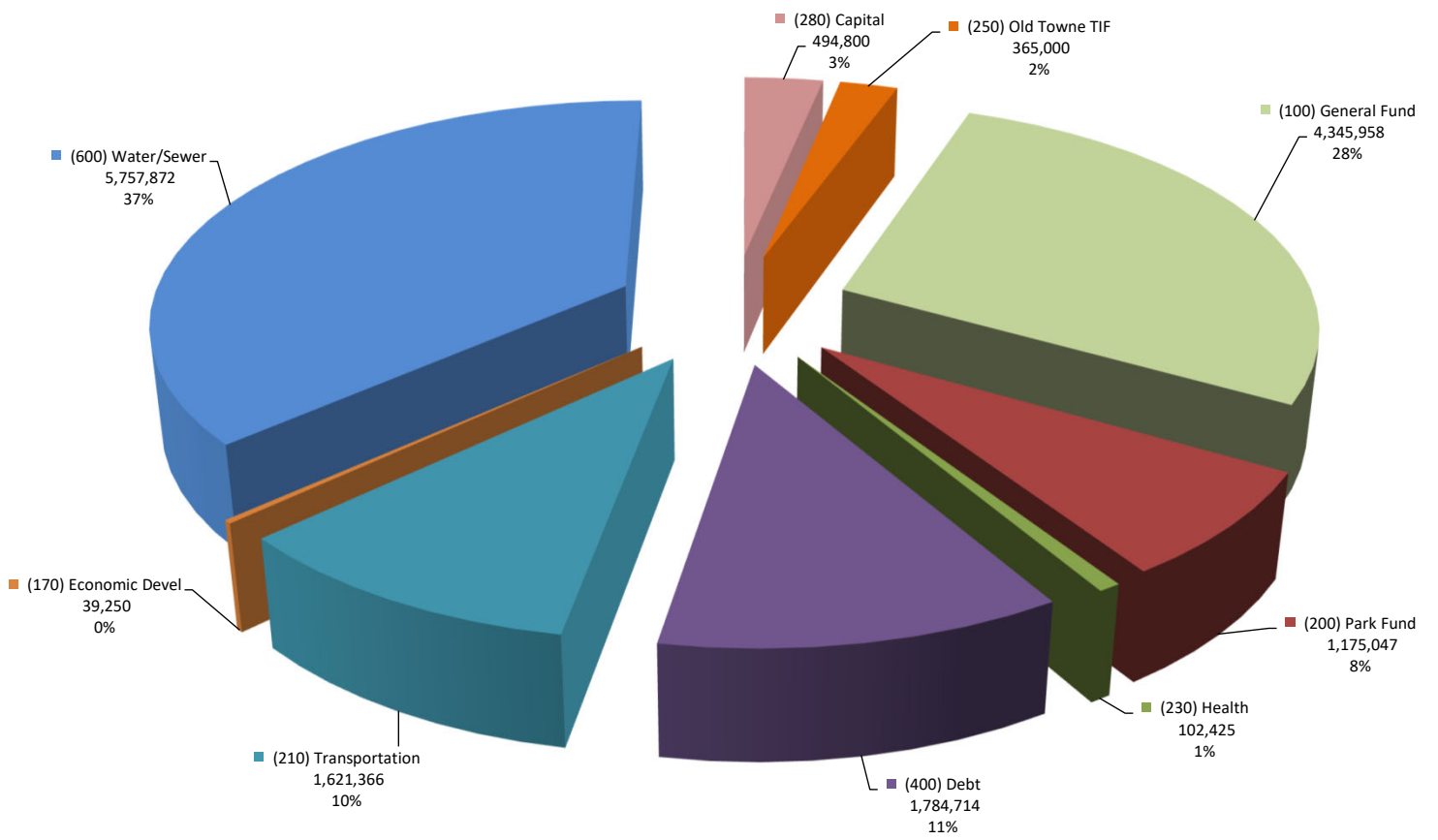
City Attorney..... Joe Lauber  
Independent Certified Public Accountants ..... Troutt, Beeman & Co., P.C.

**Total City Revenues 2021**  
**16,682,601**

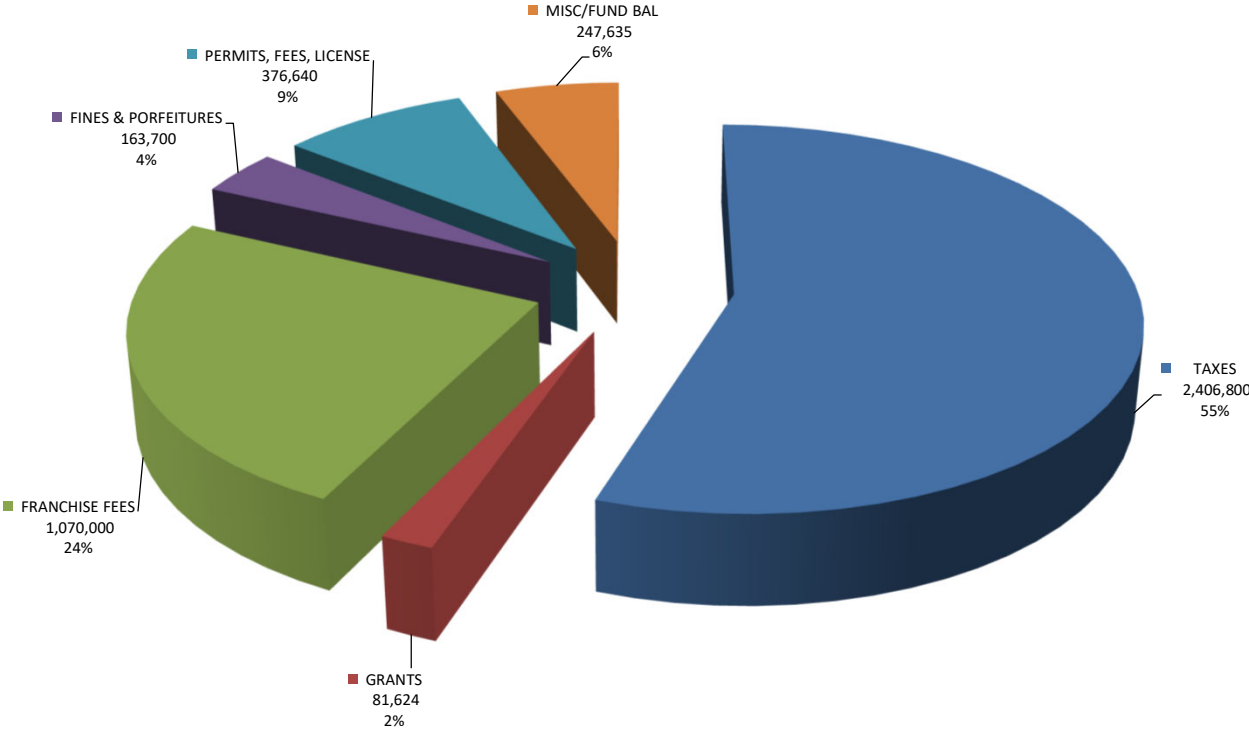


### TOTAL EXPENSES 2021

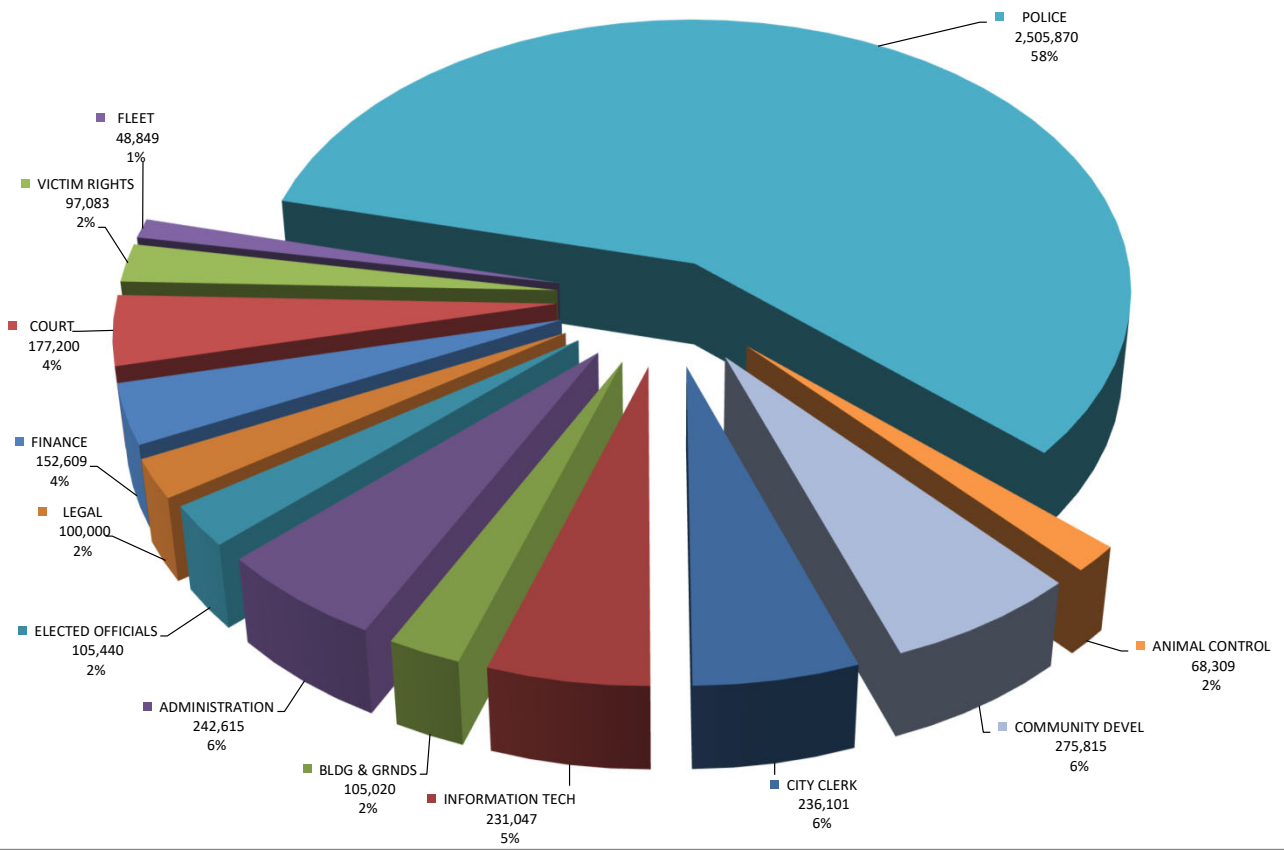
15,686,432



**GENERAL FUND REVENUES 2021**  
**4,243,308**



**GENERAL FUND EXPENSES 2021**  
**4,233,056**





ACCOUNT NUMBER	ACCOUNT TITLE	2017 Actual	2018 Actual	2019 Actual	2020 Budget	2020 Estimated	2021 Adopted
100-00-41000	REAL ESTATE & PROPERTY	962,504	1,043,631	1,086,893	1,125,000	1,125,000	1,136,000
100-00-41100	DELINQUENT PROPERTY T	21,788	23,621	24,816	21,000	21,000	21,500
100-00-41400	REPLACEMENT TAXES	12,948	13,707	16,056	15,000	15,000	15,300
100-00-41500	RAIL & UTILITY TAX	25,764	22,094	23,921	23,000	23,000	23,500
100-00-41600	FINANCIAL INSTITUTION	1,578	41	1	-	-	300
100-00-41700	INTEREST - PROPERTY T	9,901	10,740	12,768	10,000	10,000	10,200
100-00-42000	SALES TAX - 1%	867,679	893,361	1,097,001	1,150,000	1,150,000	1,200,000
<b>TOTAL TAXES</b>		<b>1,902,162</b>	<b>2,007,195</b>	<b>2,261,456</b>	<b>2,344,000</b>	<b>2,344,000</b>	<b>2,406,800</b>
100-00-43000	ELECTRIC FRANCHISE FE	574,525	643,425	604,749	585,000	585,000	600,000
100-00-43100	NATURAL GAS FRANCHISE	141,552	165,335	165,781	165,000	165,000	165,000
100-00-43200	TELECOMMUNICATIONS FR	198,859	165,894	132,207	150,000	150,000	130,000
100-00-43300	CABLE FRANCHISE FEE	161,244	159,972	170,792	170,000	170,000	175,000
<b>TOTAL FRANCHISE FEES</b>		<b>1,076,180</b>	<b>1,134,626</b>	<b>1,073,529</b>	<b>1,070,000</b>	<b>1,070,000</b>	<b>1,070,000</b>
100-00-43500	COURT FINES	102,201	99,891	114,970	150,000	150,000	125,000
100-00-43510	COURT COSTS	12,249	11,543	10,844	13,200	13,200	12,000
100-00-43520	CITY C.V.C. REVENUE	377	355	334	200	200	200
100-00-43530	COURT TRAINING REVENUE	2,040	1,930	1,806	2,000	2,000	2,000
100-00-43535	POST OP TRAINING REVENUE	870	865	877	1,000	1,000	1,000
100-00-43550	BOND FORFEITURE REVENUE	3,761	2,121	1,500	3,000	3,000	2,000
100-00-43560	RECOUPMENT REVENUE	2,494	1,574	558	3,000	3,000	1,000
100-00-43570	INCARCERATION REIMBURSE	4,826	2,777	1,280	5,000	5,000	5,000
100-00-43600	Officer Reimb - Recoupment	4,328	2,845	1,086	6,000	6,000	1,500
100-00-43700	ANIMAL CONTROL REVENUE	15,630	14,278	10,893	16,000	16,000	14,000
<b>TOTAL FINES &amp; FORFEITURES</b>		<b>148,776</b>	<b>138,179</b>	<b>144,148</b>	<b>199,400</b>	<b>199,400</b>	<b>163,700</b>
100-00-44000	BUILDING PERMITS	219,122	174,737	214,052	200,100	200,100	252,400
100-00-44050	PLANNING & ZONING FEE	775	17,754	5,335	1,500	1,500	5,000
100-00-44100	PLAN REVIEW FEES	26,400	28,899	63,582	43,200	43,200	76,050
100-00-44200	CUT PERMIT FEES	2,940	3,465	10,465	3,675	3,675	4,200
100-00-44350	SPRINKLER PERMIT FEES	320	180	280	210	210	240
100-00-44400	SIGN PERMIT FEES	930	1,106	1,246	750	750	900
100-00-44720	LAND DISTURBANCE PERMIT	-	-	-	-	-	150
100-00-44800	OCCUPATION LICENSE	18,962	23,733	23,202	28,500	28,500	30,000
100-00-44840	EMPLOYEE LIQUOR PERMIT	-	-	200	-	-	200
100-00-44850	LIQUOR LICENSE	6,550	9,213	6,000	6,000	6,000	7,500
100-00-44950	SOLICITORS LICENSE	60	25	-	300	300	-
<b>TOTAL PERMITS, FEES &amp; LICENSE</b>		<b>276,059</b>	<b>259,112</b>	<b>324,362</b>	<b>284,235</b>	<b>284,235</b>	<b>376,640</b>
100-00-45000	GRANT REVENUE	91,255	116,236	116,236	75,038	75,038	81,624
100-00-45005	CARES ACT REVENUE	-	-	-	865,728	865,728	-
<b>TOTAL GRANTS</b>		<b>91,255</b>	<b>116,236</b>	<b>81,706</b>	<b>940,766</b>	<b>940,766</b>	<b>81,624</b>
100-00-46402	MOWING REVENUE	740	1,380	1,395	1,000	1,000	1,000
100-00-46441	SPECIAL EVENT PERMIT	70	75	55	-	-	-
100-00-46460	HOUSE RENT	4,200	1,400	-	-	-	-
<b>TOTAL CHARGES FOR SERVICES</b>		<b>5,035</b>	<b>2,855</b>	<b>1,450</b>	<b>1,000</b>	<b>1,000</b>	<b>1,000</b>

ACCOUNT NUMBER	ACCOUNT TITLE	2017 Actual	2018 Actual	2019 Actual	2020 Budget	2020 Estimated	2021 Adopted
100-00-46900	SALE OF ASSETS	2,213	10,325	164,281	5,000	5,000	5,000
<b>TOTAL SALE OF ASSETS/MERCHANDISE</b>		<b>2,213</b>	<b>10,325</b>	<b>164,281</b>	<b>5,000</b>	<b>5,000</b>	<b>5,000</b>
100-00-47500	MISCELLANEOUS INCOME	1,559	1,046	1,795	3,000	3,000	3,000
100-00-47520	MAYOR'S XMAS TREE FUND	-	2,500	5,605	-	-	3,000
100-00-47600	INSURANCE PROCEEDS	-	-	1,513	-	-	-
100-00-47605	LOSS CONTROL REVENUE	3,969	4,212	5,035	-	-	-
100-00-47700	INTEREST EARNED	12,605	35,019	50,088	50,000	50,000	25,000
100-00-47725	CID ADMIN FEES	600	3,428	4,569	3,000	3,000	5,000
100-00-47730	TIF ADMIN FEES	-	-	-	-	-	-
100-00-47800	VENDING REBATES	46	65	59	100	100	100
100-00-47845	SHOP WITH A COP DONATIONS	3,845	4,843	1,332	4,000	4,000	4,000
100-00-47846	CAMP FOCUS DONATIONS	-	-	1,400	1,500	1,500	-
100-00-47850	VICTIM RIGHTS REVENUE	-	1,350	-	3,000	3,000	500
100-00-47855	BACKPACKS & BADGES DONATI	-	-	-	3,000	3,000	500
100-00-47860	CRIME PREVENTION REVENUE	-	-	50	-	-	-
100-00-47880	D.A.R.E. OPERATING (COMBAT)	37,414	24,692	26,161	25,500	25,500	24,750
100-00-47890	GVSD SRO/DARE OFFICER	102,460	44,615	102,460	102,460	102,460	102,460
100-00-47900	DARE SALARY (COMBAT)	41,350	57,615	61,043	59,500	59,500	57,750
100-00-47920	POLICE REPORT FEES	2,986	3,144	2,323	3,000	3,000	3,000
100-00-47930	FINGERPRINT FEES	275	210	185	200	200	200
<b>TOTAL MISCELLANEOUS</b>		<b>207,109</b>	<b>182,739</b>	<b>263,618</b>	<b>258,260</b>	<b>258,260</b>	<b>229,260</b>
100-00-48200	PROCEEDS FROM CAPITAL	-	-	79,282	119,143	119,143	-
100-00-48700	BUDGETED FUND BALANCE	-	-	-	6,375	6,375	12,375
<b>TOTAL BOND &amp; FUND BALANCE</b>		<b>-</b>	<b>-</b>	<b>79,282</b>	<b>125,518</b>	<b>125,518</b>	<b>12,375</b>
100-00-49300	TRANSFER FROM WATER/SEWER	-	-	159,670	-	-	-
100-00-49500	TRANSFER FROM CAPITAL	-	-	-	-	-	-
100-00-49600	Transfer from Parks &	-	-	-	-	-	-
100-00-49650	Transfer from Transportation	-	-	-	-	-	-
<b>TOTAL TRANSFERS IN</b>		<b>-</b>	<b>-</b>	<b>159,670</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL GENERAL FUND REVENUES</b>		<b>3,708,789</b>	<b>3,851,267</b>	<b>4,553,502</b>	<b>5,228,179</b>	<b>5,228,179</b>	<b>4,346,399</b>



### 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.

### Human Resources Office

The Human Resources Division of the City of Grain Valley maintains all Human Resource functions and provides policy direction and administrative support for all departments and City employees. The central tasks of the division include health, dental, and vision benefit administration, employee recruitment and selection, risk management and loss control, organization and employee development, training and personnel law compliance, and employee relations. The division is committed to developing staff at all levels and ensuring that our community is a great place to live, work and play.

#### By Category

	<b>2018 Actual</b>	<b>2019 Actual</b>	<b>2020 Adopted Budget</b>	<b>2020 Estimated Actual</b>	<b>2021 Approved Budget</b>
Personnel	37,870	32,558	86,641	86,641	87,396
Professional Services	13,418	5,204	18,539	18,539	19,502
Maintenance & Supplies	7,107	5,399	14,387	14,387	7,837
Contractual	94,161	101,742	112,545	112,545	119,340
Utilities	720	600	1,440	1,440	1,440
Capital Outlay	0	0	0	0	0
Debt Service	0	0	0	0	0
Transfers/Misc.	2,486	1,970	596	596	586
<b>Total</b>	<b>155,762</b>	<b>147,473</b>	<b>234,148</b>	<b>234,148</b>	<b>236,101</b>

#### Department Positions Control

	<b>2019 Actual</b>	<b>2020 Actual</b>	<b>2021 Adopted</b>
City Clerk	1.0	0.5	0.5
Deputy City Clerk	1.0	0.5	0.0
Human Resources Administrator	0.0	0.0	0.5
<b>Total FTE</b>	<b>2.0</b>	<b>1.0</b>	<b>1.0</b>

ACCOUNT NUMBER	ACCOUNT TITLE	2017 Actual	2018 Actual	2019 Actual	2020 Budget	2020 Estimated	2021 Adopted
100-07-61100	PERSONNEL SALARIES	19,808	24,067	18,742	51,699	51,699	52,731
<b>TOTAL SALARY EXPENSE</b>		<b>19,808</b>	<b>24,067</b>	<b>18,742</b>	<b>51,699</b>	<b>51,699</b>	<b>52,731</b>
100-07-61500	F.I.C.A.	1,431	1,807	1,316	3,955	3,955	4,033
100-07-61520	UNEMPLOYMENT	65	52	84	135	135	135
100-07-61530	WORKERS COMPENSATION	41	37	29	152	152	142
100-07-61540	HEALTH INSURANCE	2,384	2,815	6,387	14,500	14,500	15,600
100-07-61555	HSA	645	914	801	2,400	2,400	2,400
100-07-61560	DENTAL	194	210	361	850	850	1,056
100-07-61570	LIFE INSURANCE	60	72	72	144	144	144
100-07-61575	SHORT TERM DISABILITY	-	77	74	200	200	200
100-07-61580	RETIREMENT	691	1,899	512	4,085	4,085	4,693
100-07-61590	EAP EXPENSE	8	8	6	150	150	150
<b>TOTAL BENEFITS</b>		<b>5,519</b>	<b>7,891</b>	<b>9,642</b>	<b>26,571</b>	<b>26,571</b>	<b>28,553</b>
100-07-62000	EDUCATION REIMBURSEMENT	-	1,923	-	800	800	-
100-07-62080	TRAINING	1,057	608	1,214	1,605	1,605	299
100-07-62200	SUBS & MEMBERSHIPS	230	539	788	570	570	580
100-07-62250	MEETING & CONFERENCES	3,435	2,842	2,142	4,996	4,996	4,833
100-07-62320	MILEAGE	-	-	30	400	400	400
<b>TOTAL STAFF DEVELOPMENT</b>		<b>4,722</b>	<b>5,912</b>	<b>4,174</b>	<b>8,371</b>	<b>8,371</b>	<b>6,112</b>
100-07-72000	PROFESSIONAL SERVICES	6,159	11,764	2,237	12,771	12,771	11,028
100-07-72080	CODIFICATION	3,484	1,654	2,967	5,768	5,768	8,474
<b>TOTAL PROFESSIONAL SERVICES</b>		<b>9,643</b>	<b>13,418</b>	<b>5,204</b>	<b>18,539</b>	<b>18,539</b>	<b>19,502</b>
100-07-73000	OFFICE SUPPLIES	492	1,151	2,633	2,400	2,400	2,400
100-07-73100	POSTAGE	991	1,227	1,273	1,987	1,987	2,437
100-07-73250	OFFICE FURNITURE	-	-	-	4,500	4,500	-
<b>TOTAL SUPPLIES</b>		<b>1,483</b>	<b>2,378</b>	<b>3,906</b>	<b>8,887</b>	<b>8,887</b>	<b>4,837</b>
100-07-74190	SAFETY COMMITTEE	2,936	4,729	1,493	5,500	5,500	3,000
<b>TOTAL PROGRAM EXPENSES</b>		<b>2,936</b>	<b>4,729</b>	<b>1,493</b>	<b>5,500</b>	<b>5,500</b>	<b>3,000</b>
100-07-76000	INSURANCE	78,692	84,387	89,585	98,500	98,500	105,000
100-07-76100	APPLICANT COSTS	10,864	7,862	9,916	11,450	11,450	11,450
100-07-76200	ADVERTISING	1,285	1,754	2,241	2,505	2,505	2,800
100-07-76210	PRINTING	-	158	-	90	90	90
<b>TOTAL CONTRACTUAL</b>		<b>90,841</b>	<b>94,161</b>	<b>101,742</b>	<b>112,545</b>	<b>112,545</b>	<b>119,340</b>
100-07-76510	CELLULAR SERVICE	460	720	600	1,440	1,440	1,440
<b>TOTAL UTILITIES</b>		<b>460</b>	<b>720</b>	<b>600</b>	<b>1,440</b>	<b>1,440</b>	<b>1,440</b>
100-07-78000	MISCELLANEOUS	1,903	2,486	1,970	596	596	586
<b>TOTAL MISCELLANEOUS</b>		<b>1,903</b>	<b>2,486</b>	<b>1,970</b>	<b>596</b>	<b>596</b>	<b>586</b>
<b>TOTAL HR/CITY CLERK</b>		<b>137,315</b>	<b>155,762</b>	<b>147,473</b>	<b>234,148</b>	<b>234,148</b>	<b>236,101</b>

<b>ACCOUNT NUMBER</b>	<b>ACCOUNT TITLE</b>	<b>2017 Actual</b>	<b>2018 Actual</b>	<b>2019 Actual</b>	<b>2020 Budget</b>	<b>2020 Estimated</b>	<b>2021 Adopted</b>
100-08-62050	COMPUTER TRAINING	55	-	-	2,500	2,500	2,500
100-08-62250	MEETINGS & CONFERENCES	-	24	19	500	500	500
100-08-73010	COMPUTER SUPPLIES	1,878	1,783	7,461	12,490	12,490	7,510
100-08-74600	COMPUTER MAINTENANCE	25,027	52,901	68,583	67,816	67,816	67,816
100-08-74620	WEB SITE MAINTENANCE	927	971	592	2,700	2,700	2,500
100-08-76510	CELLULAR SERVICE	2,973	3,121	3,503	3,120	3,120	1,200
100-08-78500	CAPITAL EQUIPMENT	3,024	255	17,598	22,972	22,972	24,710
100-08-78520	COMPUTER EQUIPMENT	10,508	3,626	17,545	4,400	4,400	16,300
100-08-78530	COMPUTER SOFTWARE	46,627	72,878	78,163	112,498	112,498	108,011
<b>TOTAL INFORMATION TECHNOLOGY</b>		<b>91,019</b>	<b>135,559</b>	<b>193,464</b>	<b>228,996</b>	<b>228,996</b>	<b>231,047</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

	<b>2018 Actual</b>	<b>2019 Actual</b>	<b>2020 Adopted Budget</b>	<b>2020 Estimated Actual</b>	<b>2021 Approved Budget</b>
Personnel	0	0	0	0	0
Professional Services	0	0	0	0	0
Maintenance & Supplies	45,808	53,714	43,930	43,930	61,736
Contractual	0	0	0	0	0
Utilities	29,011	32,657	35,812	35,812	43,284
Capital Outlay	0	155,609	9,000	9,000	0
Debt Service	0	0	0	0	0
Transfers/Misc.	0	0	0	0	0
<b>Total</b>	74,819	241,980	88,742	88,742	105,020

	<u>2019 Actual</u>	<u>2020 Actual</u>	<u>2021 Adopted</u>
Bldg/ Grds Maintenance Worker <i>(Cleaning outsourced 2017)</i>	0.0	0.0	0.0
<b>Total FTE</b>	0.0	0.0	0.0

ACCOUNT NUMBER	ACCOUNT TITLE	2017Actual	2018 Actual	2019 Actual	2020 Budget	2020 Estimated	2021 Adopted
100-09-61100	PERSONNEL SALARIES	6,056	-	-	-	-	-
100-09-61110	OVERTIME	-	-	-	-	-	-
<b>TOTAL SALARY EXPENSE</b>		<b>6,056</b>	-	-	-	-	-
100-09-61500	F.I.C.A.	463	-	-	-	-	-
100-09-61520	UNEMPLOYMENT	65	-	-	-	-	-
100-09-61530	WORKERS COMPENSATION	914	-	(69)	-	-	-
100-09-61540	HEALTH INSURANCE	205	-	-	-	-	-
100-09-61550	Health Insurance Appr	-	-	-	-	-	-
100-09-61555	HSA	77	-	-	-	-	-
100-09-61560	DENTAL	18	-	-	-	-	-
100-09-61570	LIFE INSURANCE	12	-	-	-	-	-
100-09-61580	RETIREMENT	160	-	-	-	-	-
100-09-61590	EAP EXPENSE	3	-	-	-	-	-
<b>TOTAL BENEFITS</b>		<b>1,917</b>	-	<b>(69)</b>	-	-	-
100-09-62000	EDUCATION REIMBURSEMENT	-	-	-	-	-	-
<b>TOTAL STAFF DEVELOPMENT</b>		-	-	-	-	-	-
100-09-76500	GENERAL TELE SERVICE	3,682	3,259	3,614	4,176	4,176	5,820
100-09-76550	INTERNET SERVICES	2,536	2,517	2,792	2,616	2,616	9,924
100-09-76590	TELEPHONE INSTALLATION	1,761	1,660	2,771	2,400	2,400	900
100-09-76600	ELECTRICITY	18,200	19,495	18,860	20,400	20,400	20,400
100-09-76700	GAS SERVICE	794	923	3,448	4,800	4,800	4,800
100-09-76800	TRASH SERVICE	707	1,157	1,172	1,420	1,420	1,440
<b>TOTAL UTILITIES</b>		<b>27,680</b>	<b>29,011</b>	<b>32,657</b>	<b>35,812</b>	<b>35,812</b>	<b>43,284</b>
100-09-78000	MISCELLANEOUS	-	-	-	-	-	-
<b>TOTAL MISCELLANEOUS</b>		-	-	-	-	-	-
100-09-76900	BUILDING MAINTENANCE	37,889	43,216	51,931	41,430	41,430	59,636
100-09-76930	BUILDING & JANITORIAL	2,502	2,592	1,783	2,500	2,500	2,100
100-09-74690	MISC. MAINTENANCE	-	-	-	-	-	-
<b>TOTAL BUILDING MAINTENANCE</b>		<b>40,391</b>	<b>45,808</b>	<b>53,714</b>	<b>43,930</b>	<b>43,930</b>	<b>61,736</b>
<b>CAPITAL EQUIPMENT</b>							
100-09-78500	CAPITAL EQUIPMENT	-	-	-	-	-	-
100-09-79880	BUILDING IMPROVEMENTS	-	-	155,609	9,000	9,000	-
<b>TOTAL CAPITAL EQUIPMENT</b>		-	-	<b>155,609</b>	<b>9,000</b>	<b>9,000</b>	-
<b>TOTAL BUILDING &amp; GROUNDS</b>		<b>76,044</b>	<b>74,819</b>	<b>241,911</b>	<b>88,742</b>	<b>88,742</b>	<b>105,020</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>2018 Actual</b>	<b>2019 Actual</b>	<b>2020 Adopted Budget</b>	<b>2020 Estimated Actual</b>	<b>2021 Approved Budget</b>
Personnel	179,250	194,032	161,651	161,651	165,849
Professional Services	8,901	12,772	13,500	13,500	4,000
Maintenance & Supplies	22,718	18,717	204,850	204,850	27,700
Contractual	18,697	15,329	10,632	10,632	9,656
Utilities	3,081	3,641	2,940	2,940	2,160
Capital Outlay	131,426	0	0	0	0
Debt Service	42,032	41,994	0	0	0
Transfers/Misc.	177,361	30,894	30,000	30,000	33,250
<b>Total</b>	<b>583,466</b>	<b>317,379</b>	<b>423,573</b>	<b>423,573</b>	<b>242,615</b>

### Department Positions Control

	<b>2019 Actual</b>	<b>2020 Actual</b>	<b>2021 Adopted</b>
City Administrator	1.0	1.0	1.0
Administrative Assistant	1.0	1.0	0.0
Public Information Officer	1.0	1.0	1.0
<b>Total FTE</b>	<b>3.0</b>	<b>3.0</b>	<b>2.0</b>

ACCOUNT NUMBER	ACCOUNT TITLE	2017 Actual	2018 Actual	2019 Actual	2020 Budget	2020 Estimated	2021 Adopted
100-10-61100	PERSONNEL SALARIES	116,114	115,803	124,518	101,661	101,661	102,908
100-10-61110	OVERTIME	-	55	-	-	-	-
<b>TOTAL SALARIES</b>		<b>116,114</b>	<b>115,858</b>	<b>124,518</b>	<b>101,661</b>	<b>101,661</b>	<b>102,908</b>
100-10-61500	F.I.C.A.	8,533	9,159	10,085	7,836	7,836	7,872
100-10-61520	UNEMPLOYMENT	253	209	169	203	203	203
100-10-61530	WORKERS COMPENSATION	196	262	358	1,611	1,611	1,511
100-10-61540	HEALTH INSURANCE	17,116	19,336	20,403	15,000	15,000	10,250
100-10-61555	HSA	2,150	2,963	2,779	1,650	1,650	1,350
100-10-61560	DENTAL	1,296	1,255	1,204	850	850	540
100-10-61570	LIFE INSURANCE	318	324	300	252	252	252
100-10-61575	SHORT TERM DISABILITY	-	783	806	350	350	150
100-10-61580	RETIREMENT	11,189	11,400	11,193	7,336	7,336	8,675
100-10-61590	EAR EXPENSE	38	29	29	187	187	188
100-10-61600	CAR ALLOWANCE	5,000	4,814	4,814	4,800	4,800	10,800
<b>TOTAL BENEFITS</b>		<b>46,089</b>	<b>50,534</b>	<b>52,140</b>	<b>40,075</b>	<b>40,075</b>	<b>41,791</b>
100-10-62080	TRAINING	-	-	-	1,000	1,000	1,000
100-10-62200	SUBSCRIPTIONS & MEMBERSHIP	8,971	10,052	10,311	10,575	10,575	8,000
100-10-62250	MEETINGS & CONFERENCE	1,614	2,806	7,063	8,340	8,340	12,150
<b>TOTAL STAFF DEVELOPMENT</b>		<b>10,585</b>	<b>12,858</b>	<b>17,374</b>	<b>19,915</b>	<b>19,915</b>	<b>21,150</b>
100-10-72000	PROFESSIONAL SERVICES	1,205	8,901	12,772	13,500	13,500	4,000
<b>TOTAL PROFESSIONAL SERVICES</b>		<b>1,205</b>	<b>8,901</b>	<b>12,772</b>	<b>13,500</b>	<b>13,500</b>	<b>4,000</b>
100-10-73000	OFFICE/OPERATING SUPP	1,516	1,490	1,494	2,400	2,400	1,500
100-10-73100	POSTAGE	1,768	3,012	854	3,500	3,500	3,000
100-10-73250	OFFICE FURNITURE	4,401	1,138	88	1,000	1,000	700
<b>TOTAL OFFICE SUPPLIES</b>		<b>7,685</b>	<b>5,640</b>	<b>2,436</b>	<b>6,900</b>	<b>6,900</b>	<b>5,200</b>
100-10-73500	FUEL	900	1,493	859	1,750	1,750	300
<b>TOTAL OPERATING EXPENSES</b>		<b>900</b>	<b>1,493</b>	<b>859</b>	<b>1,750</b>	<b>1,750</b>	<b>300</b>
100-10-74100.1042	SPEC EVENT TRAIL/TREAT	3,851	3,897	3,770	4,000	4,000	4,000
100-10-74100.1046	SPEC EVENT MAYORS TREE	3,861	5,430	3,891	4,000	4,000	4,000
100-10-74100.6000	SPEC EVENT PARADE	1,162	1,378	1,071	1,500	1,500	1,500
100-10-74170	CHRISTMAS LIGHT EXPENSE	3,966	3,000	4,000	4,000	4,000	4,000
100-10-74220	OUTSIDE SERVICE AGENCY	1,500	1,500	1,500	1,500	1,500	1,500
100-10-74430	FUND RAISING EVENTS	400	380	1,190	1,200	1,200	1,200
100-10-74450	COVID-19/CARES ACT EXPENSE	-	-	-	180,000	180,000	6,000
<b>TOTAL PROGRAM EXPENSES</b>		<b>14,740</b>	<b>15,585</b>	<b>15,422</b>	<b>196,200</b>	<b>196,200</b>	<b>22,200</b>
100-10-76200	ADVERTISING	6,163	11,660	7,526	1,800	1,800	1,000
100-10-76210	PRINTING	-	-	-	1,000	1,000	500
100-10-76490	OFFICE EQUIPMENT LEASE	7,665	7,037	7,803	7,832	7,832	8,156



ACCOUNT NUMBER	ACCOUNT TITLE	2017 Actual	2018 Actual	2019 Actual	2020 Budget	2020 Estimated	2021 Adopted
<b>TOTAL CONTRACTUAL SERVICES</b>		<b>13,828</b>	<b>18,697</b>	<b>15,329</b>	<b>10,632</b>	<b>10,632</b>	<b>9,656</b>
100-10-76510	CELLULAR SERVICE	1,595	3,081	3,641	2,940	2,940	2,160
<b>TOTAL UTILITIES</b>		<b>1,595</b>	<b>3,081</b>	<b>3,641</b>	<b>2,940</b>	<b>2,940</b>	<b>2,160</b>
100-10-78000	MISCELLANEOUS	2,428	2,510	3,343	5,000	5,000	4,000
100-10-78080	Administrator Discretion	667	2,351	2,551	-	-	-
<b>TOTAL MISCELLANEOUS EXPENSES</b>		<b>3,095</b>	<b>4,861</b>	<b>5,894</b>	<b>5,000</b>	<b>5,000</b>	<b>4,000</b>
100-10-78500	CAPITAL EQUIPMENT	8,370	-	-	-	-	-
100-10-78599	LAND ACQUISITION	42,032	131,426	-	-	-	-
<b>TOTAL CAPITAL EQUIPMENT</b>		<b>50,402</b>	<b>131,426</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
100-10-89100	INTEREST EXPENSE	-	-	-	-	-	-
100-10-89200	PRINCIPAL PAY/LOANS	-	42,032	41,994	-	-	-
<b>TOTAL DEBT SERVICE</b>		<b>-</b>	<b>42,032</b>	<b>41,994</b>	<b>-</b>	<b>-</b>	<b>-</b>
100-10-89510	TRANSFER TO ECON DEV	31,000	7,500	-	-	-	4,250
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	140,000	-	-	-	-
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>106,000</b>	<b>172,500</b>	<b>25,000</b>	<b>25,000</b>	<b>25,000</b>	<b>29,250</b>
<b>Administration Total Expenses</b>		<b>372,238</b>	<b>583,466</b>	<b>317,379</b>	<b>423,573</b>	<b>423,573</b>	<b>242,615</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

	<b>2018 Actual</b>	<b>2019 Actual</b>	<b>2020 Adopted Budget</b>	<b>2020 Estimated Actual</b>	<b>2021 Approved Budget</b>
Personnel	34,823	36,294	49,405	49,405	50,060
Professional Services	8,473	11,534	14,200	14,200	13,200
Maintenance & Supplies	2,744	430	5,500	5,500	3,500
Contractual	71	88	115	115	115
Utilities	5,612	5,832	5,520	5,520	5,040
Capital Outlay	-	2,893	0	0	3,000
Debt Service	-	0	0	0	0
Transfers/Misc.	11,631	17,928	30,525	30,525	30,525
<b>Total</b>	63,354	74,999	105,265	105,265	105,440

### Department Positions Control

	<u>2019 Actual</u>	<u>2020 Actual</u>	<u>2021 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	2017 Actual	2018 Actual	2019 Actual	2020 Budget	2020 Estimated	2021 Adopted
100-11-61100	PERSONNEL SALARIES	20,842	26,993	28,953	35,000	35,000	34,500
<b>TOTAL SALARIES</b>		<b>20,842</b>	<b>26,993</b>	<b>28,953</b>	<b>35,000</b>	<b>35,000</b>	<b>34,500</b>
100-11-61500	F.I.C.A.	1,594	2,065	2,215	2,303	2,303	2,533
100-11-61530	WORKERS COMPENSATION	20	47	74	401	401	361
<b>TOTAL BENEFITS</b>		<b>1,614</b>	<b>2,112</b>	<b>2,289</b>	<b>2,704</b>	<b>2,704</b>	<b>2,894</b>
100-11-62200	SUB & MEMBERSHIP	375	385	-	375	375	375
100-11-62250	MEETINGS & CONFERENCE	3,685	5,333	5,052	10,794	10,794	11,543
100-11-62320	MILEAGE	-	-	-	532	532	748
<b>TOTAL STAFF DEVELOPMENT</b>		<b>4,060</b>	<b>5,718</b>	<b>5,052</b>	<b>11,701</b>	<b>11,701</b>	<b>12,666</b>
100-11-72000	PROFESSIONAL SERVICES	1,500	-	3,000	5,200	5,200	3,200
100-11-72005	PUBLIC COMMUNICATIONS	7,981	8,473	8,534	9,000	9,000	10,000
<b>TOTAL PROFESSIONAL SERVICES</b>		<b>9,481</b>	<b>8,473</b>	<b>11,534</b>	<b>14,200</b>	<b>14,200</b>	<b>13,200</b>
100-11-73000	OFFICE / OPERATING SU	206	244	148	500	500	500
<b>TOTAL SUPPLIES/COMMODITIES</b>		<b>206</b>	<b>244</b>	<b>148</b>	<b>500</b>	<b>500</b>	<b>500</b>
100-11-74180	MAYOR'S CHRISTMAS LIGHT	-	2,500	-	-	-	-
100-11-74225	GV YES PROGRAM	-	-	282	5,000	5,000	3,000
<b>TOTAL PROGRAM EXPENSES</b>		<b>-</b>	<b>2,500</b>	<b>282</b>	<b>5,000</b>	<b>5,000</b>	<b>3,000</b>
100-11-76200	ADVERTISING	75	71	88	115	115	115
<b>TOTAL CONTRACTUAL EXPENSES</b>		<b>75</b>	<b>71</b>	<b>88</b>	<b>115</b>	<b>115</b>	<b>115</b>
100-11-76510	CELLULAR SERVICE	3,980	5,612	5,832	5,520	5,520	5,040
<b>TOTAL UTILITIES</b>		<b>3,980</b>	<b>5,612</b>	<b>5,832</b>	<b>5,520</b>	<b>5,520</b>	<b>5,040</b>
100-11-78000	MISCELLANEOUS	57	-	488	525	525	525
100-11-78070	DISCRETIONARY FUND	4,188	3,291	2,688	5,000	5,000	5,000
100-11-78400	ELECTION EXPENSE	13,095	8,340	14,752	25,000	25,000	25,000
<b>TOTAL MISCELLANEOUS EXPENSES</b>		<b>17,340</b>	<b>11,631</b>	<b>17,928</b>	<b>30,525</b>	<b>30,525</b>	<b>30,525</b>
100-11-78520	COMPUTER EQUIPMENT	-	-	2,893	-	-	3,000
<b>TOTAL CAPITAL EXPENSES</b>		<b>-</b>	<b>-</b>	<b>2,893</b>	<b>-</b>	<b>-</b>	<b>3,000</b>
<b>TOTAL ELECTED EXPENSES</b>		<b>57,598</b>	<b>63,354</b>	<b>74,999</b>	<b>105,265</b>	<b>105,265</b>	<b>105,440</b>

## Legal

The City contracts with a law firm that specializes in municipal legal matters and an lawyer of the firm serves as the City Attorney. They serve as the chief legal advisor to the City and represent the City in legal proceedings. A member of the firm also serves as the Prosecuting Attorney. They are paid an hourly rate for the work performed. When needed, outside legal counsel may be retained for projects.

### By Category

	<b>2018 Actual</b>	<b>2019 Actual</b>	<b>2020 Adopted Budget</b>	<b>2020 Estimated Actual</b>	<b>2021 Approved Budget</b>
Personnel	-	0	0	0	0
Professional Services	41,692	97,775	210,000	210,000	100,000
Maintenance & Supplies	-	0	0	0	0
Contractual	-	0	0	0	0
Utilities	-	0	0	0	0
Capital Outlay	-	0	0	0	0
Debt Service	-	0	0	0	0
Transfers/Misc.	-	0	0	0	0
<b>Total</b>	<b>41,692</b>	<b>97,775</b>	<b>210,000</b>	<b>210,000</b>	<b>100,000</b>

### Department Positions Control

	<u>2019 Actual</u>	<u>2020 Actual</u>	<u>2021 Adopted</u>
Positions are contract services	0.0	0.0	0.0
<b>Total FTE</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>

<b>ACCOUNT NUMBER</b>	<b>ACCOUNT TITLE</b>	<b>2017 Actual</b>	<b>2018 Actual</b>	<b>2019 Actual</b>	<b>2020 Budget</b>	<b>2020 Estimated</b>	<b>2021 Adopted</b>
100-12-72400	SETTLEMENT EXPENSES	23,026	3,296	1,971	110,000	110,000	10,000
100-12-72000	PROFESSIONAL SERVICES	7,556	38,396	95,804	100,000	100,000	90,000
	<b>TOTAL PROFESSIONAL SERVICES</b>	<b>30,582</b>	<b>41,692</b>	<b>97,775</b>	<b>210,000</b>	<b>210,000</b>	<b>100,000</b>
	<b>TOTAL LEGAL EXPENSES</b>	<b>30,582</b>	<b>41,692</b>	<b>97,775</b>	<b>210,000</b>	<b>210,000</b>	<b>100,000</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 6,000 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>2018 Actual</b>	<b>2019 Actual</b>	<b>2020 Adopted Budget</b>	<b>2020 Estimated Actual</b>	<b>2021 Approved Budget</b>
Personnel	84,562	110,019	110,790	110,790	118,089
Professional Services	27,450	28,250	31,000	31,000	31,000
Maintenance & Supplies	1,448	981	1,900	1,900	2,200
Contractual	0	0	0	0	0
Utilities	720	840	720	720	720
Capital Outlay	0	0	0	0	0
Debt Service	0	0	0	0	0
Transfers/Misc.	559	987	600	600	600
<b>Total</b>	114,739	141,077	145,010	145,010	152,609

### Department Positions Control

	<u>2019 Actual</u>	<u>2020 Actual</u>	<u>2021 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
Utility 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	2017 Actual	2018 Actual	2019 Actual	2020 Budget	2020 Estimated	2021 Adopted
100-14-61100	PERSONNEL SALARIES	63,602	64,066	80,715	74,249	74,249	80,345
100-14-61110	OVERTIME						
<b>TOTAL SALARY</b>		<b>63,602</b>	<b>64,066</b>	<b>80,715</b>	<b>74,249</b>	<b>74,249</b>	<b>80,345</b>
100-14-61500	F.I.C.A.	4,462	4,727	5,780	5,681	5,681	6,146
100-14-61520	UNEMPLOYMENT	145	120	139	155	155	88
100-14-61530	WORKERS COMPENSATION	104	145	197	259	259	272
100-14-61540	HEALTH INSURANCE	5,925	5,568	10,601	14,000	14,000	13,000
100-14-61555	HSA	1,475	1,808	1,354	900	900	2,100
100-14-61560	DENTAL	610	618	792	850	850	1,056
100-14-61570	LIFE INSURANCE	144	144	156	144	144	144
100-14-61575	SHORT TERM DISABILITY	-	198	284	300	300	300
100-14-61580	RETIREMENT	4,966	4,850	5,977	5,649	5,649	6,860
100-14-61590	EAP EXPENSES	15	17	16	150	150	150
<b>TOTAL BENEFITS</b>		<b>17,846</b>	<b>18,195</b>	<b>25,296</b>	<b>28,088</b>	<b>28,088</b>	<b>30,116</b>
100-14-62080	TRAINING	-	-	550	2,000	2,000	2,200
100-14-62200	SUBSCRIPTIONS & MEMBERSHIP	270	270	716	1,375	1,375	1,550
100-14-62250	MEETINGS & CONFERENCE	3,536	2,031	2,742	5,078	5,078	3,878
100-14-62350	EDUCATIONAL & REF MAT	150	-	-	-	-	-
<b>TOTAL STAFF DEVELOPMENT</b>		<b>3,956</b>	<b>2,301</b>	<b>4,008</b>	<b>8,453</b>	<b>8,453</b>	<b>7,628</b>
100-14-72050	AUDITOR	28,400	27,450	28,250	31,000	31,000	31,000
<b>TOTAL PROFESSIONAL SERVICES</b>		<b>28,400</b>	<b>27,450</b>	<b>28,250</b>	<b>31,000</b>	<b>31,000</b>	<b>31,000</b>
100-14-73000	OFFICE/OPERATING SUPP	822	1,448	981	1,500	1,500	1,800
100-14-73250	OFFICE FURNITURE	-	-	-	400	400	400
<b>TOTAL SUPPLIES/COMMODITIES</b>		<b>822</b>	<b>1,448</b>	<b>981</b>	<b>1,900</b>	<b>1,900</b>	<b>2,200</b>
100-14-75610	CELLULAR SERVICE	503	720	840	720	720	720
<b>TOTAL UTILITIES</b>		<b>503</b>	<b>720</b>	<b>840</b>	<b>720</b>	<b>720</b>	<b>720</b>
100-14-78000	MISCELLANEOUS	40	545	972	600	600	600
100-14-78010	TAX REPORTING FEES	256	14	15	-	-	-
<b>TOTAL MISCELLANEOUS</b>		<b>296</b>	<b>559</b>	<b>987</b>	<b>600</b>	<b>600</b>	<b>600</b>
<b>TOTAL FINANCE EXPENSES</b>		<b>115,425</b>	<b>114,739</b>	<b>141,077</b>	<b>145,010</b>	<b>145,010</b>	<b>152,609</b>



## Court

The Municipal Court operates in accordance with the laws of the State of Missouri and the 16th 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>2018 Actual</b>	<b>2019 Actual</b>	<b>2020 Adopted Budget</b>	<b>2020 Estimated Actual</b>	<b>2021 Approved Budget</b>
Personnel	72,861	90,282	97,792	97,792	100,650
Professional Services	26,525	60,506	60,000	60,000	60,000
Maintenance & Supplies	13,319	13,910	22,000	22,000	16,100
Contractual	347	359	400	400	400
Utilities	-	120	0	0	0
Capital Outlay	-	0	0	0	0
Debt Service	-	0	0	0	0
Transfers/Misc.	-	46	50	50	50
<b>Total</b>	113,052	165,223	180,242	180,242	177,200

	<u>2019 Actual</u>	<u>2020 Actual</u>	<u>2021 Adopted</u>
Court Administrator	1.0	1.0	1.0
<b>Total FTE</b>	1.0	1.0	1.0

ACCOUNT NUMBER	ACCOUNT TITLE	2017 Actual	2018 Actual	2019 Actual	2020 Budget	2020 Estimated	2021 Adopted
100-15-61100	PERSONNEL SALARIES	45,509	45,513	46,697	47,499	47,499	48,447
100-15-61110	OVERTIME	1,925	2,103	1,637	2,040	2,040	2,397
100-15-61200	JUDGE	7,200	7,200	22,177	25,000	25,000	25,000
<b>TOTAL SALARIES</b>		<b>54,634</b>	<b>54,816</b>	<b>70,511</b>	<b>74,539</b>	<b>74,539</b>	<b>75,844</b>
100-15-61500	F.I.C.A.	3,355	3,524	5,108	5,725	5,725	5,786
100-15-61520	UNEMPLOYMENT	130	105	169	135	135	135
100-15-61530	WORKERS COMPENSATION	88	86	56	72	72	224
100-15-61540	HEALTH INSURANCE	5,465	6,200	6,977	7,500	7,500	8,200
100-15-61555	HSA	1,492	1,933	1,904	1,800	1,800	1,800
100-15-61560	DENTAL	451	460	461	450	450	432
100-15-61570	LIFE INSURANCE	144	144	144	144	144	144
100-15-61575	SHORT TERM DISABILITY	-	146	177	200	200	200
100-15-61580	RETIREMENT	3,783	3,704	3,762	3,907	3,907	4,535
100-15-61590	EAP EXPENSES	21	17	16	150	150	150
<b>TOTAL BENEFITS</b>		<b>14,929</b>	<b>16,319</b>	<b>18,774</b>	<b>20,083</b>	<b>20,083</b>	<b>21,606</b>
100-15-62200	SUB & MEMBERSHIP	85	170	170	170	170	200
100-15-62400	COURT FUNDED TRAINING	2,884	1,556	827	3,000	3,000	3,000
<b>TOTAL STAFF DEVELOPMENT</b>		<b>2,969</b>	<b>1,726</b>	<b>997</b>	<b>3,170</b>	<b>3,170</b>	<b>3,200</b>
100-15-72000	PROFESSIONAL SERVICES	24,700	26,525	60,506	60,000	60,000	60,000
<b>TOTAL PROFESSIONAL SERVICES</b>		<b>24,700</b>	<b>26,525</b>	<b>60,506</b>	<b>60,000</b>	<b>60,000</b>	<b>60,000</b>
100-15-73000	OFFICE / OPERATING SU	1,305	1,053	1,569	3,500	3,500	1,600
100-15-73100	POSTAGE	478	467	460	500	500	500
<b>TOTAL OFFICE SUPPLIES/COMMODITIES</b>		<b>1,783</b>	<b>1,520</b>	<b>2,029</b>	<b>4,000</b>	<b>4,000</b>	<b>2,100</b>
100-15-73650	PRISONER RELATED COST	13,285	11,799	11,881	18,000	18,000	14,000
<b>TOTAL OPERATING EXPENSES</b>		<b>13,285</b>	<b>11,799</b>	<b>11,881</b>	<b>18,000</b>	<b>18,000</b>	<b>14,000</b>
100-15-74600	COMPUTER MAINTENANCE	-	-	-	-	-	-
<b>TOTAL MAINTENANCE EXPENSE</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
100-15-76000	INSURANCE	-	-	-	-	-	-
100-15-76010	ALERT SYSTEM	-	-	-	-	-	-
100-15-76200	ADVERTISING	-	-	-	-	-	-
100-15-76210	PRINTING	-	-	-	100	100	100
100-15-76420	ONLINE & CC FEES	103	347	359	300	300	300
100-15-76490	OFFICE EQUIPMENT LEASE	-	-	-	-	-	-

<b>ACCOUNT NUMBER</b>	<b>ACCOUNT TITLE</b>	<b>2017 Actual</b>	<b>2018 Actual</b>	<b>2019 Actual</b>	<b>2020 Budget</b>	<b>2020 Estimated</b>	<b>2021 Adopted</b>
<b>TOTAL CONTRACTUAL SERVICES</b>		<b>103</b>	<b>347</b>	<b>359</b>	<b>400</b>	<b>400</b>	<b>400</b>
100-15-7651	CELLULAR SERVICE	-	-	120	-	-	-
<b>TOTAL UTILITIES</b>		<b>-</b>	<b>-</b>	<b>120</b>	<b>-</b>	<b>-</b>	<b>-</b>
100-15-78000	MISCELLANEOUS	167	-	46	50	50	50
100-15-78410	LONG / SHORT						
<b>TOTAL MISCELLANEOUS</b>		<b>167</b>	<b>-</b>	<b>46</b>	<b>50</b>	<b>50</b>	<b>50</b>
100-15-78500	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>112,570</b>	<b>113,052</b>	<b>165,223</b>	<b>180,242</b>	<b>180,242</b>	<b>177,200</b>

ACCOUNT NUMBER	ACCOUNT TITLE	2017 Actual	2018 Actual	2019 Actual	2020 Budget	2020 Estimated	2021 Adopted
100-17-61100	PERSONNEL SALARIES	29,579	44,539	61,730	64,404	64,404	65,333
100-17-61110	OVERTIME	159.00	274.00	-	-	-	-
<b>TOTAL SALARIES</b>		<b>29,738</b>	<b>44,813</b>	<b>61,730</b>	<b>64,404</b>	<b>64,404</b>	<b>65,333</b>
100-17-61500	F.I.C.A.	2,018	3,053	4,331	5,517	5,517	4,998
100-17-61520	UNEMPLOYMENT	283	134	169	400	400	400
100-17-61530	WORKERS COMPENSATION	95	100	115	173	173	209
100-17-61540	HEALTH INSURANCE	5,737	12,054	13,822	16,500	16,500	17,800
100-17-61550	HSA	1,053	2,400	2,400	2,400	2,400	2,400
100-17-61560	DENTAL	413	814	829	850	850	1,056
100-17-61570	LIFE INSURANCE	84	144	144	144	144	144
100-17-61575	SHORT TERM DISABILITY	-	128	156	175	175	165
100-17-61580	RETIREMENT	532	2,664	3,206	3,310	3,310	3,804
100-17-61590	EAP EXPENSES	17	17	16	150	150	150
<b>TOTAL BENEFITS</b>		<b>10,232</b>	<b>21,508</b>	<b>25,188</b>	<b>29,619</b>	<b>29,619</b>	<b>31,126</b>
100-17-76510	CELLULAR EQUIPMENT &	703	660	626	624	624	624
<b>TOTAL UTILITIES</b>		<b>703</b>	<b>660</b>	<b>626</b>	<b>624</b>	<b>624</b>	<b>624</b>
<b>TOTAL VICTIM SERVICES EXPENSES</b>		<b>40,673</b>	<b>66,981</b>	<b>87,544</b>	<b>94,647</b>	<b>94,647</b>	<b>97,083</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

	<b>2018 Actual</b>	<b>2019 Actual</b>	<b>2020 Adopted Budget</b>	<b>2020 Estimated Actual</b>	<b>2021 Approved Budget</b>
Personnel	31,079	32,447	33,981	33,981	35,104
Professional Services	0	0	0	0	0
Maintenance & Supplies	10,885	10,259	11,925	11,925	12,175
Contractual	698	509	750	750	750
Utilities	720	720	720	720	720
Capital Outlay	9,249	6,195	19,500	19,500	0
Debt Service	0	0	0	0	0
Transfers/Misc.	0	0	100	100	100
<b>Total</b>	52,631	50,130	66,976	66,976	48,849

	<u>2019 Actual</u>	<u>2020 Actual</u>	<u>2021 Adopted</u>
Fleet Maintenance	1.0	1.0	1.0
<b>Total FTE</b>	1.0	1.0	1.0

ACCOUNT NUMBER	ACCOUNT TITLE	2017 Actual	2018 Actual	2019 Actual	2020 Budget	2020 Estimated	2021 Adopted
100-19-61100	Personnel Salaries	23,219	22,401	22,983	23,379	23,379	23,845
100-19-61110	Overtime	-	2	31	-	-	-
<b>TOTAL SALARIES</b>		<b>23,219</b>	<b>22,403</b>	<b>23,014</b>	<b>23,379</b>	<b>23,379</b>	<b>23,845</b>
100-19-61500	FICA	1,717	1,728	1,772	1,789	1,789	1,824
100-19-61520	Unemployment	65	52	42	68	68	68
100-19-61530	Workers Compensation	936	807	1,029	1,296	1,296	1,452
100-19-61540	Health Insurance	2,921	2,836	3,270	4,000	4,000	4,100
100-19-61555	HSA	771	915	915	900	900	900
100-19-61560	Dental Insurance	394	415	422	425	425	528
100-19-61570	Life Insurance	72	72	72	100	100	90
100-19-61575	SHORT TERM DISABILITY	-	72	87	100	100	100
100-19-61580	Retirement	1,874	1,771	1,816	1,849	1,849	2,122
100-19-61590	EAP EXPENSES	11	8	8	75	75	75
<b>TOTAL BENEFITS</b>		<b>8,761</b>	<b>8,676</b>	<b>9,433</b>	<b>10,602</b>	<b>10,602</b>	<b>11,259</b>
100-19-73000	Office / Operating Su	139	126	84	175	175	175
<b>TOTAL OFFICE SUPPLIES</b>		<b>139</b>	<b>126</b>	<b>84</b>	<b>175</b>	<b>175</b>	<b>175</b>
100-19-73570	FLEET MAINTENANCE SUP	7,168	7,814	7,861	7,750	7,750	8,000
100-19-74500	VEHICLE MAINTENANCE	908	1,021	390	2,000	2,000	2,000
<b>TOTAL VEHICLE MAINTENANCE</b>		<b>8,076</b>	<b>8,835</b>	<b>8,251</b>	<b>9,750</b>	<b>9,750</b>	<b>10,000</b>
100-19-75400	Misc. Hand Tools	1,941	1,924	1,924	2,000	2,000	2,000
<b>TOTAL TOOLS</b>		<b>1,941</b>	<b>1,924</b>	<b>1,924</b>	<b>2,000</b>	<b>2,000</b>	<b>2,000</b>
100-19-76350	Uniforms	502	698	509	750	750	750
<b>TOTAL CONTRACTUAL SERVICES</b>		<b>502</b>	<b>698</b>	<b>509</b>	<b>750</b>	<b>750</b>	<b>750</b>
100-19-76510	Cellular Service	503	720	720	720	720	720
<b>TOTAL UTILITIES</b>		<b>503</b>	<b>720</b>	<b>720</b>	<b>720</b>	<b>720</b>	<b>720</b>
100-19-78000	Miscellaneous	44	-	-	100	100	100
<b>TOTAL MISCELLANEOUS</b>		<b>44</b>	<b>-</b>	<b>-</b>	<b>100</b>	<b>100</b>	<b>100</b>
100-19-78500	CAPITAL EQUIPMENT	-	9,250	6,195	17,750	17,750	-
100-19-78520	COMPUTER EQUIPMENT	-	-	-	1,750	1,750	-
100-19-78530	Computer Software Pro	-	-	-	-	-	-
<b>TOTAL CAPITAL</b>		<b>-</b>	<b>9,250</b>	<b>6,195</b>	<b>19,500</b>	<b>19,500</b>	<b>-</b>
<b>TOTAL FLEET MAINTENANCE EXPENSES</b>		<b>43,185</b>	<b>52,632</b>	<b>50,130</b>	<b>66,976</b>	<b>66,976</b>	<b>48,849</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 well being.



ACCOUNT NUMBER	ACCOUNT TITLE	2017 Actual	2018 Actual	2019 Actual	2020 Budget	2020 Estimated	2021 Adopted
100-20-61100	PERSONNEL SALARIES	1,148,943	1,224,551	1,322,671	1,376,371	1,376,371	1,367,483
100-20-61110	OVERTIME	51,880	59,595	66,171	45,900	45,900	46,818
100-20-61130	ANIMAL CARE - K9	5,153	4,727	4,122	3,774	3,774	4,906
<b>TOTAL SALARIES</b>		<b>1,205,976</b>	<b>1,288,873</b>	<b>1,392,964</b>	<b>1,426,045</b>	<b>1,426,045</b>	<b>1,419,207</b>
100-20-61500	F.I.C.A.	84,404	93,894	99,730	101,345	101,345	111,204
100-20-61520	UNEMPLOYMENT	3,381	3,040	2,263	3,780	3,780	3,780
100-20-61530	WORKERS COMPENSATION	40,410	52,526	70,415	85,101	85,101	104,428
100-20-61540	HEALTH INSURANCE	155,248	199,872	254,849	320,000	320,000	343,000
100-20-61555	HSA	32,261	40,396	40,350	44,000	44,000	42,600
100-20-61560	DENTAL	12,441	13,947	15,049	17,000	17,000	20,592
100-20-61570	LIFE INSURANCE	3,492	3,588	3,624	3,744	3,744	3,744
100-2061575	SHORT TERM DISABILITY	-	3,482	4,370	5,000	5,000	5,100
100-20-61580	RETIREMENT	97,530	109,071	120,585	117,873	117,873	128,962
100-20-61590	EAP EXPENSES	488	398	417	3,600	3,600	3,600
100-20-61600	CLOTHING ALLOWANCE-GR	1,805	1,729	1,204	1,800	1,800	1,800
<b>TOTAL BENEFITS</b>		<b>431,460</b>	<b>521,943</b>	<b>612,856</b>	<b>703,243</b>	<b>703,243</b>	<b>768,810</b>
100-20-62080	TRAINING	-	-	-	5,165	5,165	-
100-20-62100	IN HOUSE TRAINING	1,361	489	8,990	2,510	2,510	3,020
100-20-62200	SUB & MEMBERSHIP	1,284	1,335	1,576	2,180	2,180	2,415
100-20-62250	MEETINGS & CONFERENCE	2,127	3,544	4,993	7,675	7,675	7,675
100-20-62350	ED. & REF MATERIAL	110	-	-	100	100	100
100-20-62410	COURT TRAINING EXPENSE	3,125	6,551	4,209	4,500	4,500	4,500
<b>TOTAL STAFF DEVELOPMENT</b>		<b>8,007</b>	<b>11,919</b>	<b>19,768</b>	<b>22,130</b>	<b>22,130</b>	<b>17,710</b>
100-20-72000	PROFESSIONAL SERVICES	32,396	42,208	43,552	49,000	49,000	47,000
100-20-72040	LABORATORY SERVICES	-	-	-	500	500	500
<b>TOTAL PROFESSIONAL SERVICES</b>		<b>32,396</b>	<b>42,208</b>	<b>43,552</b>	<b>49,500</b>	<b>49,500</b>	<b>47,500</b>
100-20-73000	OFFICE / OPERATING SU	2,762	3,359	4,961	4,000	4,000	4,000
100-20-73010	COMPUTER SUPPLIES	-	-	1,648	-	-	-
100-20-73100	POSTAGE	793	668	314	800	800	800
100-20-73200	OFFICE EQUIPMENT	6,312	2,734	-	-	-	-
100-20-73250	OFFICE FURNITURE	1,533	-	-	-	-	-
<b>TOTAL OFFICE SUPPLIES/FURNITURE</b>		<b>11,400</b>	<b>6,761</b>	<b>6,923</b>	<b>4,800</b>	<b>4,800</b>	<b>4,800</b>
100-20-73500	FUEL	35,702	45,940	41,437	45,000	45,000	45,000
<b>TOTAL COMMODITIES</b>		<b>35,702</b>	<b>45,940</b>	<b>41,437</b>	<b>45,000</b>	<b>45,000</b>	<b>45,000</b>
100-20-74400	D.A.R.E. EXPENSES	21,470	20,573	18,373	22,120	22,120	22,740
100-20-74410	K-9 UNIT	195	7,283	1,095	1,500	1,500	2,000
100-20-74420	VICTIM RIGHTS EXPENDITURES	1,016	633	-	1,500	1,500	500
100-20-74425	SHOP WITH A COP EXPNESES	3,845	4,843	2,219	4,000	4,000	4,000

ACCOUNT NUMBER	ACCOUNT TITLE	2017 Actual	2018 Actual	2019 Actual	2020 Budget	2020 Estimated	2021 Adopted
10-20-74426	CAMP FOCUS EXPENSES	-	-	1,564	6,375	6,375	6,375
100-20-74430	VR FUNDRAISERS EXPENSE	-	-	-	1,500	1,500	500
100-20-74435	BACKPACKS & BADGES EXP	-	-	-	3,000	3,000	500
100-20-74440	CRIME PREVENTION EXPENSE	5,360	5,850	5,615	7,800	7,800	5,800
100-20-7448	SHARPS EXPENDITURES				-	-	-
<b>TOTAL PROGRAM EXPENSES</b>		<b>31,886</b>	<b>39,182</b>	<b>28,866</b>	<b>47,795</b>	<b>47,795</b>	<b>42,415</b>
100-20-74500	VEHICLE MAINTENANCE	399	-	79	-	-	-
100-20-74550	FLEET MAINTENANCE	19,385	16,583	16,051	20,000	20,000	20,000
100-20-74590	VEHICLE WASHES	1,008	1,043	1,125	1,200	1,200	1,200
100-20-74610	RADIO MAINTENANCE	53	-	821	3,200	3,200	1,000
<b>TOTAL MAINTENANCE EXPENSE</b>		<b>20,845</b>	<b>17,626</b>	<b>18,076</b>	<b>24,400</b>	<b>24,400</b>	<b>22,200</b>
100-20-75000	PATROL EQUIPMENT	17,702	3,957	13,072	10,822	10,822	9,795
100-20-75010	RADAR GUNS	-	3,519	17,011	1,700	1,700	2,500
100-20-75030	RADIO EQUIPMENT	3,213	178	8,787	9,000	9,000	-
100-20-75040	VEHICLE EQUIPMENT	6,835	20,430	81,642	-	-	-
100-20-75100	INVESTIGATIVE EQUIPMENT	864	896	974	1,000	1,000	1,000
<b>TOTAL PATROL EQUIPMENT</b>		<b>28,614</b>	<b>28,980</b>	<b>121,486</b>	<b>22,522</b>	<b>22,522</b>	<b>13,295</b>
100-20-76010	LAW ENFORCEMENT NETWK	5,245	6,261	5,950	6,388	6,388	7,484
100-20-76210	PRINTING	843	1,309	933	1,000	1,000	1,000
100-20-76350	UNIFORMS	13,072	16,164	23,094	18,000	18,000	15,000
100-20-76490	OFFICE EQUIP LEASE	8,036	7,891	8,534	8,320	8,320	8,328
<b>TOTAL CONTRACTUAL SERVICES</b>		<b>27,196</b>	<b>31,625</b>	<b>38,511</b>	<b>33,708</b>	<b>33,708</b>	<b>31,812</b>
100-20-76510	CELLULAR SERVICE	12,919	12,748	15,123	12,716	12,716	17,654
<b>TOTAL UTILITIES</b>		<b>12,919</b>	<b>12,748</b>	<b>15,123</b>	<b>12,716</b>	<b>12,716</b>	<b>17,654</b>
100-20-78000	MISCELLANEOUS	2,789	2,297	2,775	2,634	2,634	2,700
100-20-78360	RECOUPMENT EXPENSES	132	343	-	120	120	120
<b>TOTAL MISCELLANEOUS</b>		<b>2,921</b>	<b>2,640</b>	<b>2,775</b>	<b>2,754</b>	<b>2,754</b>	<b>2,820</b>
100-20-78500	CAPITAL EQUIPMENT	29,840	57,775	28,303	119,143	119,143	-
100-20-89100	INTEREST EXPENSE	-	-	-	4,100	4,100	2,824
100-20-89200	PRINCIPLE PAY/CARS	18,018	-	20,092	52,566	52,566	69,823
<b>TOTAL CAPITAL EXPENSES</b>		<b>47,858</b>	<b>57,775</b>	<b>48,395</b>	<b>175,809</b>	<b>175,809</b>	<b>72,647</b>
<b>TOTAL POLICE EXPENSES</b>		<b>1,897,180</b>	<b>2,108,220</b>	<b>2,390,732</b>	<b>2,570,422</b>	<b>2,570,422</b>	<b>2,505,870</b>

ACCOUNT NUMBER	ACCOUNT TITLE	2017 Actual	2018 Actual	2019 Actual	2020 Budget	2020 Estimated	2021 Adopted
100-21-61100	PERSONNEL SALARIES	30,720	25,876	24,622	32,418	32,418	33,065
100-21-61110	OVERTIME	113	34	837	-	-	-
<b>TOTAL SALARIES</b>		<b>30,833</b>	<b>25,910</b>	<b>25,459</b>	<b>32,418</b>	<b>32,418</b>	<b>33,065</b>
100-21-61500	F.I.C.A.	2,080	1,866	1,874	2,480	2,480	2,529
100-21-61520	UNEMPLOYMENT	130	105	88	135	135	135
100-21-61530	WORKERS COMPENSATION	576	651	495	872	872	1,178
100-21-61540	HEALTH INSURANCE	7,339	7,737	6,788	11,755	11,755	10,400
100-21-61555	HSA	1,715	2,100	-	-	-	-
100-21-61560	DENTAL	388	414	-	-	-	-
100-21-61570	LIFE INSURANCE	132	144	108	144	144	144
100-21-61575	SHORT TERM DISABILITY	-	100	92	150	150	125
100-21-61580	RETIREMENT	1,097	1,918	690	2,562	2,562	2,943
100-21-61590	EAP EXPENSES	15	17	12	150	150	150
<b>TOTAL BENEFITS</b>		<b>13,472</b>	<b>15,052</b>	<b>10,147</b>	<b>18,248</b>	<b>18,248</b>	<b>17,604</b>
100-21-62080	TRAINING & OTHER	380	-	550	700	700	700
<b>TOTAL STAFF DEVELOPMENT</b>		<b>380</b>	<b>-</b>	<b>550</b>	<b>700</b>	<b>700</b>	<b>700</b>
100-21-73000	OFFICE/OPERATING SUPPLIES	0	0	191	0	0	0
100-21-73500	FUEL	595	337	2,145	2,000	2,000	2,000
<b>TOTAL COMMODITIES</b>		<b>595</b>	<b>337</b>	<b>2,336</b>	<b>2,000</b>	<b>2,000</b>	<b>2,000</b>
100-21-74550	FLEET MAINTENANCE	130	38	21	500	500	500
<b>TOTAL VEHICLE MAINTENANCE</b>		<b>130</b>	<b>38</b>	<b>21</b>	<b>500</b>	<b>500</b>	<b>500</b>
100-21-75020	SUPPORT (AMMO, FILM,	296	258	37	500	500	500
<b>TOTAL EQUIPMENT</b>		<b>296</b>	<b>258</b>	<b>37</b>	<b>500</b>	<b>500</b>	<b>500</b>
100-21-76210	PRINTING	604	475	535	500	500	500
100-21-76350	UNIFORMS	464	93	431	400	400	400
<b>TOTAL CONTRACTUAL SERVICES</b>		<b>1,068</b>	<b>568</b>	<b>966</b>	<b>900</b>	<b>900</b>	<b>900</b>
100-21-76510	CELLULAR SERVICE	358	622	626	540	540	540
<b>TOTAL UTILITIES</b>		<b>358</b>	<b>622</b>	<b>626</b>	<b>540</b>	<b>540</b>	<b>540</b>
100-21-78000	MISCELLANEOUS	238	-	-	-	-	-
100-21-78050	KENNELING	6,186	13,470	7,740	10,000	10,000	7,500
100-21-78090	VET CARE	3,313	5,755	4,568	5,000	5,000	5,000
<b>TOTAL MISCELLANEOUS</b>		<b>9,737</b>	<b>19,225</b>	<b>12,308</b>	<b>15,000</b>	<b>15,000</b>	<b>12,500</b>
<b>TOTAL ANIMAL CONTROL EXPENSES</b>		<b>56,869</b>	<b>62,010</b>	<b>52,450</b>	<b>70,806</b>	<b>70,806</b>	<b>68,309</b>

## Community Development Department

The 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

	<b>2018 Actual</b>	<b>2019 Actual</b>	<b>2020 Adopted Budget</b>	<b>2020 Estimated Actual</b>	<b>2021 Approved Budget</b>
Personnel	197,096	228,593	258,142	258,142	251,585
Professional Services	3,508	5,244	4,900	4,900	5,400
Maintenance & Supplies	9,565	6,197	9,050	9,050	6,250
Contractual	1,636	3,365	3,740	3,740	3,500
Utilities	1,488	1,556	3,540	3,540	4,980
Capital Outlay	-	22,800	0	0	0
Debt Service	-	0	0	0	0
Transfers/Misc.	831	1,654	3,750	3,750	4,100
<b>Total</b>	<b>214,124</b>	<b>269,409</b>	<b>283,122</b>	<b>283,122</b>	<b>275,815</b>

### 2019 Actual 2020 Actual 2021 Adopted

Com Devel Dir	1.0	1.0	1.0
Engineer	0.0	0.0	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>	<b>6.0</b>	<b>6.0</b>	<b>7.0</b>

ACCOUNT NUMBER	ACCOUNT TITLE	2017 Actual	2018 Actual	2019 Actual	2020 Budget	2020 Estimated	2021 Adopted
100-31-61100	PERSONNEL SALARIES	144,433	142,692	167,900	181,121	181,121	173,646
100-31-61110	OVERTIME	45	55	-	204	204	204
<b>TOTAL SALARIES</b>		<b>144,478</b>	<b>142,747</b>	<b>167,900</b>	<b>181,325</b>	<b>181,325</b>	<b>173,850</b>
100-31-61500	F.I.C.A.	10,259	10,502	12,346	13,856	13,856	13,284
100-31-61520	UNEMPLOYMENT	421	340	367	439	439	419
100-31-61530	WORKERS COMPENSATION	3,538	3,335	6,477	6,806	6,806	6,833
100-31-61540	HEALTH INSURANCE	17,394	18,461	19,374	26,500	26,500	27,800
100-31-61555	HSA	4,469	5,571	5,296	5,580	5,580	5,310
100-31-61560	DENTAL	1,410	1,511	1,276	1,500	1,500	1,505
100-31-61570	LIFE INSURANCE	430	418	421	439	439	418
100-31-61575	SHORT TERM DISABILITY	-	459	586	650	650	665
100-31-61580	RETIREMENT	11,534	10,810	11,279	14,237	14,237	15,358
100-31-61590	EAP EXPENSES	77	59	56	480	480	458
<b>TOTAL BENEFITS</b>		<b>49,532</b>	<b>51,466</b>	<b>57,478</b>	<b>70,487</b>	<b>70,487</b>	<b>72,050</b>
100-31-62050	COMPUTER TRAINING	135	-	135	200	200	200
100-31-62080	TRAINING	-	-	-	3,000	3,000	2,000
100-31-62200	SUB & MEMBERSHIP	1,612	2,166	2,716	2,030	2,030	1,735
100-31-62250	MEETINGS & CONFERENCE	641	624	220	500	500	650
100-31-62320	MILEAGE	-	-	49	100	100	100
100-31-62350	ED. & REF MATERIAL	-	94	95	500	500	1,000
<b>TOTAL STAFF DEVELOPMENT</b>		<b>2,388</b>	<b>2,884</b>	<b>3,215</b>	<b>6,330</b>	<b>6,330</b>	<b>5,685</b>
100-31-72000	PROFESSIONAL SERVICES	310	3,000	100	4,500	4,500	5,000
100-31-72010	ENGINEERING SERVICES	-	228	4,999	-	-	-
100-31-72100	RECORDING EXPENSE	387	280	145	400	400	400
<b>TOTAL PROFESSIONAL SERVICES</b>		<b>697</b>	<b>3,508</b>	<b>5,244</b>	<b>4,900</b>	<b>4,900</b>	<b>5,400</b>
100-31-73000	OFFICE / OPERATING SU	1,653	1,627	2,210	2,200	2,200	2,000
100-31-73100	POSTAGE	504	499	793	1,200	1,200	1,000
100-31-73200	OFFICE EQUIPMENT	666	3,903	1,111	1,200	1,200	-
100-31-73250	OFFICE FURNITURE	(70)	380	440	300	300	-
<b>TOTAL OFFICE SUPPLIES</b>		<b>2,753</b>	<b>6,409</b>	<b>4,554</b>	<b>4,900</b>	<b>4,900</b>	<b>3,000</b>
100-31-73500	FUEL	1,979	2,196	1,547	2,250	2,250	1,750
<b>TOTAL COMMODITIES</b>		<b>1,979</b>	<b>2,196</b>	<b>1,547</b>	<b>2,250</b>	<b>2,250</b>	<b>1,750</b>
100-31-74360	NEIGHBORHOOD SERVICES	-	490	-	500	500	500
<b>TOTAL PROGRAM EXPENSES</b>		<b>-</b>	<b>490</b>	<b>-</b>	<b>500</b>	<b>500</b>	<b>500</b>
100-31-74550	FLEET MAINTENANCE	738	470	96	1,000	1,000	1,000

ACCOUNT NUMBER	ACCOUNT TITLE	2017 Actual	2018 Actual	2019 Actual	2020 Budget	2020 Estimated	2021 Adopted
<b>TOTAL EQUIPMENT EXPENSES</b>		<b>738</b>	<b>470</b>	<b>96</b>	<b>1,000</b>	<b>1,000</b>	<b>1,000</b>
100-31-75040	VEHICLE EQUIPMENT	-	-	-	400	400	-
<b>TOTAL VEHICLE EXPENSES</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>400</b>	<b>400</b>	<b>-</b>
100-31-76200	ADVERTISING	1,081	560	1,610	1,500	1,500	1,500
100-31-76210	PRINTING	145	435	749	800	800	800
100-31-76350	UNIFORMS	1,200	641	1,006	1,440	1,440	1,200
100-31-76490	OFFICE EQUIPMENT LEASE						
<b>TOTAL CONTRACTUAL EXPENSES</b>		<b>2,426</b>	<b>1,636</b>	<b>3,365</b>	<b>3,740</b>	<b>3,740</b>	<b>3,500</b>
100-31-76510	CELLULAR EQUIPMENT &	1,517	1,488	1,556	3,540	3,540	4,980
<b>TOTAL UTILITIES</b>		<b>1,517</b>	<b>1,488</b>	<b>1,556</b>	<b>3,540</b>	<b>3,540</b>	<b>4,980</b>
100-31-78000	MISCELLANEOUS	97	106	504	250	250	600
100-31-78060	ABATEMENT SERVICES	1,325	725	1,150	3,500	3,500	3,500
<b>TOTAL MISCELLANEOUS</b>		<b>1,422</b>	<b>831</b>	<b>1,654</b>	<b>3,750</b>	<b>3,750</b>	<b>4,100</b>
100-31-78500	CAPITAL EQUIPMENT	-	-	22,800	-	-	-
<b>TOTAL CAPITAL EXPENSES</b>		<b>-</b>	<b>-</b>	<b>22,800</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL PLANNING &amp; ENGINEERING EXPENSES</b>		<b>207,930</b>	<b>214,125</b>	<b>269,409</b>	<b>283,122</b>	<b>283,122</b>	<b>275,815</b>
<b>Total General Fund Expenditures</b>		<b>3,238,628</b>	<b>3,786,411</b>	<b>4,229,566</b>	<b>4,701,949</b>	<b>4,701,949</b>	<b>4,345,958</b>

ACCOUNT NUMBER	ACCOUNT TITLE	2017 Actual	2018 Actual	2019 Actual	2020 Budget	2020 Estimated	2021 Adopted
170-00-42900	TOURISM TAX	36,611	36,882	35,348	40,000	40,000	35,000
170-00-47750	DONATIONS	-					
<b>TOTAL TAXES</b>		<b>36,611</b>	<b>36,882</b>	<b>35,348</b>	<b>40,000</b>	<b>40,000</b>	<b>35,000</b>
170-00-78700	BEGINNING FUND BALANCE	45000					
200-00-4910	TRANSFER FROM GENERAL	31,000	7,500	-	-	-	4,250
<b>TOTAL TRANSFERS IN</b>		<b>31,000</b>	<b>7,500</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>4,250</b>
<b>TOTAL TOURISM FUND REVENUES</b>		<b>112,611</b>	<b>44,382</b>	<b>35,348</b>	<b>40,000</b>	<b>40,000</b>	<b>39,250</b>
ECONOMIC DEVELOPMENT EXPENSES							
170-70-62200	SUBS & MEMBERSHIPS	7,500	7,500	7,500	8,500	8,500	8,500
170-70-62250	MEETINGS & CONFERENCES	403	-	-	-	-	-
<b>TOTAL STAFF DEVELOPMENT</b>		<b>7,903</b>	<b>7,500</b>	<b>7,500</b>	<b>8,500</b>	<b>8,500</b>	<b>8,500</b>
170-70-72000	PROFESSIONAL SERVICES	35,500	35,289	25,550	25,750	25,750	25,750
<b>TOTAL PROFESSIONAL SERVICES</b>		<b>35,500</b>	<b>35,289</b>	<b>25,550</b>	<b>25,750</b>	<b>25,750</b>	<b>25,750</b>
170-70-74155	CHAMBER SPONSORSHIPS	18,875	3,500	5,400	5,000	5,000	5,000
<b>TOTAL PROGRAM EXPENSES</b>		<b>18,875</b>	<b>3,500</b>	<b>5,400</b>	<b>5,000</b>	<b>5,000</b>	<b>5,000</b>
170-70-78599	LAND ACQUISITIONS	45,302	-	-	-	-	-
<b>TOTAL CAPITAL</b>		<b>45,302</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL ECONOMIC DEVELOPMENT</b>		<b>107,580</b>	<b>46,289</b>	<b>38,450</b>	<b>39,250</b>	<b>39,250</b>	<b>39,250</b>

## Parks and Recreation Department

Parks and Recreation is a special revenue fund and is structured with five divisions: Parks Administration, Parks Operation & Maintenance, Recreation Programs, Community Center, and the Pool. Each area is supervised by a specific employee and areas are overseen by the Parks and Recreation Director.

### Administration

The Administration division oversees the day-to-day operations of the Parks and Recreation. Revenues within this account include monies from various property and licensing taxes and sale of memberships in addition to bond funds. Expenses from this department include the wages of full-time staff and those related benefits as well as the general operating costs. In addition, the costs related to future facility improvements and park projects like construction of trails and new park restrooms are found here.

### Parks Operation/Maintenance

The Parks division maintains the grounds, shelters, trails and athletic fields. The staff consists of three full time employees and two seasonal workers. Revenues are generated from rentals of specific facilities like shelters and athletic fields.

### Recreation

The Recreation division involves all expenses related to the administration of youth and adult programming and special events. Programs include tennis, aerobics, movies in the park, baseball, softball, etc. In addition, the revenues/expenses involved with concession stand operations at the athletic fields and the wages for those seasonal concession stand employees are tracked here.

### Community Center

The Community Center offers a fitness area, gymnasium, meeting room and pavilion. This division includes all expenses involved with the operation of the facility. This includes not only the day-to-day administrative costs but also the wages of one full-time employee and nine part-time front desk attendants, and the annual bond payment for the Community Center. Revenues include program/special event fees, room rental fees, and fitness membership fees.

### Pool

The Pool is located next to the community center. The department is responsible for collecting all revenues and payment of expenses related to the operation of the Aquatic Center. Expenses include seasonal supplies and equipment to operate the facility as well as the contractual obligations with Midwest Pool Management, which oversees the lifeguards and related training, routine cleaning, and chemical balance. All revenues/expenses from the concession stand operations are accounted for in this fund in addition to the wages of the seasonal concession stand workers. Revenues are derived from day and annual membership fees to the facility, private rentals, and aquatic programs.

### By Category

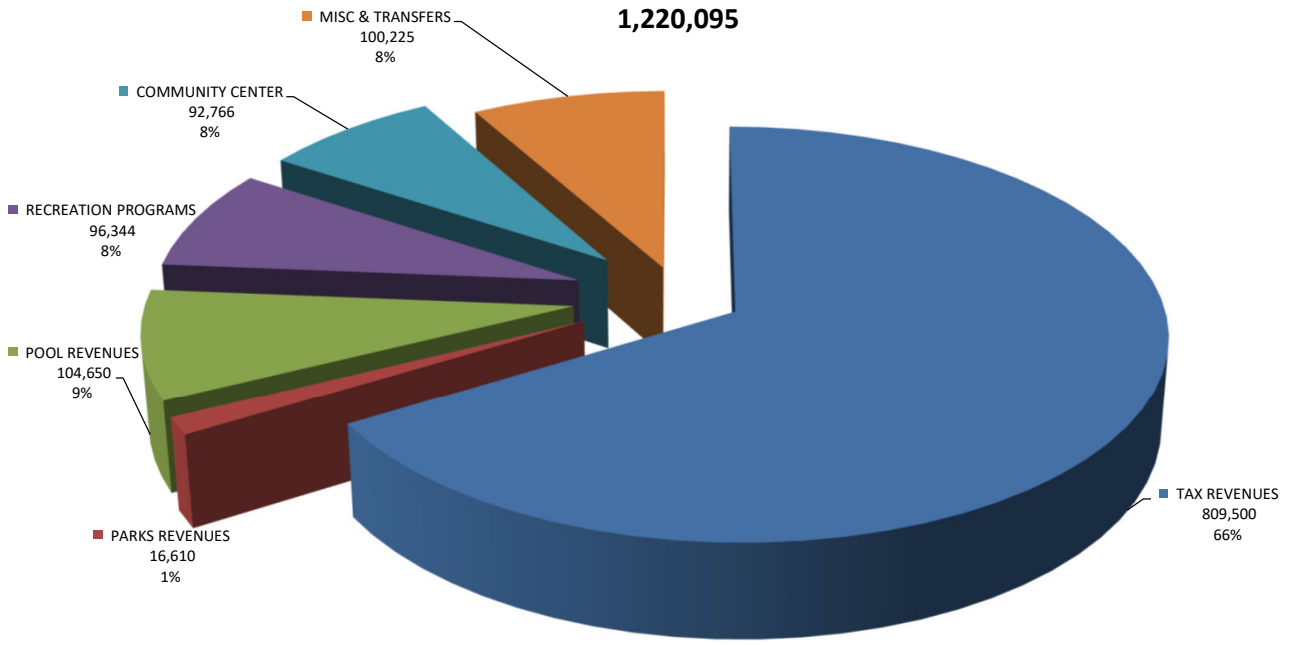
	<b>2018 Actual</b>	<b>2019 Actual</b>	<b>2020 Adopted Budget</b>	<b>2020 Estimated Actual</b>	<b>2021 Approved Budget</b>
Personnel	480,085	557,536	631,473	631,473	670,981
Professional Services	1,850	0	1,000	1,000	1,000
Maintenance & Supplies	172,278	163,857	192,030	192,030	199,665
Contractual	148,820	146,492	163,664	163,664	166,452
Utilities	61,335	55,642	59,020	59,020	62,874



Capital Outlay	69,395	232,675	561,375	561,375	72,075
Debt Service	249,991	265,506	454,400	454,400	0
Transfers/Misc.	1,647	1,277	2,200	2,200	2,000
<b>Total</b>	<b>1,185,401</b>	<b>1,422,985</b>	<b>2,065,162</b>	<b>2,065,162</b>	<b>1,175,047</b>

	<u>2019 Actual</u>	<u>2020 Actual</u>	<u>2021 Adopted</u>
Parks & Rec Director	1.0	1.0	1.0
Recreation Supervisor	1.0	1.0	1.0
Community Ctr Manager	1.0	1.0	1.0
Park Maint Superintendent	1.0	1.0	1.0
Park Maint Worker	2.0	2.0	2.0
Front Desk Full Time	0.0	0.0	1.0
Front Desk Part Time	3.0	3.0	2.0
Summer Part Time	3.0	3.0	3.0
<b>Total FTE</b>	<b>12.0</b>	<b>12.0</b>	<b>12.0</b>

**PARK REVENUES 2021**  
**1,220,095**

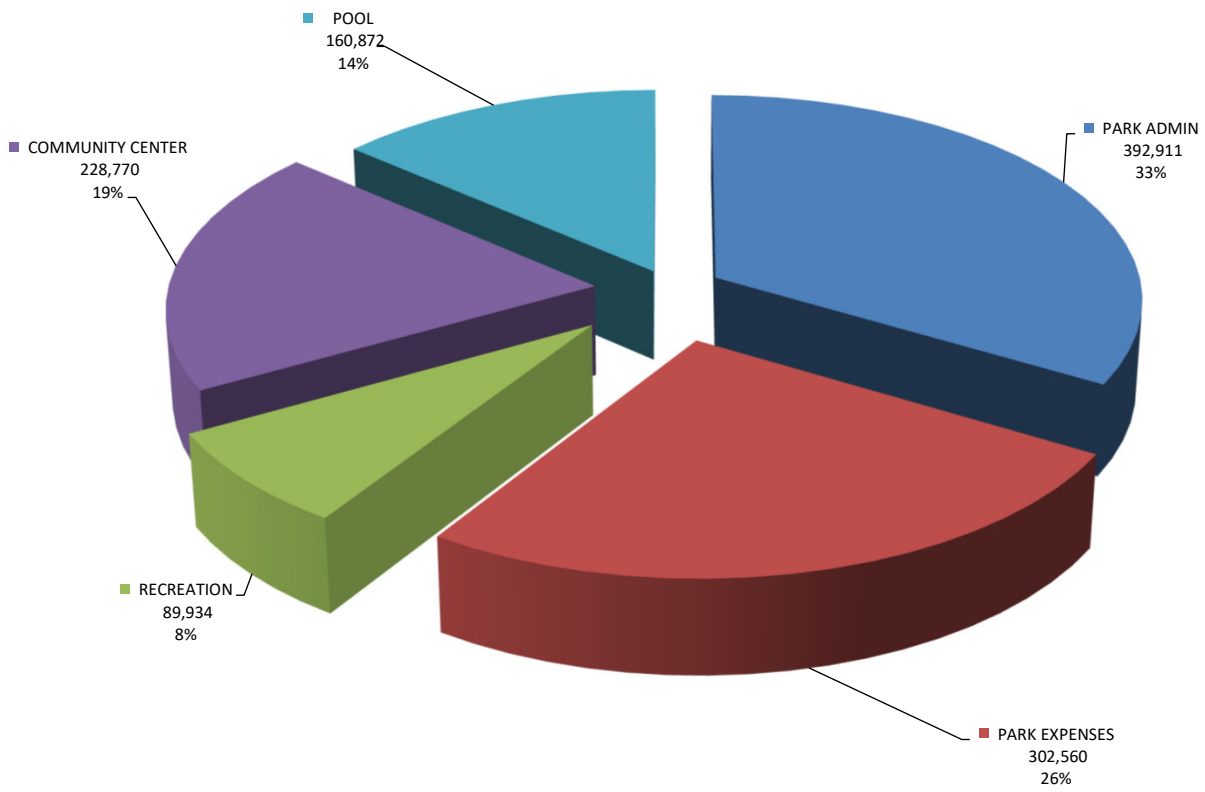


ACCOUNT NUMBER	ACCOUNT TITLE	2017 Actual	2018 Actual	2019 Actual	2020 Budget	2020 Estimated	2021 Adopted
200-00-41000	REAL ESTATE & PROPERTY	212,525	230,437	239,913	249,000	249,000	251,000
200-00-41100	DELINQUENT PROPERTY TAX	4,811	5,216	5,475	5,000	5,000	5,000
200-00-41400	REPLACEMENT TAXES	2,859	3,027	3,544	3,000	3,000	3,000
200-00-41500	RAIL & UTILITY TAX	5,689	4,878	5,277	5,000	5,000	5,000
200-00-41700	INTEREST - PROPERTY TAX	2,186	2,372	2,817	2,500	2,500	2,500
200-00-42100	SALES TAX 1/2%	386,713	428,160	485,955	512,000	512,000	512,000
200-00-42700	CIGARETTE TAX	26,894	26,402	22,162	26,000	26,000	25,000
200-00-44960	BILLBOARD LICENSE TAX	5,462	5,791	4,573	6,000	6,000	6,000
<b>TOTAL TAX REVENUES</b>		<b>647,139</b>	<b>706,283</b>	<b>769,716</b>	<b>808,500</b>	<b>808,500</b>	<b>809,500</b>
200-00-45000	GRANT REVENUE	-	-	-	119,210	119,210	-
<b>TOTAL GRANT REVENUE</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>119,210</b>	<b>119,210</b>	<b>-</b>
200-00-46050	YOUTH FIELD COSTS	-	245	955	1,000	1,000	750
200-00-46051	SHELTER HOUSE FEES	10,050	9,130	9,758	10,500	10,500	10,000
200-00-46053	BALL FIELD RENTAL	8,188	3,235	2,930	5,000	5,000	5,000
200-00-46055	COMMUNITY GARDEN	194	320	340	360	360	360
200-00-46090	REC SPONSORSHIP REVENUE	100	-	2,000	500	500	500
<b>TOTAL PARKS</b>		<b>18,532</b>	<b>12,930</b>	<b>15,983</b>	<b>17,360</b>	<b>17,360</b>	<b>16,610</b>
200-00-46110	SPECIAL EVENTS - PARK	508	186	153	300	300	300
200-00-46130	REC PROGRAMS REVENUE	3,959	8,519	9,112	8,500	8,500	10,044
200-00-46153	SOFTBALL - SPRING FEES	-	10,425	12,921	14,500	14,500	14,000
200-00-46157	SOFTBALL- FALL FEES	21,363	9,090	6,229	6,000	6,000	6,000
200-00-46160	BASEBALL-PARTICIPANT F	38,284	16,490	17,839	15,000	15,000	15,000
200-00-46161	BASEBALL SPRING LEAGUE	-	31,515	29,281	30,000	30,000	30,000
200-00-46185	REC CONCESSIONS REVENUE	23,978	19,533	19,467	22,000	22,000	21,000
200-00-46190	SPONSORSHIP REV-RECREA	-	-	-	500	500	-
<b>TOTAL RECREATION</b>		<b>88,092</b>	<b>95,758</b>	<b>95,002</b>	<b>96,800</b>	<b>96,800</b>	<b>96,344</b>
200-00-46210	SPECIAL EVENTS- COMMUN	4,060	4,414	4,363	5,500	5,500	5,516
200-00-46250	FITNESS MEMBERSHIP	6,015	6,240	3,650	6,000	6,000	5,000
200-00-46255	DAILY ADMISSIONS - FIT	1,645	1,154	1,704	1,750	1,750	2,250
200-00-46260	COMMUNITY CENTER RENTAL	45,793	39,943	38,623	42,500	42,500	41,000
200-00-46270	COMMUNITY CENTER RENTAL	10,310	13,810	12,548	14,000	14,000	14,000
200-00-46280	COMMUNITY CENTER CLASS	25,682	25,633	23,689	25,000	25,000	25,000
<b>TOTAL COMMUNITY CENTER</b>		<b>93,505</b>	<b>91,194</b>	<b>84,577</b>	<b>94,750</b>	<b>94,750</b>	<b>92,766</b>
200-00-46310	SPECIAL EVENTS - POOL	17,928	19,947	23,382	23,000	23,000	25,650
200-00-46366	DAILY ADMISSIONS - POOL	44,855	38,645	31,490	38,000	38,000	38,000
200-00-46367	SEASON PASSES	19,078	18,042	13,618	17,000	17,000	16,000
200-00-46369	POOL RENTALS	8,510	10,255	8,203	10,000	10,000	10,000
200-00-46380	POOL CONCESSIONS REVENUE	18,151	14,101	14,199	15,500	15,500	15,000
<b>TOTAL POOL</b>		<b>108,522</b>	<b>100,990</b>	<b>90,892</b>	<b>103,500</b>	<b>103,500</b>	<b>104,650</b>
200-00-46900	SALE OF ASSETS	1,858	-	-	500	500	-
<b>TOTAL SALE OF MERCHANDISE/PROPERTY</b>		<b>1,858</b>	<b>-</b>	<b>-</b>	<b>500</b>	<b>500</b>	<b>-</b>
200-00-47500	MISCELLANEOUS INCOME	123	-	89	100	100	100
200-00-47700	INTEREST INCOME	6,997	21,166	23,217	20,000	20,000	10,000

<b>ACCOUNT NUMBER</b>	<b>ACCOUNT TITLE</b>	<b>2017 Actual</b>	<b>2018 Actual</b>	<b>2019 Actual</b>	<b>2020 Budget</b>	<b>2020 Estimated</b>	<b>2021 Adopted</b>
200-00-47800	VENDING REBATES	85	129	106	125	125	125
<b>TOTAL MISCELLANEOUS REVENUES</b>		<b>7,205</b>	<b>21,295</b>	<b>23,412</b>	<b>20,225</b>	<b>20,225</b>	<b>10,225</b>
200-00-48000	Bond Proceeds						
200-00-48700	BEGINNING CASH BALANCE	177,050	0	-	518892	518892	0
<b>TOTAL BONDS AND FUND BALANCE</b>		<b>177,050</b>	<b>-</b>	<b>-</b>	<b>518,892</b>	<b>518,892</b>	<b>-</b>
200-00-49100	TRANSFER FROM GENERAL	25,000	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	265,000	210,000	210,000	-
200-00-49650	TRANSFER FROM TRANS	25,000	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	40,000
200-00-49750	TRANSFER FROM G.O. BOND	-	-	-	-	-	-
<b>TOTAL TRANSFERS IN</b>		<b>340,000</b>	<b>340,000</b>	<b>355,000</b>	<b>300,000</b>	<b>300,000</b>	<b>90,000</b>
<b>TOTAL PARK REVENUES</b>		<b>1,481,903</b>	<b>1,368,450</b>	<b>1,434,582</b>	<b>2,079,737</b>	<b>2,079,737</b>	<b>1,220,095</b>

### PARK FUND EXPENSES 2021

1,175,047



	ACCOUNT TITLE	2017 Actual	2018 Actual	2019 Actual	2020 Budget	2020 Estimated	2021 Adopted
200-22-61100	PERSONNEL SALARIES	150,233	151,230	169,124	173,517	173,517	177,682
	<b>TOTAL SALARIES</b>	<b>150,233</b>	<b>151,230</b>	<b>169,124</b>	<b>173,517</b>	<b>173,517</b>	<b>177,682</b>
200-22-61500	F.I.C.A.	10,013	10,563	11,895	13,734	13,734	13,593
200-22-61520	UNEMPLOYMENT	338	272	237	351	351	338
200-22-61530	WORKERS COMPENSATION	225	335	457	518	518	602
200-22-61540	HEALTH INSURANCE	20,273	23,485	27,388	32,500	32,500	34,200
200-22-61555	HSA	4,303	5,812	5,661	5,700	5,700	5,880
200-22-61560	DENTAL	1,841	2,015	2,069	2,150	2,150	2,625
200-22-61570	LIFE INSURANCE	385	389	386	389	389	489
200-2261575	SHORT TERM DISABILITY	-	567	691	700	700	625
200-22-61580	RETIREMENT	12,198	12,192	13,113	13,993	13,993	15,770
200-22-61590	EAP EXPENSE	56	43	42	390	390	390
	<b>TOTAL BENEFITS</b>	<b>49,632</b>	<b>55,673</b>	<b>61,939</b>	<b>70,425</b>	<b>70,425</b>	<b>74,512</b>
200-22-62000	EDUCATION REIMBURSE	-	-	-	-	-	-
200-22-62050	COMPUTER TRAINING	-	-	-	-	-	-
200-22-62080	TRAINING	310	136	350	300	300	300
200-22-62200	SUB & MEMBERSHIP	1,318	1,157	1,156	1,544	1,544	1,570
200-22-62250	MEETINGS & CONFERENCE	2,390	2,641	2,443	2,987	2,987	2,815
200-22-62320	MILEAGE	-	-	58	100	100	50
200-22-62350	ED. & REF MATERIAL	-	-	-	-	-	-
	<b>TOTAL STAFF DEVELOPMENT</b>	<b>4,018</b>	<b>3,934</b>	<b>4,007</b>	<b>4,931</b>	<b>4,931</b>	<b>4,735</b>
200-22-72000	PROFESSIONAL SERVICES	-	1,850	-	1,000	1,000	1,000
	<b>TOTAL PROFESSIONAL SERVICES</b>	<b>-</b>	<b>1,850</b>	<b>-</b>	<b>1,000</b>	<b>1,000</b>	<b>1,000</b>
200-22-73000	OFFICE/OPERATING SUPPLIES	728	924	865	800	800	800
200-22-73100	POSTAGE	2,410	2,549	2,575	2,750	2,750	2,750
	<b>TOTAL OFFICE SUPPLIES</b>	<b>3,138</b>	<b>3,473</b>	<b>3,440</b>	<b>3,550</b>	<b>3,550</b>	<b>3,550</b>
200-22-73500	FUEL	7,175	6,234	8,622	8,000	8,000	7,500
	<b>TOTAL COMMODITIES</b>	<b>7,175</b>	<b>6,234</b>	<b>8,622</b>	<b>8,000</b>	<b>8,000</b>	<b>7,500</b>
200-22-74030	PROGRAM SUPPLIES	-	-	32	-	-	-
	<b>TOTAL PROGRAM EXPENSES</b>	<b>-</b>	<b>-</b>	<b>32</b>	<b>-</b>	<b>-</b>	<b>-</b>

	ACCOUNT TITLE	2017 Actual	2018 Actual	2019 Actual	2020 Budget	2020 Estimated	2021 Adopted
200-22-74500	VEHICLE/ EQUIPMENT MAINT.	-	0	406			
200-22-74550	FLEET MAINTENANCE	462	750	-	500	500	500
200-22-74600	COMPUTER MAINTENANCE	2,435	2,283	7,416	7,440	7,440	10,948
	<b>TOTAL EQUIPMENT MAINTENANCE</b>	<b>2,897</b>	<b>3,033</b>	<b>7,822</b>	<b>7,940</b>	<b>7,940</b>	<b>11,448</b>
200-22-75350	TOOLS & SUPPLIES	17	70	41	100	100	100
	<b>TOTAL TOOLS</b>	<b>17</b>	<b>70</b>	<b>41</b>	<b>100</b>	<b>100</b>	<b>100</b>
200-22-76000	INSURANCE	15,946	17,107	18,087	20,000	20,000	21,000
200-22-76200	ADVERTISING	3	1,412	258	838	838	484
200-22-76210	PRINTING	5,587	5,931	5,974	6,750	6,750	6,000
200-22-76350	UNIFORMS	1,005	1,169	1,029	1,770	1,770	1,500
	<b>TOTAL CONTRACTUAL SERVICES</b>	<b>22,541</b>	<b>25,619</b>	<b>25,348</b>	<b>29,358</b>	<b>29,358</b>	<b>28,984</b>
200-22-76500	GENERAL PHONE SERVICE	608	542	604	780	780	970
200-22-76510	CELLULAR SERVICE	1,124	1,342	1,482	1,380	1,380	1,380
200-22-76550	INTERNET SERVICES	2,275	2,541	2,790	2,700	2,700	2,494
200-22-76590	PHONE INSTALLATION &	-	-	-	-	-	150
200-22-76600	ELECTRICITY	-	-	-	-	-	3,400
	<b>TOTAL UTILITIES</b>	<b>4,007</b>	<b>4,425</b>	<b>4,876</b>	<b>4,860</b>	<b>4,860</b>	<b>8,394</b>
200-22-76900	BUILDING MAINTENANCE	-	-	-	-	-	6,331
	<b>TOTAL BUILDING MAINTENANCE</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>6,331</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	1,416	1,336	1,277	1,500	1,500	1,500
	<b>TOTAL MISCELLANEOUS</b>	<b>1,416</b>	<b>1,336</b>	<b>1,277</b>	<b>1,500</b>	<b>1,500</b>	<b>1,500</b>
200-22-78500	CAPITAL EQUIPMENT	54,902	46,408	47,187	38,353	38,353	4,575
200-22-78520	COMPUTER EQUIPMENT	-	1,623	-	1,600	1,600	2,500
200-22-78530	COMPUTER SOFTWARE	3,900	3,900	4,792	5,400	5,400	5,100
200-22-78720	PARK IMPROVEMENTS	19,277	-	38,863	36,000	36,000	12,500
200-22-78780	TRAIL IMPROVEMENTS	192,962	-	104,200	464,622	464,622	42,500
200-22-78785	BASEBALL FIELD IMPROVEMENT:	-	-	-	-	-	-
	<b>TOTAL CAPITAL</b>	<b>271,041</b>	<b>51,931</b>	<b>195,042</b>	<b>545,975</b>	<b>545,975</b>	<b>67,175</b>
	<b>TOTAL PARK ADMIN EXPENSES</b>	<b>516,115</b>	<b>308,808</b>	<b>481,570</b>	<b>851,156</b>	<b>851,156</b>	<b>392,911</b>

	ACCOUNT TITLE	2017 Actual	2018 Actual	2019 Actual	2020 Budget	2020 Estimated	2021 Adopted
200-23-61100	SALARIES	100,795	93,756	119,029	123,723	123,723	126,193
200-23-61110	OVERTIME	1,942	4,369	6,997	6,304	6,304	6,624
200-23-61130	PARKS SEASONAL WAGES	10,881	5,387	10,168	15,535	15,535	15,300
	<b>TOTAL SALARIES</b>	<b>113,618</b>	<b>103,512</b>	<b>136,194</b>	<b>145,562</b>	<b>145,562</b>	<b>148,117</b>
200-23-61500	FICA	8,300	7,821	9,937	11,013	11,013	11,334
200-23-61520	UNEMPLOYMENT	547	453	325	665	665	665
200-23-61530	WORKERS COMPENSATION	3,771	7,970	6,251	7,957	7,957	9,889
200-23-61540	HEALTH INSURANCE	14,132	13,575	23,191	27,500	27,500	30,000
200-23-61555	HSA	3,852	3,600	6,000	6,000	6,000	6,000
200-23-61560	DENTAL	1,175	1,020	1,674	1,700	1,700	1,920
200-23-61570	LIFE INSURANCE	420	384	432	432	432	532
200-23-61575	SHORT TERM DISABILITY	-	298	472	550	550	475
200-23-61580	RETIREMENT	7,743	5,057	9,070	10,671	10,671	11,848
200-23-61590	EAP EXPENSE	61	46	49	450	450	450
	<b>TOTAL BENEFITS</b>	<b>40,001</b>	<b>40,224</b>	<b>57,401</b>	<b>66,938</b>	<b>66,938</b>	<b>73,113</b>
200-23-62080	TRAINING	435	175	350	350	350	350
	<b>TOTAL STAFF DEVELOPMENT</b>	<b>435</b>	<b>175</b>	<b>350</b>	<b>350</b>	<b>350</b>	<b>350</b>
200-23-74080	BALL FIELD MAINTENANCE	7,392	10,669	7,830	9,000	9,000	8,500
200-23-74085	COMMUNITY GARDEN EXPENSE	-	-	-	300	300	300
	<b>TOTAL PROGRAM EXPENSES</b>	<b>7,392</b>	<b>10,669</b>	<b>7,830</b>	<b>9,300</b>	<b>9,300</b>	<b>8,800</b>
200-23-74500	Vehicle & Equipment Maint.	486	335	950	1,000	1,000	1,200
200-23-74550	FLEET MAINTENANCE	7,054	8,287	8,795	9,000	9,000	9,000
200-23-74800	PLAYGROUND MAINT.	503	8,162	6,012	8,000	8,000	8,000
	<b>TOTAL EQUIPMENT MAINTENANCE</b>	<b>8,043</b>	<b>16,784</b>	<b>15,757</b>	<b>18,000</b>	<b>18,000</b>	<b>18,200</b>
200-23-75350	TOOLS & SUPPLIES	7,468	6,282	5,831	6,000	6,000	6,000
	<b>TOTAL TOOLS</b>	<b>7,468</b>	<b>6,282</b>	<b>5,831</b>	<b>6,000</b>	<b>6,000</b>	<b>6,000</b>
200-23-76510	CELLULAR SERVICE	1,428	1,980	2,160	2,760	2,760	2,760
200-23-76600	ELECTRICITY	19,319	22,364	19,728	20,000	20,000	20,000
200-23-76700	GAS SERVICE	908	1,086	761	1,000	1,000	1,100
200-23-76800	TRASH SERVICE	405	539	539	540	540	120
	<b>TOTAL UTILITIES</b>	<b>22,060</b>	<b>25,969</b>	<b>23,188</b>	<b>24,300</b>	<b>24,300</b>	<b>23,980</b>
200-23-76900	BUILDINGS & GROUNDS M	9,704	23,897	22,900	23,000	23,000	24,000
	<b>TOTAL BUILDING &amp; GRDS</b>	<b>9,704</b>	<b>23,897</b>	<b>22,900</b>	<b>23,000</b>	<b>23,000</b>	<b>24,000</b>



ACCOUNT TITLE		2017 Actual	2018 Actual	2019 Actual	2020 Budget	2020 Estimated	2021 Adopted
<b>CAPITAL EQUIPMENT</b>							
200-23-78520	COMPUTER EQUIPMENT	591	0	0	0	0	0
<b>TOTAL CAPITAL EQUIPMENT</b>		<b>591</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL PARK EXPENSES</b>		<b>209,312</b>	<b>227,512</b>	<b>269,451</b>	<b>293,450</b>	<b>293,450</b>	<b>302,560</b>

ACCOUNT TITLE		2017 Actual	2018 Actual	2019 Actual	2020 Budget	2020 Estimated	2021 Adopted
200-24-61120	SALARIES - CONCESSION	9,657	8,281	7,146	10,710	10,710	11,557
200-24-61150	SALARIES - REC LEADER	1,487	2,576	2,355	2,898	2,898	3,216
200-24-61500	F.I.C.A.	849	829	726	1,224	1,224	1,130
200-24-61520	UNEMPLOYMENT	233	195	175	600	600	600
200-24-61530	WORKERS COMPENSATION	211	1,009	1,181	1,000	1,000	1,760
200-24-61575	SHORT TERM DISABILITY	-	-	-	500	500	500
<b>TOTAL PERSONNEL SERVICE</b>		<b>12,437</b>	<b>12,890</b>	<b>11,583</b>	<b>16,932</b>	<b>16,932</b>	<b>18,763</b>
<b>STAFF DEVELOPMENT</b>							
200-24-62080	TRAINING	-	240	-	-	-	-
<b>TOTAL STAFF DEVELOPMENT</b>		<b>-</b>	<b>240</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
200-24-74020	CONCESSIONS	11,343	9,987	8,391	13,000	13,000	13,000
200-24-74030	PROGRAM SUPPLIES	2,175	3,988	4,118	4,410	4,410	5,171
200-24-74070	BASEBALL EXPENSE FALL	48,490	13,040	8,434	12,000	12,000	12,000
200-24-74071	BASEBALL EXPENSE - SPRING		26,143	23,742	25,000	25,000	25,000
200-24-74072	SOFTBALL FALL YOUTH		5,622	3,324	6,000	6,000	5,500
200-24-74073	SOFTBALL SPRING YOUTH		8,668	7,061	9,500	9,500	9,000
<b>TOTAL PROGRAM EXPENSES</b>		<b>62,008</b>	<b>67,448</b>	<b>55,070</b>	<b>69,910</b>	<b>69,910</b>	<b>69,671</b>
200-24-76410	CONTRACT LABOR	1,000	1,210	1,345	1,500	1,500	1,500
<b>TOTAL CONTRACT LABOR</b>		<b>1,000</b>	<b>1,210</b>	<b>1,345</b>	<b>1,500</b>	<b>1,500</b>	<b>1,500</b>
<b>TOTAL RECREATION EXPENSES</b>		<b>75,445</b>	<b>81,788</b>	<b>67,998</b>	<b>88,342</b>	<b>88,342</b>	<b>89,934</b>

ACCOUNT TITLE		2017 Actual	2018 Actual	2019 Actual	2020 Budget	2020 Estimated	2021 Adopted
200-25-61100	SALARIES	43,988	44,147	45,445	46,457	46,457	84,260
200-25-61150	SALARIES - REC LEADER	810	723	1,030	1,384	1,384	2,106
200-25-61160	SALARIES - PART TIME	36,571	39,166	35,167	54,414	54,414	20,530
200-25-61500	F.I.C.A.	5,720	6,433	6,035	9,756	9,756	9,587
200-25-61520	UNEMPLOYMENT	503	432	343	1,052	1,052	882
200-25-61530	WORKERS COMPENSATION	270	502	1,435	1,556	1,556	2,040
200-25-61540	HEALTH INSURANCE	-	-	3,461	7,500	7,500	16,400
200-25-61555	HSA	-	-	900	1,800	1,800	4,200
200-25-61560	DENTAL	424	414	422	450	450	864
200-25-61570	LIFE INSURANCE	144	144	144	144	144	204
200-25-61575	SHORT TERM DISABILITY	-	139	169	200	200	350
200-25-61580	RETIREMENT	3,468	3,381	3,477	3,655	3,655	7,414
200-25-61590	EAP EXPENSE	22	17	16	150	150	150
<b>TOTAL SALARIES &amp; PERSONNEL</b>		<b>91,920</b>	<b>95,498</b>	<b>98,044</b>	<b>128,518</b>	<b>128,518</b>	<b>148,987</b>
<b>200-25-62080</b>	<b>TRAINING</b>	-	<b>290</b>	-	-	-	-
200-25-72000	PROFESSIONAL SERVICES	-	-	-	-	-	-
200-25-73000	OFFICE SUPPLIES	645	627	807	1,000	1,000	1,000
200-25-73290	MISC SUPPLIES & MATERIAL	-	-	-	-	-	-
<b>TOTAL OFFICE SUPPLIES</b>		<b>645</b>	<b>627</b>	<b>807</b>	<b>1,000</b>	<b>1,000</b>	<b>1,000</b>
200-25-74030	PROGRAM SUPPLIES	3,153	3,379	2,302	3,520	3,520	3,215
<b>TOTAL PROGRAM EXPENSES</b>		<b>3,153</b>	<b>3,379</b>	<b>2,302</b>	<b>3,520</b>	<b>3,520</b>	<b>3,215</b>
200-25-74530	EQUIPMENT MAINTENANCE	486	1,717	927	2,000	2,000	2,000
200-25-74600	COMPUTER MAINTENANCE	49	10	-	250	250	100
200-25-74650	FITNESS EQUIPMENT MAIN	659	1,567	1,343	1,700	1,700	1,700
<b>TOTAL MAINTENANCE EXPENSE</b>		<b>1,194</b>	<b>3,294</b>	<b>2,270</b>	<b>3,950</b>	<b>3,950</b>	<b>3,800</b>

	ACCOUNT TITLE	2017 Actual	2018 Actual	2019 Actual	2020 Budget	2020 Estimated	2021 Adopted
200-25-76350	UNIFORMS	360	500	448	500	500	500
200-25-76410	COMMUNITY CTR PROGRAMS	9,056	10,394	9,649	12,000	12,000	10,800
200-25-76420	ONLINE & CC FEES	5,454	5,587	5,534	6,500	6,500	6,500
200-25-76490	OFFICE EQUIPMENT LEASE	3,754	3,909	3,997	4,116	4,116	4,118
	<b>TOTAL CONTRACT EXPENSES</b>	<b>18,624</b>	<b>20,390</b>	<b>19,628</b>	<b>23,116</b>	<b>23,116</b>	<b>21,918</b>
200-25-76500	TELEPHONE SERVICE	170	150	150	200	200	200
200-25-76510	Cellular Service	620	659	626	660	660	1,380
200-25-76550	INTERNET SERVICES	2,418	1,732	2,265	2,500	2,500	2,500
200-25-76600	ELECTRICITY	22,456	24,337	21,080	22,000	22,000	22,000
200-25-76700	GAS SERVICE	2,188	3,134	2,696	3,500	3,500	4,300
200-25-76800	TRASH SERVICE	1,056	929	761	1,000	1,000	120
	<b>TOTAL UTILITIES</b>	<b>28,908</b>	<b>30,941</b>	<b>27,578</b>	<b>29,860</b>	<b>29,860</b>	<b>30,500</b>
200-25-76900	BUILDING MAINTENANCE	11,724	8,764	11,713	13,310	13,310	12,000
200-25-76930	BUILDING & JANITORIAL	4,495	6,305	5,862	6,500	6,500	6,850
	<b>TOTAL BUILDING MAINTENANCE</b>	<b>16,219</b>	<b>15,069</b>	<b>17,575</b>	<b>19,810</b>	<b>19,810</b>	<b>18,850</b>
200-25-78000	MISCELLANEOUS	527	311	-	500	500	500
	<b>TOTAL MISCELLANEOUS</b>	<b>527</b>	<b>311</b>	<b>-</b>	<b>500</b>	<b>500</b>	<b>500</b>
200-25-78500	CAPITAL PURCHASES	-	3,782	-	13,000	13,000	-
200-25-78520	COMPUTER EQUIPMENT	-	-	16,939	-	-	-
200-25-78530	COMPUTER SOFTWARE	-	-	-	-	-	-
200-25-79880	BUILDING IMPROVEMENTS	-	-	-	-	-	-
	<b>TOTAL CAPITAL</b>	<b>-</b>	<b>3,782</b>	<b>16,939</b>	<b>13,000</b>	<b>13,000</b>	<b>-</b>
200-25-89000	PRINCIPAL	195,000	205,000	230,000	430,000	430,000	-
200-25-89100	INTEREST (2006 COPS)	50,589	42,020	33,000	21,500	21,500	-
200-25-89320	CUSTODIAL FEES	2,120	2,971	2,506	2,900	2,900	-
	<b>TOTAL DEBT SERVICE EXPENSES</b>	<b>247,709</b>	<b>249,991</b>	<b>265,506</b>	<b>454,400</b>	<b>454,400</b>	<b>-</b>
	<b>TOTAL COMMUNITY CENTER EXPENSE</b>	<b>408,899</b>	<b>423,572</b>	<b>450,649</b>	<b>677,674</b>	<b>677,674</b>	<b>228,770</b>

ACCOUNT TITLE		2017 Actual	2018 Actual	2019 Actual	2020 Budget	2020 Estimated	2021 Adopted
200-26-61120	SALARIES - CONCESSION	9,594	8,654	9,077	11,220	11,220	12,082
200-26-61150	SALARIES - REC LEADER	218	6,492	8,238	10,305	10,305	11,188
200-26-61150.4000	SWIM LESSONS	5,295	-	-	-	-	-
200-26-61150.4006	PRIVATE SWIM LESSONS	817	-	-	-	-	-
200-26-61150.4013	DOG PADDLE DAY	20	-	-	-	-	-
200-26-61500	F.I.C.A.	751	1,159	1,325	1,785	1,785	942
200-26-61500.4000	SWIM LESSONS	405	-	-	-	-	-
200-26-61500.4006	PRIVATE SWIM LESSONS	63	-	-	-	-	-
200-26-61520	UNEMPLOYMENT	41	32	25	250	250	250
200-26-61530	WORKERS COMPENSATION	5	82	229	740	740	260
<b>TOTAL PERSONNEL EXPENSES</b>		<b>17,209</b>	<b>16,419</b>	<b>18,894</b>	<b>24,300</b>	<b>24,300</b>	<b>24,722</b>
200-26-73770	SUPPLIES & EQUIPMENT	2,511	415	1,135	2,750	2,750	2,000
<b>TOTAL OPERATING SUPPLIES</b>		<b>2,511</b>	<b>415</b>	<b>1,135</b>	<b>2,750</b>	<b>2,750</b>	<b>2,000</b>
200-26-74020	CONCESSIONS	9,046	7,523	7,243	9,000	9,000	9,000
200-26-74030	PROGRAM SUPPLIES	146	131	197	200	200	200
<b>TOTAL PROGRAM COSTS</b>		<b>9,192</b>	<b>7,654</b>	<b>7,440</b>	<b>9,200</b>	<b>9,200</b>	<b>9,200</b>
200-26-76000	INSURANCE						
200-26-76050	POOL MANAGEMENT	93,970	100,801	99,474	108,890	108,890	113,250
200-26-76410	SPECIAL EVENTS - POOL	436	800	697	800	800	800
<b>TOTAL CONTRACTUAL SERVICES</b>		<b>94,406</b>	<b>101,601</b>	<b>100,171</b>	<b>109,690</b>	<b>109,690</b>	<b>114,050</b>
200-26-76900	BLDG & GRNDS MAINT	7,149	3,950	4,983	6,000	6,000	6,000
<b>TOTAL MAINTENANCE</b>		<b>7,149</b>	<b>3,950</b>	<b>4,983</b>	<b>6,000</b>	<b>6,000</b>	<b>6,000</b>
200-26-78000	MISCELLANEOUS	97	-	-	200	200	-
<b>TOTAL MISCELLANEOUS</b>		<b>97</b>	<b>-</b>	<b>-</b>	<b>200</b>	<b>200</b>	<b>-</b>
200-26-78500	CAPITAL EQUIPMENT	8,157	12,982	20,694	2,400	2,400	4,900
200-26-78520	COMPUTER EQUIPMENT	537	700	-	-	-	-
<b>TOTAL CAPITAL EXPENSES</b>		<b>8,694</b>	<b>13,682</b>	<b>20,694</b>	<b>2,400</b>	<b>2,400</b>	<b>4,900</b>
<b>TOTAL POOL</b>		<b>139,258</b>	<b>143,721</b>	<b>153,317</b>	<b>154,540</b>	<b>154,540</b>	<b>160,872</b>
<b>GRAND TOTAL PARK EXPENSES</b>		<b>1,349,029</b>	<b>1,185,401</b>	<b>1,422,985</b>	<b>2,065,162</b>	<b>2,065,162</b>	<b>1,175,047</b>

## Transportation Department

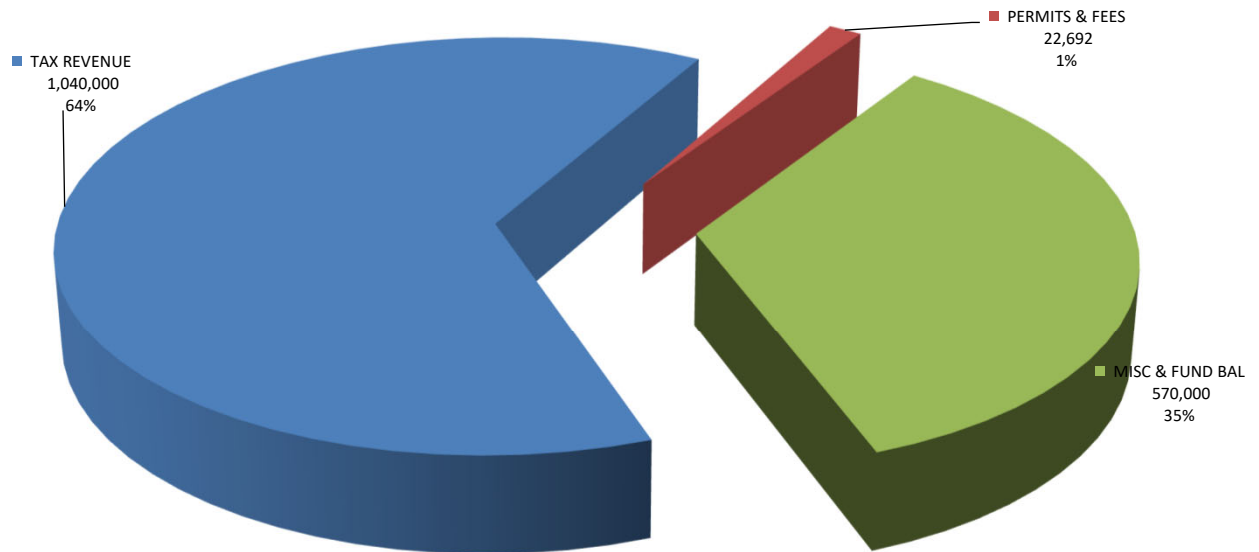
The Transportation Division is responsible for the maintenance and repair of city streets, public alleys and the storm sewer system. Grain Valley's transportation system consists of approximately 120 lane miles of roads. Activities include pothole repair, crack sealing, asphalt repairs, curb and gutter 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.

### By Category

	<b>2018 Actual</b>	<b>2019 Actual</b>	<b>2020 Adopted Budget</b>	<b>2020 Estimated Actual</b>	<b>2021 Approved Budget</b>
Personnel	153,103	187,358	221,124	221,124	223,912
Professional Services	3,584	1,999	52,600	52,600	44,015
Maintenance & Supplies	120,009	161,176	135,853	135,853	137,299
Contractual	47,963	70,186	73,973	73,973	71,988
Utilities	154,435	148,404	169,792	169,792	168,698
Capital Outlay	216,900	195,843	978,351	978,351	949,454
Debt Service	-	0	0	0	0
Transfers/Misc.	25,409	25,386	26,000	26,000	26,000
<b>Total</b>	<b>721,403</b>	<b>790,352</b>	<b>1,657,693</b>	<b>1,657,693</b>	<b>1,621,366</b>

### TRANSPORTATION FUND REVENUES 2021

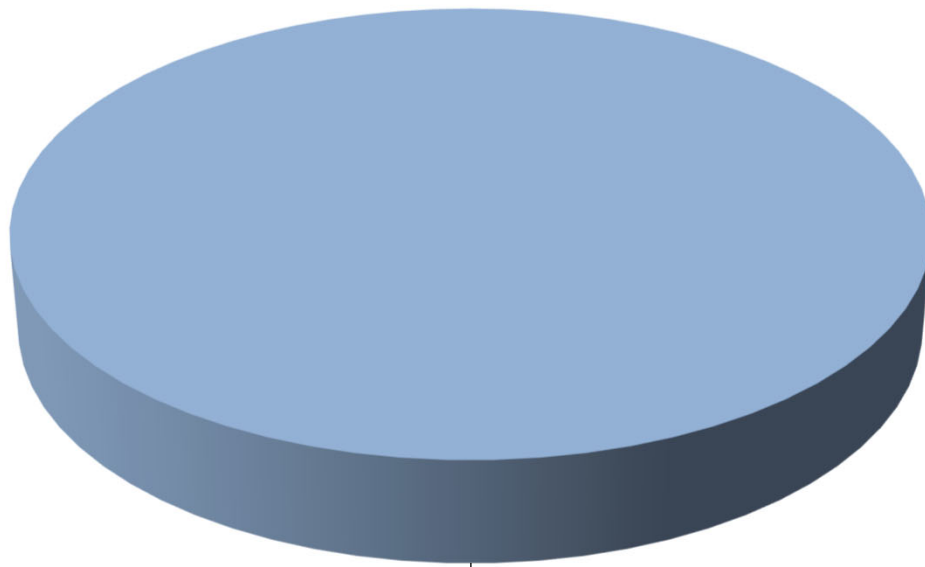
1,632,692



ACCOUNT NUMBER	ACCOUNT TITLE	2017 Actual	2018 Actual	2019 Actual	2020 Budget	2020 Estimated	2021 Adopted
210-00-42200	SALES TAX	386,713	428,159	485,955	512,000	512,000	512,000
210-00-42400	SALES TAX - VEHICLE	115,812	114,161	118,230	115,000	115,000	120,000
210-00-42500	MOTOR FUEL TAX	346,289	345,038	348,179	350,000	350,000	350,000
210-00-42600	MOTOR VEHICLE FEE INC	56,774	59,353	58,451	55,000	55,000	58,000
<b>TOTAL TAX REVENUES</b>		<b>905,588</b>	<b>946,711</b>	<b>1,010,815</b>	<b>1,032,000</b>	<b>1,032,000</b>	<b>1,040,000</b>
210-00-44600	DEVELOPMENT FEES	19,996	62,537	86,985	67,717	67,717	14,672
210-00-4465	TRAFFIC SIGN REVENUE	1,820	3,900	5,980	10,400	10,400	520
210-00-44655	STREET LIGHT UPGRADE	15,000	52,500	77,500	60,000	60,000	7,500
<b>TOTAL FEES</b>		<b>36,816</b>	<b>118,937</b>	<b>170,465</b>	<b>138,117</b>	<b>138,117</b>	<b>22,692</b>
210-00-46900	SALE OF ASSET	-	-	-	-	-	-
<b>TOTAL SALE OF MERCHANDISE/ASSET</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
210-00-47500	MISCELLANEOUS INCOME	9	-	-	-	-	-
210-00-47700	INTEREST EARNED	6,497	23,916	34,712	25,000	25,000	20,000
210-00-47800	VENDING REBATES	-	-	-	-	-	-
<b>TOTAL MISCELLANEOUS</b>		<b>6,506</b>	<b>23,916</b>	<b>34,712</b>	<b>25,000</b>	<b>25,000</b>	<b>20,000</b>
210-00-48700	BEGINNING FUND BALANCE	-	-	-	-	-	550,000
<b>TOTAL BEGINNING FUND BALANCE</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>550,000</b>	<b>550,000</b>	<b>550,000</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>948,910</b>	<b>1,089,564</b>	<b>1,215,992</b>	<b>1,745,117</b>	<b>1,745,117</b>	<b>1,632,692</b>



**TRANSPORTATION EXPENSES 2021**  
**1,107,692**



■ TRANSPORTATION  
1,621,366  
100%

ACCOUNT NUMBER	ACCOUNT TITLE	2017 Actual	2018 Actual	2019 Actual	2020 Budget	2020 Estimated	2021 Adopted
210-55-61100	PERSONNEL SALARIES	101,978	98,378	121,381	140,945	140,945	135,941
210-55-61110	OVERTIME	4,753	7,097	7,946	5,260	5,260	5,365
<b>TOTAL SALARIES</b>		<b>106,731</b>	<b>105,475</b>	<b>129,327</b>	<b>146,205</b>	<b>146,205</b>	<b>141,306</b>
210-55-61500	F.I.C.A.	7,420	7,483	9,092	11,242	11,242	10,593
210-55-61520	UNEMPLOYMENT	347	260	251	385	385	365
210-55-61530	WORKERS COMPENSATION	3,739	4,510	7,176	6,451	6,451	12,050
210-55-61540	HEALTH INSURANCE	18,383	20,184	24,851	34,000	34,000	35,600
210-55-61555	HSA	3,274	4,072	4,444	4,950	4,950	4,920
210-55-61560	DENTAL	1,406	1,507	1,608	2,000	2,000	2,352
210-55-61570	LIFE INSURANCE	340	329	346	389	389	367
210-55-61575	SHORT TERM DISABILITY	-	313	422	550	550	520
210-55-61580	RETIREMENT	8,040	7,897	8,309	11,504	11,504	12,294
210-55-615900	EAP EXPENSE	49	36	39	428	428	405
<b>TOTAL BENEFITS</b>		<b>42,998</b>	<b>46,591</b>	<b>56,538</b>	<b>71,899</b>	<b>71,899</b>	<b>79,466</b>
210-55-62050	COMPUTER TRAINING	-	-	183	1,640	1,640	600
210-55-62080	TRAINING	40	247	132	260	260	700
210-55-62200	SUB & MEMBERSHIP	120	221	261	220	220	640
210-55-62250	MEETINGS & CONFERENCE	2,141	569	917	900	900	1,200
<b>TOTAL STAFF DEVELOPMENT</b>		<b>2,301</b>	<b>1,037</b>	<b>1,493</b>	<b>3,020</b>	<b>3,020</b>	<b>3,140</b>
210-55-72000	PROFESSIONAL SERVICES	-	3,128	-	52,600	52,600	1,015
210-55-72010	ENGINEERING SERVICES	-	456	1,999	-	-	43,000
<b>TOTAL PROFESSIONAL SERVICES</b>		<b>-</b>	<b>3,584</b>	<b>1,999</b>	<b>52,600</b>	<b>52,600</b>	<b>44,015</b>
210-55-73000	OFFICE SUPPLIES	409	354	191	500	500	500
210-55-73100	POSTAGE	253	45	10	400	400	400
<b>TOTAL OFFICE SUPPLIES</b>		<b>662</b>	<b>399</b>	<b>201</b>	<b>900</b>	<b>900</b>	<b>900</b>
210-55-73200	OFFICE EQUIPMENT	35	83	-	185	185	-
210-55-73250	OFFICE FURNITURE	-	50	193	160	160	-
<b>TOTAL OFFICE EQUIP/FURNITURE</b>		<b>35</b>	<b>133</b>	<b>193</b>	<b>345</b>	<b>345</b>	<b>-</b>
210-55-73500	FUEL	4,816	4,808	4,879	6,000	6,000	6,000
210-55-73520	SALT & SAND	9,070	35,025	47,093	36,050	36,050	36,400
210-55-73540	ROCK MATERIALS	5,422	2,110	2,338	3,200	3,200	3,200
210-55-73550	ASPHALT MATERIALS	32,132	15,770	39,551	32,000	32,000	37,000
210-55-73730	STREET/STORM SUPPLIES	15,047	21,239	18,080	12,500	12,500	10,000
210-55-73740	TRAFFIC SIGNS, SIGNALS	5,473	9,172	23,028	10,000	10,000	10,000
210-55-73790	PERSONAL SAFETY	658	972	720	520	520	1,000
<b>TOTAL OPERATING SUPPLIES</b>		<b>72,618</b>	<b>89,096</b>	<b>135,689</b>	<b>100,270</b>	<b>100,270</b>	<b>103,600</b>
210-55-74530	EQUIPMENT MAINTENANCE	5,850	5,914	5,728	6,530	6,530	4,750
210-55-74550	FLEET MAINTENANCE - P	3,403	3,493	5,877	5,000	5,000	5,000
210-55-74600	COMPUTER MAINTENANCE	1,474	2,649	4,450	6,850	6,850	6,850
210-55-74860	CRACK SEALING	-	7,212	5,330	9,700	9,700	10,000
<b>TOTAL MAINTENANCE EXPENSE</b>		<b>10,727</b>	<b>19,268</b>	<b>21,385</b>	<b>28,080</b>	<b>28,080</b>	<b>26,600</b>

ACCOUNT NUMBER	ACCOUNT TITLE	2017 Actual	2018 Actual	2019 Actual	2020 Budget	2020 Estimated	2021 Adopted
210-55-75300	HAND TOOLS	431	656	774	900	900	1,070
210-55-75310	SMALL EQUIPMENT	2,848	9,285	931	1,580	1,580	1,120
<b>TOTAL TOOLS &amp; EQUIP</b>		<b>3,279</b>	<b>9,941</b>	<b>1,705</b>	<b>2,480</b>	<b>2,480</b>	<b>2,190</b>
210-55-76000	INSURANCE	9,548	10,496	11,252	12,200	12,200	13,000
210-55-76030	STREET SWEEPING	11,050	5,800	5,880	13,260	13,260	13,000
210-55-76200	ADVERTISING	-	-	-	500	500	500
210-55-76210	PRINTING	-	-	-	500	500	500
210-55-76350	UNIFORMS	1,197	1,338	1,323	1,500	1,500	1,500
210-55-76390	EQUIPMENT RENTAL	330	625	595	1,625	1,625	2,100
210-55-76470	ANNUAL CONCRETE MAINT	27,910	29,107	50,500	43,000	43,000	40,000
210-55-76490	OFFICE EQUIPMENT LEASE	552	597	636	1,388	1,388	1,388
<b>TOTAL CONTRACTUAL SERVICES</b>		<b>50,587</b>	<b>47,963</b>	<b>70,186</b>	<b>73,973</b>	<b>73,973</b>	<b>71,988</b>
210-55-76500	GENERAL PHONE SERVICE	916	601	646	700	700	750
210-55-76510	CELLULAR SERVICE & EQUIP	1,063	1,741	1,831	1,824	1,824	2,160
210-55-76520	PAGER SERVICE & EQUIP	105	48	66	40	40	40
210-55-76550	INTERNET SERVICES	1,014	1,090	1,130	528	528	1,738
210-55-76590	PHONE INSTALLATION &	170	150	150	500	500	90
210-55-76600	ELECTRICITY	154,409	149,348	143,228	165,000	165,000	163,440
210-55-76700	GAS SERVICE	933	1,458	1,353	1,200	1,200	480
<b>TOTAL UTILITIES</b>		<b>158,610</b>	<b>154,436</b>	<b>148,404</b>	<b>169,792</b>	<b>169,792</b>	<b>168,698</b>
210-55-76900	BUILDING MAINTENANCE	1,191	1,141	1,998	3,378	3,378	3,799
210-55-76930	BUILDING & JAN. SUPPLY	6	33	5	400	400	210
<b>TOTAL BUILDING MAINTENANCE</b>		<b>1,197</b>	<b>1,174</b>	<b>2,003</b>	<b>3,778</b>	<b>3,778</b>	<b>4,009</b>
210-55-78000	MISCELLANEOUS	526	409	386	1,000	1,000	1,000
<b>TOTAL MISCELLANEOUS</b>		<b>526</b>	<b>409</b>	<b>386</b>	<b>1,000</b>	<b>1,000</b>	<b>1,000</b>
210-55-78500	CAPITAL EQUIPMENT	15,987	48,083	11,509	74,600	74,600	35,165
210-55-78520	COMPUTER EQUIPMENT	-	9,222	112	940	940	1,680
210-55-78530	COMPUTER SOFTWARE PRO	2,099	5,446	3,091	5,591	5,591	8,609
<b>TOTAL CAPITAL EXPENSES</b>		<b>18,086</b>	<b>62,751</b>	<b>14,712</b>	<b>81,131</b>	<b>81,131</b>	<b>45,454</b>
210-55-79400	ANNUAL CIP APPROPRIATE	177,677	153,046	180,639	892,000	892,000	782,000
210-55-79600	STORM WATER IMPROVEMENT	-	-	-	-	-	121,200
210-55-89100	INTEREST EXPENSE	-	-	-	-	-	-
210-55-89200	PRINCIPAL PAY/LOAN	-	-	-	-	-	-
210-55-79880	BUILDING IMPROVEMENTS	156	1,103	492	5,220	5,220	800
<b>TOTAL CAPITAL PROJECTS</b>		<b>177,833</b>	<b>154,149</b>	<b>181,131</b>	<b>897,220</b>	<b>897,220</b>	<b>904,000</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>671,190</b>	<b>721,406</b>	<b>790,352</b>	<b>1,657,693</b>	<b>1,657,693</b>	<b>1,621,366</b>

<b>ACCOUNT NUMBER</b>	<b>ACCOUNT TITLE</b>	<b>2017 Actual</b>	<b>2018 Actual</b>	<b>2019 Actual</b>	<b>2020 Budget</b>	<b>2020 Estimated</b>	<b>2021 Adopted</b>
230-00-41000	REAL ESTATE & PROPERTY	84,828	91,980	95,692	99,000	99,000	100,000
230-00-41100	DELINQUENT PROPERTY T	1,917	2,078	2,184	2,000	2,000	2,000
230-00-41400	REPLACEMENT TAXES	1,141	1,208	1,414	1,200	1,200	1,200
230-00-41700	INTEREST - PROPERTY T	2,271	1,947	2,105	2,000	2,000	2,000
230-00-41500	RAIL & UTILITY TAX	872	947	1,124	1,000	1,000	1,000
<b>TOTAL TAX REVENUES</b>		<b>91,029</b>	<b>98,160</b>	<b>102,519</b>	<b>105,200</b>	<b>105,200</b>	<b>106,200</b>
230-00-47500	MISCELLANEOUS INCOME	-	-	-	1,000	1,000	-
230-00-47700	INTEREST INCOME	955	-	-	-	-	-
<b>TOTAL MISCELLANEOUS REVENUES</b>		<b>955</b>	<b>-</b>	<b>-</b>	<b>1,000</b>	<b>1,000</b>	<b>-</b>
<b>TOTAL PUBLIC HEALTH REVENUES</b>		<b>91,984</b>	<b>98,160</b>	<b>102,519</b>	<b>106,200</b>	<b>106,200</b>	<b>106,200</b>
230-33-74200	SENIOR HEALTH SERVICE	13,544	10,894	12,589	16,000	16,000	13,000
230-33-74210	GV CLEAN UP	16,677	15,838	19,397	19,500	19,500	20,500
230-33-74300	COMMUNITY PROGRAMS	11,390	18,384	19,555	26,425	26,425	28,925
<b>TOTAL PROGRAM EXPENSES</b>		<b>41,611</b>	<b>45,116</b>	<b>51,541</b>	<b>61,925</b>	<b>61,925</b>	<b>62,425</b>
230-33-78599	LAND ACQUISITION		63,369		-	-	-
<b>TOTAL MISCELLANEOUS</b>		<b>-</b>	<b>63,369</b>	<b>-</b>	<b>-</b>	<b>-</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>81,611</b>	<b>148,485</b>	<b>91,541</b>	<b>101,925</b>	<b>101,925</b>	<b>102,425</b>

<b>ACCOUNT NUMBER</b>	<b>ACCOUNT TITLE</b>	<b>2017 Actual</b>	<b>2018 Actual</b>	<b>2019 Actual</b>	<b>2020 Budget</b>	<b>2020 Estimated</b>	<b>2021 Adopted</b>
250-00-41000	PROPERTY TAX REVENUE	229,690	230,107	280,513	255,000	255,000	275,000
250-00-42000	SALES TAX REVENUE	96,606	76,352	59,710	75,000	75,000	60,000
250-00-47100	COUNTY REVENUE	53,134	34,683	29,542	45,000	45,000	30,000
<b>TOTAL TIF (OLD TOWNE) REVENUE</b>		<b>379,430</b>	<b>341,142</b>	<b>369,765</b>	<b>375,000</b>	<b>375,000</b>	<b>365,000</b>
250-80-77310	TIF EXPENSE-OLD TOWNE	225	306	-	-	-	-
250-80-77320	DEVELOPER EXPENSE-PRO	234,591	230,107	280,513	255,000	255,000	275,000
250-80-77330	DEVELOPER EXPENSE-SAL	150,638	115,506	98,432	120,000	120,000	90,000
<b>TOTAL TIF (OLD TOWNE) EXPENSES</b>		<b>385,454</b>	<b>345,919</b>	<b>378,945</b>	<b>375,000</b>	<b>375,000</b>	<b>365,000</b>

<b>ACCOUNT NUMBER</b>	<b>ACCOUNT TITLE</b>	<b>2017 Actual</b>	<b>2018 Actual</b>	<b>2019 Actual</b>	<b>2020 Budget</b>	<b>2020 Estimated</b>	<b>2021 Adopted</b>
280-00-42300	SALES TAX	386,713	428,159	485,955	512,000	512,000	512,000
280-00-4690	SALE OF ASSETS	-	-	-	-	-	-
280-00-47700	BEGINNING FUND BALANCE	-	-	-	60,000	60,000	-
<b>TOTAL CAPITAL IMPROVE REVENUES</b>		<b>386,713</b>	<b>428,159</b>	<b>485,955</b>	<b>572,000</b>	<b>572,000</b>	<b>512,000</b>
280-88-78000	MISCELLANEOUS	-	-	-	-	-	-
280-88-77260	PENNY'S CONCRETE AGREE	-	-	-	-	-	-
280-88-78510	CAPITAL OUTLAY	-	-	-	-	-	94,800
280-88-72610	CONSULTATION FEES - M	-	-	-	-	-	-
280-88-72510	CONSULTATION FEES - I	-	-	-	-	-	-
280-88-89580	TRANSFER TO TRANSPORT	-	-	-	-	-	-
280-88-89510	TRANSFER TO COMMUNITY	250,000	250,000	265,000	265,000	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	-	-	-	-	-	-
280-88-79900	DOWNTOWN STREET IMPROVEI	-	-	-	-	-	-
280-88-79910	SNI-BAR FARMS IMPROVE	-	18,299	300,000	300,000	300,000	100,000
280-88-79915	STREET & PARKING IMPROVE	-	122,665	-	-	-	300,000
<b>TOTAL CAPITAL IMPROVE EXPENSES</b>		<b>250,000</b>	<b>390,964</b>	<b>565,000</b>	<b>565,000</b>	<b>565,000</b>	<b>494,800</b>

<b>ACCOUNT NUMBER</b>	<b>ACCOUNT TITLE</b>	<b>2017 Actual</b>	<b>2018 Actual</b>	<b>2020 Budget</b>	<b>2020 Estimated</b>	<b>2021 Adopted</b>
295-00-48000	BOND PROCEEDS	-	-	-	-	-
295-00-47700	INTEREST REVENUE	1,265	2,190	-	-	-
295-00-48700	BEGINNING FUND BALANCE	-	184,819	-	-	-
295-00-47705	MODOT REFUND	-	10,201	-	-	-
295-00-49750	TRANSFER FROM GO BOND	-	-	-	-	-
<b>GO BOND REVENUES</b>		<b>1,265</b>	<b>197,210</b>	-	-	-
295-00-72060	LEGAL FEES	-	-	-	-	-
295-00-79180	MAIN STREET ENHANCEMENTS	-	-	-	-	-
295-00-79485	2011 GO BONDS TO 1-70 PRO	-	-	-	-	-
295-00-73900	PRINCIPAL ON BONDS	-	-	-	-	-
295-00-79486	DEPOSIT W/ MODOT- MAIN ST	-	-	-	-	-
295-00-79900	DOWNTOWN STREET IMPROVEM	-	197,210	-	-	-
295-00-89000	INTEREST EXPENSE	-	-	-	-	-
<b>TOTAL 2011 GO EXPENSES</b>		-	<b>197,210</b>	-	-	-

<b>ACCOUNT NUMBER</b>	<b>ACCOUNT TITLE</b>	<b>2017 Actual</b>	<b>2018 Actual</b>	<b>2019 Actual</b>	<b>2020 Budget</b>	<b>2020 Estimated</b>	<b>2021 Adopted</b>
<b>300 TIF PROJECT #2</b>							
300-00-48350	DEVELOPER REIMBURSEMENT	4,812	(16,844)	-	5,000	5,000	5,000
300-00-49762	TRANSFER FROM PROJECT 1A		85,132		-	-	-
<b>TOTAL BONDS, FD BAL, CAPT LEASES</b>		<b>4,812</b>	<b>68,288</b>	<b>-</b>	<b>5,000</b>	<b>5,000</b>	<b>5,000</b>
<b>TOTAL TIF REVENUES</b>		<b>4,812</b>	<b>68,288</b>	<b>-</b>	<b>5,000</b>	<b>5,000</b>	<b>5,000</b>
300-00-72000	PROFESSIONAL SERVICES	4,104	3,736	3,473	5,000	5,000	5,000
300-00-76200	ADVERTISING	-	-	-	-	-	-
<b>TOTAL PROFESSIONAL SERVICES</b>		<b>4,104</b>	<b>3,736</b>	<b>3,473</b>	<b>5,000</b>	<b>5,000</b>	<b>5,000</b>
300-00-89110	CUSTODIAL FEES	2,032	-	-	-	-	-
300-00-89300	BOND ISSUANCE COSTS	-	-	-	-	-	-
300-00-89510	TRANSFER TO GENERAL FUND	-	85,131	-	-	-	-
<b>TOTAL DEBT SERVICE</b>		<b>2,032</b>	<b>85,131</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL TIF EXPENSES</b>		<b>6,136</b>	<b>88,867</b>	<b>3,473</b>	<b>5,000</b>	<b>5,000</b>	<b>5,000</b>



ACCOUNT NUMBER	ACCOUNT TITLE	2017 Actual	2018 Actual	2019 Actual	2020 Budget	2020 Estimated	2021 Adopted
301 MKT PL TIF RESERVE PR#2							
301-00-47700	INTEREST REVENUE	-	-	-	-	-	-
<b>TOTAL MISCELLANEOUS</b>		-	-	-	-	-	-
301-00-49100	TRANSFER FROM GENERAL	50,000	140,000	50,000	-	-	-
301-00-49760	TRANSFER FROM PR2 SPEC ALLOC	16,954	111,795	16,954	-	-	-
301-00-49762	TRANSFER FROM PR1A SPEC ALLOC	-	-	-	-	-	-
<b>TOTAL TRANSFERS</b>		<b>66,954</b>	<b>251,795</b>	<b>66,954</b>	-	-	-
<b>TOTAL RESERVE FUND REVENUES</b>		<b>66,954</b>	<b>251,795</b>	<b>66,954</b>	-	-	-
301-00-89521	TRANSFER TO TIF BOND	-	-	-	-	-	-
<b>TOTAL OTHER USES</b>		-	-	-	-	-	-

ACCOUNT NUMBER	ACCOUNT TITLE	2017 Actual	2018 Actual	2019 Actual	2020 Budget	2020 Estimated	2021 Adopted
<b>302 MKPL TIF-PR#2 SPEC ALLOW</b>							
302-00-41001	TIF PROJECT #2 PROPERTY TAX	73,950	79,352	222,690	250,000	250,000	245,000
302-00-42001	TIF PROJECT #2 SALES TAX	59,340	386,338	361,111	400,000	400,000	400,000
302-00-47100	COUNTY TAX REVENUES	36,303	112,633	194,937	205,000	205,000	200,000
302-00-47700	INTEREST REVENUE	148	1,290	3,719	2,000	2,000	2,000
302-00-48700	BEGINNING FUND BALANCE	25,000	-	-	-	-	-
		-	-	-	-	-	-
<b>TOTAL REVENUES</b>		<b>194,741</b>	<b>579,613</b>	<b>782,457</b>	<b>857,000</b>	<b>857,000</b>	<b>847,000</b>
302-00-77340	DEVELOPER REIMBURSEMENT	-	-	415,000	600,000	600,000	652,000
302-00-77342	PAYMENT TO TRUSTEE	-	-	-	-	-	-
302-00-89520	TRANSFER TO MKT PL TIF RESERVE	14,075	111,795	-	-	-	-
302-00-89521	TRANSFER TO TIF BOND	173,820	213,602	158,779	176,000	176,000	185,000
<b>TOTAL EXPENSES</b>		<b>187,895</b>	<b>325,397</b>	<b>573,779</b>	<b>776,000</b>	<b>776,000</b>	<b>837,000</b>

ACCOUNT NUMBER	ACCOUNT TITLE	2017 Actual	2018 Actual	2019 Actual	2020 Budget	2020 Estimated	2021 Adopted
<b>305 MKT PL TIF PR#2 IDA BDS</b>							
305-00-47700	INTEREST REVENUE	652	3,603	6,005	-	-	2,000
305-00-48000	BOND PROCEEDS	-	-	-	2,095,000	2,095,000	-
305-00-48700	BEGINNING FUND BALANCE	-	-	-	-	-	-
305-00-49761	TRANSFER FROM CID FUND	17,973	23,140	19,698	20,000	20,000	25,000
305-00-49762	TRANSFER FROM PROJECT	-	-	-	-	-	-
305-00-49763	TRANSFER FROM TIF RESERVES	-	-	-	-	-	-
305-00-49910	TRANSFER FROM SPECIAL ALLOW	170,941	213,602	172,043	176,000	176,000	185,000
<b>TOTAL REVENUES</b>		<b>189,566</b>	<b>240,345</b>	<b>197,746</b>	<b>2,291,000</b>	<b>2,291,000</b>	<b>212,000</b>
305-00-77340	DEVELOPER REIMBURSEMENT	-	-	-	-	-	-
305-00-77341	CITY REIMBURSEMENT	13,254	-	-	-	-	-
<b>TOTAL TIF, NID, CID EXPENSES</b>		<b>13,254</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
305-00-89000	BOND PRINCIPAL	85,000	90,000	90,000	2,290,000	2,290,000	110,000
305-00-89100	INTEREST EXPENSE	104,194	102,388	99,238	120,000	120,000	93,000
305-00-89110	CUSTODIAL FEES	2,554	6,736	3,036	5,000	5,000	5,000
305-00-89300	BOND ISSUANCE COSTS	-	-	-	132,000	132,000	-
<b>TOTAL DEBT SERVICE</b>		<b>191,748</b>	<b>199,124</b>	<b>192,274</b>	<b>2,547,000</b>	<b>2,547,000</b>	<b>208,000</b>
<b>TOTAL EXPENSES</b>		<b>205,002</b>	<b>199,124</b>	<b>192,274</b>	<b>2,547,000</b>	<b>2,547,000</b>	<b>208,000</b>

<b>ACCOUNT NUMBER</b>	<b>ACCOUNT TITLE</b>	<b>2017 Actual</b>	<b>2018 Actual</b>	<b>2019 Actual</b>	<b>2020 Budget</b>	<b>2020 Estimated</b>	<b>2021 Adopted</b>
310 MKT PLACE NID-PR#2							
310-00-47700	INTEREST REVENUE	-	-	-	-	-	-
<b>TOTAL MISCELLANEOUS REVENUE</b>		-	-	-	-	-	-
310-00-48010	NID ASSESSMENTS	-	217,890	216,202	223,500	223,500	220,000
310-00-48003	NID BOND DISCOUNT	-	-	-	-	-	-
310-00-48700	BEGINNING FUND BALANCE	71,100	-	-	-	-	-
<b>TOTAL BONDS, FD BAL, CAPT LEASES</b>		<b>71,100</b>	<b>217,890</b>	<b>216,202</b>	<b>223,500</b>	<b>223,500</b>	<b>220,000</b>
<b>TOTAL REVENUES</b>		<b>71,100</b>	<b>217,890</b>	<b>216,202</b>	<b>223,500</b>	<b>223,500</b>	<b>220,000</b>
310-00-72000	PROFESSIONAL SERVICES	-	-	-	500	500	500
310-00-72060	LEGAL FEES	-	-	-	-	-	-
310-00-77340	DEVELOPER REIMBURSEMENT	-	-	-	-	-	-
310-00-79485	MODOT PROJECT DEPOSIT	-	-	-	-	-	-
310-00-89000	PRINCIPAL PAYMENTS	-	125,000	125,000	130,000	130,000	130,000
310-00-89100	INTEREST PAYMENTS	71,033	92,764	90,264	88,000	88,000	88,000
310-00-89110	CUSTODIAL FEES	-	704	318	4,200	4,200	4,200
310-00-89300	BOND ISSUANCE COSTS	-	-	-	-	-	-
<b>TOTAL EXPENSES</b>		<b>71,033</b>	<b>218,468</b>	<b>215,582</b>	<b>222,700</b>	<b>222,700</b>	<b>222,700</b>

ACCOUNT NUMBER	ACCOUNT TITLE	2017 Actual	2018 Actual	2019 Actual	2020 Budget	2020 Esteimated	2021 Adopted
<b>320 MKT PLACE CID PR#2</b>							
320-00-48360	COST REIMBURSEMENT	13,254	-	-	-	-	-
<b>TOTAL REVENUES</b>		<b>13,254</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
320-00-72000	PROFESSIONAL SERVICES	-	-	-	-	-	-
320-00-72060	LEGAL FEES	-	-	-	-	-	-
<b>TOTAL EXPENSES</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>321 MKT PLACE CID PR#2 SPECIAL ALLOW FUND</b>							
321-00-42003	MK PL CID PR#2 SALES TAX	43,172	92,562	170,623	119,000	119,000	154,500
321-00-42004	MK PL CID PR#2 USE TAX	18,475	17,208	2,151	1,000	1,000	2,500
321-00-42006	UNCAPTURED CID/USE	-	121,642	132,312	140,000	140,000	147,500
321-00-47700	INTEREST REVENUE	135	1,500	3,165	1,000	1,000	1,000
321-00-48350	DEVELOPERS REIMBURSEMENT	-	-	-	-	-	-
321-00-4870	BEGINNING FUND BALANCE	-	-	-	81,725	81,725	-
<b>TOTAL REVENUES</b>		<b>61,782</b>	<b>232,912</b>	<b>308,251</b>	<b>342,725</b>	<b>342,725</b>	<b>305,500</b>
321-00-73800	CID OPERATING EXPENSES	2,840	2,750	2,850	6,680	6,680	7,500
321-00-77340	DEVELOPER REIMBURSEMENT	-	-	285,000	180,000	180,000	210,000
321-00-89000	PRINCIPAL PAYMENTS	-	-	-	-	-	-
321-00-89100	INTEREST PAYMENTS	-	-	-	-	-	-
321-00-89111	CITY ADMIN FEES	600	3,428	5,000	5,000	5,000	5,000
321-00-89112	SPECIAL ALLOCATION FD TRANS	-	-	-	118,000	118,000	-
321-00-89521	TRANSFER TO TIF BOND	17,973	23,140	32,962	20,000	20,000	25,000
<b>TOTAL EXPENSES</b>		<b>21,413</b>	<b>29,318</b>	<b>325,812</b>	<b>329,680</b>	<b>329,680</b>	<b>247,500</b>
<b>323 MKT PLACE CID PR#3</b>							
323-00-42003	MK PL CID PR#3 SALES TAX	-	-	-	12,500	12,500	18,000
323-00-42004	MK PL CID PR#3 USE TAX	-	-	-	-	-	500
321-00-42006	UNCAPTURED CID/USE	-	-	-	12,500	12,500	18,200
323-00-47700	INTEREST REVENUE	-	-	-	-	-	-
323-00-48350	DEVELOPERS REIMBURSEMENT	12,506	3,074	12,506	5,000	5,000	-
<b>TOTAL REVENUES</b>		<b>12,506</b>	<b>3,074</b>	<b>12,506</b>	<b>30,000</b>	<b>30,000</b>	<b>36,700</b>
323-00-72000	PROFESSIONAL SERVICES	8,440	2,606	1,703	10,000	10,000	2,000
323-00-73800	CID OPERATING EXPENSES	-	-	-	-	-	-
323-00-76200	ADVERTISING	497	-	-	-	-	-
323-00-77340	DEVELOPERS REIMBURSEMENT	-	-	-	20,000	20,000	34,700
323-00-89111	CITY ADMIN FEES	-	-	-	-	-	-
<b>TOTAL EXPENSES</b>		<b>8,937</b>	<b>2,606</b>	<b>1,703</b>	<b>30,000</b>	<b>30,000</b>	<b>36,700</b>

ACCOUNT NUMBER	ACCOUNT TITLE	2017 Actual	2018 Actual	2019 Actual	2020 Budget	2020 Estimated	2021 Adopted
<b>325 MK PL TIF PR#1A</b>							
325-00-41001	TIF PR1A PROPERTY TAX	49,825	18,541	56,119	40,000	40,000	40,000
325-00-42005	TIF PR1A SALES TAXES	45,125	46,876	47,077	50,000	50,000	50,000
325-00-47100	PR1A COUNTY TAX REV	27,840	25,653	25,370	25,000	25,000	25,000
325-00-47700	COUNTY TAX REVENUES	-	-	-	-	-	-
325-00-47700	INTEREST REVENUES	1,988	7,020	8,476	5,000	5,000	5,000
325-00-48350	DEVELOPER REIMBURSEMENT #3	-	-	-	-	-	-
<b>TOTAL REVENUES</b>		<b>124,778</b>	<b>98,090</b>	<b>137,042</b>	<b>120,000</b>	<b>120,000</b>	<b>120,000</b>
325-00-72000	PROFESSIONAL SERVICES #1A	-	1,000	-	5,000	5,000	2,500
325-00-78999	REIMBURSE TIF FUND	-	-	-	-	-	-
325-00-89519	TRANSFER TO 300	-	85,132	-	-	-	-
325-00-89521	TRANSFER TO MKT PL TIF (305)	-	-	-	-	-	-
325-00-89521	TRANSFER TO TIF BOND	-	-	-	-	-	-
<b>TOTAL EXPENSES</b>		<b>-</b>	<b>86,132</b>	<b>-</b>	<b>5,000</b>	<b>5,000</b>	<b>2,500</b>

ACCOUNT NUMBER	ACCOUNT TITLE	2017 Actual	2018 Actual	2019 Actual	2020 Budget	2020 Estimated	2021 Adopted
<b>330 MK PL TIF PR #3</b>							
330-00-41001	TIF PR#3 PROPERTY TAX	-	-	-	15,000	15,000	30,000
330-00-42005	TIF PR #3 SALES TAXES	-	-	-	25,000	25,000	45,000
330-00-47100	PR #3 COUNTY TAX REV	-	-	-	10,000	10,000	20,000
330-00-47700	INTEREST REVENUES	-	-	-	-	-	-
330-00-48350	DEVELOPER REIMBURSEMENT #3	3,356	3,426	-	-	-	-
<b>TOTAL REVENUES</b>		<b>3,356</b>	<b>3,426</b>	<b>-</b>	<b>50,000</b>	<b>50,000</b>	<b>95,000</b>
330-00-72000	PROFESSIONAL SERVICES #3	4,818	1,806	301	10,000	10,000	12,000
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>1,806</b>	<b>301</b>	<b>10,000</b>	<b>10,000</b>	<b>12,000</b>
<b>340 MK PL TIF PR #4</b>							
340-00-41001	TIF PR#4 PROPERTY TAX	-	-	-	10,000	10,000	30,000
340-00-42007	TIF PR #4 SALES TAXES	-	-	-	20,000	20,000	22,500
340-00-47100	PR #4 COUNTY TAX REV	-	-	-	7,000	7,000	10,000
340-00-47700	INTEREST REVENUES	-	-	-	-	-	-
340-00-48350	DEVELOPER REIMBURSEMENT #4	-	-	-	-	-	-
<b>TOTAL REVENUES</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>37,000</b>	<b>37,000</b>	<b>62,500</b>
340-00-72000	PROFESSIONAL SERVICES #4	-	-	-	5,000	5,000	5,000
340-00-78999	REIMBURSE TIF FUND	-	-	-	-	-	-
340-00-89521	TRANSFER TO MKT PL TIF	-	-	-	-	-	-
340-00-89521	TRANSFER TO TIF BOND	-	-	-	-	-	-
<b>TOTAL EXPENSES</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>5,000</b>	<b>5,000</b>	<b>5,000</b>

ACCOUNT NUMBER	ACCOUNT TITLE	2017 Actual	2018 Actual	2019 Actual	2020 Budget	2020 Estimated	2021 Adopted
400-00-41000	REAL ESTATE & PROPERTY	1,736,906	1,884,091	1,766,143	2,200,000	2,200,000	2,171,000
400-00-41100	DELINQUENT PROPERTY T	38,040	41,251	40,322	35,000	35,000	35,000
400-00-41400	REPLACEMENT TAXES	23,375	24,746	26,090	25,000	25,000	25,000
400-00-41500	RAIL & UTILITY TAX	46,513	39,888	38,867	40,000	40,000	40,000
400-00-41700	INTEREST - PROPERTY T	17,875	19,390	20,746	15,000	15,000	20,000
<b>TOTAL TAX REVENUES</b>		<b>1,862,709</b>	<b>2,009,366</b>	<b>1,892,168</b>	<b>2,315,000</b>	<b>2,315,000</b>	<b>2,291,000</b>
400-00-47500	MISCELLANEOUS INCOME	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
400-00-47700	INTEREST INCOME	4,219	18,887	26,811	5,000	5,000	10,000
<b>TOTAL MISCELLANEOUS REVENUES</b>		<b>4,219</b>	<b>18,887</b>	<b>26,811</b>	<b>5,000</b>	<b>5,000</b>	<b>10,000</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>3,574,241</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL DEBT SERVICES REVENUES</b>		<b>1,866,928</b>	<b>5,602,494</b>	<b>1,918,979</b>	<b>2,320,000</b>	<b>2,320,000</b>	<b>2,301,000</b>
400-44-89000	PRINCIPAL	1,515,000	4,850,000	1,530,000	877,469	877,469	1,456,166
400-44-89010	PAYMENTS TO ESCROW	-	-	813,496	4,800,481	4,800,481	-
400-44-89100	INTEREST	218,491	165,474	580,339	286,681	286,681	323,548
400-44-89110	CUSTODIAN FEES	2,253	4,108	2,508	5,000	5,000	5,000
400-44-89300	BOND ISSUANCE COST	-	45,950	8,809	60,409	60,409	-
<b>TOTAL DEBT SERVICES EXPENSES</b>		<b>1,735,744</b>	<b>5,065,532</b>	<b>2,935,152</b>	<b>6,030,040</b>	<b>6,030,040</b>	<b>1,784,714</b>



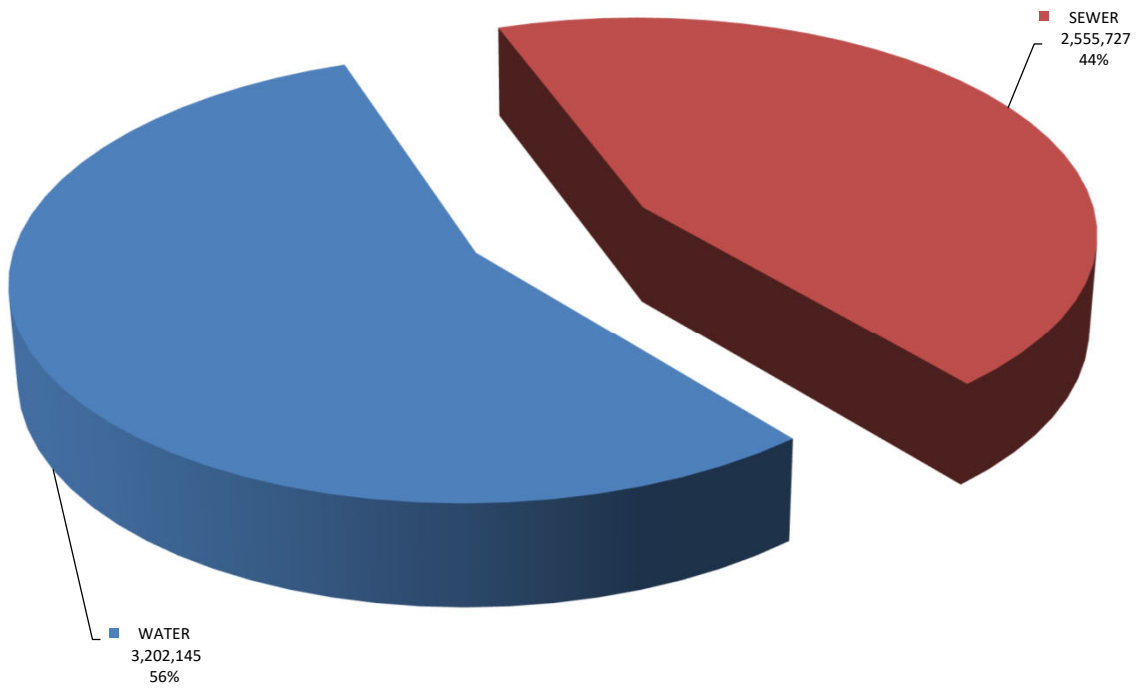
## Water and Sewer Department

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.

### By Category

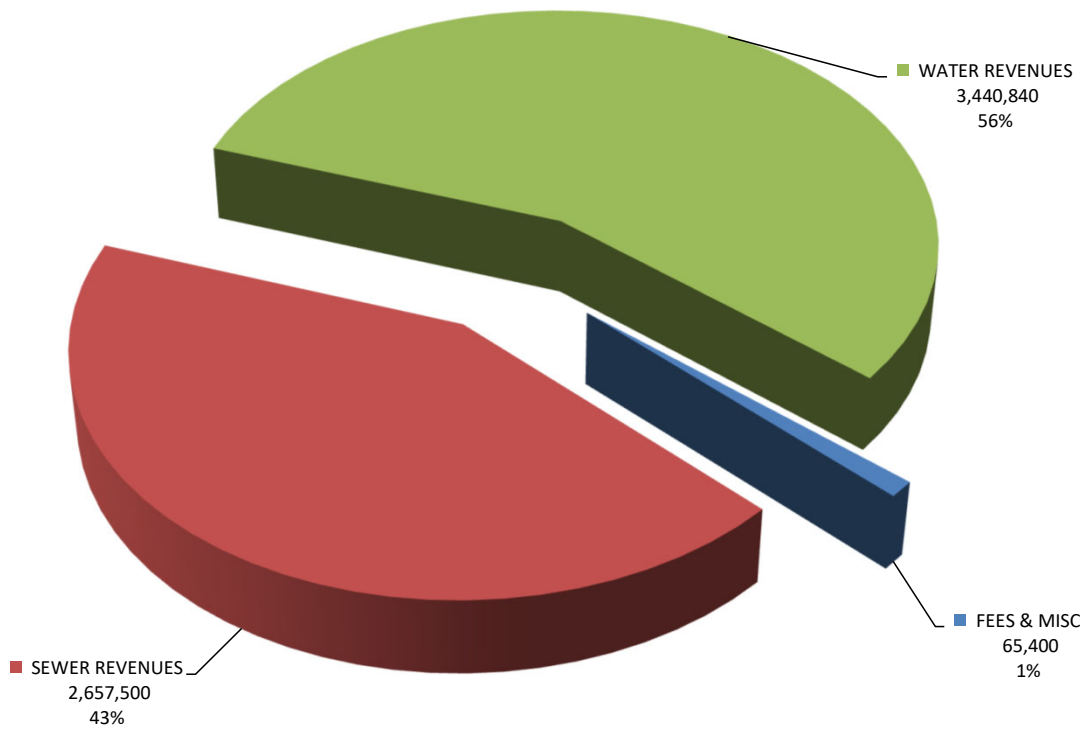
	2018 Actual	2019 Actual	2020 Adopted Budget	2020 Estimated Actual	2021 Approved Budget
Personnel	1,038,707	1,249,094	1,429,394	1,429,394	1,424,277
Professional Services	66,949	86,426	129,866	129,866	150,652
Maintenance & Supplies	1,406,840	1,461,527	1,592,365	1,592,365	1,681,097
Contractual	894,438	868,916	895,628	895,628	925,468
Utilities	67,947	68,380	80,338	80,338	68,146
Capital Outlay	1,039,592	744,279	1,578,298	1,578,298	1,459,732
Debt Service	610,982	563,502	330,000	330,000	20,000
Transfers/Misc.	14,845	-6,542	28,500	28,500	28,500
<b>Total</b>	5,140,300	5,035,582	6,064,389	6,064,389	5,757,872

**WATER/SEWER FUND EXPENSES 2021**  
**5,757,872**



ACCOUNT NUMBER	ACCOUNT TITLE	2017 Actual	2018 Actual	2019 Actual	2020 Budget	2020 Estimated	2021 Adopted
600-00-42800	SALES TAX ADMIN FEE	554	906	852	600	600	600
600-00-44500	DEVELOPER FEE	2,933	8,506	9,463	5,000	5,000	5,000
600-00-44550	DEVELOPER FEE	7,372	47,130	11,667	-	-	5,000
<b>TOTAL FEE REVENUES</b>		<b>10,859</b>	<b>56,542</b>	<b>21,982</b>	<b>5,600</b>	<b>5,600</b>	<b>10,600</b>
600-00-46411	LABOR REIMBURSEMENT	64	-	-	-	-	-
600-00-46412	REIMBURSEMENT FOR PRO	145	-	-	-	-	-
600-00-46415	WATER REVENUE	2,418,944	2,563,999	2,508,229	2,550,000	2,550,000	2,600,000
600-00-46421	RECONNECT FEES	16,725	16,625	16,900	15,900	15,900	15,900
600-00-46423	PENALTIES	74,663	77,571	72,604	75,000	75,000	75,000
600-00-46424	SEWER COLLECTIONS	2,298,574	2,378,867	2,372,097	2,346,000	2,346,000	2,400,000
600-00-46425	SEWER TAP FEES	262,999	210,800	259,600	282,100	282,100	257,500
600-00-46426	TAPPING FEES	564,585	445,208	571,752	619,972	619,972	640,464
600-00-46431	METER REPLACEMENT	72,830	74,548	76,035	75,000	75,000	77,000
600-00-46432	TOWER ANTENNAE FEE	28,885	29,751	30,644	30,000	30,000	32,000
600-00-46450	RE LEASE- PW MAINT PROPERTY	476	476	476	476	476	476
600-00-46460	HOUSE RENT	4,200	1,400	-	-	-	-
600-00-46750	DEVELOPER CONTRIBUTION	-	-	-	-	-	-
<b>TOTAL CHARGES FOR SERVICES</b>		<b>5,743,090</b>	<b>5,799,245</b>	<b>5,908,337</b>	<b>5,994,448</b>	<b>5,994,448</b>	<b>6,098,340</b>
600-00-46900	SALE OF ASSETS	-	1,150	30,781	-	-	-
<b>TOTAL SALE OF PROPERTY/MERCHANDISE</b>		<b>-</b>	<b>1,150</b>	<b>30,781</b>	<b>-</b>	<b>-</b>	<b>-</b>
600-00-47500	MISCELLANEOUS INCOME	1,036	1,893	540	2,000	2,000	2,500
600-00-47700	INTEREST INCOME	21,572	75,632	95,504	75,000	75,000	50,000
600-00-47810	WTR/SWR LINE INS ROYAL	-	-	2,281	-	-	2,000
600-00-47820	CONTRIBUTION - PW Week	855	150	-	300	300	300
<b>TOTAL MISCELLANEOUS REVENUES</b>		<b>23,463</b>	<b>77,675</b>	<b>98,325</b>	<b>77,300</b>	<b>77,300</b>	<b>54,800</b>
600-00-48500	CONTRIBUTION FROM GOV	-	-	-	-	-	-
600-00-48700	BUDGETED FUND BALANCE	-	-	-	184,600	184,600	-
<b>TOTAL BOND PROCEEDS/FUND BALANCE</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>184,600</b>	<b>184,600</b>	<b>-</b>
<b>TOTAL WATER/SEWER REVENUES</b>		<b>5,777,412</b>	<b>5,934,612</b>	<b>6,059,425</b>	<b>6,261,948</b>	<b>6,261,948</b>	<b>6,163,740</b>

**WATER /SEWER FUND REVENUES 2021**  
**6,163,740**



ACCOUNT NUMBER	ACCOUNT TITLE	2017 Actual	2018 Actual	2019 Actual	2020 Budget	2020 Estimated	2021 Adopted
600-60-61100	PERSONNEL SALARIES	363,980	359,178	420,137	475,758	475,758	452,680
600-60-61110	OVERTIME	9,505	12,140	15,907	10,510	10,510	10,720
<b>TOTAL SALARIES</b>		<b>373,485</b>	<b>371,318</b>	<b>436,044</b>	<b>486,268</b>	<b>486,268</b>	<b>463,400</b>
600-60-61500	F.I.C.A.	26,126	26,298	30,908	36,169	36,169	34,920
600-60-61520	UNEMPLOYMENT	1,122	844	815	1,222	1,222	1,148
600-60-61530	WORKERS COMPENSATION	8,248	9,975	15,670	14,728	14,728	25,871
600-60-61540	HEALTH INSURANCE	56,810	66,294	81,759	106,500	106,500	110,300
600-60-61555	HSA	10,907	14,008	14,426	15,660	15,660	15,870
600-60-61560	DENTAL	4,617	5,058	5,524	6,500	6,500	7,400
600-60-61570	LIFE INSURANCE	1,140	1,118	1,151	1,210	1,210	1,159
600-60-61575	SHORT TERM DISABILITY	-	1,290	1,618	1,750	1,750	1,765
600-60-61580	RETIREMENT	28,877	28,501	29,617	36,746	36,746	40,194
600-60-61590	EAP EXPENSE	165	122	125	1,320	1,320	1,268
600-00-61600	CAR ALLOWANCE	-	-	1,314	2,400	2,400	2,400
600-00-61810	PENSION EXPENSE		(15,259)	17,899			
<b>TOTAL BENEFITS</b>		<b>138,012</b>	<b>138,249</b>	<b>200,826</b>	<b>224,205</b>	<b>224,205</b>	<b>242,295</b>
600-60-62000	EDUCATION REIMBURSEMENT	-	-	-	2,500	2,500	-
600-60-62050	COMPUTER TRAINING	-	-	366	3,280	3,280	1,200
600-60-62080	TRAINING	205	678	390	1,120	1,120	1,700
600-60-62200	SUB & MEMBERSHIP	346	564	684	440	440	1,280
600-60-62250	MEETINGS & CONFERENCE	305	1,438	2,009	1,800	1,800	2,400
<b>TOTAL STAFF DEVELOPMENT</b>		<b>856</b>	<b>2,680</b>	<b>3,449</b>	<b>9,140</b>	<b>9,140</b>	<b>6,580</b>
600-60-72000	PROFESSIONAL SERVICES	61,723	63,718	65,514	87,461	87,461	90,251
600-60-72010	ENGINEERING SERVICES	-	456	15,624	10,000	10,000	35,000
<b>TOTAL PROFESSIONAL SERVICES</b>		<b>61,723</b>	<b>64,174</b>	<b>81,138</b>	<b>97,461</b>	<b>97,461</b>	<b>125,251</b>
600-60-73000	OFFICE SUPPLIES	2,315	2,257	1,760	3,000	3,000	3,750
600-60-73100	POSTAGE	14,892	13,867	15,402	18,800	18,800	18,800
<b>TOTAL OFFICE SUPPLIES</b>		<b>17,207</b>	<b>16,124</b>	<b>17,162</b>	<b>21,800</b>	<b>21,800</b>	<b>22,550</b>
600-60-73200	OFFICE EQUIPMENT	214	26	49	370	370	745
600-60-73250	OFFICE FURNITURE	-	100	385	320	320	-
<b>TOTAL OFFICE EQUIP/FURNITURE</b>		<b>214</b>	<b>126</b>	<b>434</b>	<b>690</b>	<b>690</b>	<b>745</b>
600-60-73500	FUEL	11,327	11,717	10,831	12,000	12,000	12,000
600-60-73540	ROCK MATERIALS	2,324	979	337	325	325	650
600-60-73700	WATER PURCHASE	663,271	628,334	655,509	650,000	650,000	710,000
600-60-73760	Missouri One Call	3,792	3,849	3,723	4,000	4,000	4,000
600-60-73790	PERSONAL SAFETY	1,316	1,944	1,843	2,200	2,200	2,000
<b>TOTAL OPERATING EXPENSES</b>		<b>682,030</b>	<b>646,823</b>	<b>672,243</b>	<b>668,525</b>	<b>668,525</b>	<b>728,650</b>
600-60-74530	EQUIPMENT MAINTENANCE	2,334	2,524	4,082	6,500	6,500	6,500
600-60-74550	FLEET MAINTENANCE - P	7,027	7,608	11,789	10,000	10,000	10,000

ACCOUNT NUMBER	ACCOUNT TITLE	2017 Actual	2018 Actual	2019 Actual	2020 Budget	2020 Estimated	2021 Adopted
600-60-74570	METER REPLACEMENT PRO	74,322	80,744	319	80,000	80,000	81,200
600-60-74600	COMPUTER MAINTENANCE	2,948	5,298	8,899	13,699	13,699	13,699
600-60-74710	TANK & PUMP MAINTENANCE	5,168	2,620	4,957	4,000	4,000	4,000
600-60-74720	WATER LINE MAINTENANCE	18,329	31,014	24,406	20,100	20,100	20,000
600-60-74730	NEW WATER METERS & LI	25,290	37,517	5,612	46,000	46,000	45,225
<b>TOTAL MAINTENANCE EXPENSE</b>		<b>135,418</b>	<b>167,325</b>	<b>60,064</b>	<b>180,299</b>	<b>180,299</b>	<b>180,624</b>
600-60-75300	HAND TOOLS	1,096	1,386	1,605	1,800	1,800	3,040
600-60-75310	SMALL EQUIPMENT	1,929	2,188	1,862	3,160	3,160	2,840
<b>TOTAL TOOLS AND EQUIP</b>		<b>3,025</b>	<b>3,574</b>	<b>3,467</b>	<b>4,960</b>	<b>4,960</b>	<b>5,880</b>
600-60-76000	INSURANCE	13,813	14,812	15,652	17,200	17,200	18,000
600-60-76020	Tri/Blue/GV Water Upgrades	784,264	783,635	759,547	758,700	758,700	761,700
600-60-76200	ADVERTISING	-	5,830	3,750	4,000	4,000	4,000
600-60-76210	PRINTING	4,459	4,088	4,034	5,000	5,000	5,000
600-60-76350	UNIFORMS	2,393	2,674	2,646	3,250	3,250	3,250
600-60-76390	EQUIPMENT RENTAL	228	600	1,190	3,250	3,250	4,200
600-60-76420	ONLINE & CC FEES	21,300	24,738	24,546	32,500	32,500	44,000
600-60-76425	NOTIFICATION FEES	293	211	198	500	500	500
600-60-76490	OFFICE EQUIPMENT LEAS	3,029	3,122	3,193	3,514	3,514	3,684
<b>TOTAL CONTRACTUAL SERVICES</b>		<b>829,779</b>	<b>839,710</b>	<b>814,756</b>	<b>827,914</b>	<b>827,914</b>	<b>844,334</b>
600-60-76500	GENERAL PHONE SERVICE	1,833	1,199	1,256	1,400	1,400	1,500
600-60-76510	CELLULAR SERVICE & EQUIP	2,164	3,578	3,760	3,648	3,648	4,608
600-60-76520	PAGER SERVICE & EQUIP	104	95	131	80	80	80
600-60-76550	INTERNET SERVICES	2,029	2,082	2,229	1,056	1,056	3,477
600-60-76590	PHONE INSTALLATION &	678	600	600	1,000	1,000	180
600-60-76600	ELECTRICITY	38,740	32,453	32,858	39,000	39,000	35,580
600-60-76700	GAS SERVICE	2,030	2,742	2,533	2,000	2,000	960
600-60-76800	TRASH SERVICE	323	585	586	500	500	288
<b>TOTAL UTILITIES</b>		<b>47,901</b>	<b>43,334</b>	<b>43,953</b>	<b>48,684</b>	<b>48,684</b>	<b>46,673</b>
600-60-76900	BLDG & GRDS MAINT	6,922	3,386	5,623	7,581	7,581	8,422
600-60-76930	BLDG & JANITORIAL SUPPLIES	12	100	10	800	800	800
<b>TOTAL BUILDING MAINTENANCE</b>		<b>6,934</b>	<b>3,486</b>	<b>5,633</b>	<b>8,381</b>	<b>8,381</b>	<b>9,222</b>
600-60-77540	DEPRECIATION EXPENSE	-	-	-	-	-	-
600-60-77580	AMORTIZATION EXPENSE	-	-	-	-	-	-
600-60-77590	BAD DEBT EXPENSE	25,955	25,622	3,346	20,000	20,000	20,000
<b>TOTAL DEPRECIATION/AMORTIZATION</b>		<b>25,955</b>	<b>25,622</b>	<b>3,346</b>	<b>20,000</b>	<b>20,000</b>	<b>20,000</b>
600-60-78000	MISCELLANEOUS	1,022	2,371	861	3,000	3,000	3,000
600-60-78410	LONG / SHORT	-	-	-	-	-	-
600-60-78420	PUBLIC WORKS WEEK EVE	2,111	3,497	2,430	3,000	3,000	3,000
<b>TOTAL MISCELLANEOUS</b>		<b>3,133</b>	<b>5,868</b>	<b>3,291</b>	<b>6,000</b>	<b>6,000</b>	<b>6,000</b>
600-60-78500	CAPITAL EQUIPMENT	31,974	72,210	2,917	165,100	165,100	31,330

ACCOUNT NUMBER	ACCOUNT TITLE	2017 Actual	2018 Actual	2019 Actual	2020 Budget	2020 Estimated	2021 Adopted
600-60-78520	COMPUTER EQUIPMENT	-	794	1,326	2,980	2,980	4,340
600-60-78530	COMPUTER SOFTWARE PRO	10,990	16,394	12,406	34,344	34,344	37,671
600-60-78599	LAND ACQUISITIONS	21,016	63,369	-	-	-	-
<b>TOTAL CAPITAL EQUIPMENT</b>		<b>63,980</b>	<b>152,767</b>	<b>16,649</b>	<b>202,424</b>	<b>202,424</b>	<b>73,341</b>
600-60-78940	WATER SYSTEM CONSTRUCT	-	-	-	225,600	225,600	250,000
600-60-79400	ANNUAL CIP APPROPRIATION	-	-	-	134,000	134,000	175,000
600-60-79880	BUILDING IMPROVEMENTS	312	2,230	983	7,000	7,000	1,600
<b>TOTAL CAPITAL PROJECTS</b>		<b>312</b>	<b>2,230</b>	<b>983</b>	<b>366,600</b>	<b>366,600</b>	<b>426,600</b>
600-60-89000	BOND PRINCIPAL	420,000	428,000	436,000	240,000	240,000	-
600-60-89100	INTEREST EXPENSE	27,322	19,077	9,621	4,800	4,800	-
600-60-89200	PRINCIPAL PAY/LOANS	-	616	296	-	-	-
600-60-89300	BOND ISSUANCE COSTS	-	-	-	-	-	-
600-60-89320	CUSTODIAN FEE	159	2,205	352	2,000	2,000	-
<b>TOTAL DEBT SERVICE EXPENSE</b>		<b>447,481</b>	<b>449,898</b>	<b>446,269</b>	<b>246,800</b>	<b>246,800</b>	<b>-</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>2,837,445</b>	<b>2,933,308</b>	<b>2,809,707</b>	<b>3,420,151</b>	<b>3,420,151</b>	<b>3,202,145</b>

ACCOUNT NUMBER	ACCOUNT TITLE	2017 Actual	2018 Actual	2019 Actual	2020 Budget	2020 Estimated	2021 Adopted
600-65-61100	PERSONNEL SALARIES	363,980	359,178	407,952	469,026	469,026	452,680
600-65-61110	OVERTIME	9,505	12,141	15,907	10,510	10,510	10,720
<b>TOTAL SALARIES</b>		<b>373,485</b>	<b>371,319</b>	<b>423,859</b>	<b>479,536</b>	<b>479,536</b>	<b>463,400</b>
600-65-61500	F.I.C.A.	26,125	26,297	30,893	36,169	36,169	34,920
600-65-61520	UNEMPLOYMENT	1,122	844	815	1,222	1,222	1,175
600-65-61530	WORKERS COMPENSATION	8,129	9,975	15,670	14,728	14,728	25,871
600-65-61540	HEALTH INSURANCE	58,120	65,844	80,769	106,500	106,500	110,300
600-65-61555	HSA	10,906	14,007	14,421	15,660	15,660	15,870
600-65-61560	DENTAL	4,624	5,024	5,302	6,500	6,500	7,400
600-65-61570	LIFE INSURANCE	1,140	1,118	1,151	1,210	1,210	1,159
600-65-61575	SHORT TERM DISABILITY	-	1,290	1,618	1,750	1,750	1,765
600-65-61580	RETIREMENT	28,895	28,500	29,530	36,746	36,746	40,194
600-65-61590	EAP EXPENSE	165	122	125	1,320	1,320	1,268
600-65-61600	CAR ALLOWANCE	-	-	1,314	2,400	2,400	2,400
<b>TOTAL BENEFITS</b>		<b>139,226</b>	<b>153,021</b>	<b>181,608</b>	<b>224,205</b>	<b>224,205</b>	<b>242,322</b>
600-65-62050	COMPUTER TRAINING	-	-	366	3,280	3,280	1,200
600-65-62080	TRAINING	80	493	390	520	520	1,400
600-65-62200	SUB & MEMBERSHIP	241	489	719	440	440	1,280
600-65-62250	MEETINGS & CONFERENCE	305	1,138	1,833	1,800	1,800	2,400
<b>TOTAL STAFF DEVELOPMENT</b>		<b>626</b>	<b>2,120</b>	<b>3,308</b>	<b>6,040</b>	<b>6,040</b>	<b>6,280</b>
600-65-72000	PROFESSIONAL SERVICES	45	2,775	5,288	32,405	32,405	25,401
600-65-72010	ENGINEERING SERVICES	-	-	-	-	-	-
<b>TOTAL PROFESSIONAL SERVICES</b>		<b>45</b>	<b>2,775</b>	<b>5,288</b>	<b>32,405</b>	<b>32,405</b>	<b>25,401</b>
600-65-73000	OFFICE SUPPLIES	1,495	1,320	1,080	3,000	3,000	3,000
600-65-73010	COMPUTER SUPPLIES	-	-	-	400	400	400
600-65-73100	POSTAGE	14,893	13,867	14,208	18,800	18,800	18,800
<b>TOTAL OFFICE SUPPLIES</b>		<b>16,388</b>	<b>15,187</b>	<b>15,288</b>	<b>22,200</b>	<b>22,200</b>	<b>22,200</b>
600-65-73200	OFFICE EQUIPMENT	213	26	49	300	300	675
600-65-73250	OFFICE FURNITURE	-	100	385	320	320	-
<b>TOTAL OFFICE EQUIP/FURNITURE</b>		<b>213</b>	<b>126</b>	<b>434</b>	<b>620</b>	<b>620</b>	<b>675</b>
600-65-73500	FUEL	11,327	11,717	10,831	12,000	12,000	12,000
600-65-73540	ROCK MATERIALS	2,324	979	337	650	650	650
600-65-73710	SEWER SYSTEM SUPPLIES	-	2,435	-	2,000	2,000	2,000
600-65-73750	SEWER TREATMENT COSTS	476,364	470,912	631,354	600,000	600,000	625,000
600-65-73790	PERSONAL SAFETY	1,334	1,953	1,439	2,200	2,200	2,000
<b>TOTAL OPERATING SUPPLIES</b>		<b>491,349</b>	<b>487,996</b>	<b>643,961</b>	<b>616,850</b>	<b>616,850</b>	<b>641,650</b>
600-65-74530	EQUIPMENT MAINTENANCE	7,743	5,341	8,971	11,000	11,000	11,000



ACCOUNT NUMBER	ACCOUNT TITLE	2017 Actual	2018 Actual	2019 Actual	2020 Budget	2020 Estimated	2021 Adopted
600-65-74550	FLEET MAINTENANCE - P	7,027	7,608	11,789	10,000	10,000	10,000
600-65-74600	COMPUTER MAINTENANCE	2,948	5,298	8,899	13,699	13,699	13,699
600-65-74750	SEWER LINE MAINTENANCE	13,137	35,023	4,139	20,000	20,000	20,000
<b>TOTAL MAINTENANCE EXPENSE</b>		<b>30,855</b>	<b>53,270</b>	<b>33,798</b>	<b>54,699</b>	<b>54,699</b>	<b>54,699</b>
600-65-75300	HAND TOOLS	862	1,339	1,548	1,800	1,800	2,140
600-65-75310	SMALL EQUIPMENT	2,889	8,125	1,862	3,160	3,160	2,840
<b>TOTAL TOOLS &amp; EQUIP</b>		<b>3,751</b>	<b>9,464</b>	<b>3,410</b>	<b>4,960</b>	<b>4,960</b>	<b>4,980</b>
600-65-76000	INSURANCE	13,813	14,933	15,652	17,200	17,200	18,000
600-65-76200	ADVERTISING	-	5,830	3,750	4,000	4,000	4,000
600-65-76210	PRINTING	3,010	2,640	2,985	3,500	3,500	3,500
600-65-76350	UNIFORMS	2,393	2,674	2,646	3,250	3,250	3,250
600-65-76390	EQUIPMENT RENTAL	208	570	1,190	3,250	3,250	4,200
600-65-76420	ONLINE & CC FEES	21,300	24,748	24,546	32,500	32,500	44,000
600-65-76425	NOTIFICATION FEES	293	211	198	500	500	500
600-65-76490	OFFICE EQUIPMENT LEAS	3,029	3,122	3,193	3,514	3,514	3,684
<b>TOTAL CONTRACTUAL SERVICES</b>		<b>44,046</b>	<b>54,728</b>	<b>54,160</b>	<b>67,714</b>	<b>67,714</b>	<b>81,134</b>
600-65-76500	GENERAL PHONE SERVICE	1,833	1,199	1,256	1,400	1,400	1,500
600-65-76510	CELLULAR SERVICE & EQUIP	2,164	3,578	3,751	3,648	3,648	4,608
600-65-76520	PAGER SERVICE & EQUIP	104	95	131	80	80	80
600-65-76550	INTERNET SERVICES	2,029	2,276	2,229	1,056	1,056	3,477
600-65-76590	PHONE INSTALLATION &	678	600	600	1,000	1,000	180
600-65-76600	ELECTRICITY	13,574	13,537	13,340	22,050	22,050	10,380
600-65-76700	GAS SERVICE	2,032	2,743	2,534	2,000	2,000	960
600-65-76800	TRASH SERVICE	323	585	586	420	420	288
<b>TOTAL UTILITIES</b>		<b>22,737</b>	<b>24,613</b>	<b>24,427</b>	<b>31,654</b>	<b>31,654</b>	<b>21,473</b>
600-65-76900	BLDG & GRNDS MAINT	5,969	3,273	5,623	7,581	7,581	8,422
600-65-76930	BLDG & JANITORIAL SUPPLIES	12	66	10	800	800	800
<b>TOTAL BUILDING MAINTENANCE</b>		<b>5,981</b>	<b>3,339</b>	<b>5,633</b>	<b>8,381</b>	<b>8,381</b>	<b>9,222</b>
600-65-77590	BAD DEBT EXPENSE	18,132	7,869	(10,729)	20,000	20,000	20,000
600-65-78000	MISCELLANEOUS	1,222	1,108	896	2,500	2,500	2,500
<b>TOTAL MISCELLANEOUS</b>		<b>19,354</b>	<b>8,977</b>	<b>(9,833)</b>	<b>22,500</b>	<b>22,500</b>	<b>22,500</b>
600-65-78500	CAPITAL EQUIPMENT	31,974	72,210	2,918	82,100	82,100	31,330
600-65-78520	COMPUTER EQUIPMENT	-	2,028	224	2,980	2,980	4,340
600-65-78530	COMPUTER SOFTWARE PRO	12,790	19,150	13,306	37,194	37,194	40,521
600-65-78599	LAND ACQUISITIONS	21,016	63,373	-	-	-	-
<b>TOTAL CAPITAL EQUIPMENT</b>		<b>65,780</b>	<b>156,761</b>	<b>16,448</b>	<b>122,274</b>	<b>122,274</b>	<b>76,191</b>
600-65-78860	LIFT STATIONS	11,228	26,647	5,719	5,000	5,000	7,000
600-65-78970	WASTEWATER TREATMENT	697,680	696,000	703,497	700,000	700,000	700,000
600-65-79400	ANNUAL CIP APPROPRIATION	-	-	-	175,000	175,000	175,000
600-65-79880	BUILDING IMPROVEMENTS	312	5,187	983	7,000	7,000	1,600

ACCOUNT NUMBER	ACCOUNT TITLE	2017 Actual	2018 Actual	2019 Actual	2020 Budget	2020 Estimated	2021 Adopted
<b>TOTAL CAPITAL PROJECTS</b>		<b>709,220</b>	<b>727,834</b>	<b>710,199</b>	<b>887,000</b>	<b>887,000</b>	<b>883,600</b>
600-65-89000	PRINCIPAL 01 ISSUE	105,000	107,000	109,000	60,000	60,000	-
600-65-89100	INTEREST (2001 BOND)	8,153	5,244	4,240	1,200	1,200	-
600-65-89200	PRINCIPAL PAY/LOANS	-	21,016	295	-	-	-
600-65-89300	BOND ISSUANCE COSTS	-	-	-	-	-	-
600-65-89320	CUSTODIAL FEES - BONDS	159	2,202	352	2,000	2,000	-
<b>TOTAL DEBT SERVICE</b>		<b>113,312</b>	<b>135,462</b>	<b>113,887</b>	<b>63,200</b>	<b>63,200</b>	<b>-</b>
<b>TOTAL SEWER EXPENSES</b>		<b>2,036,368</b>	<b>2,206,992</b>	<b>2,225,875</b>	<b>2,644,238</b>	<b>2,644,238</b>	<b>2,555,727</b>
<b>TOTAL WATER/SEWER EXPENSES</b>		<b>4,873,813</b>	<b>5,140,300</b>	<b>5,035,582</b>	<b>6,064,389</b>	<b>6,064,389</b>	<b>5,757,872</b>

# **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.

**CAPTIAL 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.