

# 2020 ANNUAL BUDGET

*Trail or Treat*



*Camp Focus*



*Community Development Event*



*Grain Valley Fair Parade*



**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  
Yolanda West..... Ward 2  
Shea Bass..... Ward 3  
Bob Headley (Mayor Pro-Tem)..... Ward 3

**Administration & Department Heads**

Ken Murphy..... Interim City Administrator  
Theresa Osenbaugh..... Interim 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.

# City of Grain Valley

## 2020 Annual Budget

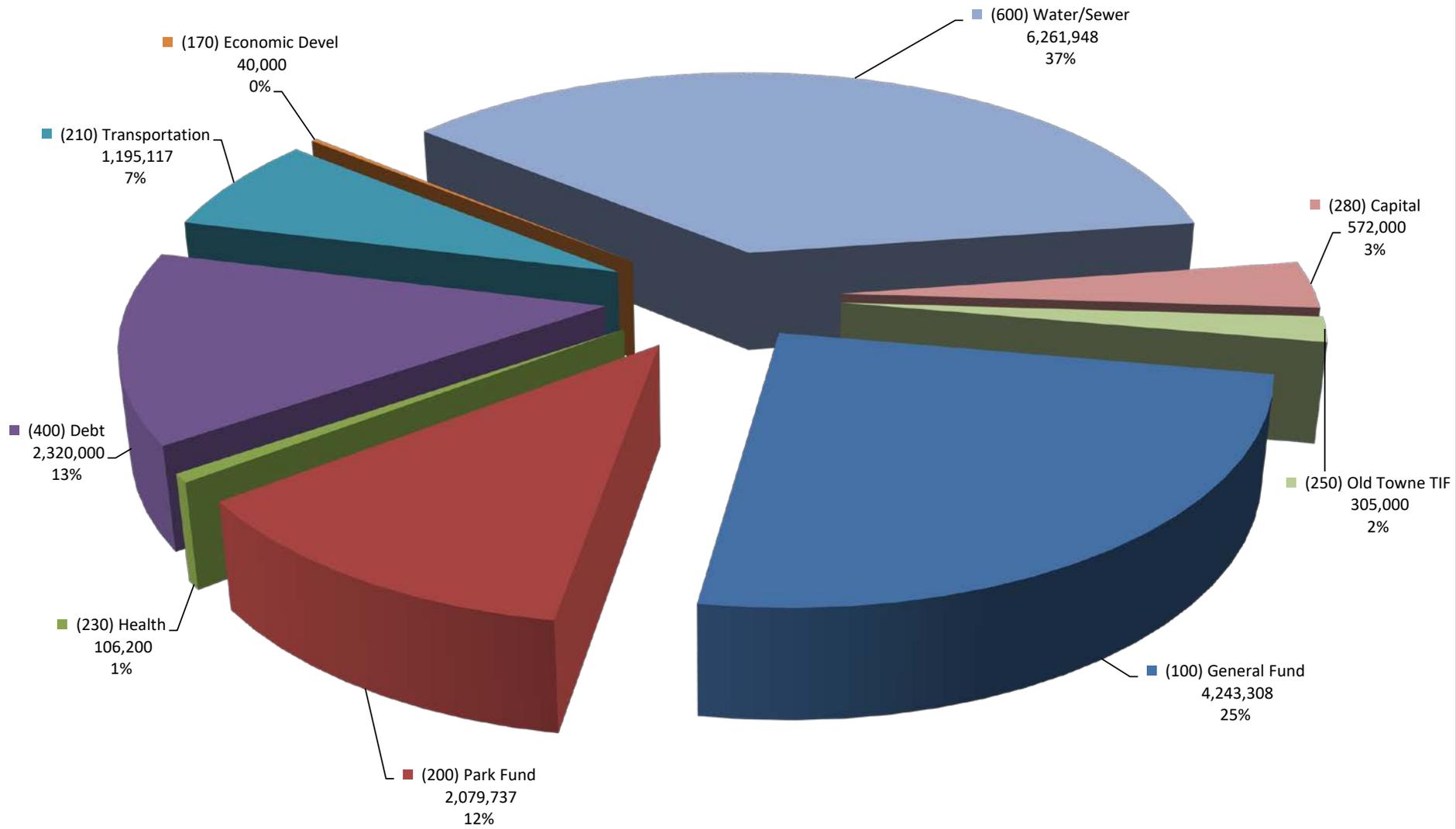
### Table of Contents

City Officials.....	3
Total Revenue Chart.....	1
Total Expense Chart.....	2
<b>General Fund</b>	
Revenues.....	3
Expenses.....	4
07 City Clerk/HR.....	5
08 Information Technology .....	7
09 Building & Grounds.....	8
10 Administration.....	10
11 Elected .....	14
12 Legal.....	16
14 Finance.....	18
15 Court.....	20
17 Victim Services .....	23
19 Fleet .....	24
Public Safety.....	26
20 Police.....	28
21 Animal Control .....	31
31 Community Development/Planning & Engineering.....	33
<b>Tourism Fund.....</b>	<b>36</b>
<b>Parks Fund.....</b>	<b>37</b>
Revenues.....	39
Expenses.....	42
22 Parks Administration.....	43
23 Parks .....	45
24 Recreation .....	49
25 Community Center.....	47
26 Pool .....	49
<b>Transportation Fund.....</b>	<b>50</b>
Revenues.....	51
Expenses	
55 Transportation .....	53

<b>Public Health Fund</b>	
33 Public Health .....	57
<b>Old Towne Marketplace TIF</b>	
Revenues.....	57
Expenses.....	57
<b>Capital Improvements Fund</b>	
Revenues.....	59
Expenses.....	59
<b>GO Bond Fund</b>	
2011 GO Bonds Fund.....	60
TIF/NID/CID .....	61
<b>Debt Services</b>	
44 Debt Services .....	66
<b>Water/Sewer Fund.....</b>	<b>67</b>
Revenues.....	68
Expenses.....	70
60 Water.....	71
65 Sewer .....	73
<b>Appendix</b>	
Budget Glossary.....	76

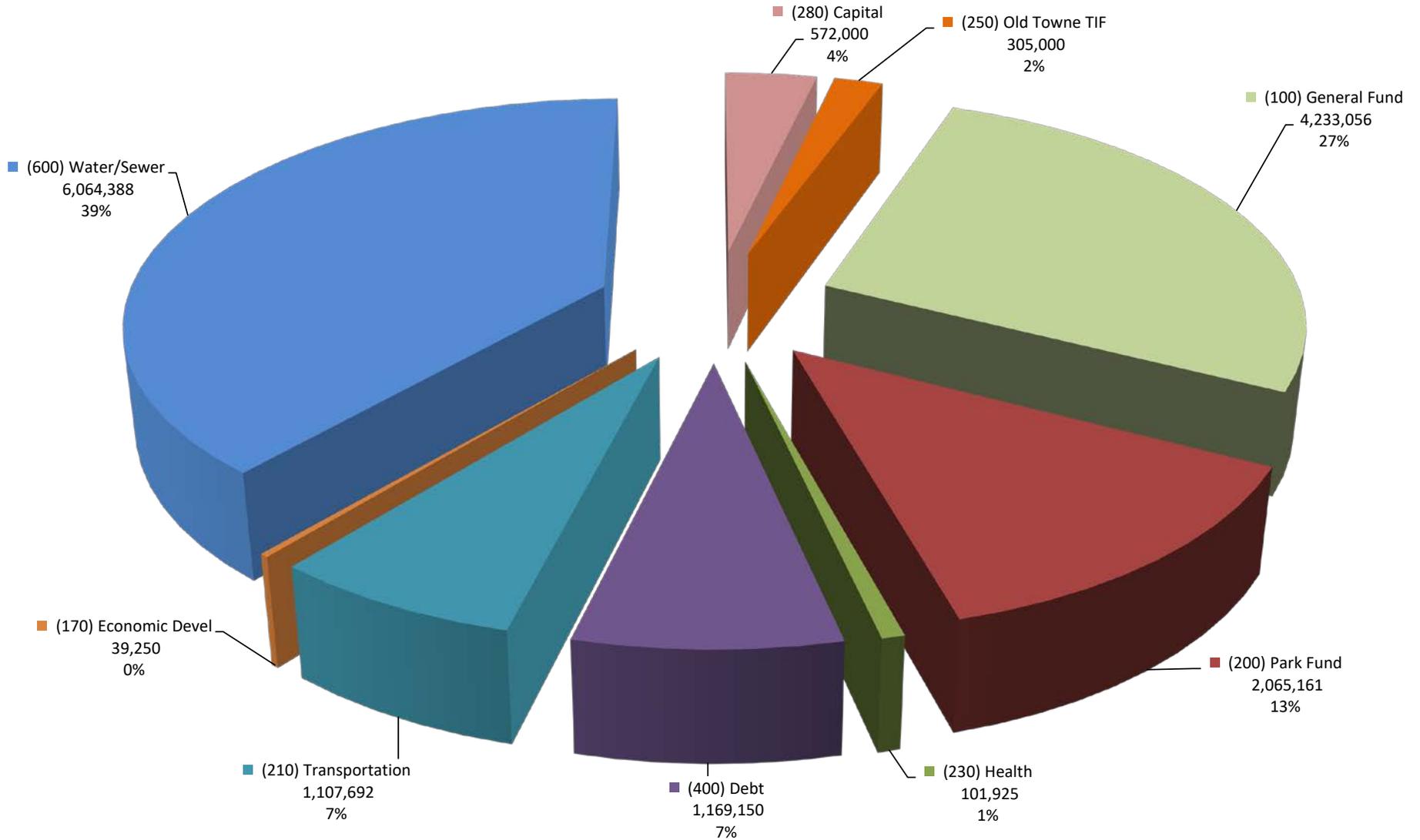
# Total City Revenues 2020

## 17,123,310



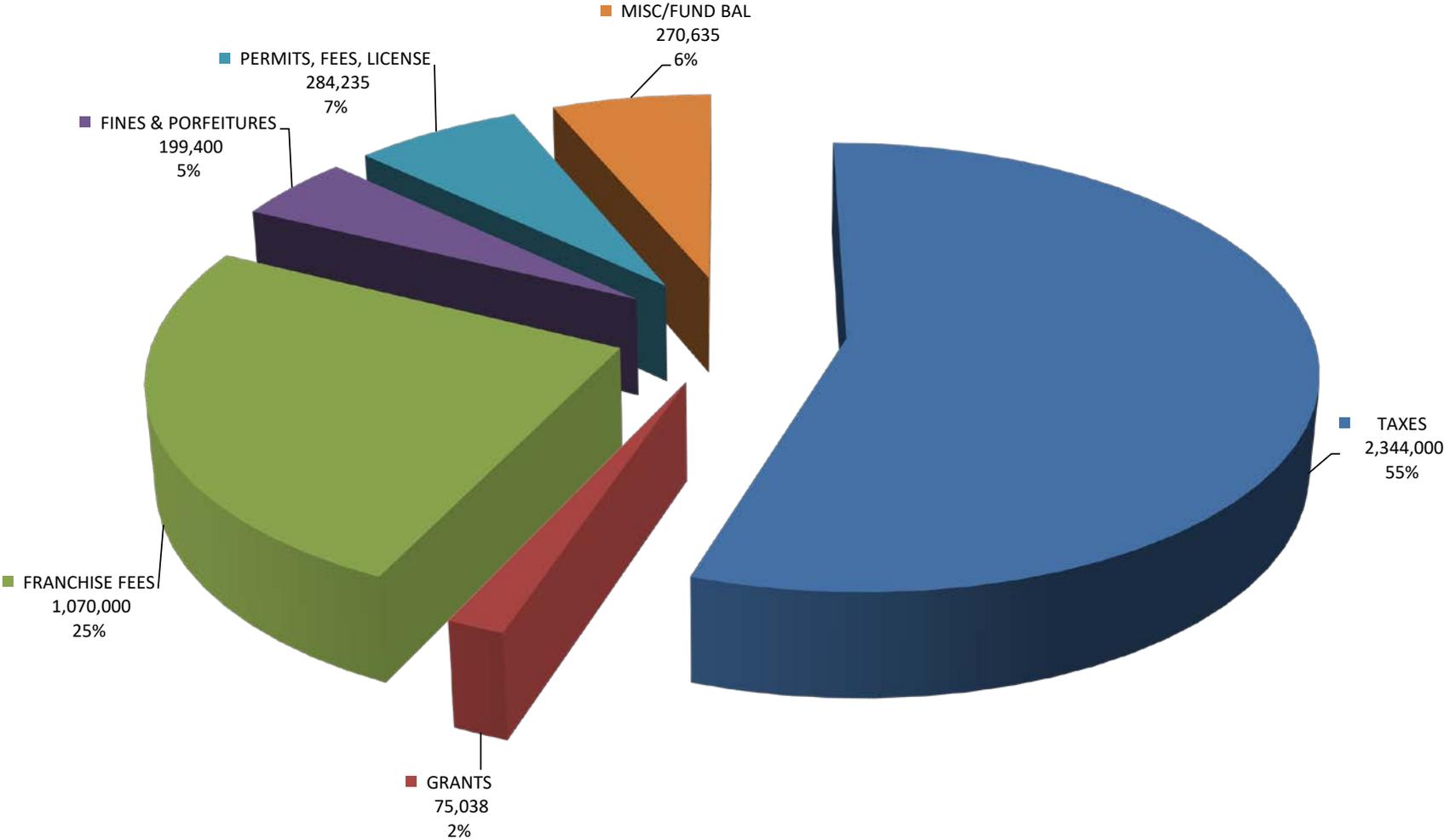
# TOTAL EXPENSES 2020

15,657,622



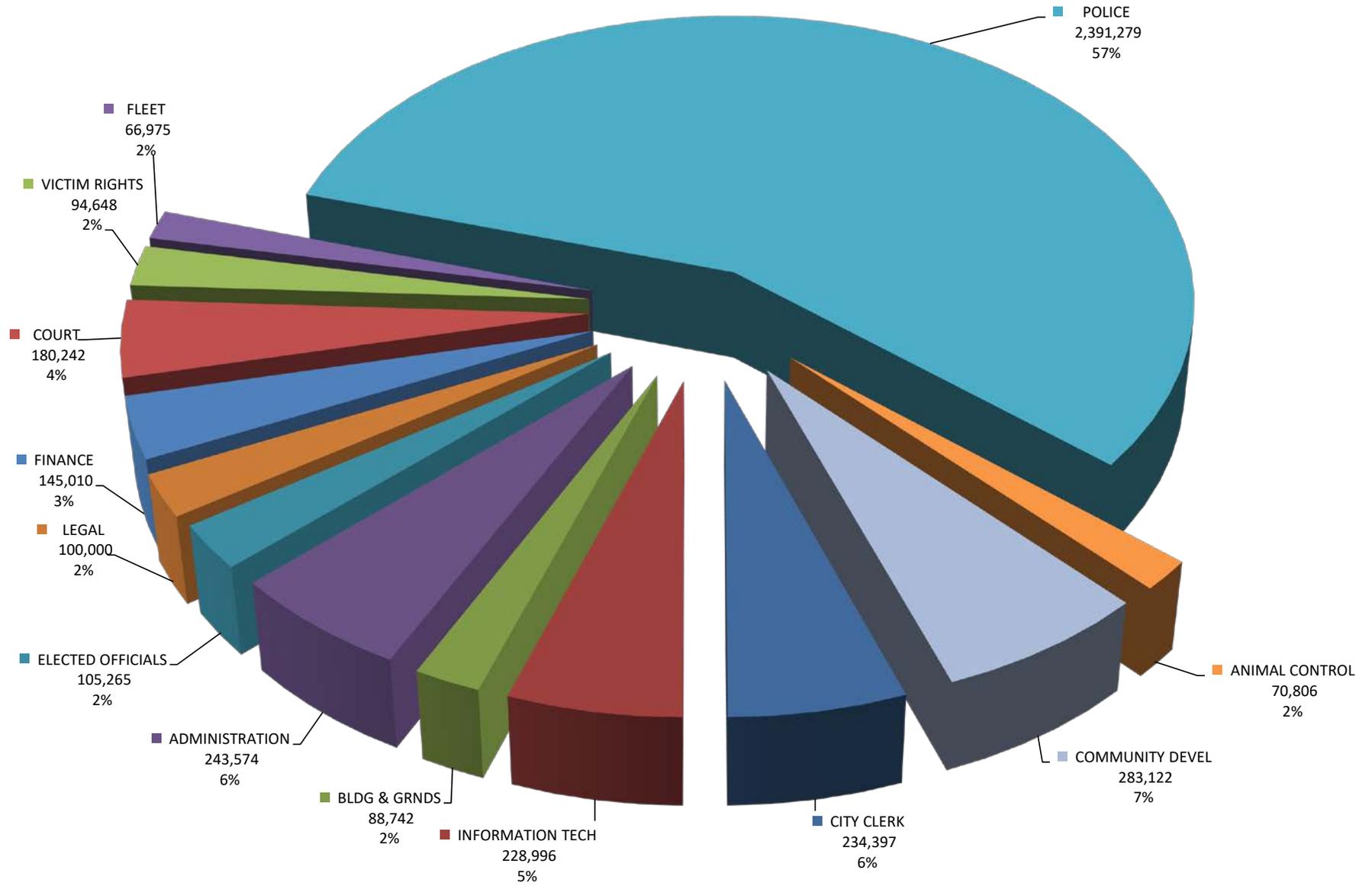
# GENERAL FUND REVENUES 2020

4,243,308



# GENERAL FUND EXPENSES 2020

4,233,056



## 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

	2019				
	2017 Actual	2018 Actual	2019 Adopted Budget	Estimated Actual	2020 Board Approved Budget
Personnel	30,049	37,870	44,709	44,709	89,459
Professional Services	9,643	13,418	7,378	7,378	15,971
Maintenance & Supplies	4,419	7,107	10,487	10,487	14,387
Contractual	90,841	94,161	104,190	104,190	112,545
Utilities	460	720	720	720	1,440
Capital Outlay	-	-	-	-	-
Debt Service	-	-	-	-	-
Transfers/Misc.	1,903	2,486	2,646	2,646	596
<b>Total</b>	137,315	155,762	170,130	170,130	234,398

ACCOUNT NUMBER	ACCOUNT TITLE	2016 Actual	2017 Actual	2018 Actual	2019 Budget	2019 Estimated	2020 Adopted
100-07-61100	PERSONNEL SALARIES	18,515	19,808	24,067	24,000	24,000	51,699
<b>TOTAL SALARY EXPENSE</b>		<b>18,515</b>	<b>19,808</b>	<b>24,067</b>	<b>24,000</b>	<b>24,000</b>	<b>51,699</b>
100-07-61500	F.I.C.A.	1,413	1,431	1,807	1,836	1,836	3,955
100-07-61520	UNEMPLOYMENT	169	65	52	67	67	135
100-07-61530	WORKERS COMPENSATION	74	41	37	328	328	152
100-07-61540	HEALTH INSURANCE	1,766	2,384	2,815	3,090	3,090	14,500
100-07-61550	Health Insurance Appr	-	-	-	-	-	-
100-07-61555	HSA	457	645	914	900	900	2,400
100-07-61560	DENTAL	165	194	210	231	231	850
100-07-61570	LIFE INSURANCE	60	60	72	72	72	144
100-07-61575	SHORT TERM DISABILITY	-	-	77	100	100	200
100-07-61580	RETIREMENT	393	691	1,899	1,872	1,872	4,085
100-07-61590	EAP EXPENSE	7	8	8	75	75	150
<b>TOTAL BENEFITS</b>		<b>4,504</b>	<b>5,519</b>	<b>7,891</b>	<b>8,571</b>	<b>8,571</b>	<b>26,571</b>
100-07-62000	EDUCATION REIMBURSEMENT	-	-	1,923	2,500	2,500	2,500
100-07-62080	TRAINING	705	1,057	608	3,916	3,916	1,605
100-07-62200	SUBS & MEMBERSHIPS	273	230	539	1,120	1,120	570
100-07-62250	MEETING & CONFERENCES	3,053	3,435	2,842	4,352	4,352	6,114
100-07-62320	MILEAGE	45	-	-	250	250	400
<b>TOTAL STAFF DEVELOPMENT</b>		<b>4,076</b>	<b>4,722</b>	<b>5,912</b>	<b>12,138</b>	<b>12,138</b>	<b>11,189</b>
100-07-72000	PROFESSIONAL SERVICES	2,107	6,159	11,764	29,859	29,859	12,771
100-07-72080	CODIFICATION	2,156	3,484	1,654	3,200	3,200	3,200
<b>TOTAL PROFESSIONAL SERVICES</b>		<b>4,263</b>	<b>9,643</b>	<b>13,418</b>	<b>33,059</b>	<b>33,059</b>	<b>15,971</b>
100-07-73000	OFFICE SUPPLIES	557	492	1,151	3,000	3,000	2,400
100-07-73100	POSTAGE	1,566	991	1,227	1,987	1,987	1,987
100-07-73250	OFFICE FURNITURE	-	-	-	-	-	4,500
<b>TOTAL SUPPLIES</b>		<b>2,123</b>	<b>1,483</b>	<b>2,378</b>	<b>4,987</b>	<b>4,987</b>	<b>8,887</b>
100-07-74190	SAFETY COMMITTEE	2,929	2,936	4,729	5,500	5,500	5,500
<b>TOTAL PROGRAM EXPENSES</b>		<b>2,929</b>	<b>2,936</b>	<b>4,729</b>	<b>5,500</b>	<b>5,500</b>	<b>5,500</b>
100-07-76000	INSURANCE	70,896	78,692	84,387	92,000	92,000	98,500
100-07-76100	APPLICANT COSTS	9,649	10,864	7,862	9,485	9,485	11,450
100-07-76200	ADVERTISING	2,208	1,285	1,754	2,505	2,505	2,505
100-07-76210	PRINTING	31	-	158	200	200	90
<b>TOTAL CONTRACTUAL</b>		<b>82,784</b>	<b>90,841</b>	<b>94,161</b>	<b>104,190</b>	<b>104,190</b>	<b>112,545</b>
100-07-76510	CELLULAR SERVICE	324	460	720	720	720	1,440
<b>TOTAL UTILITIES</b>		<b>324</b>	<b>460</b>	<b>720</b>	<b>720</b>	<b>720</b>	<b>1,440</b>
100-07-78000	MISCELLANEOUS	2,331	1,903	2,486	2,646	2,646	595
<b>TOTAL MISCELLANEOUS</b>		<b>2,331</b>	<b>1,903</b>	<b>2,486</b>	<b>2,646</b>	<b>2,646</b>	<b>595</b>
<b>TOTAL HR/CITY CLERK</b>		<b>121,849</b>	<b>137,315</b>	<b>155,762</b>	<b>195,811</b>	<b>195,811</b>	<b>234,397</b>

<b>ACCOUNT NUMBER</b>	<b>ACCOUNT TITLE</b>	<b>2016 Actual</b>	<b>2017 Actual</b>	<b>2018 Actual</b>	<b>2019 Budget</b>	<b>2019 Estimated</b>	<b>2020 Adopted</b>
100-08-62050	COMPUTER TRAINING	-	55	-	2,500	2,500	2,500
100-08-62250	MEETINGS & CONFERENCES	242	-	24	500	500	500
100-08-73010	COMPUTER SUPPLIES	2,085	1,878	1,783	10,900	10,900	12,490
100-08-74600	COMPUTER MAINTENANCE	18,701	25,027	52,901	78,496	78,496	67,816
100-08-74620	WEB SITE MAINTENANCE	1,061	927	971	1,150	1,150	2,700
100-08-76510	CELLULAR SERVICE	2,882	2,973	3,121	3,120	3,120	3,120
100-08-76590	PHONE MAINTENANCE	-	-	-	-	-	-
100-08-78500	CAPITAL EQUIPMENT	21,492	3,024	255	16,872	16,872	22,972
100-08-78520	COMPUTER EQUIPMENT	16,190	10,508	3,626	11,900	11,900	4,400
100-08-78530	COMPUTER SOFTWARE	41,141	46,627	72,878	75,625	75,625	112,498
<b>TOTAL INFORMATION TECHNOLOGY</b>		<b>103,794</b>	<b>91,019</b>	<b>135,559</b>	<b>201,063</b>	<b>201,063</b>	<b>228,996</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>2017 Actual</b>	<b>2018 Actual</b>	<b>2019 Adopted Budget</b>	<b>2019 Estimated Actual</b>	<b>2020 Board Approved Budget</b>
Personnel	7,973	-	-	-	-
Professional Services	-	-	-	-	-
Maintenance & Supplies	40,391	45,808	58,130	58,130	43,930
Contractual	-	-			-
Utilities	27,680	29,011	37,836	37,836	35,812
Capital Outlay	-	-	-	-	-
Debt Service	-	-	-	-	-
Transfers/Misc.	-	-	25,000	25,000	9,000
<b>Total</b>	76,044	74,819	120,966	120,966	88,742

ACCOUNT NUMBER	ACCOUNT TITLE	2016 Actual	2017 Actual	2018 Actual	2019 Budget	2019 Estimated	2020 Adopted
100-09-61100	PERSONNEL SALARIES	15,469	6,056	-	-	-	-
100-09-61110	OVERTIME	22	-	-	-	-	-
<b>TOTAL SALARY EXPENSE</b>		<b>15,491</b>	<b>6,056</b>	-	-	-	-
100-09-61500	F.I.C.A.	1,184	463	-	-	-	-
100-09-61520	UNEMPLOYMENT	169	65	-	-	-	-
100-09-61530	WORKERS COMPENSATION	1,055	914	-	-	-	-
100-09-61540	HEALTH INSURANCE	2,333	205	-	-	-	-
100-09-61550	Health Insurance Appr	-	-	-	-	-	-
100-09-61555	HSA	642	77	-	-	-	-
100-09-61560	DENTAL	215	18	-	-	-	-
100-09-61570	LIFE INSURANCE	90	12	-	-	-	-
100-09-61580	RETIREMENT	1,270	160	-	-	-	-
100-09-61590	EAP EXPENSE	17	3	-	-	-	-
<b>TOTAL BENEFITS</b>		<b>6,975</b>	<b>1,917</b>	-	-	-	-
100-09-62000	EDUCATION REIMBURSEMENT	-	-	-	-	-	-
<b>TOTAL STAFF DEVELOPMENT</b>		-	-	-	-	-	-
100-09-76500	GENERAL TELE SERVICE	4,204	3,682	3,259	4,176	4,176	4,176
100-09-76510	CELLULAR SERVICE	-	-	-	-	-	-
100-09-76550	INTERNET SERVICES	2,697	2,536	2,517	8,640	8,640	2,616
100-09-76590	TELEPHONE INSTALLATION	1,474	1,761	1,660	2,400	2,400	2,400
100-09-76600	ELECTRICITY	18,463	18,200	19,495	20,000	20,000	20,400
100-09-76700	GAS SERVICE	786	794	923	1,200	1,200	4,800
100-09-76800	TRASH SERVICE	845	707	1,157	1,420	1,420	1,420
<b>TOTAL UTILITIES</b>		<b>28,469</b>	<b>27,680</b>	<b>29,011</b>	<b>37,836</b>	<b>37,836</b>	<b>35,812</b>
100-09-78000	MISCELLANEOUS	-	-	-	-	-	-
<b>TOTAL MISCELLANEOUS</b>		-	-	-	-	-	-
100-09-76900	BUILDING MAINTENANCE	15,833	37,889	43,216	55,630	55,630	41,430
100-09-76910	JANITOR	-	-	-	-	-	-
100-09-76930	BUILDING & JANITORIAL	2,444	2,502	2,592	2,500	2,500	2,500
100-09-74690	MISC. MAINTENANCE	-	-	-	-	-	-
<b>TOTAL BUILDING MAINTENANCE</b>		<b>18,277</b>	<b>40,391</b>	<b>45,808</b>	<b>58,130</b>	<b>58,130</b>	<b>43,930</b>
<b>CAPITAL EQUIPMENT</b>							
100-09-78500	CAPITAL EQUIPMENT	-	-	-	-	-	-
100-09-79880	BUILDING IMPROVEMENTS	10,917	-	-	25,000	25,000	9,000
<b>TOTAL CAPITAL EQUIPMENT</b>		<b>10,917</b>	-	-	<b>25,000</b>	<b>25,000</b>	<b>9,000</b>
<b>TOTAL BUILDING &amp; GROUNDS</b>		<b>80,129</b>	<b>76,044</b>	<b>74,819</b>	<b>120,966</b>	<b>120,966</b>	<b>88,742</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

	2017 Actual	2018 Actual	2019 Adopted Budget	2019 Estimated Actual	2020 Board Approved Budget
Personnel	172,787	179,250	372,419	372,419	161,652
Professional Services	1,205	8,901	14,000	14,000	13,500
Maintenance & Supplies	23,324	22,718	23,750	23,750	24,850
Contractual	13,828	18,697	17,570	17,570	10,632
Utilities	1,595	3,081	2,940	2,940	2,940
Capital Outlay	8,370	131,426			0
Debt Service	42,032	42,032	42,500	42,500	0
Transfers/Misc.	109,095	177,361	6,000	6,000	30,000
<b>Total</b>	372,236	583,466	479,179	479,179	243,574

ACCOUNT NUMBER	ACCOUNT TITLE	2016 Actual	2017 Actual	2018 Actual	2019 Budget	2019 Estimated	2020 Adopted
100-10-61100	PERSONNEL SALARIES	106,803	116,114	115,803	304,344	304,344	101,661
100-10-61110	OVERTIME	49	-	55	-	-	-
100-10-61150	SALARIES - PART TIME	-	-	-	-	-	-
<b>TOTAL SALARIES</b>		<b>106,852</b>	<b>116,114</b>	<b>115,858</b>	<b>304,344</b>	<b>304,344</b>	<b>101,661</b>
100-10-61500	F.I.C.A.	8,132	8,533	9,159	9,331	9,331	7,836
100-10-61520	UNEMPLOYMENT	412	253	209	270	270	203
100-10-61530	WORKERS COMPENSATION	195	196	262	1,622	1,622	1,611
100-10-61540	HEALTH INSURANCE	12,334	17,116	19,336	19,290	19,290	15,000
100-10-61550	Health Insurance Appr	-	-	-	-	-	-
100-10-61555	HSA	1,508	2,150	2,963	2,850	2,850	1,650
100-10-61560	DENTAL	1,237	1,296	1,255	1,306	1,306	850
100-10-61570	LIFE INSURANCE	228	318	324	324	324	252
100-10-61575	SHORT TERM DISABILITY	-	-	783	440	440	350
100-10-61580	RETIREMENT	10,839	11,189	11,400	8,790	8,790	7,336
100-10-61590	EAR EXPENSE	43	38	29	263	263	187
100-10-61600	CAR ALLOWANCE	465	5,000	4,814	4,800	4,800	4,800
<b>TOTAL BENEFITS</b>		<b>35,393</b>	<b>46,089</b>	<b>50,534</b>	<b>49,286</b>	<b>49,286</b>	<b>40,075</b>
100-10-62000	EDUCATION REIMBURSEMENT	-	-	-	-	-	-
100-10-62050	COMPUTER TRAINING	-	-	-	-	-	-
100-10-62080	Training	-	-	-	-	-	1,000
100-10-62200	SUBSCRIPTIONS & MEMBERSHIP	7,656	8,971	10,052	9,550	9,550	10,575
100-10-62250	MEETINGS & CONFERENCE	4,870	1,614	2,806	9,240	9,240	8,340
100-10-62320	MILEAGE	-	-	-	-	-	-
100-10-62350	EDUCATIONAL & REF MAT	-	-	-	-	-	-
<b>TOTAL STAFF DEVELOPMENT</b>		<b>12,526</b>	<b>10,585</b>	<b>12,858</b>	<b>18,790</b>	<b>18,790</b>	<b>19,915</b>
100-10-72000	PROFESSIONAL SERVICES	22,332	1,205	8,901	14,000	14,000	13,500
100-10-7201	ENGINEERING SERVICES	-	-	-	-	-	-
<b>TOTAL PROFESSIONAL SERVICES</b>		<b>22,332</b>	<b>1,205</b>	<b>8,901</b>	<b>14,000</b>	<b>14,000</b>	<b>13,500</b>
100-10-73000	OFFICE/OPERATING SUPP	1,421	1,516	1,490	1,500	1,500	2,400
100-10-73010	COMPUTER SUPPLIES	-	-	-	-	-	-
100-10-73100	POSTAGE	1,514	1,768	3,012	4,000	4,000	3,500
100-10-73200	OFFICE EQUIPMENT	692	-	-	-	-	-
100-10-73250	OFFICE FURNITURE	776	4,401	1,138	1,000	1,000	1,000
<b>TOTAL OFFICE SUPPLIES</b>		<b>4,403</b>	<b>7,685</b>	<b>5,640</b>	<b>6,500</b>	<b>6,500</b>	<b>6,900</b>
100-10-73500	FUEL	472	900	1,493	1,750	1,750	1,750
100-10-7376	MISSOURI ONE CALL SYS	-	-	-	-	-	-
100-10-7390	APPROP./UNDESIG. FUND	-	-	-	-	-	-
100-10-7391	RESTRICTED/RESERVED F	-	-	-	-	-	-
<b>TOTAL OPERATING EXPENSES</b>		<b>472</b>	<b>900</b>	<b>1,493</b>	<b>1,750</b>	<b>1,750</b>	<b>1,750</b>

ACCOUNT NUMBER	ACCOUNT TITLE	2016 Actual	2017 Actual	2018 Actual	2019 Budget	2019 Estimated	2020 Adopted
100-10-74100.1042	SPEC EVENT TRAIL/TREAT	4,479	3,851	3,897	3,500	3,500	4,000
100-10-74100.1046	SPEC EVENT MAYORS TREE	6,857	3,861	5,430	4,000	4,000	4,000
100-10-74100.6000	SPEC EVENT PARADE	1,351	1,162	1,378	1,300	1,300	1,500
100-10-74160	CHAMBER OF COMMERCE E	-	-	-	-	-	-
100-10-74170	CHRISTMAS LIGHT EXPENSE	1,113	3,966	3,000	4,000	4,000	4,000
100-10-74190	CUSTOMER SERVICE INIT	-	-	-	-	-	-
100-10-74220	OUTSIDE SERVICE AGENCY	1,500	1,500	1,500	1,500	1,500	1,500
100-10-7425	Economic Development	-	-	-	-	-	-
100-10-74350	FEED THE NEED EXPENSE	-	-	-	-	-	-
100-10-74430	FUND RAISING EVENTS	-	400	380	1,200	1,200	1,200
<b>TOTAL PROGRAM EXPENSES</b>		<b>15,300</b>	<b>14,740</b>	<b>15,585</b>	<b>15,500</b>	<b>15,500</b>	<b>16,200</b>
100-10-76000	INSURANCE	-	-	-	-	-	-
100-10-76200	ADVERTISING	318	6,163	11,660	9,300	9,300	1,800
100-10-76210	PRINTING	36	-	-	1,000	1,000	1,000
100-10-76290	FIDELITY BONDS	-	-	-	-	-	-
100-10-76490	OFFICE EQUIPMENT LEASE	7,548	7,665	7,037	7,270	7,270	7,832
<b>TOTAL CONTRACTUAL SERVICES</b>		<b>7,902</b>	<b>13,828</b>	<b>18,697</b>	<b>17,570</b>	<b>17,570</b>	<b>10,632</b>
100-10-76500	GENERAL TELE SERVICE	-	-	-	-	-	-
100-10-76510	CELLULAR SERVICE	1,203	1,595	3,081	2,940	2,940	2,940
100-10-7652	PAGERS	-	-	-	-	-	-
100-10-76590	TELEPHONE INSTALLATION	-	-	-	-	-	-
100-10-76600	ELECTRICITY	-	-	-	-	-	-
100-10-76700	GAS SERVICE	-	-	-	-	-	-
100-10-76800	TRASH SERVICE	-	-	-	-	-	-
<b>TOTAL UTILITIES</b>		<b>1,203</b>	<b>1,595</b>	<b>3,081</b>	<b>2,940</b>	<b>2,940</b>	<b>2,940</b>
100-10-76900	BUILDING MAINTENANCE	-	-	-	-	-	-
100-10-7691	JANITOR	-	-	-	-	-	-
100-10-76930	BUILDING & JANITORIAL	-	-	-	-	-	-
<b>TOTAL BUILDING MAINTENANCE</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
100-10-78000	MISCELLANEOUS	1,922	2,428	2,510	3,000	3,000	5,000
100-10-78010	TAX REPORTING FEES	-	-	-	-	-	-
100-10-78030	TOURISM EXPENSE	-	-	-	-	-	-
100-10-78080	Administrator Discretion	1,602	667	2,351	3,000	3,000	-
100-10-78200	SETTLEMENTS	-	-	-	-	-	-
100-10-78400	ELECTION EXPENSE	-	-	-	-	-	-
100-10-7841	LONG/SHORT	-	-	-	-	-	-
<b>TOTAL MISCELLANEOUS EXPENSES</b>		<b>3,524</b>	<b>3,095</b>	<b>4,861</b>	<b>6,000</b>	<b>6,000</b>	<b>5,000</b>
100-10-78500	CAPITAL EQUIPMENT	13,475	8,370	-	-	-	-
100-10-78520	COMPUTER EQUIPMENT	-	-	-	-	-	-
100-10-78530	COMPUTER SOFTWARE	-	-	-	-	-	-
100-10-78599	LAND ACQUISITION	42,032	42,032	131,426	-	-	-
<b>TOTAL CAPITAL EQUIPMENT</b>		<b>55,507</b>	<b>50,402</b>	<b>131,426</b>	<b>-</b>	<b>-</b>	<b>-</b>

ACCOUNT NUMBER	ACCOUNT TITLE	2016 Actual	2017 Actual	2018 Actual	2019 Budget	2019 Estimated	2020 Adopted
100-10-89100	INTEREST EXPENSE	-	-				
100-10-89200	PRINCIPAL PAY/LOANS	-	-	42,032	42,500	42,500	-
<b>TOTAL DEBT SERVICE</b>		-	-	<b>42,032</b>	<b>42,500</b>	<b>42,500</b>	-
100-10-89510	TRANSFER TO ECON DEV	25,000	31,000	7,500	-	-	-
100-10-89540	TRANSFER TO POOL			-	-	-	-
100-10-89540	TRANSFER TO COMMUNITY			-	-	-	-
100-10-89550	TRANSFER TO CAPITAL I			-	-	-	-
100-10-89520	TRANSFER TO MKT PL TIF RES	50,000	50,000	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>100,000</b>	<b>106,000</b>	<b>172,500</b>	<b>25,000</b>	<b>25,000</b>	<b>25,000</b>
<b>Administration Total Expenses</b>		<b>365,414</b>	<b>372,238</b>	<b>583,466</b>	<b>504,180</b>	<b>504,180</b>	<b>243,573</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>2017 Actual</b>	<b>8</b>	<b>2019 Adopted Budget</b>	<b>2019 Estimated Actual</b>	<b>2020 Board Approved Budget</b>
Personnel	26,515	34,823	46,225	46,225	49,405
Professional Services	9,481	8,473	13,500	13,500	14,200
Maintenance & Supplies	206	2,744	500	500	5,500
Contractual	75	71	265	265	115
Utilities	3,980	5,612	7,920	7,920	5,520
Capital Outlay	-	-			
Debt Service	-	-			
Transfers/Misc.	17,340	11,631	45,525	45,525	30,525
<b>Total</b>	<b>57,597</b>	<b>63,354</b>	<b>113,935</b>	<b>113,935</b>	<b>105,265</b>

ACCOUNT NUMBER	ACCOUNT TITLE	2016 Actual	2017 Actual	2018 Actual	2019 Budget	2019 Estimated	2020 Adopted
100-11-61100	PERSONNEL SALARIES	18,958	20,842	26,993	30,000	30,000	35,000
<b>TOTAL SALARIES</b>		<b>18,958</b>	<b>20,842</b>	<b>26,993</b>	<b>33,500</b>	<b>33,500</b>	<b>35,000</b>
100-11-61500	F.I.C.A.	1,450	1,594	2,065	2,533	2,533	2,303
100-11-61520	UNEMPLOYMENT	-	-	-	-	-	-
100-11-61530	WORKERS COMPENSATION	32	20	47	381	381	401
100-11-61540	HEALTH INSURANCE	-	-	-	-	-	-
100-11-61560	DENTAL	-	-	-	-	-	-
100-11-6157	LIFE INSURANCE	-	-	-	-	-	-
100-11-61580	RETIREMENT	-	-	-	-	-	-
<b>TOTAL BENEFITS</b>		<b>1,482</b>	<b>1,614</b>	<b>2,112</b>	<b>2,914</b>	<b>2,914</b>	<b>2,704</b>
100-11-62200	SUB & MEMBERSHIP	675	375	385	375	375	375
100-11-62250	MEETINGS & CONFERENCE	3,972	3,685	5,333	8,678	8,678	10,794
100-11-62320	MILEAGE	-	-	-	758	758	532
<b>TOTAL STAFF DEVELOPMENT</b>		<b>4,647</b>	<b>4,060</b>	<b>5,718</b>	<b>9,811</b>	<b>9,811</b>	<b>11,701</b>
100-11-72000	PROFESSIONAL SERVICES	-	1,500	-	4,500	4,500	5,200
100-11-72005	PUBLIC COMMUNICATIONS	8,487	7,981	8,473	9,000	9,000	9,000
<b>TOTAL PROFESSIONAL SERVICES</b>		<b>8,487</b>	<b>9,481</b>	<b>8,473</b>	<b>13,500</b>	<b>13,500</b>	<b>14,200</b>
100-11-73000	OFFICE / OPERATING SU	51	206	244	500	500	500
100-11-73010	COMPUTER SUPPLIES	-	-	-	-	-	-
<b>TOTAL SUPPLIES/COMMODITIES</b>		<b>51</b>	<b>206</b>	<b>244</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	-	-	-	10,000	10,000	10,000
100-11-74600	COMPUTER MAINTENANCE	-	-	-	-	-	-
<b>TOTAL PROGRAM EXPENSES</b>		<b>-</b>	<b>-</b>	<b>2,500</b>	<b>10,000</b>	<b>10,000</b>	<b>5,000</b>
100-11-76000	INSURANCE	-	-	-	-	-	-
100-11-76200	ADVERTISING	-	75	71	265	265	115
<b>TOTAL CONTRACTUAL EXPENSES</b>		<b>-</b>	<b>75</b>	<b>71</b>	<b>265</b>	<b>265</b>	<b>115</b>
100-11-76510	CELLULAR SERVICE	3,360	3,980	5,612	7,920	7,920	5,520
<b>TOTAL UTILITIES</b>		<b>3,360</b>	<b>3,980</b>	<b>5,612</b>	<b>7,920</b>	<b>7,920</b>	<b>5,520</b>
100-11-78000	MISCELLANEOUS	-	57	-	525	525	525
100-11-78070	DISCRETIONARY FUND	2,506	4,188	3,291	5,000	5,000	5,000
100-11-78400	ELECTION EXPENSE	18,379	13,095	8,340	25,000	25,000	25,000
<b>TOTAL MISCELLANEOUS EXPENSES</b>		<b>20,885</b>	<b>17,340</b>	<b>11,631</b>	<b>30,525</b>	<b>30,525</b>	<b>30,525</b>
100-11-78520	Computer Equipment	-	-	-	5,000	5,000	-
100-11-78530	COMPUTER SOFTWARE	-	-	-	-	-	-
<b>TOTAL CAPITAL EXPENSES</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>5,000</b>	<b>5,000</b>	<b>-</b>
<b>TOTAL ELECTED EXPENSES</b>		<b>57,870</b>	<b>57,598</b>	<b>63,354</b>	<b>113,935</b>	<b>113,935</b>	<b>105,265</b>

## Legal

The City contracts with a law firm that specializes in municipal legal matters and a lawyer from 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>2017 Actual</b>	<b>2018 Actual</b>	<b>2019 Adopted Budget</b>	<b>2019 Estimated Actual</b>	<b>2020 Board Approved Budget</b>
Personnel	-	-	-	-	-
Professional Services	30,582	41,692	85,000	85,000	100,000
Maintenance & Supplies	-	-	-	-	-
Contractual	-	-	-	-	-
Utilities	-	-	-	-	-
Capital Outlay	-	-	-	-	-
Debt Service	-	-	-	-	-
Transfers/Misc.	-	-	-	-	-
<b>Total</b>	<b>30,582</b>	<b>41,692</b>	<b>85,000</b>	<b>85,000</b>	<b>100,000</b>

ACCOUNT NUMBER	ACCOUNT TITLE	2016 Actual	2017 Actual	2018 Actual	2019 Budget	2019 Estimated	2020 Adopted
100-12-61000	CITY ATTORNEY						
100-12-61050	ASST CITY ATTORNEY	-	-	-	-	-	-
100-12-61140	OTHER ATTORNEY	-	-	-	-	-	-
<b>TOTAL SALARIES</b>		-	-	-	-	-	-
100-12-7207	OTHER LITIGATION	-	-	-	-	-	-
100-12-7285	PWD#16 LITIGATION	-	-	-	-	-	-
100-12-7299	PWD#17 DETACHMENT	-	-	-	-	-	-
<b>TOTAL PROFESSIONAL SERVICES</b>		-	-	-	-	-	-
100-12-72400	SETTLEMENT EXPENSES	3,329	23,026	3,296	20,000	20,000	10,000
100-12-72000	PROFESSIONAL SERVICES	27,563	7,556	38,396	65,000	65,000	90,000
100-12-72001	PROFESSIONAL SERV RACE	-	-	-	-	-	-
<b>TOTAL SETTLEMENTS</b>		<b>30,892</b>	<b>30,582</b>	<b>41,692</b>	<b>85,000</b>	<b>85,000</b>	<b>100,000</b>
100-12-78410	LONG / SHORT	-	-	-	-	-	-
<b>TOTAL</b>		-	-	-	-	-	-
<b>TOTAL LEGAL EXPENSES</b>		<b>30,892</b>	<b>30,582</b>	<b>41,692</b>	<b>85,000</b>	<b>85,000</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 5,000 service addresses. This includes billing and timely collections of the charges for water and sewer, customer service for establishing, transferring or discontinued service. They also coordinate the work between billing and Public Works.

### By Category

	<b>2017</b>	<b>2018</b>	<b>2019</b>	<b>2019</b>	<b>2020</b>
	<b>Actual</b>	<b>Actual</b>	<b>Adopted</b>	<b>Estimated</b>	<b>Board</b>
	<b>Actual</b>	<b>Actual</b>	<b>Budget</b>	<b>Actual</b>	<b>Approved</b>
Personnel	85,405	84,562	87,164	87,164	110,790
Professional Ser	28,400	27,450	30,000	30,000	31,000
Maintenance & S	822	1,448	1,650	1,650	1,900
Contractual	-	-	-	-	-
Utilities	503	720	720	720	720
Capital Outlay	-	-	-	-	-
Debt Service	-	-	-	-	-
Transfers/Misc.	296	559	600	600	600
<b>Total</b>	<b>115,426</b>	<b>114,739</b>	<b>120,134</b>	<b>120,134</b>	<b>145,010</b>

ACCOUNT NUMBER	ACCOUNT TITLE	2016 Actual	2017 Actual	2018 Actual	2019 Budget	2019 Estimated	2020 Adopted
100-14-61100	PERSONNEL SALARIES	60,816	63,602	64,066	64,452	64,452	74,249
100-14-61110	OVERTIME						
<b>TOTAL SALARY</b>		<b>60,816</b>	<b>63,602</b>	<b>64,066</b>	<b>64,452</b>	<b>64,452</b>	<b>74,249</b>
100-14-61500	F.I.C.A.	4,459	4,462	4,727	4,931	4,931	5,681
100-14-61520	UNEMPLOYMENT	200	145	120	155	155	155
100-14-61530	WORKERS COMPENSATION	105	104	145	63	63	259
100-14-61540	HEALTH INSURANCE	5,321	5,925	5,568	6,180	6,180	14,000
100-14-61550	Health Insurance Appr	-	-	-	-	-	-
100-14-61555	HSA	1,205	1,475	1,808	1,800	1,800	900
100-14-61560	DENTAL	534	610	618	641	641	850
100-14-61570	LIFE INSURANCE	114	144	144	144	144	144
100-14-61575	SHORT TERM DISABILITY	-	-	198	250	250	300
100-14-61580	RETIREMENT	4,902	4,966	4,850	4,823	4,823	5,649
100-14-61590	EAP EXPENSES	27	15	17	150	150	150
<b>TOTAL BENEFITS</b>		<b>16,867</b>	<b>17,846</b>	<b>18,195</b>	<b>19,137</b>	<b>19,137</b>	<b>28,088</b>
100-14-62080	Training						2000
100-14-62200	SUBSCRIPTIONS & MEMBERSHIP	170	270	270	375	375	1,375
100-14-62250	MEETINGS & CONFERENCE	1,564	3,536	2,031	3,200	3,200	5,078
100-14-62350	EDUCATIONAL & REF MAT	-	150	-	-	-	-
<b>TOTAL STAFF DEVELOPMENT</b>		<b>1,734</b>	<b>3,956</b>	<b>2,301</b>	<b>3,575</b>	<b>3,575</b>	<b>8,453</b>
100-14-72050	AUDITOR	27,900	28,400	27,450	30,000	30,000	31,000
<b>TOTAL PROFESSIONAL SERVICES</b>		<b>27,900</b>	<b>28,400</b>	<b>27,450</b>	<b>30,000</b>	<b>30,000</b>	<b>31,000</b>
100-14-73000	OFFICE/OPERATING SUPP	1,230	822	1,448	1,250	1,250	1,500
100-14-73010	COMPUTER SUPPLIES	-	-	-	-	-	-
100-14-7310	POSTAGE	-	-	-	-	-	-
100-14-73200	OFFICE EQUIPMENT	-	-	-	-	-	-
100-14-73250	OFFICE FURNITURE	-	-	-	400	400	400
<b>TOTAL SUPPLIES/COMMODITIES</b>		<b>1,230</b>	<b>822</b>	<b>1,448</b>	<b>1,650</b>	<b>1,650</b>	<b>1,900</b>
100-14-75610	CELLULAR SERVICE	481	503	720	720	720	720
100-14-7600	INSURANCE	-	-	-	-	-	-
100-14-7649	OFFICE EQUIPMENT LEASE	-	-	-	-	-	-
<b>TOTAL UTILITIES</b>		<b>481</b>	<b>503</b>	<b>720</b>	<b>720</b>	<b>720</b>	<b>720</b>
100-14-78000	MISCELLANEOUS	150	40	545	600	600	600
100-14-78010	TAX REPORTING FEES	505	256	14	-	-	-
<b>TOTAL MISCELLANEOUS</b>		<b>655</b>	<b>296</b>	<b>559</b>	<b>600</b>	<b>600</b>	<b>600</b>
<b>TOTAL FINANCE EXPENSES</b>		<b>109,683</b>	<b>115,425</b>	<b>114,739</b>	<b>120,134</b>	<b>120,134</b>	<b>145,010</b>

## Court

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

### By Category

	<b>2017 Actual</b>	<b>2018 Actual</b>	<b>2019 Adopted Budget</b>	<b>2019 Estimated Actual</b>	<b>2020 Board Approved Budget</b>
Personnel	72,532	72,860	73,936	73,936	97,792
Professional Services	24,700	26,525	30,000	30,000	60,000
Maintenance & Supplies	15,068	13,319	4,000	4,000	22,000
Contractual	103	347	24,400	24,400	400
Utilities	-	-			-
Capital Outlay	-	-			-
Debt Service	-	-			-
Transfers/Misc.	167	-	50	50	50
<b>Total</b>	<b>112,570</b>	<b>113,051</b>	<b>132,386</b>	<b>132,386</b>	<b>180,242</b>



ACCOUNT NUMBER	ACCOUNT TITLE	2016 Actual	2017 Actual	2018 Actual	2019 Budget	2019 Estimated	2020 Adopted
100-15-76000	INSURANCE	-	-	-	-	-	-
100-15-76010	ALERT SYSTEM	-	-	-	-	-	-
100-15-76200	ADVERTISING	-	-	-	-	-	-
100-15-76210	PRINTING	36	-	-	100	100	100
100-15-76420	ONLINE & CC FEES	-	103	347	300	300	300
100-15-76490	OFFICE EQUIPMENT LEASE	147	-	-	-	-	-
<b>TOTAL CONTRACTUAL SERVICES</b>		<b>183</b>	<b>103</b>	<b>347</b>	<b>400</b>	<b>400</b>	<b>400</b>
100-15-76500	GENERAL PHONE SERVICE	-	-	-	-	-	-
100-15-7651	CELLULAR SERVICE	-	-	-	-	-	-
100-15-7652	PAGERS	-	-	-	-	-	-
100-15-7659	PHONE INSTALLATION &	-	-	-	-	-	-
100-15-76600	ELECTRICITY	-	-	-	-	-	-
100-15-76700	GAS SERVICE	-	-	-	-	-	-
<b>TOTAL UTILITIES</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
100-15-76900	BUILDING MAINTENANCE	-	-	-	-	-	-
100-15-76910	JANITOR	-	-	-	-	-	-
100-15-76930	BUILDING & JAN. SUPPLIES	-	-	-	-	-	-
<b>TOTAL BUILDING MAINTENANCE</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
100-15-78000	MISCELLANEOUS	17	167	-	50	50	50
100-15-78410	LONG / SHORT	-	-	-	-	-	-
<b>TOTAL MISCELLANEOUS</b>		<b>17</b>	<b>167</b>	<b>-</b>	<b>50</b>	<b>50</b>	<b>50</b>
100-15-7850	CAPITAL EQUIPMENT	-	-	-	-	-	-
100-15-78520	COMPUTER EQUIPMENT	-	-	-	-	-	-
100-15-78530	COMPUTER SOFTWARE PRO	-	-	-	-	-	-
<b>TOTAL CAPITAL EXPENSES</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL COURT EXPENSES</b>		<b>135,556</b>	<b>112,570</b>	<b>113,052</b>	<b>132,385</b>	<b>132,385</b>	<b>180,242</b>

ACCOUNT NUMBER	ACCOUNT TITLE	2016 Actual	2017 Actual	2018 Actual	2019 Budget	2019 Estimated	2020 Adopted
100-17-61100	PERSONNEL SALARIES	56,973	29,579	44,539	62,140	62,140	64,404
100-17-61110	OVERTIME	-	159.00	274.00	-	-	-
<b>TOTAL SALARIES</b>		<b>56,973</b>	<b>29,738</b>	<b>44,813</b>	<b>62,140</b>	<b>62,140</b>	<b>64,404</b>
100-17-61500	F.I.C.A.	4,150	2,018	3,053	4,754	4,754	5,517
100-17-61520	UNEMPLOYMENT	338	283	134	265	265	400
100-17-61530	WORKERS COMPENSATION	101	95	100	108	108	173
100-17-61540	HEALTH INSURANCE	6,882	5,737	12,054	13,370	13,370	16,500
100-17-61550	Health Insurance Appr	-	-	-	-	-	-
100-17-61550	HSA	1,202	1,053	2,400	2,400	2,400	2,400
100-17-61560	DENTAL	632	413	814	870	870	850
100-17-61570	LIFE INSURANCE	156	84	144	144	144	144
100-17-61575	SHORT TERM DISABILITY	-	-	128	175	175	175
100-17-61580	RETIREMENT	2,879	532	2,664	3,123	3,123	3,310
100-17-61590	EAP EXPENSES	27	17	17	150	150	150
<b>TOTAL BENEFITS</b>		<b>16,367</b>	<b>10,232</b>	<b>21,508</b>	<b>25,359</b>	<b>25,359</b>	<b>29,619</b>
100-17-62080	TRAINING	-	-	-	-	-	-
100-17-62320	MILEAGE	-	-	-	-	-	-
<b>TOTAL STAFF DEVELOPMENT</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
100-17-7200	PROFESSIONAL SERVICES	-	-	-	-	-	-
<b>TOTAL PROFESSIONAL SERVICES</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
100-17-7300	OFFICE/OPERATING SUPP	-	-	-	-	-	-
<b>TOTAL OFFICE SUPPLIES</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
100-17-73500	FUEL	-	-	-	-	-	-
<b>TOTAL COMMODITIES</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
100-17-74420	VICTIM RIGHTS EXPENSE	-	-	-	-	-	-
<b>TOTAL PROGRAM EXPENSE</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
100-17-7621	PRINTING	-	-	-	-	-	-
<b>TOTAL CONTRACTUAL SERVICES</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
100-17-76510	CELLULAR EQUIPMENT &	1,101	703	660	624	624	624
<b>TOTAL UTILITIES</b>		<b>1,101</b>	<b>703</b>	<b>660</b>	<b>624</b>	<b>624</b>	<b>624</b>
<b>TOTAL VICTIM SERVICES EXPENSES</b>		<b>74,441</b>	<b>40,673</b>	<b>66,981</b>	<b>88,123</b>	<b>88,123</b>	<b>94,647</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>2017 Actual</b>	<b>2018 Actual</b>	<b>2019 Adopted Budget</b>	<b>2019 Estimated Actual</b>	<b>2020 Board Approved Budget</b>
Personnel	31,980	31,079	31,082	31,082	33,980
Professional Services	-	-			-
Maintenance & Supplies	10,156	10,885	11,650	11,650	11,925
Contractual	502	698	750	750	750
Utilities	503	720	720	720	720
Capital Outlay	-	9,249	6,750	6,750	19,500
Debt Service	-	-			-
Transfers/Misc.	44	-	100	100	100
<b>Total</b>	<b>43,185</b>	<b>52,631</b>	<b>51,052</b>	<b>51,052</b>	<b>66,975</b>

ACCOUNT NUMBER	ACCOUNT TITLE	2016 Actual	2017 Actual	2018 Actual	2019 Budget	2019 Estimated	2020 Adopted
100-19-61100	Personnel Salaries	25,584	23,219	22,401	22,339	22,339	23,379
100-19-61110	Overtime	-	-	2	-	-	-
<b>TOTAL SALARIES</b>		<b>25,584</b>	<b>23,219</b>	<b>22,403</b>	<b>22,339</b>	<b>22,339</b>	<b>23,379</b>
100-19-61500	FICA	1,945	1,717	1,728	1,709	1,709	1,789
100-19-61520	Unemployment	85	65	52	68	68	68
100-19-61530	Workers Compensation	609	936	807	524	524	1,296
100-19-61540	Health Insurance	2,753	2,921	2,836	3,090	3,090	4,000
100-19-61550	Health Insurance Appr	-	-	-	-	-	-
100-19-61555	HSA	725	771	915	900	900	900
100-19-61560	Dental Insurance	342	394	415	435	435	425
100-19-61570	Life Insurance	72	72	72	100	100	100
100-19-61575	SHORT TERM DISABILITY	-	-	72	100	100	100
100-19-61580	Retirement	2,168	1,874	1,771	1,742	1,742	1,849
100-19-61590	EAP EXPENSES	17	11	8	75	75	75
<b>TOTAL BENEFITS</b>		<b>8,716</b>	<b>8,761</b>	<b>8,676</b>	<b>8,743</b>	<b>8,743</b>	<b>10,602</b>
100-19-73000	Office / Operating Su	124	139	126	150	150	175
<b>TOTAL OFFICE SUPPLIES</b>		<b>124</b>	<b>139</b>	<b>126</b>	<b>150</b>	<b>150</b>	<b>175</b>
100-19-73560	FLEET MAINTENANCE PAR	-	-	-	-	-	-
100-19-73570	FLEET MAINTENANCE SUP	6,636	7,168	7,814	7,500	7,500	7,750
100-19-74500	VEHICLE MAINTENANCE	115	908	1,021	2,000	2,000	2,000
<b>TOTAL VEHICLE MAINTENANCE</b>		<b>6,751</b>	<b>8,076</b>	<b>8,835</b>	<b>9,500</b>	<b>9,500</b>	<b>9,750</b>
100-19-75400	Misc. Hand Tools	1,525	1,941	1,924	2,000	2,000	2,000
<b>TOTAL TOOLS</b>		<b>1,525</b>	<b>1,941</b>	<b>1,924</b>	<b>2,000</b>	<b>2,000</b>	<b>2,000</b>
100-19-76000	INSURANCE	-	-	-	-	-	-
100-19-76350	Uniforms	313	502	698	750	750	750
<b>TOTAL CONTRACTUAL SERVICES</b>		<b>313</b>	<b>502</b>	<b>698</b>	<b>750</b>	<b>750</b>	<b>750</b>
100-19-76510	Cellular Service	481	503	720	720	720	720
<b>TOTAL UTILITIES</b>		<b>481</b>	<b>503</b>	<b>720</b>	<b>720</b>	<b>720</b>	<b>720</b>
100-19-76900	Building Maintenance	-	-	-	-	-	-
100-19-76930	Building & Janitor Su	-	-	-	-	-	-
<b>TOTAL BUILDING MAINTENANCE</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
100-19-78000	Miscellaneous	-	44	-	100	100	100
<b>TOTAL MISCELLANEOUS</b>		<b>-</b>	<b>44</b>	<b>-</b>	<b>100</b>	<b>100</b>	<b>100</b>
100-19-78500	CAPITAL EQUIPMENT	6,101	-	9,250	6,750	6,750	17,750
100-19-78520	COMPUTER EQUIPMENT	-	-	-	-	-	1,750
100-19-78530	Computer Software Pro	-	-	-	-	-	-
<b>TOTAL CAPITAL</b>		<b>6,101</b>	<b>-</b>	<b>9,250</b>	<b>6,750</b>	<b>6,750</b>	<b>19,500</b>
<b>TOTAL FLEET MAINTENANCE EXPENSES</b>		<b>49,595</b>	<b>43,185</b>	<b>52,632</b>	<b>51,052</b>	<b>51,052</b>	<b>66,976</b>

## **Grain Valley Police Department**

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

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

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

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

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

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

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

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

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

**By Category**

	<b>2017 Actual</b>	<b>2018 Actual</b>	<b>2019 Adopted Budget</b>	<b>2019 Estimated Actual</b>	<b>2020 Board Approved Budget</b>
Personnel	1,730,098	1,822,735	1,943,016	1,943,016	2,091,418
Professional Services	32,396	42,208	46,700	46,700	47,500
Maintenance & Supplies	129,468	138,488	159,223	159,223	144,517
Contractual	28,264	31,625	36,223	36,223	33,708
Utilities	13,980	12,748	13,971	13,971	12,716
Capital Outlay	29,840	57,775	30,000	30,000	-
Debt Service	18,018	-	32,888	32,888	58,800
Transfers/Misc.	12,659	2,640	17,620	17,620	2,620
<b>Total</b>	<b>1,994,723</b>	<b>2,108,219</b>	<b>2,279,640</b>	<b>2,279,640</b>	<b>2,391,279</b>

ACCOUNT NUMBER	ACCOUNT TITLE	2016 Actual	2017 Actual	2018 Actual	2019 Budget	2019 Estimated	2020 Adopted
100-20-61100	PERSONNEL SALARIES	1,113,706	1,148,943	1,224,551	1,215,312	1,215,312	1,316,371
100-20-61110	OVERTIME	56,676	51,880	59,595	45,000	45,000	45,900
100-20-61130	ANIMAL CARE - K9	4,947	5,153	4,727	3,700	3,700	3,774
<b>TOTAL SALARIES</b>		<b>1,175,329</b>	<b>1,205,976</b>	<b>1,288,873</b>	<b>1,264,012</b>	<b>1,264,012</b>	<b>1,366,045</b>
100-20-61500	F.I.C.A.	84,009	84,404	93,894	96,471	96,471	101,345
100-20-61520	UNEMPLOYMENT	4,646	3,381	3,040	3,915	3,915	3,780
100-20-61530	WORKERS COMPENSATION	38,082	40,410	52,526	43,195	43,195	85,101
100-20-61540	HEALTH INSURANCE	142,145	155,248	199,872	258,375	258,375	320,000
100-20-61550	Health Insurance Appr	-	-	-	-	-	-
100-20-61555	HSA	22,356	32,261	40,396	45,000	45,000	44,000
100-20-61560	DENTAL	12,501	12,441	13,947	15,900	15,900	17,000
100-20-61570	LIFE INSURANCE	3,528	3,492	3,588	3,888	3,888	3,744
100-2061575	SHORT TERM DISABILITY	-	-	3,482	4,600	4,600	5,000
100-20-61580	RETIREMENT	92,514	97,530	109,071	122,698	122,698	117,873
100-20-61590	EAP EXPENSES	1,737	488	398	3,750	3,750	3,600
100-20-61600	CLOTHING ALLOWANCE-GR	1,802	1,805	1,729	1,800	1,800	1,800
<b>TOTAL BENEFITS</b>		<b>403,320</b>	<b>431,460</b>	<b>521,943</b>	<b>599,592</b>	<b>599,592</b>	<b>703,243</b>
100-20-62000	EDUCATION REIMBURSEMENT	-	-	-	-	-	-
100-20-62050	COMPUTER TRAINING	-	-	-	-	-	-
100-20-62080	TRAINING	-	-	-	5,165	5,165	5,165
100-20-62100	IN HOUSE TRAINING	2,441	1,361	489	8,914	8,914	2,510
100-20-62200	SUB & MEMBERSHIP	1,285	1,284	1,335	1,575	1,575	2,180
100-20-62250	MEETINGS & CONFERENCE	2,753	2,127	3,544	4,500	4,500	7,675
100-20-62350	ED. & REF MATERIAL	-	110	-	100	100	100
100-20-62410	COURT TRAINING EXPENSE	4,416	3,125	6,551	7,500	7,500	4,500
<b>TOTAL STAFF DEVELOPMENT</b>		<b>10,895</b>	<b>8,007</b>	<b>11,919</b>	<b>27,754</b>	<b>27,754</b>	<b>22,130</b>
100-20-72000	PROFESSIONAL SERVICES	40,640	32,396	42,208	46,200	46,200	47,000
100-20-72040	LABORATORY SERVICES	-	-	-	500	500	500
<b>TOTAL PROFESSIONAL SERVICES</b>		<b>40,640</b>	<b>32,396</b>	<b>42,208</b>	<b>46,700</b>	<b>46,700</b>	<b>47,500</b>
100-20-73000	OFFICE / OPERATING SU	2,714	2,762	3,359	3,200	3,200	4,000
100-20-73010	COMPUTER SUPPLIES	-	-	-	-	-	-
100-20-73100	POSTAGE	655	793	668	800	800	800
100-20-73200	OFFICE EQUIPMENT	1,088	6,312	2,734	-	-	-
100-20-73250	OFFICE FURNITURE	20	1,533	-	-	-	-
<b>TOTAL OFFICE SUPPLIES/FURNITURE</b>		<b>4,477</b>	<b>11,400</b>	<b>6,761</b>	<b>4,000</b>	<b>4,000</b>	<b>4,800</b>
100-20-73500	FUEL	35,254	35,702	45,940	45,000	45,000	45,000
<b>TOTAL COMMODITIES</b>		<b>35,254</b>	<b>35,702</b>	<b>45,940</b>	<b>45,000</b>	<b>45,000</b>	<b>45,000</b>

ACCOUNT NUMBER	ACCOUNT TITLE	2016 Actual	2017 Actual	2018 Actual	2019 Budget	2019 Estimated	2020 Adopted
100-20-74290	Explorers Expenditure	673	-	-	-	-	-
100-20-74400	D.A.R.E. EXPENSES	20,109	21,470	20,573	21,120	21,120	22,120
100-20-74410	K-9 UNIT	99	195	7,283	1,000	1,000	1,500
100-20-74420	VICTIM RIGHTS EXPENDITURES	1,027	1,016	633	1,500	1,500	1,500
100-20-74425	SHOP WITH A COP EXPNESES	-	3,845	4,843	4,000	4,000	4,000
10-20-74426	CAMP FOCUS EXPENSES	-	-	-	-	-	6,375
100-20-74430	VR FUNDRAISERS EXPENSE	-	-	-	2,500	2,500	1,500
100-20-74435	BACKPACKS & BADGES EXP	-	-	-	3,000	3,000	3,000
100-20-74440	CRIME PREVENTION EXPENSE	5,311	5,360	5,850	5,750	5,750	7,800
100-20-7448	SHARPS EXPENDITURES	-	-	-	-	-	-
<b>TOTAL PROGRAM EXPENSES</b>		<b>27,219</b>	<b>31,886</b>	<b>39,182</b>	<b>38,870</b>	<b>38,870</b>	<b>47,795</b>
100-20-74500	VEHICLE MAINTENANCE	-	399	-	-	-	-
100-20-74550	FLEET MAINTENANCE	12,420	19,385	16,583	20,000	20,000	20,000
100-20-74590	VEHICLE WASHES	1,232	1,008	1,043	1,200	1,200	1,200
<b>TOTAL VEHICLE MAINTENANCE</b>		<b>13,652</b>	<b>20,792</b>	<b>17,626</b>	<b>21,200</b>	<b>21,200</b>	<b>21,200</b>
100-20-74600	COMPUTER MAINTENANCE	-	-	-	-	-	-
100-20-74610	RADIO MAINTENANCE	-	53	-	1,000	1,000	3,200
100-20-74690	MISCELLANEOUS MAINTENANCE	-	-	-	-	-	-
<b>TOTAL EQUIPMENT MAINTENANCE</b>		<b>-</b>	<b>53</b>	<b>-</b>	<b>1,000</b>	<b>1,000</b>	<b>3,200</b>
100-20-75000	PATROL EQUIPMENT	5,638	17,702	3,957	15,645	15,645	10,822
100-20-75010	RADAR GUNS	540	-	3,519	16,783	16,783	1,700
100-20-75020	SUPPORT(AMMO, FILM, E	-	-	-	-	-	-
100-20-75030	RADIO EQUIPMENT	731	3,213	178	8,789	8,789	9,000
100-20-75040	VEHICLE EQUIPMENT	15,794	6,835	20,430	3,000	3,000	-
100-20-75100	INVESTIGATIVE EQUIPMENT	1,017	864	896	2,311	2,311	1,000
<b>TOTAL PATROL EQUIPMENT</b>		<b>23,720</b>	<b>28,614</b>	<b>28,980</b>	<b>46,528</b>	<b>46,528</b>	<b>22,522</b>
100-20-76000	INSURANCE	-	-	-	-	-	-
100-20-76010	LAW ENFORCEMENT NETWK	4,629	5,245	6,261	6,078	6,078	6,388
100-20-76200	ADVERTISING	-	-	-	-	-	-
100-20-76210	PRINTING	887	843	1,309	1,000	1,000	1,000
100-20-76290	FIDELITY BONDS	-	-	-	-	-	-
100-20-76310	PRE-EMPLOYMENT TESTING	-	-	-	-	-	-
100-20-76350	UNIFORMS	10,873	13,072	16,164	19,864	19,864	18,000
100-20-76440	RENTAL CAR - DRUG TAS	-	-	-	-	-	-
100-20-76490	OFFICE EQUIP LEASE	8,707	8,036	7,891	8,381	8,381	8,320
<b>TOTAL CONTRACTUAL SERVICES</b>		<b>25,096</b>	<b>27,196</b>	<b>31,625</b>	<b>35,323</b>	<b>35,323</b>	<b>33,708</b>
100-20-76500	GENERAL PHONE SERVICE	-	-	-	-	-	-
100-20-76510	CELLULAR SERVICE	12,503	12,919	12,748	13,431	13,431	12,716
100-20-7652	PAGERS	-	-	-	-	-	-
100-20-76590	PHONE INSTALLATION &	-	-	-	-	-	-
100-20-76600	ELECTRICITY	-	-	-	-	-	-
100-20-76700	GAS SERVICE	-	-	-	-	-	-

ACCOUNT NUMBER	ACCOUNT TITLE	2016 Actual	2017 Actual	2018 Actual	2019 Budget	2019 Estimated	2020 Adopted
<b>TOTAL UTILITIES</b>		<b>12,503</b>	<b>12,919</b>	<b>12,748</b>	<b>13,431</b>	<b>13,431</b>	<b>12,716</b>
100-20-76900	BUILDING MAINTENANCE	-	-	-	-	-	-
100-20-7691	JANITOR	-	-	-	-	-	-
100-20-76930	BUILDING & JAN. SUPPLIES	-	-	-	-	-	-
<b>TOTAL BUILDING MAINTENANCE</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
100-20-78000	MISCELLANEOUS	4,226	2,789	2,297	2,500	2,500	2,500
100-20-7831	FED FORF EXPENSES	-	-	-	-	-	-
100-20-78360	RECOUPMENT EXPENSES	1,828	132	343	120	120	120
100-20-7841	LONG / SHORT						
<b>TOTAL MISCELLANEOUS</b>		<b>6,054</b>	<b>2,921</b>	<b>2,640</b>	<b>2,620</b>	<b>2,620</b>	<b>2,620</b>
100-20-78500	CAPITAL EQUIPMENT	105,792	29,840	57,775	30,000	30,000	-
100-20-78520	COMPUTER EQUIPMENT	-	-	-	-	-	-
100-20-78530	COMPUTER SOFTWARE PRO	-	-	-	-	-	-
100-20-89100	INTEREST EXPENSE	893	-	-	2,601	2,601	4,100
100-20-89200	PRINCIPLE PAY/CARS	17,588	18,018	-	30,286	30,286	54,700
<b>TOTAL CAPITAL EXPENSES</b>		<b>124,273</b>	<b>47,858</b>	<b>57,775</b>	<b>62,887</b>	<b>62,887</b>	<b>58,800</b>
<b>TOTAL POLICE EXPENSES</b>		<b>1,902,432</b>	<b>1,897,180</b>	<b>2,108,220</b>	<b>2,208,917</b>	<b>2,208,917</b>	<b>2,391,279</b>

ACCOUNT NUMBER	ACCOUNT TITLE	2016 Actual	2017 Actual	2018 Actual	2019 Budget	2019 Estimated	2020 Adopted
100-21-61100	PERSONNEL SALARIES	28,646	30,720	25,876	31,200	31,200	32,418
100-21-61110	OVERTIME	574	113	34	-	-	-
<b>TOTAL SALARIES</b>		<b>29,220</b>	<b>30,833</b>	<b>25,910</b>	<b>31,200</b>	<b>31,200</b>	<b>32,418</b>
100-21-61500	F.I.C.A.	2,170	2,080	1,866	2,387	2,387	2,480
100-21-61520	UNEMPLOYMENT	211	130	105	135	135	135
100-21-61530	WORKERS COMPENSATION	595	576	651	393	393	872
100-21-61540	HEALTH INSURANCE	3,440	7,339	7,737	11,760	11,760	11,755
100-21-61550	HEALTH INSURANCE APPR	-	-	-	-	-	-
100-21-61555	HSA	300	1,715	2,100	1,800	1,800	-
100-21-61560	DENTAL	-	388	414	436	436	-
100-21-61570	LIFE INSURANCE	120	132	144	144	144	144
100-21-61575	SHORT TERM DISABILITY	-	-	100	120	120	150
100-21-61580	RETIREMENT	1,933	1,097	1,918	2,433	2,433	2,562
100-21-61590	EAP EXPENSES	7	15	17	150	150	150
<b>TOTAL BENEFITS</b>		<b>8,776</b>	<b>13,472</b>	<b>15,052</b>	<b>19,758</b>	<b>19,758</b>	<b>18,248</b>
100-21-62080	TRAINING & OTHER	525	380	-	700	700	700
100-21-6208	TRAINING	-	-	-	-	-	-
100-21-62350	ED & REF MATERIALS	-	-	-	-	-	-
<b>TOTAL STAFF DEVELOPMENT</b>		<b>525</b>	<b>380</b>	<b>-</b>	<b>700</b>	<b>700</b>	<b>700</b>
100-21-73000	OFFICE SUPPLIES	-	-	-	-	-	-
100-21-73100	POSTAGE	-	-	-	-	-	-
<b>TOTAL SUPPLIES</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
100-21-73500	FUEL	595	595	337	1,000	1,000	2,000
<b>TOTAL COMMODITIES</b>		<b>595</b>	<b>595</b>	<b>337</b>	<b>1,000</b>	<b>1,000</b>	<b>2,000</b>
100-21-74550	FLEET MAINTENANCE	-	130	38	500	500	500
100-21-74610	RADIO MAINTENANCE	-	-	-	-	-	-
<b>TOTAL VEHICLE MAINTENANCE</b>		<b>-</b>	<b>130</b>	<b>38</b>	<b>500</b>	<b>500</b>	<b>500</b>
100-21-75020	SUPPORT (AMMO, FILM,	370	296	258	1,125	1,125	500
100-21-7503	RADIO EQUIPMENT	-	-	-	-	-	-
100-21-75040	VEHICLE EQUIPMENT	-	-	-	-	-	-
<b>TOTAL EQUIPMENT</b>		<b>370</b>	<b>296</b>	<b>258</b>	<b>1,125</b>	<b>1,125</b>	<b>500</b>
100-21-76210	PRINTING	400	604	475	500	500	500
100-21-76350	UNIFORMS	50	464	93	400	400	400
<b>TOTAL CONTRACTUAL SERVICES</b>		<b>450</b>	<b>1,068</b>	<b>568</b>	<b>900</b>	<b>900</b>	<b>900</b>
100-21-76510	CELLULAR SERVICE	215	358	622	540	540	540
<b>TOTAL UTILITIES</b>		<b>215</b>	<b>358</b>	<b>622</b>	<b>540</b>	<b>540</b>	<b>540</b>

ACCOUNT NUMBER	ACCOUNT TITLE	2016 Actual	2017 Actual	2018 Actual	2019 Budget	2019 Estimated	2020 Adopted
100-21-78000	MISCELLANEOUS	-	238	-	-	-	-
100-21-78050	KENNELING	3,520	6,186	13,470	10,000	10,000	10,000
100-21-78090	VET CARE	727	3,313	5,755	5,000	5,000	5,000
<b>TOTAL MISCELLANEOUS</b>		<b>4,247</b>	<b>9,737</b>	<b>19,225</b>	<b>15,000</b>	<b>15,000</b>	<b>15,000</b>
<b>CAPITAL EQUIPMENT</b>							
100-21-78500	CAPITAL EQUIPMENT	-	-	-	-	-	-
<b>TOTAL CAPITAL EQUIPMENT</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL ANIMAL CONTROL EXPENSES</b>		<b>44,398</b>	<b>56,869</b>	<b>62,010</b>	<b>70,723</b>	<b>70,723</b>	<b>70,806</b>

## Community Development

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

### By Category

	<b>2017 Actual</b>	<b>2018 Actual</b>	<b>2019 Adopted Budget</b>	<b>2019 Estimated Actual</b>	<b>2020 Board Approved Budget</b>
Personnel	196,398	197,096	219,853	219,853	258,142
Professional Services	697	3,508	6,900	6,900	4,900
Maintenance & Supplies	5,470	9,565	9,390	9,390	9,050
Contractual	2,426	1,636	2,700	2,700	3,740
Utilities	1,517	1,488	2,880	2,880	3,540
Capital Outlay	-	-	23,300	23,300	-
Debt Service	-	-			
Transfers/Misc.	1,422	831	2,900	2,900	3,750
<b>Total</b>	207,930	214,124	267,923	267,923	283,122

ACCOUNT NUMBER	ACCOUNT TITLE	2016 Actual	2017 Actual	2018 Actual	2019 Budget	2019 Estimated	2020 Adopted
100-31-61100	PERSONNEL SALARIES	140,467	144,433	142,692	154,573	154,573	181,121
100-31-61110	OVERTIME	53	45	55	200	200	204
<b>TOTAL SALARIES</b>		<b>140,520</b>	<b>144,478</b>	<b>142,747</b>	<b>154,773</b>	<b>154,773</b>	<b>181,325</b>
100-31-61500	F.I.C.A.	10,198	10,259	10,502	11,832	11,832	13,856
100-31-61520	UNEMPLOYMENT	606	421	340	413	413	439
100-31-61530	WORKERS COMPENSATION	4,803	3,538	3,335	6,068	6,068	6,806
100-31-61540	HEALTH INSURANCE	18,068	17,394	18,461	22,150	22,150	26,500
100-31-61550	Health Insurance Appr	-	-	-	-	-	-
100-31-61555	HSA	3,627	4,469	5,571	5,910	5,910	5,580
100-31-61560	DENTAL	1,488	1,410	1,511	1,683	1,683	1,500
100-31-61570	LIFE INSURANCE	562	430	418	433	433	439
100-31-61575	SHORT TERM DISABILITY	-	-	459	591	591	650
100-31-61580	RETIREMENT	11,561	11,534	10,810	11,170	11,170	14,237
100-31-61590	EAP EXPENSES	96	77	59	450	450	480
<b>TOTAL BENEFITS</b>		<b>51,009</b>	<b>49,532</b>	<b>51,466</b>	<b>60,700</b>	<b>60,700</b>	<b>70,487</b>
100-31-62000	EDUCATION REIMBURSEMENT	-	-	-	-	-	-
100-31-62050	COMPUTER TRAINING	135	135	-	200	200	200
100-31-62080	TRAINING	-	-	-	-	-	3,000
100-31-62200	SUB & MEMBERSHIP	1,518	1,612	2,166	2,280	2,280	2,030
100-31-62250	MEETINGS & CONFERENCE	255	641	624	1,400	1,400	500
100-31-62320	MILEAGE	-	-	-	100	100	100
100-31-62350	ED. & REF MATERIAL	69	-	94	400	400	500
<b>TOTAL STAFF DEVELOPMENT</b>		<b>1,977</b>	<b>2,388</b>	<b>2,884</b>	<b>4,380</b>	<b>4,380</b>	<b>6,330</b>
100-31-72000	PROFESSIONAL SERVICES	-	310	3,000	1,500	1,500	4,500
100-31-72010	ENGINEERING SERVICES	-	-	228	5,000	5,000	-
100-31-72100	RECORDING EXPENSE	593	387	280	400	400	400
100-31-72900	COMPREHENSIVE PLAN	-	-	-	-	-	-
100-31-7295	WATER SHED STUDY	-	-	-	-	-	-
<b>TOTAL PROFESSIONAL SERVICES</b>		<b>593</b>	<b>697</b>	<b>3,508</b>	<b>6,900</b>	<b>6,900</b>	<b>4,900</b>
100-31-73000	OFFICE / OPERATING SU	1,604	1,653	1,627	2,000	2,000	2,200
100-31-73100	POSTAGE	267	504	499	600	600	1,200
100-31-73200	OFFICE EQUIPMENT	136	666	3,903	2,040	2,040	1,200
100-31-73250	OFFICE FURNITURE	416	(70)	380	600	600	300
<b>TOTAL OFFICE SUPPLIES</b>		<b>2,423</b>	<b>2,753</b>	<b>6,409</b>	<b>5,240</b>	<b>5,240</b>	<b>4,900</b>
100-31-73500	FUEL	1,761	1,979	2,196	2,250	2,250	2,250
<b>TOTAL COMMODITIES</b>		<b>1,761</b>	<b>1,979</b>	<b>2,196</b>	<b>2,250</b>	<b>2,250</b>	<b>2,250</b>
100-31-74360	NEIGHBORHOOD SERVICES	221	-	490	500	500	500
<b>TOTAL PROGRAM EXPENSES</b>		<b>221</b>	<b>-</b>	<b>490</b>	<b>500</b>	<b>500</b>	<b>500</b>

ACCOUNT NUMBER	ACCOUNT TITLE	2016 Actual	2017 Actual	2018 Actual	2019 Budget	2019 Estimated	2020 Adopted
100-31-74500	VEHICLE MAINTENANCE	-	-	-	-	-	-
100-31-74550	FLEET MAINTENANCE - P	900	738	470	1,000	1,000	1,000
100-31-74600	COMPUTER MAINTENANCE	-	-	-	-	-	-
<b>TOTAL EQUIPMENT EXPENSES</b>		<b>900</b>	<b>738</b>	<b>470</b>	<b>1,000</b>	<b>1,000</b>	<b>1,000</b>
100-31-75040	VEHICLE EQUIPMENT	-	-	-	400	400	400
<b>TOTAL VEHICLE EXPENSES</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>400</b>	<b>400</b>	<b>400</b>
100-31-76000	INSURANCE	-	-	-	-	-	-
100-31-76200	ADVERTISING	1,169	1,081	560	1,000	1,000	1,500
100-31-76210	PRINTING	1,048	145	435	500	500	800
100-31-76350	UNIFORMS	930	1,200	641	1,200	1,200	1,440
100-31-76490	OFFICE EQUIPMENT LEASE	-	-	-	-	-	-
<b>TOTAL CONTRACTUAL EXPENSES</b>		<b>3,147</b>	<b>2,426</b>	<b>1,636</b>	<b>2,700</b>	<b>2,700</b>	<b>3,740</b>
100-31-76500	GENERAL PHONE SERVICE	-	-	-	-	-	-
100-31-76510	CELLULAR EQUIPMENT &	1,688	1,517	1,488	2,880	2,880	3,540
<b>TOTAL UTILITIES</b>		<b>1,688</b>	<b>1,517</b>	<b>1,488</b>	<b>2,880</b>	<b>2,880</b>	<b>3,540</b>
100-31-76900	Building Maintenance	-	-	-	-	-	-
100-31-76930	Building & Jan Supplies	-	-	-	-	-	-
<b>TOTAL BUILDING MAINTENANCE</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
100-31-78000	MISCELLANEOUS	8	97	106	400	400	250
100-31-78060	ABATEMENT SERVICES	2,021	1,325	725	2,500	2,500	3,500
100-31-78410	LONG / SHORT	-	-	-	-	-	-
<b>TOTAL MISCELLANEOUS</b>		<b>2,029</b>	<b>1,422</b>	<b>831</b>	<b>2,900</b>	<b>2,900</b>	<b>3,750</b>
100-31-78500	CAPITAL EQUIPMENT	-	-	-	23,300	23,300	-
100-31-78520	COMPUTER EQUIPMENT	-	-	-	-	-	-
100-31-78530	COMPUTER SOFTWARE PRO	-	-	-	-	-	-
100-31-89100	INTEREST EXPENSE	-	-	-	-	-	-
<b>TOTAL CAPITAL EXPENSES</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>23,300</b>	<b>23,300</b>	<b>-</b>
<b>TOTAL PLANNING &amp; ENGINEERING EXPENSES</b>		<b>206,268</b>	<b>207,930</b>	<b>214,125</b>	<b>267,923</b>	<b>267,923</b>	<b>283,122</b>

ACCOUNT NUMBER	ACCOUNT TITLE	2016 Actual	2017 Actual	2018 Actual	2019 Budget	2019 Estimated	2020 Adopted
170-00-42900	TOURISM TAX	40,473	36,611	36,882	40,000	40,000	40,000
170-00-47750	DONATIONS		-				
<b>TOTAL TAXES</b>		<b>40,473</b>	<b>36,611</b>	<b>36,882</b>	<b>40,000</b>	<b>40,000</b>	<b>40,000</b>
170-00-78700	BEGINNING FUND BALANCE		45000				
200-00-4910	TRANSFER FROM GENERAL	25,000	31,000	7,500	-	-	-
<b>TOTAL TRANSFERS IN</b>		<b>25,000</b>	<b>31,000</b>	<b>7,500</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL TOURISM FUND REVENUES</b>		<b>65,473</b>	<b>112,611</b>	<b>44,382</b>	<b>40,000</b>	<b>40,000</b>	<b>40,000</b>
ECONOMIC DEVELOPMENT EXPENSES							
170-70-62200	SUBS & MEMBERSHIPS	7,859	7,500	7,500	8,500	8,500	8,500
170-70-62250	MEETINGS & CONFERENCES	1,090	403	-	-	-	-
<b>TOTAL STAFF DEVELOPMENT</b>		<b>8,949</b>	<b>7,903</b>	<b>7,500</b>	<b>8,500</b>	<b>8,500</b>	<b>8,500</b>
170-70-72000	PROFESSIONAL SERVICES	35,461	35,500	35,289	25,550	25,550	25,750
<b>TOTAL PROFESSIONAL SERVICES</b>		<b>35,461</b>	<b>35,500</b>	<b>35,289</b>	<b>25,550</b>	<b>25,550</b>	<b>25,750</b>
170-70-74155	CHAMBER SPONSORSHIPS	4,709	18,875	3,500	5,000	5,000	5,000
<b>TOTAL PROGRAM EXPENSES</b>		<b>4,709</b>	<b>18,875</b>	<b>3,500</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>-</b>	<b>45,302</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL ECONOMIC DEVELOPMENT</b>		<b>49,119</b>	<b>107,580</b>	<b>46,289</b>	<b>39,050</b>	<b>39,050</b>	<b>39,250</b>

## **Parks & Recreation**

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, fitness membership fees, and monies from the Capital Improvements Tax, which is utilized to pay the debt on the facility.

### **Pool**

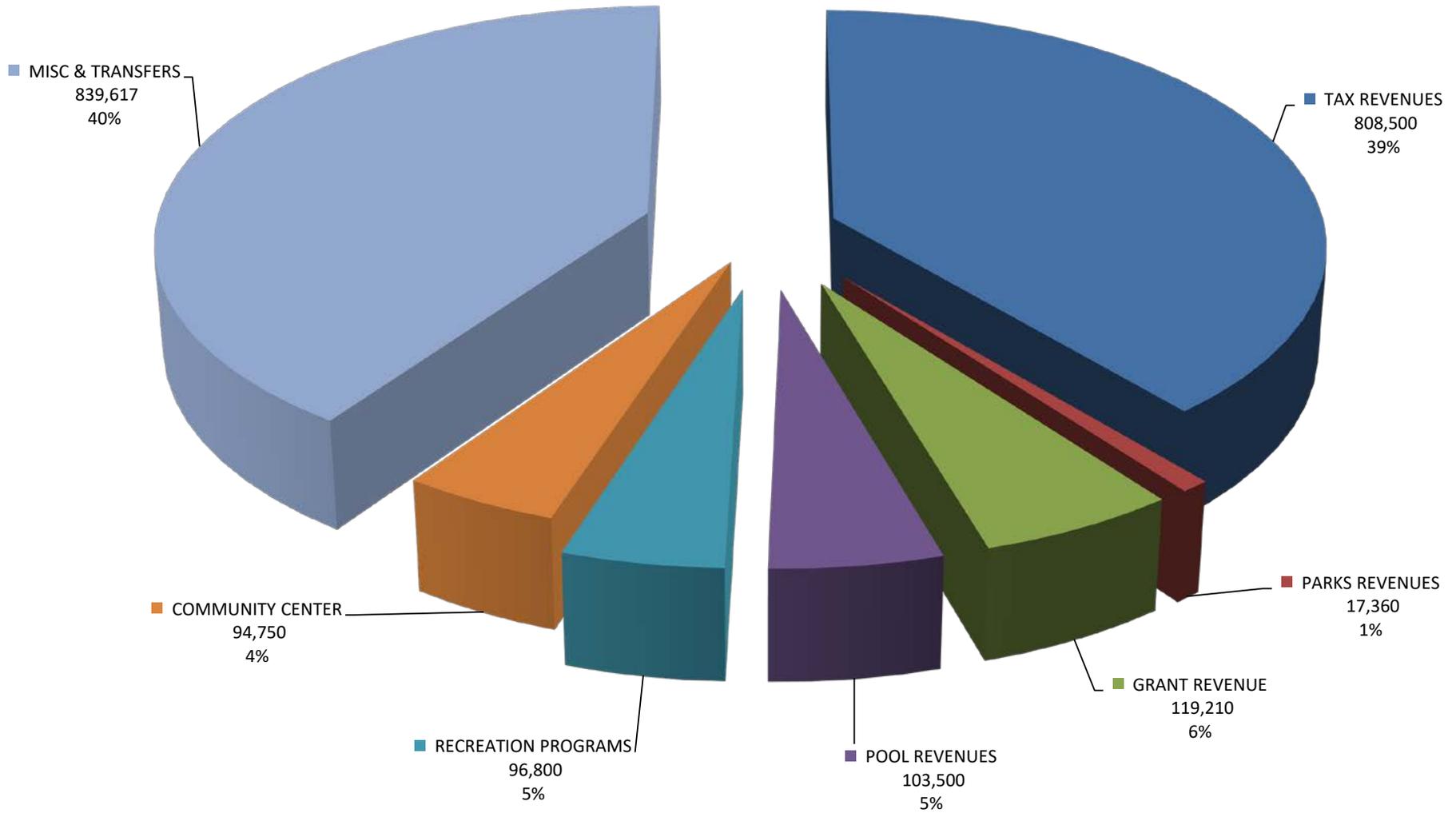
The Pool is located next to the community center. The department is responsible for collecting all revenues and payment of expenses related to the operation of the Aquatic Center. Expenses include seasonal supplies and equipment to operate the facility as well as the contractual obligations with Midwest 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>2017 Actual</b>	<b>2018 Actual</b>	<b>2019 Adopted Budget</b>	<b>2019 Estimated Actual</b>	<b>2020 Board Approved Budget</b>
Personnel	479,503	480,085	577,034	577,034	631,473
Professional Services	-	1,850	1,000	1,000	1,000
Maintenance & Supplies	147,904	172,278	193,650	193,650	192,030
Contractual	136,569	148,820	152,515	152,515	163,664
Utilities	54,975	61,335	58,420	58,420	59,020
Capital Outlay	280,326	69,395	307,380	307,380	561,375
Debt Service	247,709	249,991	265,900	265,900	454,400
Transfers/Misc.	2,040	1,647	2,200	2,200	2,200
<b>Total</b>	<b>1,349,026</b>	<b>1,185,401</b>	<b>1,558,099</b>	<b>1,558,099</b>	<b>2,065,162</b>

# PARK REVENUES 2020

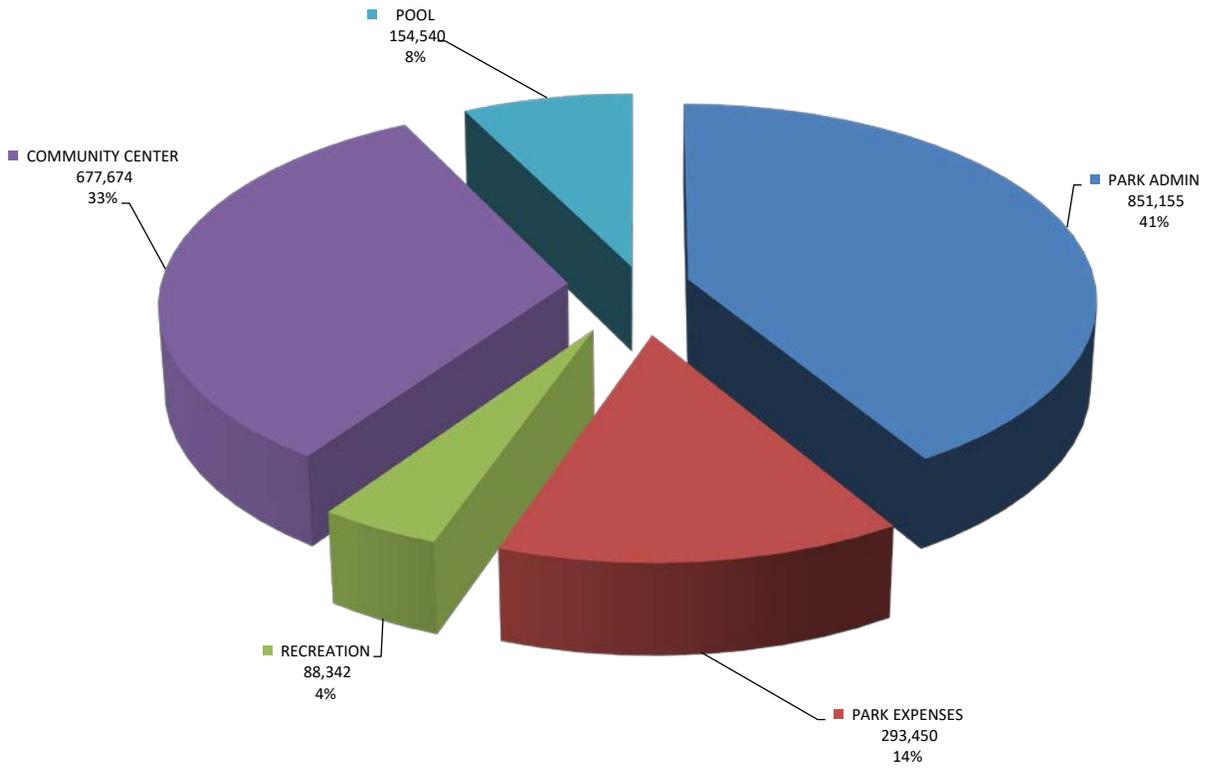
2,079,737



ACCOUNT NUMBER	ACCOUNT TITLE	2016 Actual	2017 Actual	2018 Actual	2019 Budget	2019 Estimated	2020 Adopted
200-00-41000	REAL ESTATE & PROPERTY	208,190	212,525	230,437	238,000	238,000	249,000
200-00-41100	DELINQUENT PROPERTY TAX	4,078	4,811	5,216	5,000	5,000	5,000
200-00-41400	REPLACEMENT TAXES	2,722	2,859	3,027	3,000	3,000	3,000
200-00-41500	RAIL & UTILITY TAX	5,069	5,689	4,878	5,000	5,000	5,000
200-00-41700	INTEREST - PROPERTY TAX	1,949	2,186	2,372	2,500	2,500	2,500
200-00-42100	SALES TAX 1/2%	366,204	386,713	428,160	483,000	483,000	512,000
200-00-42700	CIGARETTE TAX	25,107	26,894	26,402	25,000	25,000	26,000
200-00-44960	BILLBOARD LICENSE TAX	6,701	5,462	5,791	6,000	6,000	6,000
<b>TOTAL TAX REVENUES</b>		<b>620,020</b>	<b>647,139</b>	<b>706,283</b>	<b>767,500</b>	<b>767,500</b>	<b>808,500</b>
200-00-45000	GRANT REVENUE	-	-	-	-	-	119,210
<b>TOTAL GRANT REVENUE</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>119,210</b>
200-00-46050	YOUTH FIELD COSTS	4,110	-	245	1,500	1,500	1,000
200-00-46051	SHELTER HOUSE FEES	11,560	10,050	9,130	10,500	10,500	10,500
200-00-46052	LEAGUE REVENUES	-	-	-	-	-	-
200-00-46053	BALL FIELD RENTAL	6,230	8,188	3,235	7,000	7,000	5,000
200-00-46055	COMMUNITY GARDEN	3,010	194	320	360	360	360
200-00-46090	REC SPONSORSHIP REVENUE	600	100	-	500	500	500
<b>TOTAL PARKS</b>		<b>25,510</b>	<b>18,532</b>	<b>12,930</b>	<b>19,860</b>	<b>19,860</b>	<b>17,360</b>
200-00-46110	SPECIAL EVENTS - PARK	185	508	186	300	300	300
200-00-46130	REC PROGRAMS REVENUE	2,812	3,959	8,519	7,735	7,735	8,500
200-00-46152	LEAGUE REVENUES	-	-	-	-	-	-
200-00-46153	SOFTBALL - SPRING FEES	-	-	10,425	14,500	14,500	14,500
200-00-46154	TENNIS LESSONS	-	-	-	-	-	-
200-00-46155	VOLLEYBALL LEAGUE	-	-	-	-	-	-
200-00-46156	HIGH SCHOOL BASKETBALL	-	-	-	-	-	-
200-00-46157	SOFTBALL-PARTICIPANT FALL	-	21,363	9,090	5,500	5,500	6,000
200-00-46158	SOCCER-PARTICIPANT FEE	-	-	-	-	-	-
200-00-46159	BASKETBALL-PARTICIPANT	-	-	-	-	-	-
200-00-46160	BASEBALL-PARTICIPANT F	40	38,284	16,490	12,500	12,500	15,000
200-00-46161	BASEBALL SPRING LEAGUE	-	-	31,515	30,000	30,000	30,000
200-00-46162	GV 5K	-	-	-	-	-	-
200-00-46185	REC CONCESSIONS REVENUE	18,472	23,978	19,533	24,000	24,000	22,000
200-00-46190	SPONSORSHIP REV-RECREA	-	-	-	500	500	500
<b>TOTAL RECREATION</b>		<b>21,509</b>	<b>88,092</b>	<b>95,758</b>	<b>95,035</b>	<b>95,035</b>	<b>96,800</b>
200-00-46210	SPECIAL EVENTS- COMMUN	4,270	4,060	4,414	5,870	5,870	5,500
200-00-46250	FITNESS MEMBERSHIP	7,015	6,015	6,240	6,000	6,000	6,000
200-00-46255	DAILY ADMISSIONS - FIT	2,033	1,645	1,154	2,000	2,000	1,750
200-00-46260	COMMUNITY CENTER RENTAL	40,824	45,793	39,943	42,500	42,500	42,500
200-00-46270	COMMUNITY CENTER RENTAL	8,445	10,310	13,810	12,500	12,500	14,000
200-00-46280	COMMUNITY CENTER CLASS	27,580	25,682	25,633	23,750	23,750	25,000
200-00-46290	SPONSORSHIP REV-COMM C	-	-	-	-	-	-
<b>TOTAL COMMUNITY CENTER</b>		<b>90,167</b>	<b>93,505</b>	<b>91,194</b>	<b>92,620</b>	<b>92,620</b>	<b>94,750</b>
200-00-46310	SPECIAL EVENTS - POOL	16,890	17,928	19,947	17,460	17,460	23,000
200-00-46366	DAILY ADMISSIONS - POOL	41,774	44,855	38,645	40,000	40,000	38,000
200-00-46367	SEASON PASSES	18,343	19,078	18,042	18,500	18,500	17,000
200-00-46368	SWIM LESSONS	-	-	-	-	-	-

ACCOUNT NUMBER	ACCOUNT TITLE	2016 Actual	2017 Actual	2018 Actual	2019 Budget	2019 Estimated	2020 Adopted
200-00-46369	POOL RENTALS	7,656	8,510	10,255	10,000	10,000	10,000
200-00-46370	WATER AEROBICS	-	-	-	-	-	-
200-00-46380	POOL CONCESSIONS REVENUE	15,896	18,151	14,101	16,500	16,500	15,500
200-00-46390	SPONSORSHIP REV-POOL	-	-	-	-	-	-
<b>TOTAL POOL</b>		<b>100,559</b>	<b>108,522</b>	<b>100,990</b>	<b>102,460</b>	<b>102,460</b>	<b>103,500</b>
200-00-46900	SALE OF ASSETS	1,991	1,858	-	2,500	2,500	500
<b>TOTAL SALE OF MERCHANDISE/PROPERTY</b>		<b>1,991</b>	<b>1,858</b>	<b>-</b>	<b>2,500</b>	<b>2,500</b>	<b>500</b>
200-00-47500	MISCELLANEOUS INCOME	54	123	-	100	100	100
200-00-47510	FEED THE NEED SPONSORSHIP	-	-	-	-	-	-
200-00-47600	INSURANCE PROCEEDS	574	-	-	-	-	-
200-00-47700	INTEREST INCOME	1,336	6,997	21,166	8,000	8,000	20,000
200-00-47750	DONATIONS	-	-	-	-	-	-
200-00-47800	COCA-COLA REBATES	126	85	129	125	125	125
<b>TOTAL MISCELLANEOUS REVENUES</b>		<b>2,090</b>	<b>7,205</b>	<b>21,295</b>	<b>8,225</b>	<b>8,225</b>	<b>20,225</b>
200-00-48000	Bond Proceeds						
200-00-48700	BEGINNING CASH BALANCE		177,050	0	120000	120000	518892
<b>TOTAL BONDS AND FUND BALANCE</b>		<b>-</b>	<b>177,050</b>	<b>-</b>	<b>120,000</b>	<b>120,000</b>	<b>518,892</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	250,000	265,000	265,000	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>340,000</b>	<b>355,000</b>	<b>355,000</b>	<b>300,000</b>
<b>TOTAL PARK REVENUES</b>		<b>1,201,846</b>	<b>1,481,903</b>	<b>1,368,450</b>	<b>1,563,200</b>	<b>1,563,200</b>	<b>2,079,737</b>

**PARK FUND EXPENSES 2020**  
**2,065,161**





	ACCOUNT TITLE	2016 Actual	2017 Actual	2018 Actual	2019 Budget	2019 Estimated	2020 Adopted
200-22-74550	FLEET MAINTENANCE	-	462	750	1,000	1,000	500
200-22-74600	COMPUTER MAINTENANCE	1,976	2,435	2,283	7,440	7,440	7,440
200-22-74630	MONKEY MOUNTAIN PARK						
	<b>TOTAL EQUIPMENT MAINTENANCE</b>	<b>1,976</b>	<b>2,897</b>	<b>3,033</b>	<b>8,440</b>	<b>8,440</b>	<b>7,940</b>
200-22-75350	TOOLS & SUPPLIES	133	17	70	100	100	100
	<b>TOTAL TOOLS</b>	<b>133</b>	<b>17</b>	<b>70</b>	<b>100</b>	<b>100</b>	<b>100</b>
200-22-76000	INSURANCE	15,445	15,946	17,107	18,500	18,500	20,000
200-22-76200	ADVERTISING	-	3	1,412	200	200	838
200-22-76210	PRINTING	5,941	5,587	5,931	6,400	6,400	6,750
200-22-76350	UNIFORMS	1,058	1,005	1,169	1,235	1,235	1,770
200-22-76490	OFFICE EQUIPMENT LEASE	-					
	<b>TOTAL CONTRACTUAL SERVICES</b>	<b>22,444</b>	<b>22,541</b>	<b>25,619</b>	<b>26,335</b>	<b>26,335</b>	<b>29,358</b>
200-22-76500	GENERAL PHONE SERVICE	701	608	542	780	780	780
200-22-76510	CELLULAR SERVICE/PAGE	1,101	1,124	1,342	1,380	1,380	1,380
200-22-76550	INTERNET SERVICES	1,646	2,275	2,541	2,580	2,580	2,700
200-22-76590	PHONE INSTALLATION &	-	-	-	-	-	-
200-22-76600	ELECTRICITY	-	-	-	-	-	-
	<b>TOTAL UTILITIES</b>	<b>3,448</b>	<b>4,007</b>	<b>4,425</b>	<b>4,740</b>	<b>4,740</b>	<b>4,860</b>
200-22-76900	BUILDING MAINTENANCE-	-	-	-	-	-	-
	<b>TOTAL BUILDING MAINTENANCE</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
200-22-77260	PENNY'S CONCRETE AGREE	-	-	-	-	-	-
	<b>TOTAL CONTRACTUAL</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
200-22-78000	MISCELLANEOUS	1,091	1,416	1,336	1,500	1,500	1,500
	<b>TOTAL MISCELLANEOUS</b>	<b>1,091</b>	<b>1,416</b>	<b>1,336</b>	<b>1,500</b>	<b>1,500</b>	<b>1,500</b>
200-22-78500	CAPITAL EQUIPMENT	42,505	54,902	46,408	48,500	48,500	38,353
200-22-78520	COMPUTER EQUIPMENT	-	-	1,623	-	-	1,600
200-22-78530	COMPUTER SOFTWARE	3,900	3,900	3,900	4,200	4,200	5,400
200-22-78720	PARK IMPROVEMENTS	-	19,277	-	44,255	44,255	36,000
200-22-78780	TRAIL IMPROVEMENTS	12,547	192,962	-	148,800	148,800	464,622
200-22-78785	BASEBALL FIELD IMPROVEMENTS	11,000	-	-	-	-	-
	<b>TOTAL CAPITAL</b>	<b>69,952</b>	<b>271,041</b>	<b>51,931</b>	<b>245,755</b>	<b>245,755</b>	<b>545,975</b>
	<b>TOTAL PARK ADMIN EXPENSES</b>	<b>295,630</b>	<b>516,115</b>	<b>308,808</b>	<b>558,205</b>	<b>558,205</b>	<b>851,156</b>

	ACCOUNT TITLE	2016 Actual	2017 Actual	2018 Actual	2019 Budget	2019 Estimated	2020 Adopted
200-23-61100	SALARIES	95,780	100,795	93,756	101,404	101,404	123,723
200-23-61110	OVERTIME	4,152	1,942	4,369	3,100	3,100	6,304
200-23-61130	PARKS SEASONAL WAGES	11,407	10,881	5,387	13,496	13,496	15,535
<b>TOTAL SALARIES</b>		<b>111,339</b>	<b>113,618</b>	<b>103,512</b>	<b>118,000</b>	<b>118,000</b>	<b>145,562</b>
200-23-61500	FICA	8,282	8,300	7,821	9,122	9,122	11,013
200-23-61520	UNEMPLOYMENT	931	547	453	665	665	665
200-23-61530	WORKERS COMPENSATION	3,856	3,771	7,970	3,281	3,281	7,957
200-23-61540	HEALTH INSURANCE	13,849	14,132	13,575	30,950	30,950	27,500
200-23-61550	HEALTH INSURANCE APPR	-	-	-	-	-	-
200-23-61555	HSA	1,848	3,852	3,600	6,000	6,000	6,000
200-23-61560	DENTAL	1,130	1,175	1,020	1,750	1,750	1,700
200-23-61570	LIFE INSURANCE	408	420	384	432	432	432
200-23-61575	SHORT TERM DISABILITY	-	-	298	550	550	550
200-23-61580	RETIREMENT	5,821	7,743	5,057	8,410	8,410	10,671
200-23-61590	EAP EXPENSE	80	61	46	450	450	450
<b>TOTAL BENEFITS</b>		<b>36,205</b>	<b>40,001</b>	<b>40,224</b>	<b>61,610</b>	<b>61,610</b>	<b>66,938</b>
200-23-62080	TRAINING	-	435	175	350	350	350
<b>TOTAL STAFF DEVELOPMENT</b>		<b>-</b>	<b>435</b>	<b>175</b>	<b>350</b>	<b>350</b>	<b>350</b>
200-23-74080	BALL FIELD MAINTENANCE	13,628	7,392	10,669	8,000	8,000	9,000
200-23-74085	COMMUNITY GARDEN EXPENSE	-	-	-	300	300	300
<b>TOTAL PROGRAM EXPENSES</b>		<b>13,628</b>	<b>7,392</b>	<b>10,669</b>	<b>8,300</b>	<b>8,300</b>	<b>9,300</b>
200-23-74500	Vehicle & Equipment Maint.	650	486	335	1,000	1,000	1,000
200-23-74550	FLEET MAINTENANCE	6,111	7,054	8,287	9,000	9,000	9,000
200-23-74800	PLAYGROUND MAINT.	50	503	8,162	8,000	8,000	8,000
<b>TOTAL EQUIPMENT MAINTENANCE</b>		<b>6,811</b>	<b>8,043</b>	<b>16,784</b>	<b>18,000</b>	<b>18,000</b>	<b>18,000</b>
200-23-75350	TOOLS & SUPPLIES	5,614	7,468	6,282	6,500	6,500	6,000
<b>TOTAL TOOLS</b>		<b>5,614</b>	<b>7,468</b>	<b>6,282</b>	<b>6,500</b>	<b>6,500</b>	<b>6,000</b>
200-23-76510	CELLULAR SERVICE	1,280	1,428	1,980	2,160	2,160	2,760
200-23-76600	ELECTRICITY	20,260	19,319	22,364	20,000	20,000	20,000
200-23-76700	GAS SERVICE	861	908	1,086	1,000	1,000	1,000
200-23-76800	TRASH SERVICE	385	405	539	540	540	540
<b>TOTAL UTILITIES</b>		<b>22,786</b>	<b>22,060</b>	<b>25,969</b>	<b>23,700</b>	<b>23,700</b>	<b>24,300</b>
200-23-76900	BUILDINGS & GROUNDS M	25,644	9,704	23,897	22,450	22,450	23,000
<b>TOTAL BUILDING &amp; GRDS</b>		<b>25,644</b>	<b>9,704</b>	<b>23,897</b>	<b>22,450</b>	<b>22,450</b>	<b>23,000</b>

ACCOUNT TITLE		2016 Actual	2017 Actual	2018 Actual	2019 Budget	2019 Estimated	2020 Adopted
<b>CAPITAL EQUIPMENT</b>							
200-23-78520	COMPUTER EQUIPMENT	-	591	0	0	0	0
<b>TOTAL CAPITAL EQUIPMENT</b>		-	591	-	-	-	-
<b>TOTAL PARK EXPENSES</b>		<b>222,027</b>	<b>209,312</b>	<b>227,512</b>	<b>258,910</b>	<b>258,910</b>	<b>293,450</b>
200-24-61110	OVERTIME	-		0			0
200-24-61120	SALARIES - CONCESSION	5,642	9,657	8,281	9,000	9,000	10,710
200-24-61150	SALARIES - REC LEADER	1,046	1,487	2,576	1,946	1,946	2,898
200-24-61500	F.I.C.A.	511	849	829	1,200	1,200	1,224
200-24-61520	UNEMPLOYMENT	278	233	195	600	600	600
200-24-61530	WORKERS COMPENSATION	638	211	1,009	850	850	1,000
200-24-61540	HEALTH INSURANCE	-					
200-24-61575	SHORT TERM DISABILITY	-	-	-	-	-	500
200-24-61590	EAP EXPENSE	-					
<b>TOTAL PERSONNEL SERVICE</b>		<b>8,115</b>	<b>12,437</b>	<b>12,890</b>	<b>13,596</b>	<b>13,596</b>	<b>16,932</b>
<b>STAFF DEVELOPMENT</b>							
200-24-62080	TRAINING	-	-	240	-	-	-
<b>TOTAL STAFF DEVELOPMENT</b>		-	-	240	-	-	-
200-24-74020	CONCESSIONS	9,281	11,343	9,987	12,500	12,500	13,000
200-24-74030	PROGRAM SUPPLIES	2,328	2,175	3,988	4,250	4,250	4,410
200-24-74050	ADULT SOFTBALL LEAGUE	-	-	-	-	-	-
200-24-74060	YOUTH SOFTBALL EXPENSE	-	-	-	-	-	-
200-24-74070	BASEBALL EXPENSE FALL	-	48,490	13,040	10,600	10,600	12,000
200-24-74071	BASEBALL EXPENSE - SPRING	-		26,143	26,200	26,200	25,000
200-24-74072	SOFTBALL FALL YOUTH	-		5,622	5,100	5,100	6,000
200-24-74073	SOFTBALL SPRING YOUTH	-		8,668	12,500	12,500	9,500
200-24-74090	YOUTH BASKETBALL EXPEN	-	-	-	-	-	-
<b>TOTAL PROGRAM EXPENSES</b>		<b>11,609</b>	<b>62,008</b>	<b>67,448</b>	<b>71,150</b>	<b>71,150</b>	<b>69,910</b>
200-24-76410	CONTRACT LABOR	630	1,000	1,210	1,500	1,500	1,500
200-24-76410.1038	YOUTH TENNIS						
200-24-76410.1060	BASEBALL FALL LEAGUE						
200-24-76410.1070	BASEBALL SPRING LEAGUE						
200-24-76410.1080	SOFTBALL FALL YOUTH						
<b>TOTAL CONTRACT LABOR</b>		<b>630</b>	<b>1,000</b>	<b>1,210</b>	<b>1,500</b>	<b>1,500</b>	<b>1,500</b>
200-24-76600	ELECTRICITY	-	-	-	-	-	-
<b>TOTAL UTILITIES</b>		-	-	-	-	-	-
<b>TOTAL RECREATION EXPENSES</b>		<b>20,354</b>	<b>75,445</b>	<b>81,788</b>	<b>86,246</b>	<b>86,246</b>	<b>88,342</b>

ACCOUNT TITLE		2016 Actual	2017 Actual	2018 Actual	2019 Budget	2019 Estimated	2020 Adopted
200-25-61100	SALARIES	42,147	43,988	44,147	44,212	44,212	46,457
200-25-61110	OVERTIME	-	-	-	-	-	-
200-25-61150	SALARIES - REC LEADER	406	810	723	1,268	1,268	1,384
200-25-61160	SALARIES - PART TIME	37,395	36,571	39,166	47,239	47,239	54,414
200-25-61500	F.I.C.A.	5,946	5,720	6,433	7,996	7,996	9,756
200-25-61520	UNEMPLOYMENT	479	503	432	1,052	1,052	1,052
200-25-61530	WORKERS COMPENSATION	188	270	502	221	221	1,556
200-25-61540	HEALTH INSURANCE	-	-	-	-	-	7,500
200-25-61550	HEALTH INSURANCE APPR	-	-	-	-	-	-
200-25-61555	HSA	-	-	-	-	-	1,800
200-25-61560	DENTAL	437	424	414	461	461	450
200-25-61570	LIFE INSURANCE	144	144	144	144	144	144
200-25-61575	SHORT TERM DISABILITY	-	-	139	200	200	200
200-25-61580	RETIREMENT	3,422	3,468	3,381	3,380	3,380	3,655
200-25-61590	EAP EXPENSE	27	22	17	150	150	150
<b>TOTAL SALARIES &amp; PERSONNEL</b>		<b>90,591</b>	<b>91,920</b>	<b>95,498</b>	<b>106,323</b>	<b>106,323</b>	<b>128,518</b>
<b>200-25-62080</b>	<b>TRAINING</b>	-	-	<b>290</b>	-	-	-
200-25-72000	PROFESSIONAL SERVICES	-	-	-	-	-	-
<b>TOTAL PROFESSIONAL SERVICES</b>		-	-	-	-	-	-
200-25-73000	OFFICE SUPPLIES	1,068	645	627	1,000	1,000	1,000
200-25-73100	POSTAGE	-	-	-	100	100	-
200-25-73290	MISC SUPPLIES & MATERIAL	100	-	-	100	100	-
<b>TOTAL OFFICE SUPPLIES</b>		<b>1,168</b>	<b>645</b>	<b>627</b>	<b>1,200</b>	<b>1,200</b>	<b>1,000</b>
200-25-74030	PROGRAM SUPPLIES	3,258	3,153	3,379	3,250	3,250	3,520
<b>TOTAL PROGRAM EXPENSES</b>		<b>3,258</b>	<b>3,153</b>	<b>3,379</b>	<b>3,250</b>	<b>3,250</b>	<b>3,520</b>
200-25-74530	EQUIPMENT MAINTENANCE	870	486	1717	1900	1900	2000
200-25-74600	COMPUTER MAINTENANCE	355	49	10	250	250	250
200-25-74650	FITNESS EQUIPMENT MAIN	1,249	659	1567	1500	1500	1700
<b>TOTAL MAINTENANCE EXPENSE</b>		<b>2,474</b>	<b>1,194</b>	<b>3,294</b>	<b>3,650</b>	<b>3,650</b>	<b>3,950</b>

ACCOUNT TITLE		2016 Actual	2017 Actual	2018 Actual	2019 Budget	2019 Estimated	2020 Adopted
200-25-76000	INSURANCE	-	-	-	-	-	-
200-25-76200	ADVERTISING	-	-	-	-	-	-
200-25-76350	UNIFORMS	516	360	500	500	500	500
200-25-76410	COMMUNITY CTR PROGRAMS	13,790	9,056	10,394	11,480	11,480	12,000
200-25-76420	ONLINE & CC FEES	3,659	5,454	5,587	5,500	5,500	6,500
200-25-76490	OFFICE EQUIPMENT LEASE	4,040	3,754	3,909	3,990	3,990	4,116
<b>TOTAL CONTRACT EXPENSES</b>		<b>22,005</b>	<b>18,624</b>	<b>20,390</b>	<b>21,470</b>	<b>21,470</b>	<b>23,116</b>
200-25-76500	TELEPHONE SERVICE	149	170	150	200	200	200
200-25-76510	Cellular Service	620	620	659	660	660	660
200-25-76550	INTERNET SERVICES	-	2,418	1,732	2,420	2,420	2,500
200-25-76600	ELECTRICITY	21,567	22,456	24,337	22,000	22,000	22,000
200-25-76700	GAS SERVICE	2,180	2,188	3,134	3,500	3,500	3,500
200-25-76800	TRASH SERVICE	1,240	1,056	929	1,200	1,200	1,000
<b>TOTAL UTILITIES</b>		<b>25,756</b>	<b>28,908</b>	<b>30,941</b>	<b>29,980</b>	<b>29,980</b>	<b>29,860</b>
200-25-76900	BUILDING MAINTENANCE	7,997	11,724	8,764	15,310	15,310	13,310
200-25-76930	BUILDING & JANITORIAL	4,986	4,495	6,305	6,000	6,000	6,500
<b>TOTAL BUILDING MAINTENANCE</b>		<b>12,983</b>	<b>16,219</b>	<b>15,069</b>	<b>21,310</b>	<b>21,310</b>	<b>19,810</b>
200-25-78000	MISCELLANEOUS	456	527	311	500	500	500
<b>TOTAL MISCELLANEOUS</b>		<b>456</b>	<b>527</b>	<b>311</b>	<b>500</b>	<b>500</b>	<b>500</b>
200-25-78500	CAPITAL PURCHASES	5,920	-	3,782	34,800	34,800	13,000
200-25-78520	COMPUTER EQUIPMENT	11	-	-	-	-	-
200-25-78530	COMPUTER SOFTWARE	-	-	-	-	-	-
200-25-79880	BUILDING IMPROVEMENTS	4,200	-	-	-	-	-
<b>TOTAL CAPITAL</b>		<b>10,131</b>	<b>-</b>	<b>3,782</b>	<b>34,800</b>	<b>34,800</b>	<b>13,000</b>
200-25-89000	PRINCIPAL	185,000	195,000	205,000	230,000	230,000	430,000
200-25-89100	INTEREST (2006 bonds)	58,647	50,589	42,020	33,000	33,000	21,500
200-25-89320	CUSTODIAL FEES	2,448	2,120	2,971	2,900	2,900	2,900
<b>TOTAL DEBT SERVICE EXPENSES</b>		<b>246,095</b>	<b>247,709</b>	<b>249,991</b>	<b>265,900</b>	<b>265,900</b>	<b>454,400</b>
<b>TOTAL COMMUNITY CENTER EXPENSE</b>		<b>414,917</b>	<b>408,899</b>	<b>423,572</b>	<b>488,383</b>	<b>488,383</b>	<b>677,674</b>

ACCOUNT TITLE		2016 Actual	2017 Actual	2018 Actual	2019 Budget	2019 Estimated	2020 Adopted
200-26-61100	SALARIES	-	0	0	0	0	0
200-26-61120	SALARIES - CONCESSION	8,676	9,594	8,654	9,500	9,500	11,220
200-26-61150	SALARIES - REC LEADER	-	218	6,492	5,830	5,830	10,305
200-26-61500	F.I.C.A.	664	751	1,159	1,750	1,750	1,785
200-26-61520	UNEMPLOYMENT	183	41	32	150	150	250
200-26-61530	WORKERS COMPENSATION	610	5	82	740	740	740
<b>TOTAL PERSONNEL EXPENSES</b>		<b>16,170</b>	<b>17,209</b>	<b>16,419</b>	<b>17,970</b>	<b>17,970</b>	<b>24,300</b>
200-26-73770	SUPPLIES & EQUIPMENT	991	2,511	415	3,000	3,000	2,750
<b>TOTAL OPERATING SUPPLIES</b>		<b>991</b>	<b>2,511</b>	<b>415</b>	<b>3,000</b>	<b>3,000</b>	<b>2,750</b>
200-26-74020	CONCESSIONS	7,660	9,046	7,523	9,000	9,000	9,000
200-26-74030	PROGRAM SUPPLIES	97	146	131	150	150	200
<b>TOTAL PROGRAM COSTS</b>		<b>7,757</b>	<b>9,192</b>	<b>7,654</b>	<b>9,150</b>	<b>9,150</b>	<b>9,200</b>
200-26-76000	INSURANCE						
200-26-76050	POOL MANAGEMENT	91,782	93,970	100,801	102,510	102,510	108,890
200-26-76410	SPECIAL EVENTS - POOL	391	436	800	700	700	800
<b>TOTAL CONTRACTUAL SERVICES</b>		<b>92,173</b>	<b>94,406</b>	<b>101,601</b>	<b>103,210</b>	<b>103,210</b>	<b>109,690</b>
200-26-76900	BLDG & GRNDS MAINT	2,169	7,149	3,950	6,000	6,000	6,000
<b>TOTAL MAINTENANCE</b>		<b>2,169</b>	<b>7,149</b>	<b>3,950</b>	<b>6,000</b>	<b>6,000</b>	<b>6,000</b>
200-26-78000	MISCELLANEOUS	-	97	-	200	200	200
<b>TOTAL MISCELLANEOUS</b>		<b>-</b>	<b>97</b>	<b>-</b>	<b>200</b>	<b>200</b>	<b>200</b>
200-26-78500	CAPITAL EQUIPMENT	2,163	8,157	12,982	26,825	26,825	2,400
200-26-78520	COMPUTER EQUIPMENT	-	537	700	-	-	-
<b>TOTAL CAPITAL EXPENSES</b>		<b>2,163</b>	<b>8,694</b>	<b>13,682</b>	<b>26,825</b>	<b>26,825</b>	<b>2,400</b>
<b>TOTAL POOL</b>		<b>121,423</b>	<b>139,258</b>	<b>143,721</b>	<b>166,355</b>	<b>166,355</b>	<b>154,540</b>
<b>GRAND TOTAL PARK EXPENSES</b>		<b>1,074,351</b>	<b>1,349,029</b>	<b>1,185,401</b>	<b>1,558,099</b>	<b>1,558,099</b>	<b>2,065,162</b>

## Transportation

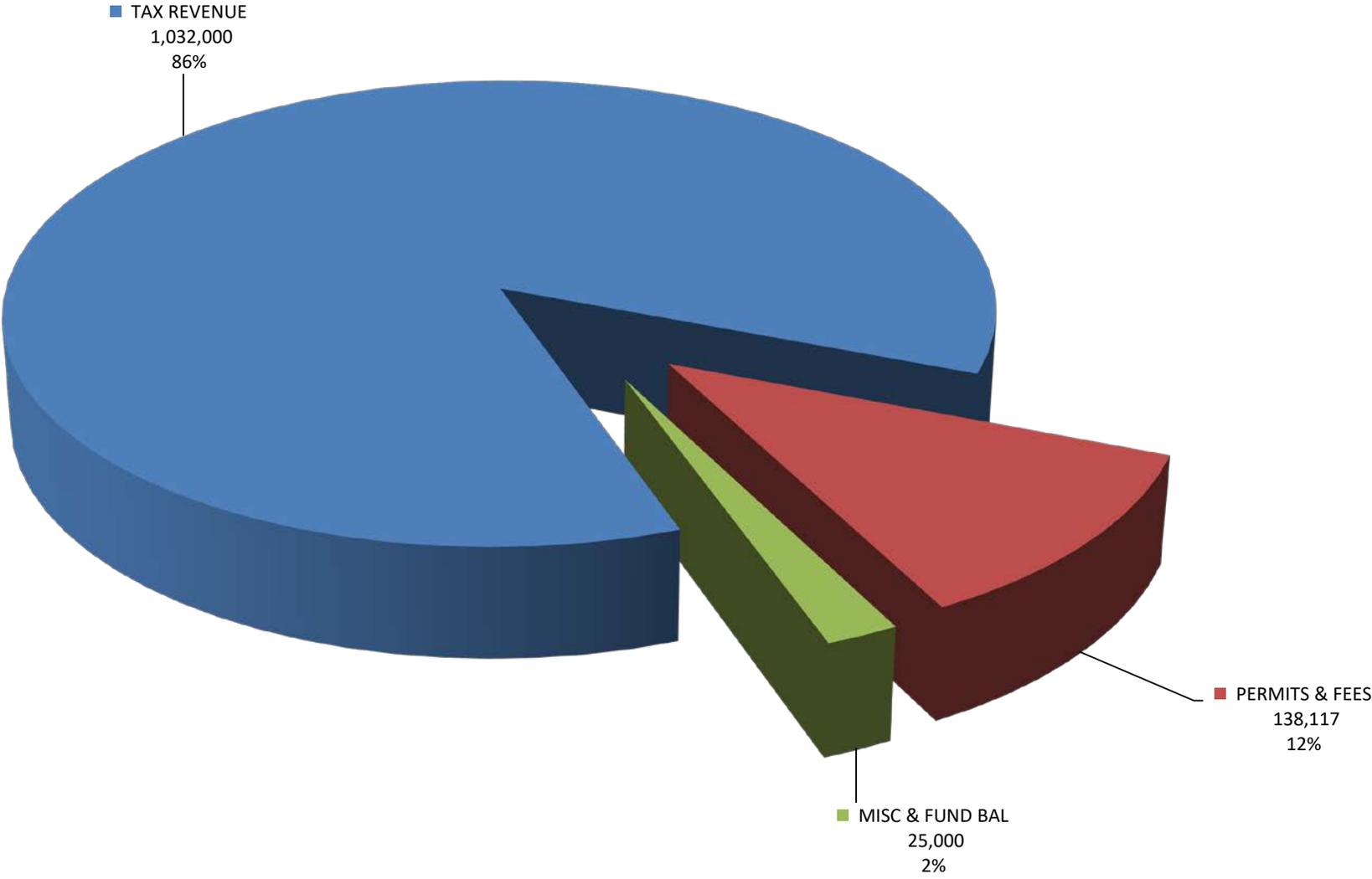
The Transportation Division is responsible for the maintenance and repair of city streets, public alleys and the storm sewer system. Grain Valley's transportation system consists of approximately 120 lane miles of roads. Activities include pothole repair, crack sealing, asphalt repairs, curb and gutter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

### By Category

	<b>2017 Actual</b>	<b>2018 Actual</b>	<b>2019 Adopted Budget</b>	<b>2019 Estimated Actual</b>	<b>2020 Board Approved Budget</b>
Personnel	152,029	153,103	187,164	187,164	221,123
Professional Services	-	3,584	4,000	4,000	52,600
Maintenance & Supplies	88,518	120,009	188,169	188,169	137,573
Contractual	50,587	47,963	59,508	59,508	73,973
Utilities	158,610	154,435	185,088	185,088	169,792
Capital Outlay	195,919	216,900	394,055	394,055	426,631
Debt Service	-	-	-	-	-
Transfers/Misc.	25,526	25,409	1,000	1,000	26,000
<b>Total</b>	<b>671,189</b>	<b>721,403</b>	<b>1,018,983</b>	<b>1,018,983</b>	<b>1,107,692</b>

# TRANSPORTATION FUND REVENUES 2020

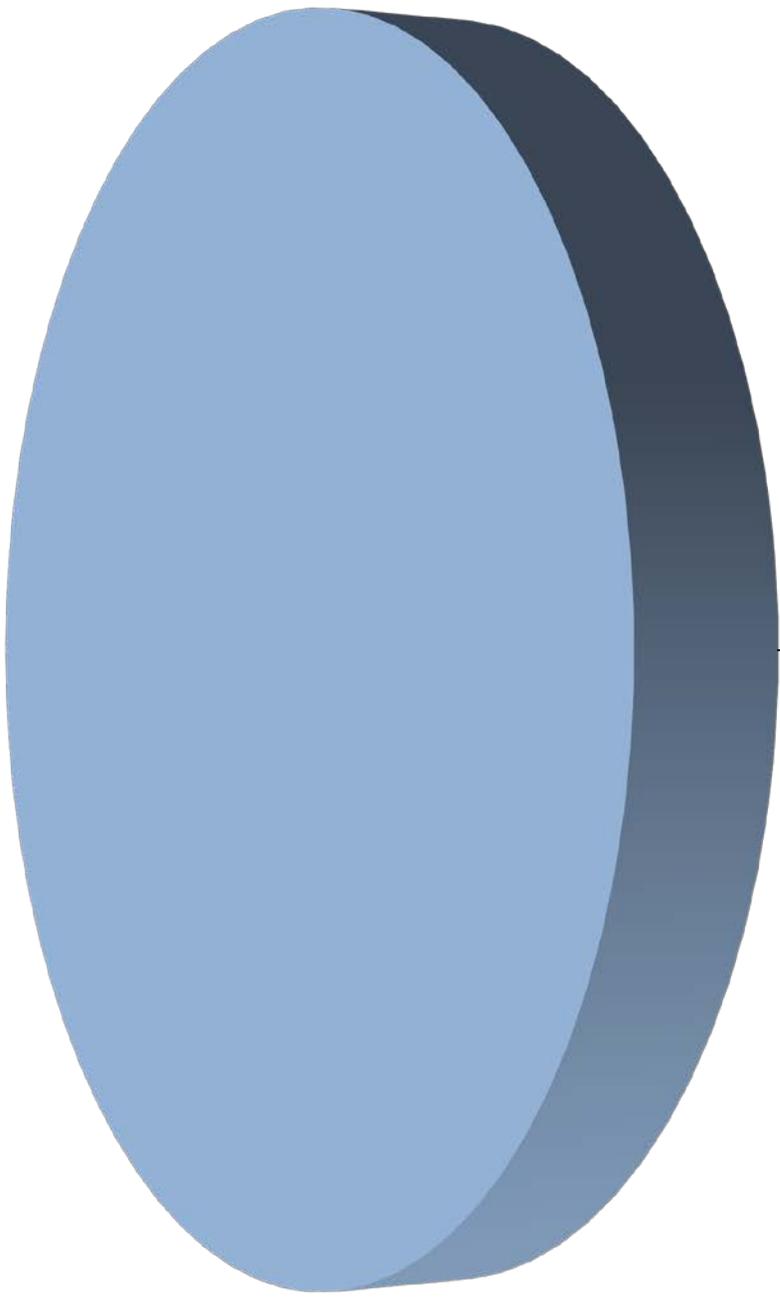
1,195,117



ACCOUNT NUMBER	ACCOUNT TITLE	2016 Actual	2017 Actual	2018 Actual	2019 Budget	2019 Estimated	2020 Adopted
210-00-42200	SALES TAX	366,178	386,713	428,159	483,000	483,000	512,000
210-00-42400	SALES TAX - VEHICLE	112,116	115,812	114,161	115,000	115,000	115,000
210-00-42500	MOTOR FUEL TAX	345,386	346,289	345,038	350,000	350,000	350,000
210-00-42600	MOTOR VEHICLE FEE INC	55,551	56,774	59,353	55,000	55,000	55,000
<b>TOTAL TAX REVENUES</b>		<b>879,231</b>	<b>905,588</b>	<b>946,711</b>	<b>1,003,000</b>	<b>1,003,000</b>	<b>1,032,000</b>
210-00-44600	DEVELOPMENT FEES	26,394	19,996	62,537	62,640	62,640	67,717
210-00-4465	TRAFFIC SIGN REVENUE	2,600	1,820	3,900	3,120	3,120	10,400
210-00-4500	GRANT REVENUE	-	-	-	-	-	-
210-00-44655	STREET LIGHT UPGRADE	22,500	15,000	52,500	40,000	40,000	60,000
<b>TOTAL FEES</b>		<b>51,494</b>	<b>36,816</b>	<b>118,937</b>	<b>105,760</b>	<b>105,760</b>	<b>138,117</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	1,077	6,497	23,916	10,000	10,000	25,000
210-00-47800	VENDING REBATES	5	0	-	-	-	-
<b>TOTAL MISCELLANEOUS</b>		<b>1,082</b>	<b>6,506</b>	<b>23,916</b>	<b>10,000</b>	<b>10,000</b>	<b>25,000</b>
210-00-48700	BEGINNING FUND BALANCE	-	-	-	-	-	-
<b>TOTAL BEGINNING FUND BALANCE</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
210-00-49100	TRANSFER FROM GENERAL	-	-	-	-	-	-
210-00-49500	TRANSFER FROM CAPITAL	-	-	-	-	-	-
<b>TOTAL TRANSFERS IN</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL TRANSPORTATION REVENUES</b>		<b>931,807</b>	<b>948,910</b>	<b>1,089,564</b>	<b>1,118,760</b>	<b>1,118,760</b>	<b>1,195,117</b>

**TRANSPORTATION EXPENSES 2020**

**1,107,692**



■ TRANSPORTATION  
1,107,692  
100%

ACCOUNT NUMBER	ACCOUNT TITLE	2016 Actual	2017 Actual	2018 Actual	2019 Budget	2019 Estimated	2020 Adopted
210-55-61100	PERSONNEL SALARIES	101,209	101,978	98,378	121,804	121,804	140,945
210-55-61110	OVERTIME	4,088	4,753	7,097	5,150	5,150	5,260
<b>TOTAL SALARIES</b>		<b>105,297</b>	<b>106,731</b>	<b>105,475</b>	<b>126,954</b>	<b>126,954</b>	<b>146,205</b>
210-55-61500	F.I.C.A.	7,401	7,420	7,483	9,381	9,381	11,242
210-55-61520	UNEMPLOYMENT	451	347	260	359	359	385
210-55-61530	WORKERS COMPENSATION	3,844	3,739	4,510	5,363	5,363	6,451
210-55-61540	HEALTH INSURANCE	17,167	18,383	20,184	25,300	25,300	34,000
210-55-61550	Health Insurance Appr	-	-	-	-	-	-
210-55-61555	HSA	2,742	3,274	4,072	4,860	4,860	4,950
210-55-61560	DENTAL	1,268	1,406	1,507	1,885	1,885	2,000
210-55-61570	LIFE INSURANCE	355	340	329	382	382	389
210-55-61575	SHORT TERM DISABILITY	-	-	313	491	491	550
210-55-61580	RETIREMENT	8,339	8,040	7,897	8,946	8,946	11,504
210-55-615900	EAP EXPENSE	65	49	36	398	398	428
<b>TOTAL BENEFITS</b>		<b>41,632</b>	<b>42,998</b>	<b>46,591</b>	<b>57,365</b>	<b>57,365</b>	<b>71,899</b>
210-55-62000	EDUCATION REIMBURSEMENT	-	-	-	-	-	-
210-55-62050	COMPUTER TRAINING	-	-	-	1,040	1,040	1,640
210-55-62080	TRAINING	90	40	247	500	500	260
210-55-62200	SUB & MEMBERSHIP	102	120	221	220	220	220
210-55-62250	MEETINGS & CONFERENCE	783	2,141	569	840	840	900
210-55-62320	MILEAGE	-	-	-	120	120	-
210-55-62350	ED. & REF MATERIAL	-	0	-	125	125	-
<b>TOTAL STAFF DEVELOPMENT</b>		<b>975</b>	<b>2,301</b>	<b>1,037</b>	<b>2,845</b>	<b>2,845</b>	<b>3,020</b>
210-55-72000	PROFESSIONAL SERVICES	-	-	3,128	2,000	2,000	52,600
210-55-72010	ENGINEERING SERVICES	25,900	-	456	2,000	2,000	-
<b>TOTAL PROFESSIONAL SERVICES</b>		<b>25,900</b>	<b>-</b>	<b>3,584</b>	<b>4,000</b>	<b>4,000</b>	<b>52,600</b>
210-55-73000	OFFICE SUPPLIES	352	409	354	500	500	500
210-55-73100	POSTAGE	-	253	45	400	400	400
<b>TOTAL OFFICE SUPPLIES</b>		<b>352</b>	<b>662</b>	<b>399</b>	<b>900</b>	<b>900</b>	<b>900</b>
210-55-73200	OFFICE EQUIPMENT	146	35	83	185	185	185
210-55-73250	OFFICE FURNITURE	268	-	50	170	170	160
<b>TOTAL OFFICE EQUIP/FURNITURE</b>		<b>414</b>	<b>35</b>	<b>133</b>	<b>355</b>	<b>355</b>	<b>345</b>
210-55-73500	FUEL	4,253	4,816	4,808	6,000	6,000	6,000
210-55-73520	SALT & SAND	29,204	9,070	35,025	35,200	35,200	36,050
210-55-73540	ROCK MATERIALS	4,550	5,422	2,110	5,400	5,400	3,200
210-55-73550	ASPHALT MATERIALS	15,701	32,132	15,770	34,500	34,500	34,500
210-55-73730	STREET/STORM SUPPLIES	31,401	15,047	21,239	41,500	41,500	10,000
210-55-73740	TRAFFIC SIGNS, SIGNALS	6,625	5,473	9,172	36,200	36,200	10,000
210-55-73790	PERSONAL SAFETY	593	658	972	1,100	1,100	220
<b>TOTAL OPERATING SUPPLIES</b>		<b>92,327</b>	<b>72,618</b>	<b>89,096</b>	<b>159,900</b>	<b>159,900</b>	<b>99,970</b>

ACCOUNT NUMBER	ACCOUNT TITLE	2016 Actual	2017 Actual	2018 Actual	2019 Budget	2019 Estimated	2020 Adopted
210-55-74530	EQUIPMENT MAINTENANCE	8,325	5,850	5,914	4,750	4,750	8,250
210-55-74550	FLEET MAINTENANCE - P	3,817	3,403	3,493	7,400	7,400	5,000
210-55-74590	VEHICLE WASHES	-	-	-	-	-	-
210-55-74600	COMPUTER MAINTENANCE	1,235	1,474	2,649	4,450	4,450	6,850
210-55-74860	CRACK SEALING	7,448	-	7,212	5,500	5,500	10,000
<b>TOTAL MAINTENANCE EXPENSE</b>		<b>20,825</b>	<b>10,727</b>	<b>19,268</b>	<b>22,100</b>	<b>22,100</b>	<b>30,100</b>
210-55-75300	HAND TOOLS	764	431	656	900	900	900
210-55-75310	SMALL EQUIPMENT	1,620	2,848	9,285	1,120	1,120	1,580
<b>TOTAL TOOLS &amp; EQUIP</b>		<b>2,384</b>	<b>3,279</b>	<b>9,941</b>	<b>2,020</b>	<b>2,020</b>	<b>2,480</b>
210-55-76000	INSURANCE	8,500	9,548	10,496	11,400	11,400	12,200
210-55-76030	STREET SWEEPING	6,120	11,050	5,800	13,260	13,260	13,260
210-55-76200	ADVERTISING	-	-	-	500	500	500
210-55-76210	PRINTING	-	-	-	500	500	500
210-55-76350	UNIFORMS	1,082	1,197	1,338	1,460	1,460	1,500
210-55-76390	EQUIPMENT RENTAL	548	330	625	1,000	1,000	1,625
210-55-76470	ANNUAL CONCRETE MAINT	23,806	27,910	29,107	30,000	30,000	43,000
210-55-76480	ANNUAL STREET MAINTEN	-	-	-	-	-	-
210-55-76490	OFFICE EQUIPMENT LEASE	591	552	597	1,388	1,388	1,388
<b>TOTAL CONTRACTUAL SERVICES</b>		<b>40,647</b>	<b>50,587</b>	<b>47,963</b>	<b>59,508</b>	<b>59,508</b>	<b>73,973</b>
210-55-76500	GENERAL PHONE SERVICE	995	916	601	960	960	700
210-55-76510	CELLULAR SERVICE & EQUIP	1,045	1,063	1,741	2,112	2,112	1,824
210-55-76520	PAGER SERVICE & EQUIP	47	105	48	100	100	40
210-55-76550	INTERNET SERVICES	572	1,014	1,090	1,140	1,140	528
210-55-76590	PHONE INSTALLATION &	149	170	150	500	500	500
210-55-76600	ELECTRICITY	145,588	154,409	149,348	179,076	179,076	165,000
210-55-76700	GAS SERVICE	886	933	1,458	1,200	1,200	1,200
<b>TOTAL UTILITIES</b>		<b>149,282</b>	<b>158,610</b>	<b>154,436</b>	<b>185,088</b>	<b>185,088</b>	<b>169,792</b>
210-55-76900	BUILDING MAINTENANCE	862	1,191	1,141	2,494	2,494	3,378
210-55-76930	BUILDING & JAN. SUPPLY	45	6	33	400	400	400
<b>TOTAL BUILDING MAINTENANCE</b>		<b>907</b>	<b>1,197</b>	<b>1,174</b>	<b>2,894</b>	<b>2,894</b>	<b>3,778</b>
210-55-77260	PENNY'S CONCRETE AGREE	-	-	-	-	-	-
<b>TOTAL TIF, NID, CID</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
210-55-78000	MISCELLANEOUS	796	526	409	1,000	1,000	1,000
210-55-78020	TDD EXPENDITURES	-	-	-	-	-	-
<b>TOTAL MISCELLANEOUS</b>		<b>796</b>	<b>526</b>	<b>409</b>	<b>1,000</b>	<b>1,000</b>	<b>1,000</b>

<b>ACCOUNT NUMBER</b>	<b>ACCOUNT TITLE</b>	<b>2016 Actual</b>	<b>2017 Actual</b>	<b>2018 Actual</b>	<b>2019 Budget</b>	<b>2019 Estimated</b>	<b>2020 Adopted</b>
210-55-78500	CAPITAL EQUIPMENT	19,072	15,987	48,083	13,570	13,570	74,600
210-55-78520	COMPUTER EQUIPMENT	-	-	9,222	140	140	940
210-55-78530	COMPUTER SOFTWARE PRO	773	2,099	5,446	4,845	4,845	5,591
<b>TOTAL CAPITAL EXPENSES</b>		<b>19,845</b>	<b>18,086</b>	<b>62,751</b>	<b>18,555</b>	<b>18,555</b>	<b>81,131</b>
210-55-79400	ANNUAL CIP APPROPRIATE	135,946	177,677	153,046	375,000	375,000	342,000
210-55-79880	BUILDING IMPROVEMENTS	821	156	1,103	500	500	3,500
<b>TOTAL CAPITAL PROJECTS</b>		<b>136,767</b>	<b>177,833</b>	<b>154,149</b>	<b>375,500</b>	<b>375,500</b>	<b>345,500</b>
210-55-89560	TRANSFER TO PARKS - M	25,000	25,000	25,000	25,000	25,000	25,000
<b>TOTAL TRANSFERS OUT</b>		<b>25,000</b>	<b>25,000</b>	<b>25,000</b>	<b>25,000</b>	<b>25,000</b>	<b>25,000</b>
<b>TOTAL TRANSPORTATION EXPENSES</b>		<b>663,350</b>	<b>671,190</b>	<b>721,406</b>	<b>1,043,984</b>	<b>1,043,984</b>	<b>1,107,693</b>

ACCOUNT NUMBER	ACCOUNT TITLE	2016 Actual	2017 Actual	2018 Actual	2019 Budget	2019 Estimated	2020 Adopted
230-00-41000	REAL ESTATE & PROPERTY	83,023	84,828	91,980	92,000	92,000	99,000
230-00-41100	DELINQUENT PROPERTY T	1,599	1,917	2,078	2,000	2,000	2,000
230-00-41400	REPLACEMENT TAXES	1,087	1,141	1,208	1,000	1,000	1,200
230-00-41700	INTEREST - PROPERTY T	778	2,271	1,947	2,000	2,000	2,000
230-00-41500	RAIL & UTILITY TAX	2,023	872	947	1,000	1,000	1,000
<b>TOTAL TAX REVENUES</b>		<b>88,510</b>	<b>91,029</b>	<b>98,160</b>	<b>98,000</b>	<b>98,000</b>	<b>105,200</b>
230-00-47500	MISCELLANEOUS INCOME	377	-	-	-	-	-
230-00-47700	INTEREST INCOME	-	955	-	1,000	1,000	1,000
<b>TOTAL MISCELLANEOUS REVENUES</b>		<b>377</b>	<b>955</b>	<b>-</b>	<b>1,000</b>	<b>1,000</b>	<b>1,000</b>
230-00-48700	BEGINNING FUND BALANCE	-	-	-	-	-	-
<b>TOTAL BONDS AND FUND BALANCE</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL PUBLIC HEALTH REVENUES</b>		<b>88,887</b>	<b>91,984</b>	<b>98,160</b>	<b>99,000</b>	<b>99,000</b>	<b>106,200</b>
230-33-61100	PERSONNEL SALARIES	-	-	-	-	-	-
<b>TOTAL SALARIES</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
230-33-74200	SENIOR HEALTH SERVICE	10,096	13,544	10,894	16,000	16,000	16,000
230-33-74210	GV CLEAN UP	14,906	16,677	15,838	16,500	16,500	19,500
230-33-74300	COMMUNITY PROGRAMS	-	11,390	18,384	26,425	26,425	26,425
230-33-74310	STORM CLEAN UP	-	-	-	-	-	-
230-33-74340	RECYCLING CENTER	-	-	-	-	-	-
230-33-74510	WARNING SIREN MAINTEN	-	-	-	-	-	-
230-33-74770	SEWER LINES CLEANING	-	-	-	-	-	-
<b>TOTAL PROGRAM EXPENSES</b>		<b>25,002</b>	<b>41,611</b>	<b>45,116</b>	<b>58,925</b>	<b>58,925</b>	<b>61,925</b>
230-33-78000	MISCELLANEOUS	-	-	-	-	-	-
230-33-78540	WARNING SIREN	23,853	-	-	-	-	-
230-33-78599	LAND ACQUISITION	-	-	63,369	-	-	-
<b>TOTAL MISCELLANEOUS</b>		<b>23,853</b>	<b>-</b>	<b>63,369</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>88,855</b>	<b>81,611</b>	<b>148,485</b>	<b>98,925</b>	<b>98,925</b>	<b>101,925</b>

<b>ACCOUNT NUMBER</b>	<b>ACCOUNT TITLE</b>	<b>2016 Actual</b>	<b>2017 Actual</b>	<b>2018 Actual</b>	<b>2019 Budget</b>	<b>2019 Estimated</b>	<b>2020 Adopted</b>
250-00-41000	PROPERTY TAX REVENUE	225,370	229,690	230,107	230,000	230,000	230,000
250-00-42000	SALES TAX REVENUE	95,682	96,606	76,352	50,000	50,000	50,000
250-00-47100	COUNTY REVENUE	52,324	53,134	34,683	25,000	25,000	25,000
<b>TOTAL TIF (OLD TOWNE) REVENUE</b>		<b>373,376</b>	<b>379,430</b>	<b>341,142</b>	<b>305,000</b>	<b>305,000</b>	<b>305,000</b>
250-80-77310	TIF EXPENSE-OLD TOWNE	5,110	225	306	-	-	-
250-80-77320	DEVELOPER EXPENSE-PRO	216,683	234,591	230,107	230,000	230,000	230,000
250-80-77330	DEVELOPER EXPENSE-SAL	140,233	150,638	115,506	75,000	75,000	75,000
<b>TOTAL TIF (OLD TOWNE) EXPENSES</b>		<b>362,026</b>	<b>385,454</b>	<b>345,919</b>	<b>305,000</b>	<b>305,000</b>	<b>305,000</b>

ACCOUNT NUMBER	ACCOUNT TITLE	2016 Actual	2017 Actual	2018 Actual	2019 Budget	2019 Estimated	2020 Adopted
280-00-42300	SALES TAX	366,178	386,713	428,159	483,000	483,000	512,000
280-00-4610	REIMBURSEMENT FOR PRO	-	-	-	-	-	-
280-00-4690	SALE OF ASSETS	-	-	-	-	-	-
280-00-47700	BEGINNING FUND BALANCE	-	-	-	82,000	82,000	60,000
<b>TOTAL CAPITAL IMPROVE REVENUES</b>		<b>366,178</b>	<b>386,713</b>	<b>428,159</b>	<b>565,000</b>	<b>565,000</b>	<b>572,000</b>
280-88-78000	MISCELLANEOUS	-	-	-	-	-	-
280-88-77260	PENNY'S CONCRETE AGREE	-	-	-	-	-	-
280-88-78510	CAPITAL OUTLAY	-	-	-	-	-	-
280-88-72610	CONSULTATION FEES - M	-	-	-	-	-	-
280-88-72510	CONSULTATION FEES - I	-	-	-	-	-	-
280-88-89580	TRANSFER TO TRANSPORT	-	-	-	-	-	-
280-88-89510	TRANSFER TO COMMUNITY	250,000	250,000	250,000	265,000	265,000	210,000
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 IMPROVE	-	-	-	-	-	-
280-88-79910	SNI-BAR FARMS IMPROVE	-	-	18,299	300,000	300,000	362,000
280-88-79915	STREET & PARKING IMPROVE	-	-	122,665			
<b>TOTAL CAPITAL IMPROVE EXPENSES</b>		<b>250,000</b>	<b>250,000</b>	<b>390,964</b>	<b>565,000</b>	<b>565,000</b>	<b>572,000</b>

<b>ACCOUNT NUMBER</b>	<b>ACCOUNT TITLE</b>	<b>2016 Actual</b>	<b>2017 Actual</b>	<b>2018 Actual</b>	<b>2019 Adopted</b>
295-00-48000	BOND PROCEEDS	-	-	-	-
295-00-47700	INTEREST REVENUE	1,218	1,265	2,190	-
295-00-48700	BEGINNING FUND BALANCE	707,000	-	184,819	-
295-00-47705	MODOT REFUND	-	-	10,201	-
295-00-49750	TRANSFER FROM GO BOND	-	-	-	-
<b>GO BOND REVENUES</b>		<b>708,218</b>	<b>1,265</b>	<b>197,210</b>	<b>-</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	(79,633)	-	-	-
295-00-79900	DOWNTOWN STREET IMPROVEM	604,985	-	197,210	-
295-00-89000	INTEREST EXPENSE	-	-	-	-
<b>TOTAL 2011 GO EXPENSES</b>		<b>525,352</b>	<b>-</b>	<b>197,210</b>	<b>-</b>

ACCOUNT NUMBER	ACCOUNT TITLE	2016 Actual	2017 Actual	2018 Actual	2019 Budget	2019 Estimated	2020 Adopted
300 TIF PROJECT #2							
300-00-48000	BOND PROCEEDS	-	-	-	-	-	-
300-00-48300	BOND REIMBURSEMENT	-	-	-	-	-	-
300-00-48350	DEVELOPER REIMBURSEMENT	79,143	4,812	(16,844)	5,000	5,000	-
300-00-49762	TRANSFER FROM PROJECT 1A			85,132	-	-	-
<b>TOTAL BONDS, FD BAL, CAPT LEASES</b>		<b>79,143</b>	<b>4,812</b>	<b>68,288</b>	<b>5,000</b>	<b>5,000</b>	<b>-</b>
<b>TOTAL TIF REVENUES</b>		<b>79,143</b>	<b>4,812</b>	<b>68,288</b>	<b>5,000</b>	<b>5,000</b>	<b>-</b>
300-00-72000	PROFESSIONAL SERVICES	58,718	4,104	3,736	5,000	5,000	5,000
300-00-76200	ADVERTISING	1,049	-	-	-	-	-
<b>TOTAL PROFESSIONAL SERVICES</b>		<b>59,767</b>	<b>4,104</b>	<b>3,736</b>	<b>5,000</b>	<b>5,000</b>	<b>5,000</b>
300-00-89110	CUSTODIAL FEES	2,638	2,032	-	-	-	-
300-00-89300	BOND ISSUANCE COSTS	300	-	-	-	-	-
300-00-89510	TRANSFER TO GENERAL FUND	-	-	85,131	-	-	-
<b>TOTAL DEBT SERVICE</b>		<b>2,938</b>	<b>2,032</b>	<b>85,131</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL TIF EXPENSES</b>		<b>62,705</b>	<b>6,136</b>	<b>88,867</b>	<b>5,000</b>	<b>5,000</b>	<b>5,000</b>
301 MKT PL TIF RESERVE PR#2							
301-00-47700	INTEREST REVENUE	-	-	-	-	-	-
<b>TOTAL MISCELLANEOUS</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
301-00-49100	TRANSFER FROM GENERAL	50,000	50,000	140,000	-	-	-
301-00-49760	TRANSFER FROM PR2 SPEC ALLOC	47,774	16,954	111,795	-	-	-
301-00-49762	TRANSFER FROM PR1A SPEC ALLOC	-	-	-	-	-	-
<b>TOTAL TRANSFERS</b>		<b>97,774</b>	<b>66,954</b>	<b>251,795</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL RESERVE FUND REVENUES</b>		<b>97,774</b>	<b>66,954</b>	<b>251,795</b>	<b>-</b>	<b>-</b>	<b>-</b>
301-00-89521	TRANSFER TO TIF BOND	-	-	-	-	-	-
<b>TOTAL OTHER USES</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
302 MKPL TIF-PR#2 SPEC ALLOW							
302-00-41001	TIF PROJECT #2 PROPERTY TAX	81,603	73,950	79,352	80,000	80,000	80,000
302-00-42001	TIF PROJECT #2 SALES TAX	95,553	59,340	386,338	300,000	300,000	400,000
302-00-47100	COUNTY TAX REVENUES	22,904	36,303	112,633	65,000	65,000	125,000
302-00-47700	INTEREST REVENUE	48	148	1,290	-	-	2,000
302-00-4799	REIMBURSEMENT 1A	18,091	-	-	-	-	-
302-00-48700	BEGINNING FUND BALANCE	-	25,000	-	-	-	-

ACCOUNT NUMBER	ACCOUNT TITLE	2016 Actual	2017 Actual	2018 Actual	2019 Budget	2019 Estimated	2020 Adopted
<b>TOTAL REVENUES</b>		<b>218,199</b>	<b>194,741</b>	<b>579,613</b>	<b>445,000</b>	<b>445,000</b>	<b>607,000</b>
302-00-77340	DEVELOPER REIMBURSEMENT	-	-	-	415,000	415,000	382,000
302-00-77342	PAYMENT TO TRUSTEE	-	-	-	-	-	-
302-00-89520	TRANSFER TO MKT PL TIF RESERVE	47,774	14,075	111,795	-	-	-
302-00-89521	TRANSFER TO TIF BOND	168,099	173,820	213,602	225,000	225,000	225,000
<b>TOTAL EXPENSES</b>		<b>215,873</b>	<b>187,895</b>	<b>325,397</b>	<b>640,000</b>	<b>640,000</b>	<b>607,000</b>
305 MKT PL TIF PR#2 IDA BDS							
305-00-47700	INTEREST REVENUE	155	652	3,603	-	-	-
305-00-48000	BOND PROCEEDS	-	-	-	-	-	-
305-00-48700	BEGINNING FUND BALANCE	-	-	-	-	-	-
305-00-49761	TRANSFER FROM CID FUND	17,650	17,973	23,140	20,000	20,000	20,000
305-00-49762	TRANSFER FROM PROJECT	-	-	-	-	-	-
305-00-49763	TRANSFER FROM TIF RESERVES	-	-	-	-	-	-
305-00-49910	TRANSFER FROM SPECIAL ALLOW	168,098	170,941	213,602	225,000	225,000	225,000
<b>TOTAL REVENUES</b>		<b>185,903</b>	<b>189,566</b>	<b>240,345</b>	<b>245,000</b>	<b>245,000</b>	<b>245,000</b>
305-00-77340	DEVELOPER REIMBURSEMENT	-	-	-	-	-	-
305-00-77341	CITY REIMBURSEMENT	-	13,254	-	-	-	-
<b>TOTAL TIF, NID, CID EXPENSES</b>		<b>-</b>	<b>13,254</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
305-00-89000	BOND PRINCIPAL	80,000	85,000	90,000	90,000	90,000	100,000
305-00-89100	INTEREST EXPENSE	105,794	104,194	102,388	100,000	100,000	97,000
305-00-89110	CUSTODIAL FEES	-	2,554	6,736	5,000	5,000	5,000
305-00-89300	BOND ISSUANCE COSTS	-	-	-	-	-	-
<b>TOTAL DEBT SERVICE</b>		<b>185,794</b>	<b>191,748</b>	<b>199,124</b>	<b>195,000</b>	<b>195,000</b>	<b>202,000</b>
<b>TOTAL EXPENSES</b>		<b>185,794</b>	<b>205,002</b>	<b>199,124</b>	<b>195,000</b>	<b>195,000</b>	<b>202,000</b>
325 MK PL TIF PR#1A							
325-00-41001	TIF PR1A PROPERTY TAX	33,009	49,825	18,541	40,000	40,000	40,000
325-00-42005	TIF PR1A SALES TAXES	43,983	45,125	46,876	50,000	50,000	50,000
325-00-47100	PR1A COUNTY TAX REV	20,468	27,840	25,653	20,000	20,000	25,000
325-00-47700	COUNTY TAX REVENUES	-	-	-	-	-	-
325-00-47700	INTEREST REVENUES	390	1,988	7,020	2,000	2,000	5,000
325-00-48350	DEVELOPER REIMBURSEMENT #3	-	-	-	-	-	-
<b>TOTAL REVENUES</b>		<b>97,850</b>	<b>124,778</b>	<b>98,090</b>	<b>112,000</b>	<b>112,000</b>	<b>120,000</b>
325-00-72000	PROFESSIONAL SERVICES #1A	1,277	-	1,000	1,000	1,000	1,000
325-00-78999	REIMBURSE TIF FUND	18,091	-	-	-	-	-
325-00-89519	TRANSFER TO 300	-	-	85,132	-	-	-



ACCOUNT NUMBER	ACCOUNT TITLE	2016 Actual	2017 Actual	2018 Actual	2019 Budget	2019 Estimated	2020 Adopted
310 MKT PLACE NID-PR#2							
310-00-47700	INTEREST REVENUE	-	-	-	-	-	-
<b>TOTAL MISCELLANEOUS REVENUE</b>		-	-	-	-	-	-
310-00-48001	NID NOTE PROCEEDS	-	-	-	-	-	-
310-00-48000	NID BOND PROCEEDS	3,035,000	-	-	-	-	-
310-00-48002	NID BOND DEPOSITS	291,123	-	-	-	-	-
310-00-48010	NID ASSESSMENTS	-	-	217,890	223,500	216,202	223,500
310-00-48003	NID BOND DISCOUNT	(45,413)	-	-	-	-	-
310-00-48700	BEGINNING FUND BALANCE	54,000	71,100	-	-	-	-
<b>TOTAL BONDS, FD BAL, CAPT LEASES</b>		<b>3,334,710</b>	<b>71,100</b>	<b>217,890</b>	<b>223,500</b>	<b>216,202</b>	<b>223,500</b>
<b>TOTAL REVENUES</b>		<b>3,334,710</b>	<b>71,100</b>	<b>217,890</b>	<b>223,500</b>	<b>216,202</b>	<b>223,500</b>
310-00-72000	PROFESSIONAL SERVICES	4,645	-	-	500	500	500
310-00-72060	LEGAL FEES	-	-	-	-	-	-
310-00-77340	DEVELOPER REIMBURSEMENT	-	-	-	-	-	-
310-00-79485	MODOT PROJECT DEPOSIT	-	-	-	-	-	-
310-00-89000	PRINCIPAL PAYMENTS	3,125,000	-	125,000	125,000	125,000	130,000
310-00-89100	INTEREST PAYMENTS	31,250	71,033	92,764	91,000	91,000	88,000
310-00-89110	CUSTODIAL FEES	677	-	704	4,200	4,200	4,200
310-00-89300	BOND ISSUANCE COSTS	86,529	-	-	-	-	-
<b>TOTAL EXPENSES</b>		<b>3,248,101</b>	<b>71,033</b>	<b>218,468</b>	<b>220,700</b>	<b>220,700</b>	<b>222,700</b>

ACCOUNT NUMBER	ACCOUNT TITLE	2016 Actual	2017 Actual	2018 Actual	2019 Budget	2019 Esteimated	2020 Adopted
320 MKT PLACE CID PR#2							
320-00-48360	COST REIMBURSEMENT	-	13,254	-	-	-	-
<b>TOTAL REVENUES</b>		-	13,254	-	-	-	-
320-00-72000	PROFESSIONAL SERVICES	205	-	-	-	-	-
320-00-72060	LEGAL FEES	-	-	-	-	-	-
<b>TOTAL EXPENSES</b>		<b>205</b>	-	-	-	-	-
321 MKT PLACE CID PR#2 SPECIAL ALLOW FUND							
321-00-42003	MK PL CID PR#2 SALES TAX	41,562	43,172	92,562	229,000	170,623	119,000
321-00-42004	MK PL CID PR#2 USE TAX	18	18,475	17,208	1,000	2,151	1,000
321-00-42006	UNCAPTURED CID/USE	-	-	121,642	-	132,312	140,000
321-00-47700	INTEREST REVENUE	16	135	1,500	500	500	1,000
321-00-48350	DEVELOPERS REIMBURSEMENT	2,643	-	-	-	-	-
321-00-4870	BEGINNING FUND BALANCE	-	-	-	124,305	124,305	81,725
<b>TOTAL REVENUES</b>		<b>44,239</b>	<b>61,782</b>	<b>232,912</b>	<b>354,805</b>	<b>429,891</b>	<b>342,725</b>
321-00-73800	CID OPERATING EXPENSES	5,472	2,840	2,750	6,350	6,350	6,680
321-00-77340	DEVELOPER REIMBURSEMENT	-	-	-	153,230	153,230	200,000
321-00-89000	PRINCIPAL PAYMENTS	-	-	-	-	-	-
321-00-89100	INTEREST PAYMENTS	-	-	-	-	-	-
321-00-89111	CITY ADMIN FEES	576	600	3,428	3,000	3,000	5,000
321-00-89112	SPECIAL ALLOCATION FD TRANS	-	-	-	115,000	115,000	118,000
321-00-89521	TRANSFER TO TIF BOND	17,650	17,973	23,140	20,000	20,000	25,000
<b>TOTAL EXPENSES</b>		<b>23,698</b>	<b>21,413</b>	<b>29,318</b>	<b>297,580</b>	<b>297,580</b>	<b>354,680</b>
323 MKT PLACE CID PR#3							
323-00-42003	MK PL CID PR#3 SALES TAX	-	-	-	-	-	-
323-00-42004	MK PL CID PR#3 USE TAX	-	-	-	-	-	-
323-00-47700	INTEREST REVENUE	-	-	-	-	-	-
323-00-48350	DEVELOPERS REIMBURSEMENT	-	12,506	3,074	5,000	5,000	5,000
<b>TOTAL REVENUES</b>		-	<b>12,506</b>	<b>3,074</b>	<b>5,000</b>	<b>5,000</b>	<b>5,000</b>
323-00-72000	PROFESSIONAL SERVICES	-	8,440	2,606	5,000	5,000	5,000
323-00-73800	CID OPERATING EXPENSES	-	-	-	-	-	-
323-00-76200	ADVERTISING	-	497	-	-	-	-
323-00-89111	CITY ADMIN FEES	-	-	-	-	-	-
<b>TOTAL EXPENSES</b>		-	<b>8,937</b>	<b>2,606</b>	<b>5,000</b>	<b>5,000</b>	<b>5,000</b>

ACCOUNT NUMBER	ACCOUNT TITLE	2016 Actual	2017 Actual	2018 Actual	2019 Budget	2019 Estimated	2020 Adopted
400-00-41000	REAL ESTATE & PROPERTY	1,666,296	1,736,906	1,884,091	1,800,000	1,800,000	2,200,000
400-00-41100	DELINQUENT PROPERTY T	31,729	38,040	41,251	30,000	30,000	35,000
400-00-41400	REPLACEMENT TAXES	22,259	23,375	24,746	20,000	20,000	25,000
400-00-41500	RAIL & UTILITY TAX	41,449	46,513	39,888	40,000	40,000	40,000
400-00-41700	INTEREST - PROPERTY T	15,864	17,875	19,390	15,000	15,000	15,000
<b>TOTAL TAX REVENUES</b>		<b>1,777,597</b>	<b>1,862,709</b>	<b>2,009,366</b>	<b>1,905,000</b>	<b>1,905,000</b>	<b>2,315,000</b>
400-00-47500	MISCELLANEOUS INCOME						
400-00-47700	INTEREST INCOME	2,290	4,219	18,887	5,000	5,000	5,000
<b>TOTAL MISCELLANEOUS REVENUES</b>		<b>2,290</b>	<b>4,219</b>	<b>18,887</b>	<b>5,000</b>	<b>5,000</b>	<b>5,000</b>
400-00-48000	REFUNDING BOND PROCEEDS	-	-	3,380,000	-	-	-
400-00-48100	BOND PREMIUM	-	-	194,241	-	-	-
400-00-48700	BEGINNING FUND BALANCE	-	-	-	-	-	-
<b>TOTAL FUND BALANCE BUDGETED</b>		<b>-</b>	<b>-</b>	<b>3,574,241</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL DEBT SERVICES REVENUES</b>		<b>1,779,887</b>	<b>1,866,928</b>	<b>5,602,494</b>	<b>1,910,000</b>	<b>1,910,000</b>	<b>2,320,000</b>
400-44-89000	PRINCIPAL	1,450,000	1,515,000	4,850,000	1,530,000	1,530,000	877,469
400-44-89010	PAYMENTS TO ESCROW	-	-	-	-	-	-
400-44-89100	INTEREST	253,010	218,491	165,474	151,010	151,010	286,681
400-44-89110	CUSTODIAN FEES	5,690	2,253	4,108	5,000	5,000	5,000
400-44-89300	BOND ISSUANCE COST	-	-	45,950	-	-	-
400-44-73900	APPROP./UNDESIG. FUND	-	-	-	-	-	-
<b>TOTAL DEBT SERVICES EXPENSES</b>		<b>1,708,700</b>	<b>1,735,744</b>	<b>5,065,532</b>	<b>1,686,010</b>	<b>1,686,010</b>	<b>1,169,150</b>

## Water/Sewer

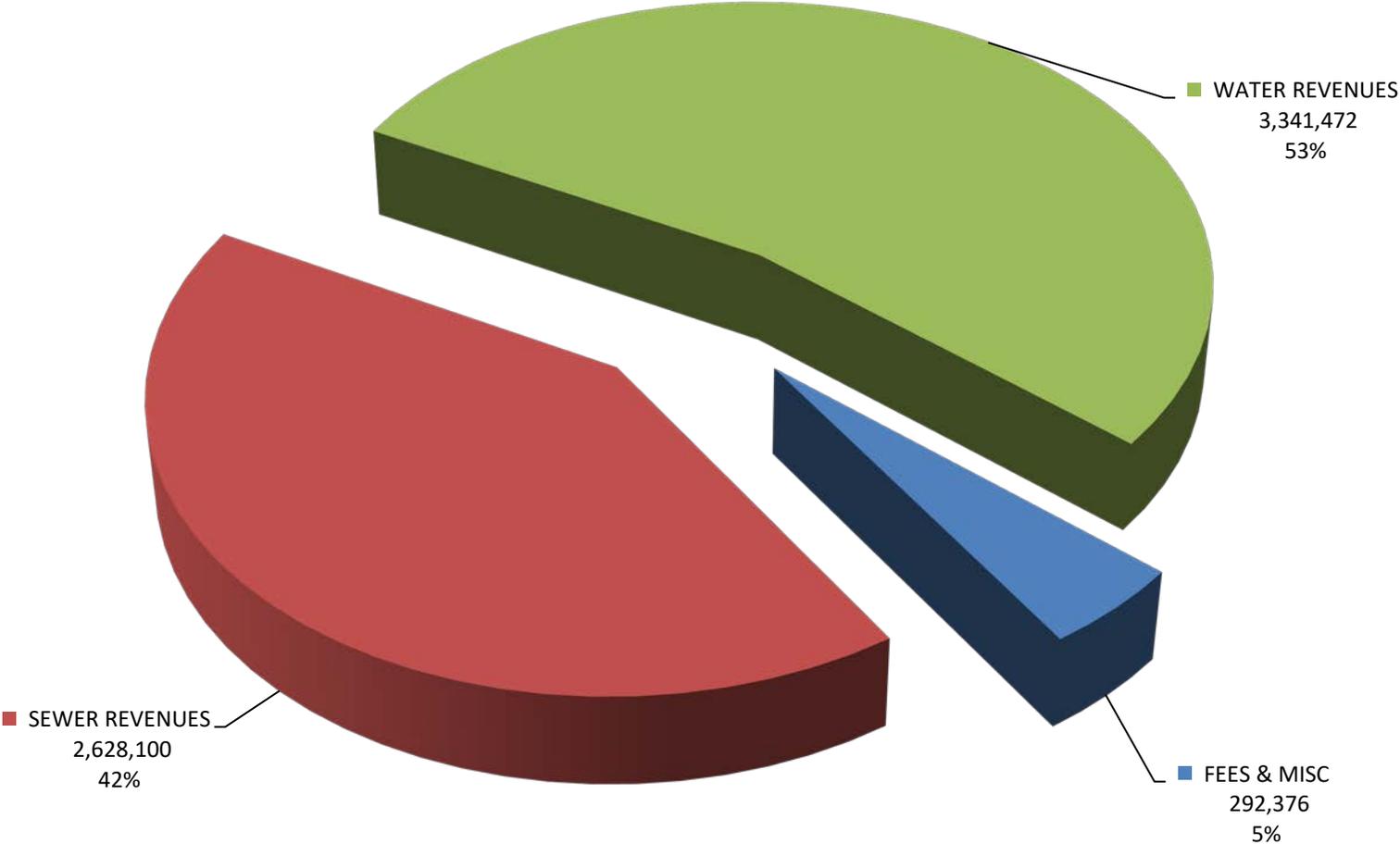
The Water and Sewer Divisions are responsible for the continued operation of the water distribution system and the sewer collection system. Grain Valley's water distribution system has over 72 miles of water lines, ranging in size from 2" to 12". The system contains 680 fire hydrants and 1520 valves,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

### By Category

	<b>2017 Actual</b>	<b>2018 Actual</b>	<b>2019 Adopted Budget</b>	<b>2019 Estimated Actual</b>	<b>2020 Board Approved Budget</b>
Personnel	1,025,689	1,049,767	1,239,156	1,239,156	1,429,393
Professional Services	61,768	66,949	102,630	102,630	129,866
Maintenance & Supplies	1,437,450	1,432,260	1,475,079	1,475,079	1,592,365
Contractual	873,826	894,439	884,530	884,530	895,628
Utilities	70,636	67,945	84,938	84,938	80,338
Capital Outlay	839,292	1,039,590	1,344,465	1,344,465	1,578,298
Debt Service	560,793	605,757	610,500	610,500	310,000
Transfers/Misc.	4,355	6,976	50,100	50,100	48,500
<b>Total</b>	4,873,809	5,163,683	5,791,398	5,791,398	6,064,388

# WATER /SEWER FUND REVENUES 2020

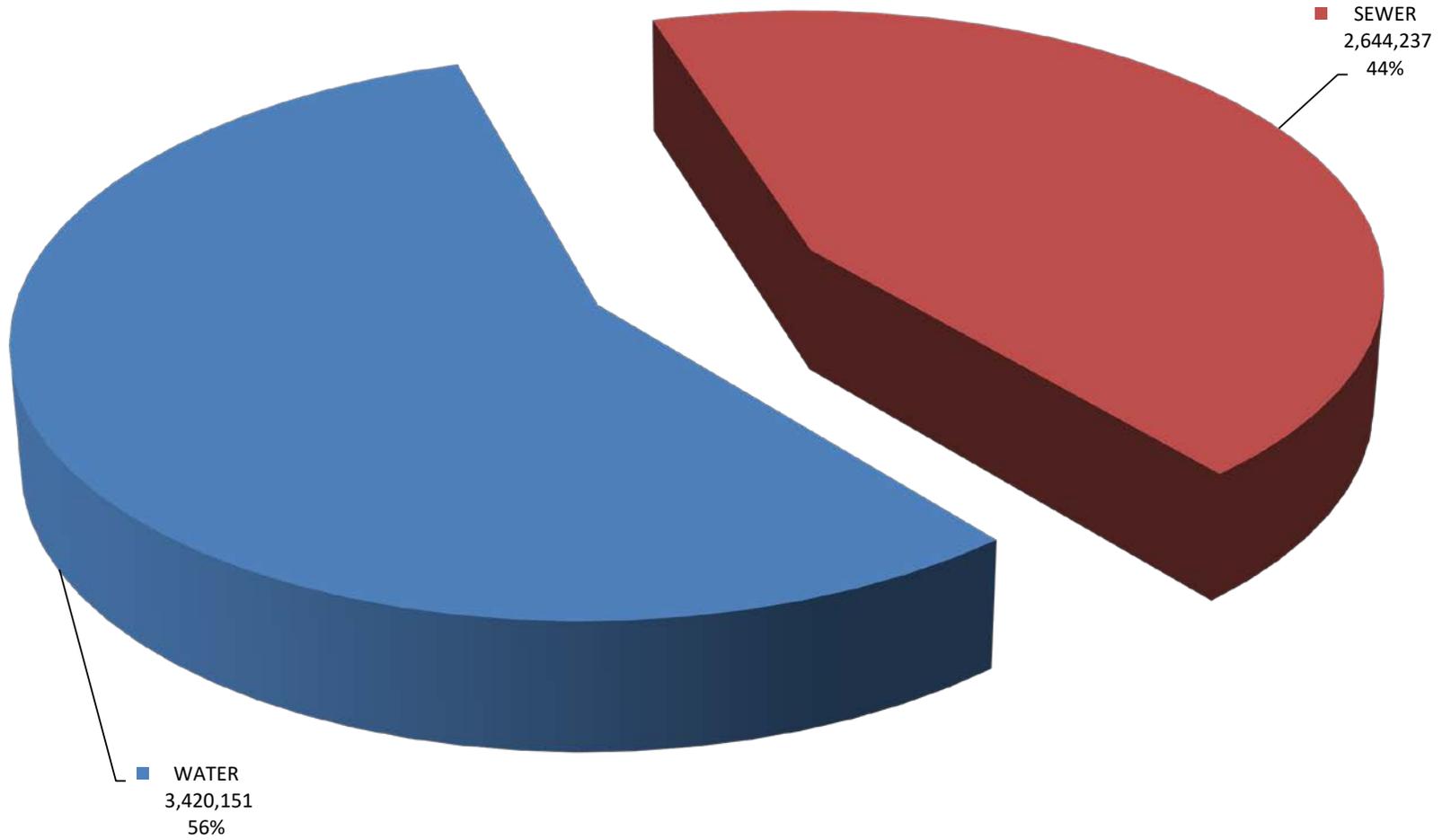
6,261,948



ACCOUNT NUMBER	ACCOUNT TITLE	2016 Actual	2017 Actual	2018 Actual	2019 Budget	2019 Estimated	2020 Adopted
600-00-42800	SALES TAX ADMIN FEE	812	554	906	600	600	600
600-00-44300	REINSPECT FEES	-	-	-	-	-	-
600-00-44500	DEVELOPER FEE	3,969	2,933	8,506	930	930	5,000
600-00-44550	DEVELOPER FEE	7,610	7,372	47,130	-	-	-
<b>TOTAL FEE REVENUES</b>		<b>12,391</b>	<b>10,859</b>	<b>56,542</b>	<b>1,530</b>	<b>1,530</b>	<b>5,600</b>
600-00-45550	BLUE SPRINGS PAYMENT	-	-	-	-	-	-
<b>TOTAL REIMBURSEMENTS</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
600-00-46411	Labor Reimbursement	160	64	-	-	-	-
600-00-46412	REIMBURSEMENT FOR PRO	566	145	-	-	-	-
600-00-46415	WATER REVENUE	2,376,365	2,418,944	2,563,999	2,500,000	2,500,000	2,550,000
600-00-46421	RECONNECT FEES	18,375	16,725	16,625	15,900	15,900	15,900
600-00-46423	PENALTIES	75,343	74,663	77,571	72,000	72,000	75,000
600-00-46424	SEWER COLLECTIONS	2,225,955	2,298,574	2,378,867	2,300,000	2,300,000	2,346,000
600-00-46425	SEWER TAP FEES	201,700	262,999	210,800	244,100	244,100	282,100
600-00-46426	TAPPING FEES	439,486	564,585	445,208	556,166	556,166	619,972
600-00-46427	TAP FEE INCREASE REVENUE	-	-	-	-	-	-
600-00-46428	SEWER LOCATOR REVENUE	-	-	-	-	-	-
600-00-46429	IMPACT FEES	-	-	-	-	-	-
600-00-46431	METER REPLACEMENT	71,146	72,830	74,548	75,000	75,000	75,000
600-00-46432	TOWER ANTENNAE FEE	28,043	28,885	29,751	30,000	30,000	30,000
600-00-46450	RE LEASE- PW MAINT PROPERTY	476	476	476	476	476	476
600-00-46460	HOUSE RENT	3,150	4,200	1,400	-	-	-
600-00-46750	DEVELOPER CONTRIBUTION	-	-	-	-	-	-
<b>TOTAL CHARGES FOR SERVICES</b>		<b>5,440,765</b>	<b>5,743,090</b>	<b>5,799,245</b>	<b>5,793,642</b>	<b>5,793,642</b>	<b>5,994,448</b>
600-00-46900	SALE OF ASSETS	6,387	-	1,150	-	-	-
<b>TOTAL SALE OF PROPERTY/MERCHANDISE</b>		<b>6,387</b>	<b>-</b>	<b>1,150</b>	<b>-</b>	<b>-</b>	<b>-</b>
600-00-47500	MISCELLANEOUS INCOME	1,216	1,036	1,893	2,000	2,000	2,000
600-00-47500	ADMIN A.R. REVENUE	-	-	-	-	-	-
600-00-47700	INTEREST INCOME	8,472	21,572	75,632	35,000	35,000	75,000
600-00-47800	VENDING REBATES	17	-	-	-	-	-
600-00-47820	Contribution - PW Week	900	855	150	300	300	300
<b>TOTAL MISCELLANEOUS REVENUES</b>		<b>10,605</b>	<b>23,463</b>	<b>77,675</b>	<b>37,300</b>	<b>37,300</b>	<b>77,300</b>
600-00-48500	CONTRIBUTION FROM GOV	-	-	-	-	-	-
600-00-48700	BUDGETED FUND BALANCE	-	-	-	-	-	184,600
<b>TOTAL BOND PROCEEDS/FUND BALANCE</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>184,600</b>
<b>TOTAL WATER/SEWER REVENUES</b>		<b>5,470,148</b>	<b>5,777,412</b>	<b>5,934,612</b>	<b>5,832,472</b>	<b>5,832,472</b>	<b>6,261,948</b>

# WATER/SEWER FUND EXPENSES 2020

6,064,388



ACCOUNT NUMBER	ACCOUNT TITLE	2016 Actual	2017 Actual	2018 Actual	2019 Budget	2019 Estimated	2020 Adopted
600-60-61100	PERSONNEL SALARIES	358,937	363,980	359,178	421,448	421,448	475,758
600-60-61110	OVERTIME	8,227	9,505	12,140	10,300	10,300	10,510
<b>TOTAL SALARIES</b>		<b>367,164</b>	<b>373,485</b>	<b>371,318</b>	<b>431,748</b>	<b>431,748</b>	<b>486,268</b>
600-60-61500	F.I.C.A.	25,982	26,126	26,298	31,280	31,280	36,169
600-60-61520	UNEMPLOYMENT	1,485	1,122	844	1,162	1,162	1,222
600-60-61530	WORKERS COMPENSATION	8,846	8,248	9,975	12,231	12,231	14,728
600-60-61540	HEALTH INSURANCE	52,331	56,810	66,294	79,800	79,800	106,500
600-60-61550	Health Insurance Appr	-	-	-	-	-	-
600-60-61555	HSA	8,907	10,907	14,008	15,840	15,840	15,660
600-60-61560	DENTAL	4,216	4,617	5,058	5,955	5,955	6,500
600-60-61570	LIFE INSURANCE	1,165	1,140	1,118	1,194	1,194	1,210
600-60-61575	SHORT TERM DISABILITY	-	-	1,290	1,521	1,521	1,750
600-60-61580	RETIREMENT	28,572	28,877	28,501	29,846	29,846	36,746
600-60-61590	EAP EXPENSE	210	165	122	1,250	1,250	1,320
600-00-61600	CAR ALLOWANCE	-	-	-	-	-	2,400
<b>TOTAL BENEFITS</b>		<b>131,714</b>	<b>138,012</b>	<b>153,508</b>	<b>180,079</b>	<b>180,079</b>	<b>224,205</b>
600-60-62000	EDUCATION REIMBURSEMENT	-	-	-	2,000	2,000	2,500
600-60-62050	COMPUTER TRAINING	-	-	-	880	880	3,280
600-60-62080	TRAINING	180	205	678	1,000	1,000	1,120
600-60-62200	SUB & MEMBERSHIP	425	346	564	400	400	440
600-60-62250	MEETINGS & CONFERENCE	1,566	305	1,438	1,980	1,980	1,800
600-60-62320	MILEAGE	-	-	-	240	240	-
600-60-62350	ED. & REF MATERIAL	-	-	-	250	250	-
<b>TOTAL STAFF DEVELOPMENT</b>		<b>2,171</b>	<b>856</b>	<b>2,680</b>	<b>6,750</b>	<b>6,750</b>	<b>9,140</b>
600-60-72000	PROFESSIONAL SERVICES	69,797	61,723	63,718	62,730	62,730	87,461
600-60-72010	ENGINEERING SERVICES	780	-	456	38,000	38,000	10,000
<b>TOTAL PROFESSIONAL SERVICES</b>		<b>70,577</b>	<b>61,723</b>	<b>64,174</b>	<b>100,730</b>	<b>100,730</b>	<b>97,461</b>
600-60-73000	OFFICE SUPPLIES	1,686	2,315	2,257	2,500	2,500	3,000
600-60-73100	POSTAGE	15,113	14,892	13,867	16,000	16,000	18,800
<b>TOTAL OFFICE SUPPLIES</b>		<b>16,799</b>	<b>17,207</b>	<b>16,124</b>	<b>18,500</b>	<b>18,500</b>	<b>21,800</b>
600-60-73200	OFFICE EQUIPMENT	293	214	26	370	370	370
600-60-73250	OFFICE FURNITURE	536	-	100	340	340	320
<b>TOTAL OFFICE EQUIP/FURNITURE</b>		<b>829</b>	<b>214</b>	<b>126</b>	<b>710</b>	<b>710</b>	<b>690</b>
600-60-73500	FUEL	10,432	11,327	11,717	12,000	12,000	12,000
600-60-73540	ROCK MATERIALS	471	2,324	979	2,000	2,000	325
600-60-73550	ASPHALT MATERIALS	-	-	-	-	-	-
600-60-73610	WATER SUPPLIES	-	-	-	-	-	-
600-60-73700	WATER PURCHASE	621,712	663,271	628,334	667,000	667,000	650,000
600-60-73760	Missouri One Call	3,854	3,792	3,849	3,500	3,500	4,000
600-60-73790	PERSONAL SAFETY	1,185	1,316	1,944	2,200	2,200	2,200
<b>TOTAL OPERATING EXPENSES</b>		<b>637,654</b>	<b>682,030</b>	<b>646,823</b>	<b>686,700</b>	<b>686,700</b>	<b>668,525</b>

ACCOUNT NUMBER	ACCOUNT TITLE	2016 Actual	2017 Actual	2018 Actual	2019 Budget	2019 Estimated	2020 Adopted
600-60-74530	EQUIPMENT MAINTENANCE	5,153	2,334	2,524	5,000	5,000	6,500
600-60-74550	FLEET MAINTENANCE - P	5,257	7,027	7,608	11,800	11,800	10,000
600-60-74570	METER REPLACEMENT PRO	75,009	74,322	80,744	74,100	74,100	80,000
600-60-74590	VEHICLE WASHES	-	-	-	-	-	-
600-60-74600	COMPUTER MAINTENANCE	2,223	2,948	5,298	8,899	8,899	13,699
600-60-74610	RADIO EQUIPMENT & MAI	-	-	-	-	-	-
600-60-74710	TANK & PUMP MAINTENANCE	5,081	5,168	2,620	6,600	6,600	4,000
600-60-74720	WATER LINE MAINTENANCE	23,441	18,329	31,014	20,100	20,100	20,100
600-60-74730	NEW WATER METERS & LI	23,470	25,290	37,517	40,925	40,925	46,000
<b>TOTAL MAINTENANCE EXPENSE</b>		<b>139,634</b>	<b>135,418</b>	<b>167,325</b>	<b>167,424</b>	<b>167,424</b>	<b>180,299</b>
600-60-75300	HAND TOOLS	1,672	1,096	1,386	1,800	1,800	1,800
600-60-75310	SMALL EQUIPMENT	3,690	1,929	2,188	2,240	2,240	3,160
600-60-75990	LOSS ON SALE OF ASSET						
<b>TOTAL TOOLS AND EQUIP</b>		<b>5,362</b>	<b>3,025</b>	<b>3,574</b>	<b>4,040</b>	<b>4,040</b>	<b>4,960</b>
600-60-76000	INSURANCE	15,825	13,813	14,812	16,000	16,000	17,200
600-60-76020	Tri/Blue/GV Water Upgrades	786,506	784,264	783,635	780,200	780,200	758,700
600-60-76200	ADVERTISING	333	-	5,830	4,950	4,950	4,000
600-60-76210	PRINTING	4,097	4,459	4,088	5,000	5,000	5,000
600-60-76350	UNIFORMS	2,155	2,393	2,674	2,920	2,920	3,250
600-60-76390	EQUIPMENT RENTAL	145	228	600	1,000	1,000	3,250
600-60-76420	ONLINE & CC FEES	19,449	21,300	24,738	20,000	20,000	32,500
600-60-76425	NOTIFICATION FEES	185	293	211	300	300	500
600-60-76490	OFFICE EQUIPMENT LEAS	3,160	3,029	3,122	2,745	2,745	3,514
<b>TOTAL CONTRACTUAL SERVICES</b>		<b>831,855</b>	<b>829,779</b>	<b>839,710</b>	<b>833,115</b>	<b>833,115</b>	<b>827,914</b>
600-60-76500	GENERAL PHONE SERVICE	1,989	1,833	1,199	1,920	1,920	1,400
600-60-76510	CELLULAR SERVICE & EQUIP	2,089	2,164	3,578	4,224	4,224	3,648
600-60-76520	PAGER SERVICE & EQUIP	95	104	95	100	100	80
600-60-76550	INTERNET SERVICES	1,144	2,029	2,082	2,280	2,280	1,056
600-60-76590	PHONE INSTALLATION &	595	678	600	1,000	1,000	1,000
600-60-76600	ELECTRICITY	37,121	38,740	32,453	39,000	39,000	39,000
600-60-76700	GAS SERVICE	1,595	2,030	2,742	2,000	2,000	2,000
600-60-76800	TRASH SERVICE	312	323	585	420	420	500
<b>TOTAL UTILITIES</b>		<b>44,940</b>	<b>47,901</b>	<b>43,334</b>	<b>50,944</b>	<b>50,944</b>	<b>48,684</b>
600-60-76900	BLDG & GRDS MAINT	2,564	6,922	3,386	6,138	6,138	7,581
600-60-76930	BLDG & JANITORIAL SUPPLIES	91	12	100	800	800	800
<b>TOTAL BUILDING MAINTENANCE</b>		<b>2,655</b>	<b>6,934</b>	<b>3,486</b>	<b>6,938</b>	<b>6,938</b>	<b>8,381</b>
600-60-77540	DEPRECIATION EXPENSE	-	-	-	-	-	-
600-60-77580	AMORTIZATION EXPENSE	-	-	-	-	-	-
600-60-77590	BAD DEBT EXPENSE	4,014	25,955	25,622	21,000	21,000	20,000
<b>TOTAL DEPRECIATION/AMORTIZATION</b>		<b>4,014</b>	<b>25,955</b>	<b>25,622</b>	<b>21,000</b>	<b>21,000</b>	<b>20,000</b>

ACCOUNT NUMBER	ACCOUNT TITLE	2016 Actual	2017 Actual	2018 Actual	2019 Budget	2019 Estimated	2020 Adopted
600-60-78000	MISCELLANEOUS	79	1,022	2,371	3,000	3,000	3,000
600-60-78410	LONG / SHORT	10	-	-	-	-	-
600-60-78420	PUBLIC WORKS WEEK EVE	1,999	2,111	3,497	2,600	2,600	3,000
<b>TOTAL MISCELLANEOUS</b>		<b>2,088</b>	<b>3,133</b>	<b>5,868</b>	<b>5,600</b>	<b>5,600</b>	<b>6,000</b>
600-60-78500	CAPITAL EQUIPMENT	23,962	31,974	72,210	27,140	27,140	165,100
600-60-78520	COMPUTER EQUIPMENT	-	-	794	1,530	1,530	2,980
600-60-78530	COMPUTER SOFTWARE PRO	8,199	10,990	16,394	12,660	12,660	34,344
600-60-78599	LAND ACQUISITIONS	21,016	21,016	63,369	-	-	-
<b>TOTAL CAPITAL EQUIPMENT</b>		<b>53,177</b>	<b>63,980</b>	<b>152,767</b>	<b>41,330</b>	<b>41,330</b>	<b>202,424</b>
600-60-78910	WATER IMPROVE. TRI/BL	-	-	-	-	-	-
600-60-78940	WATER SYSTEM CONSTRUCT	-	-	-	192,000	192,000	225,600
600-60-78960	Water System Improvement	-	-	-	-	-	-
600-60-79400	ANNUAL CIP APPROPRIATION	387,669	-	-	175,000	175,000	134,000
600-60-79880	BUILDING IMPROVEMENTS	1,945	312	2,230	1,000	1,000	7,000
<b>TOTAL CAPITAL PROJECTS</b>		<b>389,614</b>	<b>312</b>	<b>2,230</b>	<b>368,000</b>	<b>368,000</b>	<b>366,600</b>
600-60-89000	BOND PRINCIPAL	405,000	420,000	428,000	436,000	436,000	240,000
600-60-89100	INTEREST EXPENSE	45,688	27,322	19,077	15,000	15,000	4,800
600-60-89150	REFUNDING FEES	-	-	-	-	-	-
600-60-89200	PRINCIPAL PAY/LOANS	0	-	616	21,250	21,250	-
600-60-89300	BOND ISSUANCE COSTS	-	-	-	-	-	-
600-60-89320	CUSTODIAN FEE	100	159	2,205	2,000	2,000	2,000
<b>TOTAL DEBT SERVICE EXPENSE</b>		<b>450,788</b>	<b>447,481</b>	<b>449,898</b>	<b>474,250</b>	<b>474,250</b>	<b>246,800</b>
600-60-89560	TRANSFER TO PARKS	-	-	-	-	-	-
<b>TOTAL TRANSFERS OUT</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL WATER EXPENSES</b>		<b>3,151,035</b>	<b>2,837,445</b>	<b>2,948,567</b>	<b>3,397,858</b>	<b>3,397,858</b>	<b>3,420,151</b>
600-65-61100	PERSONNEL SALARIES	358,921	363,980	359,178	421,448	421,448	469,026
600-65-61110	OVERTIME	8,225	9,505	12,141	10,300	10,300	10,510
<b>TOTAL SALARIES</b>		<b>367,146</b>	<b>373,485</b>	<b>371,319</b>	<b>431,748</b>	<b>431,748</b>	<b>479,536</b>
600-65-61500	F.I.C.A.	25,978	26,125	26,297	31,280	31,280	36,169
600-65-61520	UNEMPLOYMENT	1,476	1,122	844	1,162	1,162	1,222
600-65-61530	WORKERS COMPENSATION	8,579	8,129	9,975	12,231	12,231	14,728
600-65-61540	HEALTH INSURANCE	52,113	58,120	65,844	79,800	79,800	106,500
600-65-61550	Health Insurance Appr	-	-	-	-	-	-
600-65-61555	HSA	8,906	10,906	14,007	15,840	15,840	15,660
600-65-61560	DENTAL	4,191	4,624	5,024	5,955	5,955	6,500
600-65-61570	LIFE INSURANCE	1,159	1,140	1,118	1,192	1,192	1,210
600-65-61575	SHORT TERM DISABILITY	-	-	1,290	1,521	1,521	1,750
600-65-61580	RETIREMENT	28,570	28,895	28,500	29,846	29,846	36,746
600-65-61590	EAP EXPENSE	210	165	122	1,250	1,250	1,320
600-65-61600	CAR ALLOWANCE	-	-	-	-	-	2,400
<b>TOTAL BENEFITS</b>		<b>131,182</b>	<b>139,226</b>	<b>153,021</b>	<b>180,077</b>	<b>180,077</b>	<b>224,205</b>

ACCOUNT NUMBER	ACCOUNT TITLE	2016 Actual	2017 Actual	2018 Actual	2019 Budget	2019 Estimated	2020 Adopted
600-65-62000	EDUCATION REIMBURSEMENT	-	-	-	2,000	2,000	-
600-65-62050	COMPUTER TRAINING	-	-	-	880	880	3,280
600-65-62080	TRAINING	180	80	493	800	800	520
600-65-62200	SUB & MEMBERSHIP	259	241	489	2,900	2,900	440
600-65-62250	MEETINGS & CONFERENCE	1,566	305	1,138	1,680	1,680	1,800
600-65-62320	MILEAGE	-	-	-	240	240	-
600-65-62350	ED. & REF MATERIAL	-	-	-	250	250	-
<b>TOTAL STAFF DEVELOPMENT</b>		<b>2,005</b>	<b>626</b>	<b>2,120</b>	<b>8,750</b>	<b>8,750</b>	<b>6,040</b>
600-65-72000	PROFESSIONAL SERVICES	12,317	45	2,775	1,900	1,900	32,405
600-65-72010	ENGINEERING SERVICES	-	-	-	-	-	-
<b>TOTAL PROFESSIONAL SERVICES</b>		<b>12,317</b>	<b>45</b>	<b>2,775</b>	<b>1,900</b>	<b>1,900</b>	<b>32,405</b>
600-65-73000	OFFICE SUPPLIES	1,044	1,495	1,320	2,500	2,500	3,000
600-65-73010	COMPUTER SUPPLIES	-	-	-	400	400	400
600-65-73100	POSTAGE	15,113	14,893	13,867	18,800	18,800	18,800
<b>TOTAL OFFICE SUPPLIES</b>		<b>16,157</b>	<b>16,388</b>	<b>15,187</b>	<b>21,700</b>	<b>21,700</b>	<b>22,200</b>
600-65-73200	OFFICE EQUIPMENT	293	213	26	300	300	300
600-65-73250	OFFICE FURNITURE	536	-	100	340	340	320
<b>TOTAL OFFICE EQUIP/FURNITURE</b>		<b>829</b>	<b>213</b>	<b>126</b>	<b>640</b>	<b>640</b>	<b>620</b>
600-65-73500	FUEL	10,427	11,327	11,717	12,000	12,000	12,000
600-65-73540	ROCK MATERIALS	471	2,324	979	2,000	2,000	650
600-65-73550	ASPHALT MATERIALS	-	-	-	-	-	-
600-65-73710	SEWER SYSTEM SUPPLIES	477	-	2,435	3,000	3,000	2,000
600-65-73720	LOCATOR BALLS	-	-	-	-	-	-
600-65-73750	SEWER TREATMENT COSTS	413,903	476,364	470,912	485,000	485,000	600,000
600-65-73790	PERSONAL SAFETY	1,185	1,334	1,953	2,200	2,200	2,200
<b>TOTAL OPERATING SUPPLIES</b>		<b>426,463</b>	<b>491,349</b>	<b>487,996</b>	<b>504,200</b>	<b>504,200</b>	<b>616,850</b>
600-65-74530	EQUIPMENT MAINTENANCE	11,579	7,743	5,341	11,750	11,750	11,000
600-65-74550	FLEET MAINTENANCE - P	5,256	7,027	7,608	12,800	12,800	10,000
600-65-74590	VEHICLE WASHES	-	-	-	-	-	-
600-65-74600	COMPUTER MAINTENANCE	2,223	2,948	5,298	8,899	8,899	13,699
600-65-74750	SEWER LINE MAINTENANCE	17,710	13,137	35,023	20,000	20,000	20,000
600-65-7476	SEWER OUTFALL	-	-	-	-	-	-
<b>TOTAL MAINTENANCE EXPENSE</b>		<b>36,768</b>	<b>30,855</b>	<b>53,270</b>	<b>53,449</b>	<b>53,449</b>	<b>54,699</b>
600-65-75300	HAND TOOLS	1,507	862	1,339	1,600	1,600	1,800
600-65-75310	SMALL EQUIPMENT	3,261	2,889	8,125	2,240	2,240	3,160
<b>TOTAL TOOLS &amp; EQUIP</b>		<b>4,768</b>	<b>3,751</b>	<b>9,464</b>	<b>3,840</b>	<b>3,840</b>	<b>4,960</b>

ACCOUNT NUMBER	ACCOUNT TITLE	2016 Actual	2017 Actual	2018 Actual	2019 Budget	2019 Estimated	2020 Adopted
600-65-76000	INSURANCE	8,969	13,813	14,933	16,000	16,000	17,200
600-65-76200	ADVERTISING	-	-	5,830	4,950	4,950	4,000
600-65-76210	PRINTING	2,648	3,010	2,640	3,500	3,500	3,500
600-65-76350	UNIFORMS	2,155	2,393	2,674	2,920	2,920	3,250
600-65-76390	EQUIPMENT RENTAL	145	208	570	1,000	1,000	3,250
600-65-76420	ONLINE & CC FEES	19,449	21,300	24,748	20,000	20,000	32,500
600-65-76425	NOTIFICATION FEES	185	293	211	300	300	500
600-65-76490	OFFICE EQUIPMENT LEAS	3,160	3,029	3,122	2,745	2,745	3,514
<b>TOTAL CONTRACTUAL SERVICES</b>		<b>36,711</b>	<b>44,046</b>	<b>54,728</b>	<b>51,415</b>	<b>51,415</b>	<b>67,714</b>
600-65-76500	GENERAL PHONE SERVICE	1,989	1,833	1,199	1,920	1,920	1,400
600-65-76510	CELLULAR SERVICE & EQUIP	2,089	2,164	3,578	4,224	4,224	3,648
600-65-76520	PAGER SERVICE & EQUIP	95	104	95	100	100	80
600-65-76550	INTERNET SERVICES	1,144	2,029	2,276	2,280	2,280	1,056
600-65-76590	PHONE INSTALLATION &	596	678	600	1,000	1,000	1,000
600-65-76600	ELECTRICITY	11,381	13,574	13,537	22,050	22,050	22,050
600-65-76700	GAS SERVICE	1,596	2,032	2,743	2,000	2,000	2,000
600-65-76800	TRASH SERVICE	312	323	585	420	420	420
<b>TOTAL UTILITIES</b>		<b>19,202</b>	<b>22,737</b>	<b>24,613</b>	<b>33,994</b>	<b>33,994</b>	<b>31,654</b>
600-65-76900	BLDG & GRNDS MAINT	1,822	5,969	3,273	6,138	6,138	7,581
600-65-76930	BLDG & JANITORIAL SUPPLIES	90	12	66	800	800	800
<b>TOTAL BUILDING MAINTENANCE</b>		<b>1,912</b>	<b>5,981</b>	<b>3,339</b>	<b>6,938</b>	<b>6,938</b>	<b>8,381</b>
600-65-77590	BAD DEBT EXPENSE	4,030	18,132	7,869	21,000	21,000	20,000
600-65-78000	MISCELLANEOUS	56	1,222	1,108	2,500	2,500	2,500
<b>TOTAL MISCELLANEOUS</b>		<b>4,086</b>	<b>19,354</b>	<b>8,977</b>	<b>23,500</b>	<b>23,500</b>	<b>22,500</b>
600-65-78500	CAPITAL EQUIPMENT	23,962	31,974	72,210	27,140	27,140	82,100
600-65-78520	COMPUTER EQUIPMENT	-	-	2,028	1,530	1,530	2,980
600-65-78530	COMPUTER SOFTWARE PRO	9,999	12,790	19,150	15,465	15,465	37,194
600-65-78599	LAND ACQUISITIONS	21,016	21,016	63,373	-	-	-
<b>TOTAL CAPITAL EQUIPMENT</b>		<b>54,977</b>	<b>65,780</b>	<b>156,761</b>	<b>44,135</b>	<b>44,135</b>	<b>122,274</b>
600-65-78860	LIFT STATIONS	6,356	11,228	26,647	15,000	15,000	5,000
600-65-78970	WASTEWATER TREATMENT	884,850	697,680	696,000	700,000	700,000	700,000
600-65-79400	ANNUAL CIP APPROPRIATION	-	-	-	175,000	175,000	175,000
600-65-79880	BUILDING IMPROVEMENTS	1,643	312	5,187	1,000	1,000	7,000
<b>TOTAL CAPITAL PROJECTS</b>		<b>892,849</b>	<b>709,220</b>	<b>727,834</b>	<b>891,000</b>	<b>891,000</b>	<b>887,000</b>
600-65-89000	PRINCIPAL 01 ISSUE	105,000	105,000	107,000	109,000	109,000	60,000
600-65-89100	INTEREST (2001 BOND)	11,423	8,153	5,244	4,000	4,000	1,200
600-65-89200	PRINCIPAL PAY/LOANS	-	-	21,016	21,250	21,250	-
600-65-89300	BOND ISSUANCE COSTS	-	-	-	-	-	-
600-65-89320	CUSTODIAL FEES - BONDS	100	159	2,202	2,000	2,000	2,000
<b>TOTAL DEBT SERVICE</b>		<b>116,523</b>	<b>113,312</b>	<b>135,462</b>	<b>136,250</b>	<b>136,250</b>	<b>63,200</b>
<b>TOTAL SEWER EXPENSES</b>		<b>2,123,895</b>	<b>2,036,368</b>	<b>2,206,992</b>	<b>2,393,536</b>	<b>2,393,536</b>	<b>2,644,238</b>
<b>TOTAL WATER/SEWER EXPENSES</b>		<b>5,274,930</b>	<b>4,873,813</b>	<b>5,155,559</b>	<b>5,791,394</b>	<b>5,791,394</b>	<b>6,064,389</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.