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# ANNUAL BUDGET



City of  
Grain Valley  
Missouri

# City of Grain Valley

## 2016 Annual Budget

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# City of Grain Valley, Missouri

## Principal Officials

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### Mayor and Board of Aldermen

Honorable Mike Todd, Mayor

Honorable Dale Arnold, (Mayor Pro-Tem)      Ward I

Honorable Valerie Palecek      Ward I

Honorable Yolanda West      Ward II

Honorable Chuck Johnston      Ward II

Honorable Bob Headley      Ward III

Honorable Tranita Stanley      Ward III

### Administration

Ryan Hunt      City Administrator

David Starbuck      Chief of Police

Cathy Bowden      Finance Director

Ken Murphy      Community Development Director

Shannon Davies      Parks and Recreation Director

Tami Love      Deputy City Clerk /HR Assistant

December 29, 2015

To: Honorable Mayor and Aldermen

From: Ryan Hunt, City Administrator

## **FISCAL YEAR 2016 BUDGET**

Please find attached the balanced, 2016 Grain Valley Budget. All Funds meet the GASB 54 requirement of 25% of annual expenditures in fund balance reserves. With the increase in development, we are continuing to invest more in infrastructure in 2016 while remaining mindful of a continued effort to provide high quality and efficient City services to our businesses and residents.

In 2015, all of the governmental fund revenues continued to increase. All funds, except for Water/Sewer are considered governmental funds. In the General Fund, the revenue trends have posted increases for the past 5 years. In 2014, we saw a 5% revenue increase and in 2015 we have a year to date increase of 6% from 2014. In the Water/Sewer fund, there is a very similar revenue increase. This increase is due to continued growth in new construction.

As in 2015, the City continues to expend substantial monetary and personnel resources to ensure top notch infrastructure and service delivery. These expenditures can be seen in the “Capital Equipment and Project Highlights” exhibit, beginning on page IV. The largest capital outlay is in Transportation and Water/Sewer infrastructure, but every department has capital needs identified in this budget.

The only personnel increases included in the budget relate to previous budget discussions. Accordingly, the budget reflects a 3% Cost of Living Adjustment (COLA) for all City staff. This adjustment is in line with the 2014/2015 Consumer Price Index (CPI-W) of 3.2% and is sustainable without the use of reserves.

## OVERVIEW

The 2016 budget revenues (including transfers between funds) total \$14,181,809 and the expenditures total \$14,066,779. See the table below for total 2016 budget revenues and expenses:

Fund	Revenues	Expenditures
General	\$3,667,513	\$3,665,832
Tourism / Economic Dev.	\$52,000	\$51,500
Park	\$1,311,220	\$1,290,013
Public Health	\$101,500	\$101,500
Debt Services	\$1,769,000	\$1,713,000
Transportation	\$801,000	\$769,122
Water/Sewer (water)	\$5,669,576	\$3,575,475
(sewer)		\$2,090,337
Capital Improvement	\$420,000	\$420,000
TIF: Old Towne	\$390,000	\$390,000
<b>TOTAL:</b>	<b>\$14,181,809</b>	<b>\$14,066,779</b>

Based on 2015 and 2016 estimates, the unrestricted cash balance for each fund continues to grow as we stay within budget. See the table below for the referenced cash balance growth:

Ending Cash Balance				
	Dec 13	Dec 14	Dec 15	Dec 16
FUND	Audited	Audited	Estimated	Estimated
100-GENERAL	\$ 1,726,646	\$ 1,900,469	\$ 1,712,392	\$ 1,724,273.00
200-PARK	\$ 358,553	\$ 508,795	\$ 565,592	\$ 586,799
210-TRANSPORTATION	\$ 208,079	\$ 248,417	\$ 260,443	\$ 317,321
230-PUBLIC HEALTH	\$ 170,302	\$ 97,045	\$ 99,945	\$ 99,945
400-DEBT SERVICE	\$ 1,157,223	\$ 1,220,012	\$ 1,256,012	\$ 1,312,012
600-WATER/SEWER	\$ 1,911,374	\$ 1,911,374	\$ 1,865,283	\$ 1,869,047

## Capital Equipment and Project Highlights

### GENERAL (100) FUND

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

Department	Item Description	2016 Cost
IT	City Hall Access Card System	\$10,000
IT	GVPD Server	\$10,000
Administration	Sni-A-Bar Farms Debt Service	\$42,500
Building & Grounds	City Hall Roof Repairs	\$15,000
Building & Grounds	Sni-A-Bar Farm Improvements	\$50,000
Building & Grounds	Ductless Heating for Fleet Building	\$4,000
Police	3 Ford Utility Vehicles	\$84,000
Police	Video/Mobile Data Computer Lease	\$21,982
Fleet	4 Post Mobile Lift	\$17,500
Fleet	Diagnostic Smoke Machine	\$600
Fleet	Air Compressor	\$1,250
Fleet	Hard Air Lines for Fleet	\$400
<b>TOTAL</b>		<b>\$257,232</b>

### PARK (200) FUND

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

Department	Item Description	2016 Cost
Administration	John Deere Mower	\$19,000
Administration	F250 Pick-up	\$26,750
Administration	Trail Improvements	\$175,000
<b>TOTAL</b>		<b>\$220,750</b>

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

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

<b>Department</b>	<b>Item Description</b>	<b>2016 Cost</b>
General Obligation Bonds	Downtown Improvement	\$800,000
Transportation	Long Drive	\$61,250
Transportation	Golfview Drive	\$64,050
Transportation	CIP Concrete & Patch Work	\$14,250
Transportation	Annual Concrete Maintenance	\$30,000
Transportation	Snow Plow	\$5,500
<b>TOTAL</b>		<b>\$975,050</b>

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

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

<b>Department</b>	<b>Item Description</b>	<b>Annual Cost</b>
Water	Minter Road (CIP Project PW-14)	\$400,000
Water	Main Replacement on Minter & Thieme	\$135,000
Water	Tyer Road Booster Pump Station (CIP Project PW-15)	\$135,000
<b>TOTAL</b>		<b>\$670,000</b>

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

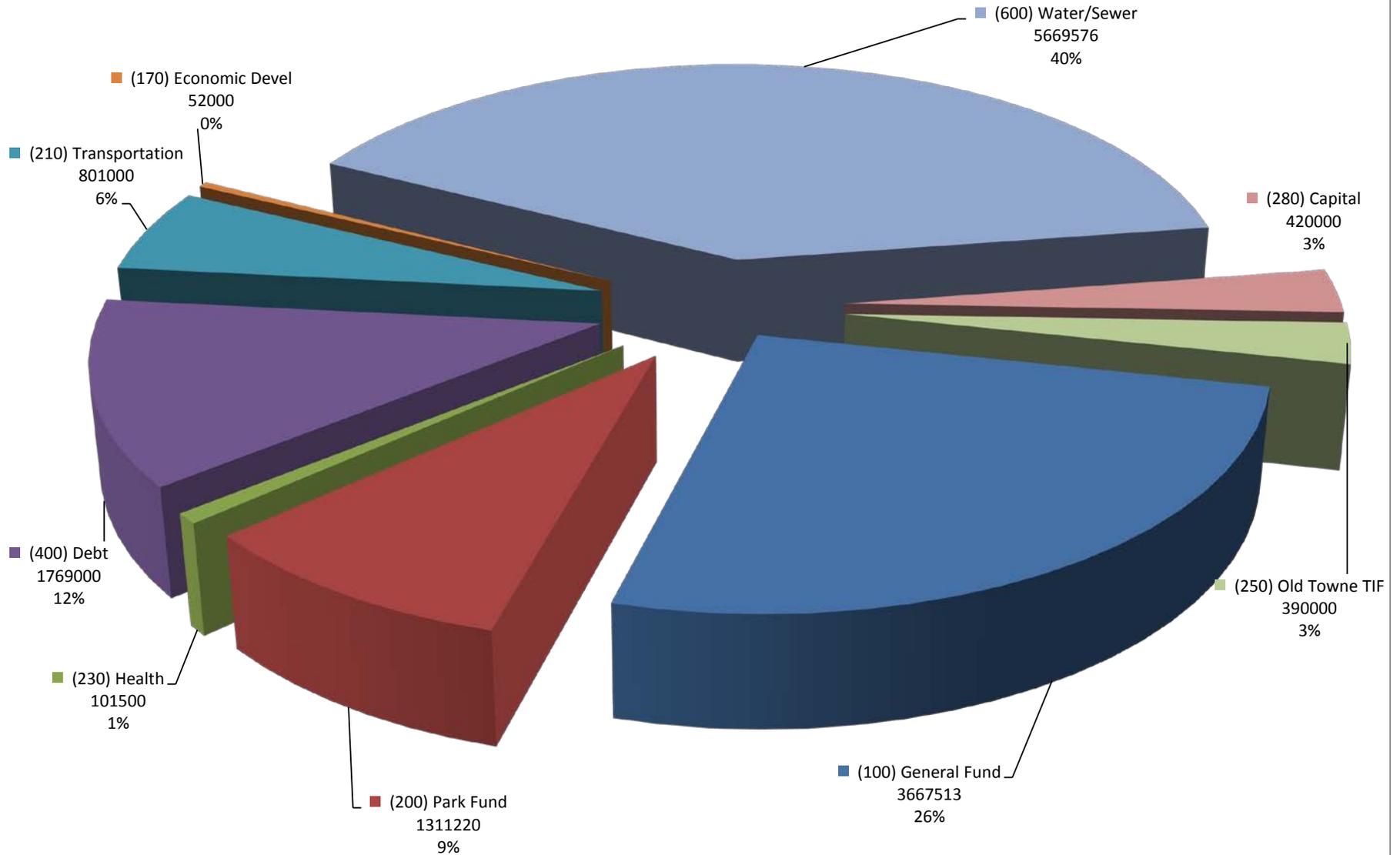
Some equipment, fees and salaries are split between multiple funds. The most common occurrence of this is a cost share for Public Works related equipment. Typically, Public Works items are shared for use between Transportation, Water and Sewer. For that reason, the City splits the cost to ensure that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

<b>Department</b>	<b>Item Description</b>	<b>Annual Cost</b>
Water/Sewer	Sni-A-Bar Farms Debt Service	\$42,500
Water/Sewer	City Hall Roof Repairs	\$15,000
Water/Sewer	Sni-A-Bar Farm Improvements	\$50,000
All	Ductless Heating for Fleet Building	\$4,000
All	4 Post Mobile Lift	\$17,500
All	Diagnostic Smoke Machine	\$600
All	Air Compressor	\$1,250
All	Hard Air Lines for Fleet	\$400
All	24k lb Trailer	\$10,000
All	Bobcat Lease	\$8,000
All	2016 F-350	\$27,500
TOTAL		\$176,750

I appreciate the opportunity to serve in this community. None of this would be possible without the input and hard work of our City staff. As elected officials and staff members continue to collaborate, we are able to work toward the shared vision of Grain Valley. Thank you to all of the staff who worked to prepare the 2016 Budget.

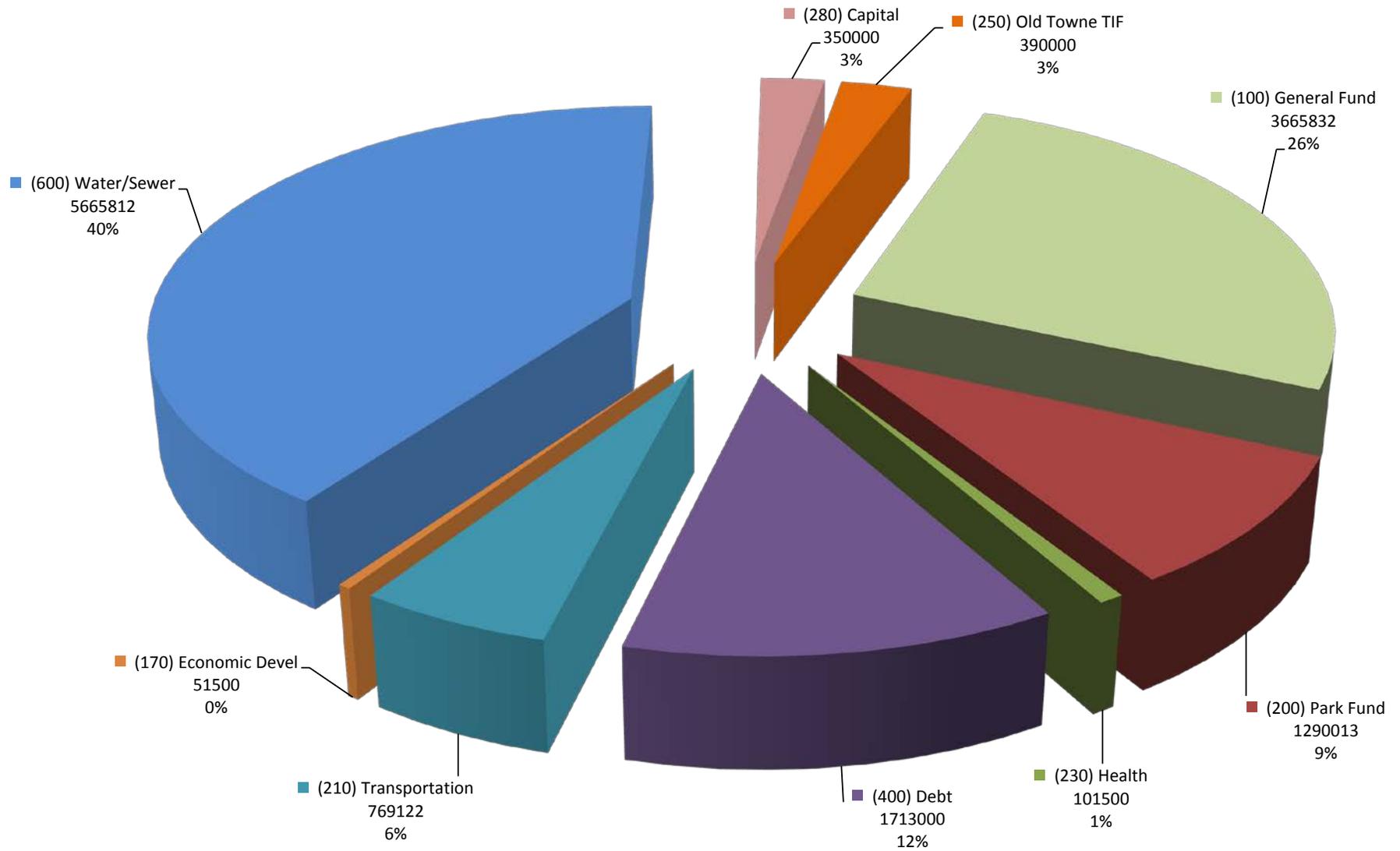
# TOTAL CITY REVENUES 2016

## 14,181,809



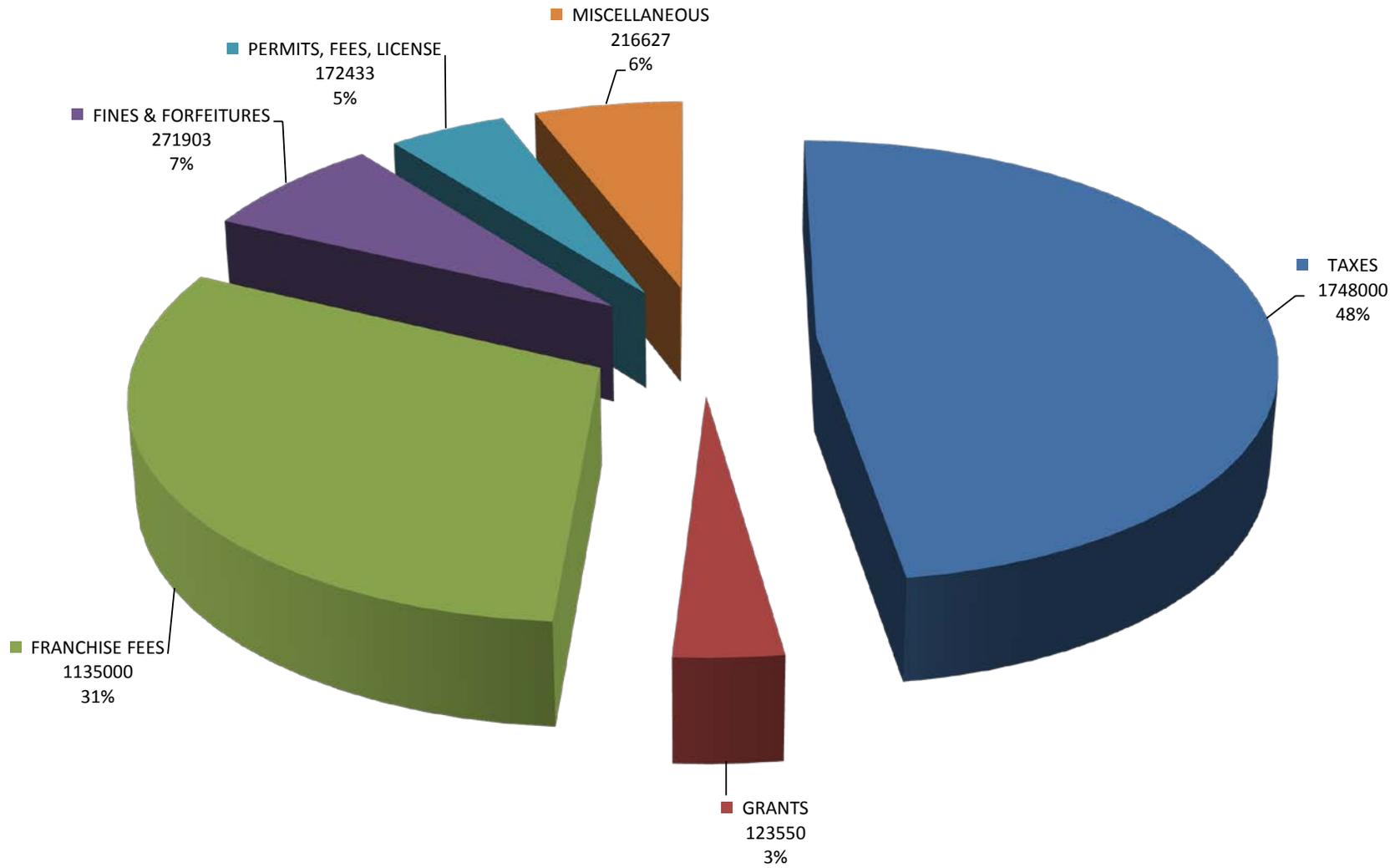
# TOTAL EXPENSES 2016

13,669,079



# GENERAL FUND REVENUES 2016

## 3,667,513

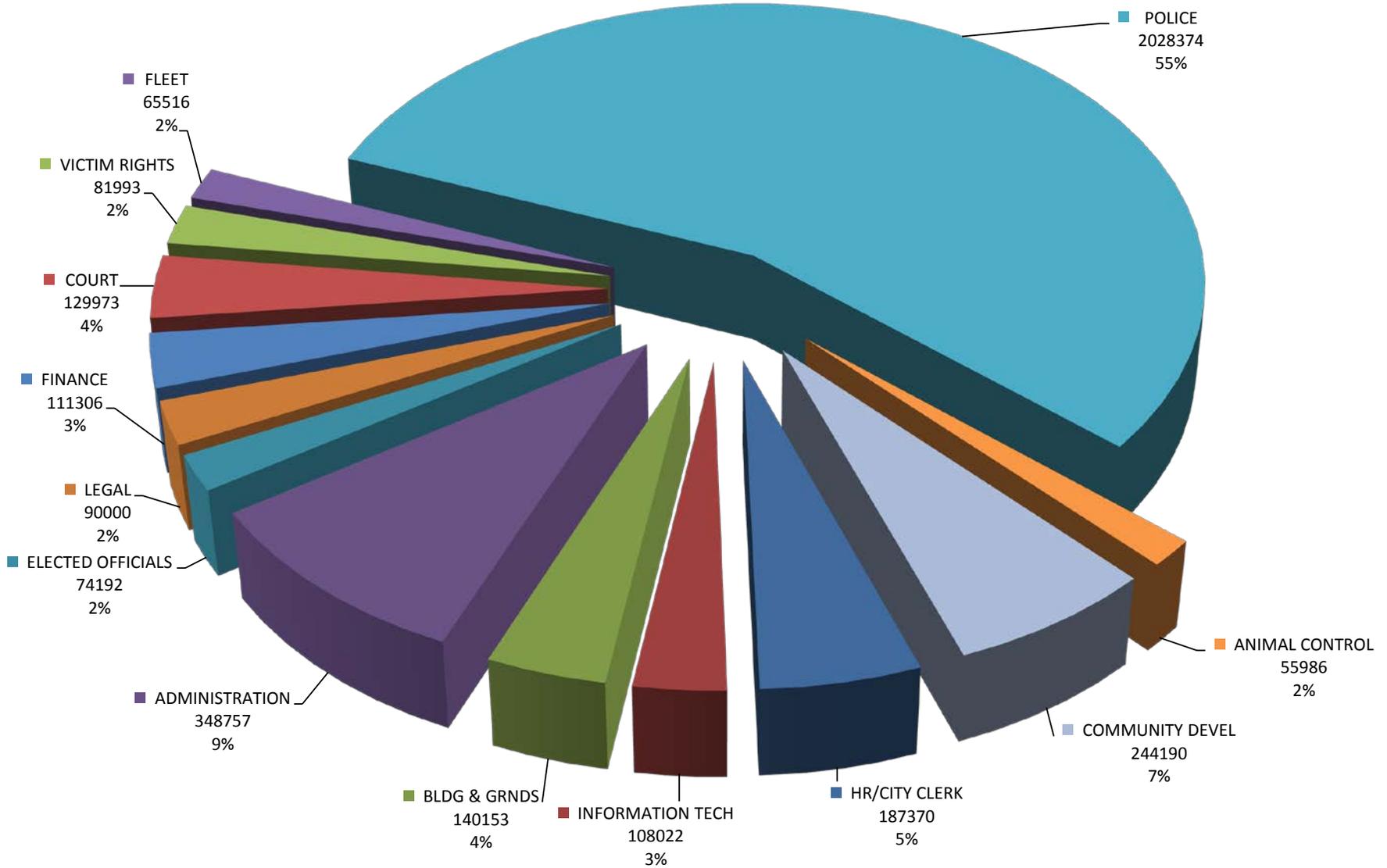


ACCOUNT NUMBER	ACCOUNT TITLE	2013 Actual	2014 Actual	2015 Adopted Budget	2015 Estimated Actual	2016 Adopted Budget
100-00-41000	REAL ESTATE & PROPERTY	924,429	882,442	890,000	890,000	925,000
100-00-41100	DELINQUENT PROPERTY T	38,307	23,838	20,000	20,000	20,000
100-00-41400	REPLACEMENT TAXES	10,495	10,666	11,000	11,000	11,000
100-00-41500	RAIL & UTILITY TAX	13,805	20,116	20,000	22,000	20,000
100-00-41600	FINANCIAL INSTITUTION	876	-	-	-	-
100-00-41700	INTEREST - PROPERTY T	12,263	10,142	12,000	12,000	12,000
100-00-42000	SALES TAX - 1%	700,339	760,475	700,000	700,000	760,000
100-00-42900	TOURISM TAX	-	-	-	-	-
<b>TOTAL TAXES</b>		<b>1,700,514</b>	<b>1,707,679</b>	<b>1,653,000</b>	<b>1,655,000</b>	<b>1,748,000</b>
100-00-43000	ELECTRIC FRANCHISE FE	547,640	553,639	530,000	530,000	540,000
100-00-43100	NATURAL GAS FRANCHISE	154,206	167,760	160,000	160,000	160,000
100-00-43200	TELECOMMUNICATIONS FR	277,226	260,432	275,000	275,000	275,000
100-00-43300	CABLE FRANCHISE FEE	149,156	161,132	120,000	120,000	160,000
<b>TOTAL FRANCHISE FEES</b>		<b>1,128,228</b>	<b>1,142,963</b>	<b>1,085,000</b>	<b>1,085,000</b>	<b>1,135,000</b>
100-00-43500	COURT FINES	341,889	221,853	250,000	150,000	200,000
100-00-43510	COURT COSTS	45,103	27,240	32,903	16,000	32,903
100-00-43520	CITY C.V.C. REVENUE	1,392	842	1,000	500	1,000
100-00-43530	COURT TRAINING REVENUE	10,611	7,686	6,000	3,000	6,000
100-00-43550	BOND FORFEITURE REVENUE	5,000	5,201	2,500	3,500	2,500
100-00-43560	RECOUPMENT REVENUE	6,794	5,965	6,000	5,000	6,000
100-00-43570	INCARCERATION REIMBURSE	8,431	8,849	7,500	7,000	7,500
100-00-43600	Officer Reimb - Recoupment	10,488	9,286	7,000	7,000	5,000
100-00-43610	Prisoner Reimb - Recoup	-	-	-	-	-
100-00-43700	ANIMAL CONTROL REVENUE	10,110	11,585	10,000	10,000	11,000
<b>TOTAL FINES &amp; FORFEITURES</b>		<b>439,818</b>	<b>298,507</b>	<b>322,903</b>	<b>202,000</b>	<b>271,903</b>
100-00-44000	BUILDING PERMITS	99,980	138,969	98,000	120,000	114,100
100-00-44050	PLANNING & ZONING FEE	1,130	600	-	1,500	1,500
100-00-44100	PLAN REVIEW FEES	22,620	25,077	41,280	15,000	28,448
100-00-44200	CUT PERMIT FEES	2,660	1,190	1,575	1,575	1,785
100-00-44350	SPRINKLER PERMIT FEES	3,887	80	150	-	150
100-00-44400	SIGN PERMIT FEES	56	-	150	150	450
100-00-44800	OCCUPATION LICENSE	17,211	17,498	16,000	16,000	17,000
100-00-44850	LIQUOR LICENSE	11,375	10,325	9,000	7,200	9,000
100-00-44900	CONTRACTOR'S LICENSE	-	-	-	-	-
100-00-44950	SOLICITORS LICENSE	145	260	-	-	-
100-00-44970	RESIDENTIAL MRKTG FEE	-	-	-	-	-
<b>TOTAL PERMITS, FEES &amp; LICENSE</b>		<b>159,064</b>	<b>193,999</b>	<b>166,155</b>	<b>161,425</b>	<b>172,433</b>
100-00-45000	GRANT REVENUE	79,443	119,548	121,712	100,000	123,550
<b>TOTAL GRANTS</b>		<b>79,443</b>	<b>119,548</b>	<b>121,712</b>	<b>100,000</b>	<b>123,550</b>
100-00-46010	MOWING REVENUE	1,277	552	1,000	500	1,000
100-00-46350	FLEET MAINTENANCE INC	-	-	-	-	-
100-00-46441	SPECIAL EVENT PERMIT	5	25	-	-	-
100-00-46750	DEVELOPER CONTRIBUTIONS	-	-	-	-	-

ACCOUNT NUMBER	ACCOUNT TITLE	2013 Actual	2014 Actual	2015 Adopted Budget	Estimated Actual	Adopted Budget
<b>TOTAL CHARGES FOR SERVICES</b>		<b>1,282</b>	<b>577</b>	<b>1,000</b>	<b>500</b>	<b>1,000</b>
100-00-46900	SALE OF ASSETS	5,102	1,739	16,325	16,325	22,600
<b>TOTAL SALE OF ASSETS/MERCHANDISE</b>		<b>5,102</b>	<b>1,739</b>	<b>16,325</b>	<b>16,325</b>	<b>22,600</b>
100-00-47500	MISCELLANEOUS INCOME	5,400	2,311	4,500	4,000	4,500
100-00-47510	FEED THE NEED REVENUE	-	-	-	-	-
100-00-47515	HOLIDAY DONATIONS	-	-	-	-	-
100-00-47600	INSURANCE PROCEEDS	38,237	12,227	-	-	-
100-00-47605	LOSS CONTROL REVENUE	3,032	6,367	4,000	-	4,000
100-00-47700	INTEREST EARNED	5,125	4,650	5,000	5,000	5,000
100-00-47725	CID ADMIN FEES	165	298	100	300	100
100-00-47800	VENDING REBATES	61	35	100	100	100
100-00-47850	VICTIM RIGHTS REVENUE	2,577	19,072	12,000	7,500	13,500
100-00-47855	BACKPACKS & BADGES DONATI	-	2,550	1,900	1,900	1,900
100-00-47860	CRIME PREVENTION REVENUE	1,400	550	-	-	-
100-00-47880	D.A.R.E. OPERATING (COMBAT)	16,742	16,600	16,200	16,200	18,600
100-00-47890	GVSD SRO/DARE OFFICER	72,777	98,727	98,727	98,727	98,727
100-00-47900	DARE SALARY (COMBAT)	38,156	37,800	38,000	38,000	43,400
100-00-47920	POLICE REPORT FEES	5,348	3,633	3,000	2,000	3,000
100-00-47930	FINGERPRINT FEES	210	200	200	200	200
<b>TOTAL MISCELLANEOUS</b>		<b>189,230</b>	<b>205,020</b>	<b>183,727</b>	<b>173,927</b>	<b>193,027</b>
100-00-48200	PROCEEDS FROM CAPITAL	-	-	-	-	-
100-00-48700	BUDGETED FUND BALANCE	-	63,470	-	-	-
100-00-48800	BUDGET INSURANCE PAYMENT	-	-	-	-	-
<b>TOTAL BOND &amp; FUND BALANCE</b>		<b>-</b>	<b>63,470</b>	<b>-</b>	<b>-</b>	<b>-</b>
100-00-49300	TRANSFER FROM WATER	-	-	-	-	-
100-00-49300	TRANSFER FROM SEWER	-	-	-	-	-
100-00-49500	TRANSFER FROM CAPITAL	-	-	-	-	-
100-00-49600	Transfer from Parks &	-	-	-	-	-
100-00-49650	Transfer from Transportation	-	-	-	-	-
<b>TOTAL TRANSFERS IN</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL GENERAL FUND REVENUES</b>		<b>3,702,681</b>	<b>3,733,502</b>	<b>3,549,822</b>	<b>3,394,177</b>	<b>3,667,513</b>

# GENERAL FUND EXPENSES 2016

3,665,832



## Human Resources

The Human Resources Department is dedicated to providing quality, professional services for the citizens and employees of the City of Grain Valley, Missouri. We are committed to exceed the expectations of residents and employees with diligence, integrity and innovation.

The Human Resources Department is responsible for coordinating the recruitment and hiring of employees. It also administers employee compensation and benefit plans on an annual basis, the employee handbook, the City's retirement system, unemployment compensation, family medical leave programs, workers' compensation, and employee education and training. The department is also responsible for the City's Loss Control and Risk Management program.

We welcome qualified applicants, without regard to their race, color, religion, gender, national origin, age, marital status, medical condition or disability. It is the policy of the City that all employment decisions are made solely on the basis of merit.

## City Clerk's Office

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

### By Category

	2013 Actual	2014 Actual	2015 Adopted Budget	2015 Estimated Actual	2016 Board Approved Budget
Personnel	89,657	63,257	83,873	81,906	81,411
Professional Services	7,055	5,914	3,781	3,583	6,835
Maintenance & Supplies	8,118	7,724	4,437	3,000	9,337
Contractual	6,582	7,279	75,095	74,648	84,227
Utilities	536	1,154	960	960	960
Capital Outlay	-	-	-	-	-
Debt Service	-	-	-	-	-
Transfers/Misc.	79	6,300	7,600	5,600	4,600
<b>Total</b>	112,027	91,628	175,746	169,697	187,370

### Department Positions Control

	2014 Actual	2015 Actual	2016 Adopted
HR Director/City Clerk	1.0	1.0	1.0
HR Assist/Deputy City Clerk	1.0	1.0	1.0
<b>Total FTE</b>	2.0	2.0	2.0

ACCOUNT NUMBER	ACCOUNT TITLE	2013 Actual	2014 Actual	2015 Budget	Estimated 2015	Adopted 2016
100-07-61100	PERSONNEL SALARIES	44,534	40,390	49,782	55,000	52,189
100-07-61110	OVERTIME	-	-	-	-	-
<b>TOTAL SALARY EXPENSE</b>		<b>44,534</b>	<b>40,390</b>	<b>49,782</b>	<b>55,000</b>	<b>52,189</b>
100-07-61500	F.I.C.A.	2,940	2,698	3,808	4,000	3,992
100-07-61520	UNEMPLOYMENT	274	230	338	220	250
100-07-61530	WORKERS COMPENSATION	56	104	302	200	302
100-07-61540	HEALTH INSURANCE	4,515	4,343	5,750	5,700	7,446
100-07-61550	Health Insurance Appr	1,171	700	-	-	-
100-07-61555	HSA	-	723	1,200	1,000	1,200
100-07-61560	DENTAL	555	446	550	500	530
100-07-61570	LIFE INSURANCE	119	115	144	144	144
100-07-61580	RETIREMENT	4,083	3,706	4,381	4,000	4,279
100-07-61590	EAP EXPENSE	34	21	317	81	318
<b>TOTAL BENEFITS</b>		<b>13,747</b>	<b>13,086</b>	<b>16,790</b>	<b>15,845</b>	<b>18,461</b>
100-07-62000	EDUCATION REIMBURSEMENT	20,836	5,204	7,000	7,000	2,500
100-07-62080	TRAINING	6,680	1,886	6,200	6,000	3,090
100-07-62200	SUBS & MEMBERSHIPS	779	904	890	700	1,020
100-07-62250	MEETING & CONFERENCES	3,081	1,611	2,961	2,961	3,900
100-07-62320	MILEAGE	-	175	250	100	250
<b>TOTAL STAFF DEVELOPMENT</b>		<b>31,376</b>	<b>9,780</b>	<b>17,301</b>	<b>16,761</b>	<b>10,760</b>
100-07-72000	PROFESSIONAL SERVICES	4,824	4,658	2,586	2,388	4,636
100-07-72080	CODIFICATION	2,231	1,256	1,195	1,195	2,200
<b>TOTAL PROFESSIONAL SERVICES</b>		<b>7,055</b>	<b>5,914</b>	<b>3,781</b>	<b>3,583</b>	<b>6,836</b>
100-07-73000	OFFICE SUPPLIES	2,081	1,668	1,500	900	2,000
100-07-73100	POSTAGE	3,015	1,648	2,937	400	2,937
100-07-73250	OFFICE FURNITURE	-	-	-	-	-
<b>TOTAL SUPPLIES</b>		<b>5,096</b>	<b>3,316</b>	<b>4,437</b>	<b>1,300</b>	<b>4,937</b>
100-07-74190	SAFETY COMMITTEE	3,022	4,408	4,000	1,700	4,400
<b>TOTAL PROGRAM EXPENSES</b>		<b>3,022</b>	<b>4,408</b>	<b>4,000</b>	<b>1,700</b>	<b>4,400</b>
100-07-76000	INSURANCE	-	-	66,122	65,000	74,057
100-07-76100	APPLICANT COSTS	4,489	5,561	5,633	7,448	6,830
100-07-76200	ADVERTISING	2,064	1,659	3,140	2,000	3,140
100-07-76210	PRINTING	29	59	200	200	200
<b>TOTAL CONTRACTUAL</b>		<b>6,582</b>	<b>7,279</b>	<b>75,095</b>	<b>74,648</b>	<b>84,227</b>
100-07-76510	CELLULAR SERVICE	536	1,154	960	960	960
<b>TOTAL UTILITIES</b>		<b>536</b>	<b>1,154</b>	<b>960</b>	<b>960</b>	<b>960</b>
100-07-78000	MISCELLANEOUS	80	6,300	3,600	5,600	4,600
<b>TOTAL MISCELLANEOUS</b>		<b>80</b>	<b>6,300</b>	<b>3,600</b>	<b>5,600</b>	<b>4,600</b>
<b>TOTAL HR/CITY CLERK</b>		<b>112,028</b>	<b>91,627</b>	<b>175,746</b>	<b>175,397</b>	<b>187,370</b>

<b>ACCOUNT NUMBER</b>	<b>ACCOUNT TITLE</b>	<b>2013 Actual</b>	<b>2014 Actual</b>	<b>2015 Budget</b>	<b>Estimated 2015</b>	<b>Adopted 2016</b>
100-08-62050	COMPUTER TRAINING	-	-	-	-	2,500
100-08-62250	MEETINGS & CONFERENCES	1,686	-	-	-	500
100-08-73010	COMPUTER SUPPLIES	1,580	1,677	2,995	2,500	2,992
100-08-74600	COMPUTER MAINTENANCE	16,886	17,814	16,540	16,540	19,295
100-08-74620	WEB SITE MAINTENANCE	2,503	563	650	650	650
100-08-76510	CELLULAR SERVICE	3,469	3,693	3,840	3,840	3,840
100-08-76590	PHONE MAINTENANCE	-	-	-	-	-
100-08-78500	CAPITAL EQUIPMENT	-	13,368	10,000	5,000	20,000
100-08-78520	COMPUTER EQUIPMENT	6,583	7,142	8,200	10,000	16,350
100-08-78530	COMPUTER SOFTWARE	31,809	38,636	34,970	37,870	41,895
<b>TOTAL INFORMATION TECHNOLOGY</b>		<b>64,516</b>	<b>82,893</b>	<b>77,195</b>	<b>76,400</b>	<b>108,022</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.

### By Category

	<u>2013 Actual</u>	<u>2014 Actual</u>	<u>2015 Adopted Budget</u>	<u>2015 Estimated Actual</u>	<u>2016 Board Approved Budget</u>
Personnel	40,531	42,846	42,464	42,464	22,147
Professional Services	-	-	-	-	-
Maintenance & Supplies	97,580	64,035	43,180	31,430	73,786
Contractual	-	-	-	-	-
Utilities	30,373	30,482	33,000	33,000	29,220
Capital Outlay	1,100	-	-	-	15,000
Debt Service	-	-	-	-	-
Transfers/Misc.	-	-	-	-	-
<b>Total</b>	169,584	137,363	118,644	106,894	140,153

### Department Positions Control

	<u>2014 Actual</u>	<u>2015 Actual</u>	<u>2016 Adopted</u>
Bldg/ Grds Maintenance Worker	1.0	1.0	1.0
<b>Total FTE</b>	1.0	1.0	1.0

ACCOUNT NUMBER	ACCOUNT TITLE	2013 Actual	2014 Actual	2015 Budget	Estimated 2015	Adopted 2016
100-09-61100	PERSONNEL SALARIES	29,859	30,553	30,414	30,414	15,663
100-09-61110	OVERTIME	54	-	-	-	-
<b>TOTAL SALARY EXPENSE</b>		<b>29,913</b>	<b>30,553</b>	<b>30,414</b>	<b>30,414</b>	<b>15,663</b>
100-09-61500	F.I.C.A.	2,288	2,337	2,327	2,327	1,198
100-09-61520	UNEMPLOYMENT	348	291	338	220	125
100-09-61530	WORKERS COMPENSATION	1,352	2,008	497	2,000	249
100-09-61540	HEALTH INSURANCE	3,342	3,530	4,100	4,100	2,578
100-09-61550	Health Insurance Appr	-	-	-	-	-
100-09-61555	HSA	-	786	1,200	1,200	600
100-09-61560	DENTAL	425	422	450	450	219
100-09-61570	LIFE INSURANCE	144	144	144	144	72
100-09-61580	RETIREMENT	2,693	2,748	2,676	2,676	1,284
100-09-61590	EAP EXPENSE	26	27	318	100	159
<b>TOTAL BENEFITS</b>		<b>10,618</b>	<b>12,293</b>	<b>12,050</b>	<b>13,217</b>	<b>6,484</b>
100-09-62000	EDUCATION REIMBURSEMENT	-	-	-	-	-
<b>TOTAL STAFF DEVELOPMENT</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
100-09-76500	GENERAL TELE SERVICE	4,671	4,152	2,880	3,800	4,176
100-09-76510	CELLULAR SERVICE	-	-	-	-	-
100-09-76550	INTERNET SERVICES	2,430	2,753	3,120	2,800	2,844
100-09-76590	TELEPHONE INSTALLATION	705	1,981	2,000	2,000	2,000
100-09-76600	ELECTRICITY	21,602	19,949	22,000	20,000	18,000
100-09-76700	GAS SERVICE	965	801	2,000	1,200	1,200
100-09-76800	TRASH SERVICE	-	846	1,000	1,000	1,000
<b>TOTAL UTILITIES</b>		<b>30,373</b>	<b>30,482</b>	<b>33,000</b>	<b>30,800</b>	<b>29,220</b>
100-09-78000	MISCELLANEOUS	-	-	-	-	-
<b>TOTAL MISCELLANEOUS</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
100-09-76900	BUILDING MAINTENANCE	55,856	58,028	40,680	40,000	71,286
100-09-76910	JANITOR	39,237	4,193	-	-	-
100-09-76930	BUILDING & JANITORIAL	2,487	1,814	2,500	2,500	2,500
100-09-74690	MISC. MAINTENANCE	-	-	-	-	-
<b>TOTAL BUILDING MAINTENANCE</b>		<b>97,580</b>	<b>64,035</b>	<b>43,180</b>	<b>42,500</b>	<b>73,786</b>
<b>CAPITAL EQUIPMENT</b>						
100-09-78500	CAPITAL EQUIPMENT	1,100	-	-	-	-
100-09-79880	BUILDING IMPROVEMENTS	-	-	-	-	15,000
<b>TOTAL CAPITAL EQUIPMENT</b>		<b>1,100</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>15,000</b>
<b>TOTAL BUILDING &amp; GROUNDS</b>		<b>169,584</b>	<b>137,363</b>	<b>118,644</b>	<b>116,931</b>	<b>140,153</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

	<u>2013 Actual</u>	<u>2014 Actual</u>	<u>2015 Adopted Budget</u>	<u>2015 Estimated Actual</u>	<u>2016 Board Approved Budget</u>
Personnel	122,220	143,612	166,085	166,085	145,322
Professional Services	1,394	3,306	10,000	8,000	11,500
Maintenance & Supplies	12,095	3,876	8,200	6,200	30,150
Contractual	38,435	39,984	14,075	12,000	11,325
Utilities	516	483	960	960	960
Capital Outlay	175,085	-	-	-	-
Debt Service	-	-	-	-	-
Transfers/Misc.	99,543	102,616	114,540	114,500	107,000
<b>Total</b>	449,288	293,877	313,860	307,745	306,257

### Department Positions Control

	<u>2014 Actual</u>	<u>2015 Actual</u>	<u>2016 Adopted</u>
City Administrator	1.0	1.0	1.0
Administrative Assistant	1.0	1.0	1.0
<b>Total FTE</b>	2.0	2.0	2.0

ACCOUNT NUMBER	ACCOUNT TITLE	2013 Actual	2014 Actual	2015 Budget	Estimated 2015	Adopted 2016
100-10-61100	PERSONNEL SALARIES	87,678	104,043	126,796	126,796	100,416
100-10-61110	OVERTIME	45	-	-	-	-
100-10-61150	SALARIES - PART TIME	-	-	-	-	-
<b>TOTAL SALARIES</b>		<b>87,723</b>	<b>104,043</b>	<b>126,796</b>	<b>126,796</b>	<b>100,416</b>
100-10-61500	F.I.C.A.	6,646	7,144	9,686	9,686	7,431
100-10-61520	UNEMPLOYMENT	442	375	304	302	350
100-10-61530	WORKERS COMPENSATION	2,003	1,851	1,480	1,480	1,506
100-10-61540	HEALTH INSURANCE	2,966	4,118	4,400	7,500	12,200
100-10-61550	Health Insurance Appr	815	1,163	-	-	-
100-10-61555	HSA	-	894	1,800	1,800	900
100-10-61560	DENTAL	564	550	350	900	1,122
100-10-61570	LIFE INSURANCE	245	223	324	324	396
100-10-61580	RETIREMENT	10,808	11,122	5,859	12,000	8,022
100-10-61590	EAR EXPENSE	28	28	398	100	557
100-10-61600	CAR ALLOWANCE	1,806	3,611	3,600	3,600	600
<b>TOTAL BENEFITS</b>		<b>26,323</b>	<b>31,079</b>	<b>28,201</b>	<b>37,692</b>	<b>33,084</b>
100-10-62000	EDUCATION REIMBURSEMENT	-	-	-	-	-
100-10-62050	COMPUTER TRAINING	-	-	-	-	-
100-10-62080	Training	-	-	-	-	-
100-10-62200	SUBSCRIPTIONS & MEMBERSHIP	5,700	6,679	7,860	7,860	6,920
100-10-62250	MEETINGS & CONFERENCE	2,474	1,811	3,228	3,228	4,703
100-10-62320	MILEAGE	-	-	-	-	200
100-10-62350	EDUCATIONAL & REF MAT	-	-	-	-	-
<b>TOTAL STAFF DEVELOPMENT</b>		<b>8,174</b>	<b>8,490</b>	<b>11,088</b>	<b>11,088</b>	<b>11,823</b>
100-10-72000	PROFESSIONAL SERVICES	1,394	3,306	10,000	8,000	10,000
100-10-7201	ENGINEERING SERVICES	-	-	-	-	1,500
<b>TOTAL PROFESSIONAL SERVICES</b>		<b>1,394</b>	<b>3,306</b>	<b>10,000</b>	<b>8,000</b>	<b>11,500</b>
100-10-73000	OFFICE/OPERATING SUPP	1,829	941	1,800	1,800	1,500
100-10-73010	COMPUTER SUPPLIES	-	-	-	-	-
100-10-73100	POSTAGE	1,540	1,020	4,000	4,000	4,000
100-10-73200	OFFICE EQUIPMENT	-	-	-	-	-
100-10-73250	OFFICE FURNITURE	-	140	400	400	500
<b>TOTAL OFFICE SUPPLIES</b>		<b>3,369</b>	<b>2,101</b>	<b>6,200</b>	<b>6,200</b>	<b>6,000</b>

ACCOUNT NUMBER	ACCOUNT TITLE	2013 Actual	2014 Actual	2015 Budget	Estimated 2015	Adopted 2016
100-10-73500	FUEL	-	-	-	750	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>750</b>	<b>750</b>
100-10-74100.1042	SPEC EVENT TRAIL/TREAT	-	-	-	6,000	6,000
100-10-74100.1046	SPEC EVENT MAYORS TREE	-	-	-	7,000	7,000
100-10-74100.6000	SPEC EVENT PARADE	-	-	-	1,000	1,000
100-10-74160	CHAMBER OF COMMERCE E	-	-	-	-	-
100-10-74170	CHRISTMAS LIGHT EXPENSE	-	-	-	-	7,000
100-10-74190	CUSTOMER SERVICE INIT	-	-	-	-	-
100-10-74220	OUTSIDE SERVICE AGENCY	1,500	1,500	1,500	1,500	1,500
100-10-7425	Economic Development	-	-	-	-	-
100-10-74350	FEED THE NEED EXPENSE	275	275	500	275	500
100-10-74430	VICTIM RIGHTS GOLF TO	-	-	-	-	400
<b>TOTAL PROGRAM EXPENSES</b>		<b>1,775</b>	<b>1,775</b>	<b>2,000</b>	<b>15,775</b>	<b>23,400</b>
100-10-76000	INSURANCE	25,595	28,925	-	-	-
100-10-76200	ADVERTISING	500	279	2,250	500	2,250
100-10-76210	PRINTING	1,674	-	825	800	825
100-10-76290	FIDELITY BONDS	-	-	-	-	-
100-10-76490	OFFICE EQUIPMENT LEASE	10,666	10,780	11,000	11,000	8,250
<b>TOTAL CONTRACTUAL SERVICES</b>		<b>38,435</b>	<b>39,984</b>	<b>14,075</b>	<b>12,300</b>	<b>11,325</b>
100-10-76500	GENERAL TELE SERVICE	-	-	-	-	-
100-10-76510	CELLULAR SERVICE	516	483	960	960	960
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>516</b>	<b>483</b>	<b>960</b>	<b>960</b>	<b>960</b>
100-10-76900	BUILDING MAINTENANCE	-	-	-	-	-
100-10-7691	JANITOR	-	-	-	-	-
100-10-76930	BUILDING & JANITORIAL	-	-	-	-	-
<b>TOTAL BUILDING MAINTENANCE</b>		-	-	-	-	-

ACCOUNT NUMBER	ACCOUNT TITLE	2013 Actual	2014 Actual	2015 Budget	Estimated 2015	Adopted 2016
100-10-7710	TIF - WARD(EAST)	-	-	-	-	-
100-10-7711	TIF- CITY INITIATED	-	-	-	-	-
100-10-7712	TIF EXPENSE - BLUE RI	-	-	-	-	-
100-10-7713	TIF EXPENSES - GILDEH	-	-	-	-	-
100-10-7714	TIF EXPENSES - HERMAN	-	-	-	-	-
100-10-7715	TIF EXPENSES - WARD	-	-	-	-	-
100-10-7716	TIF EXPENSES - WARD/N	-	-	-	-	-
100-10-7718	TIF EXPENSES-UNSPECIFIED	-	-	-	-	-
100-10-77210	PENNY'S CONCRETE AGREE	6,951	-	-	-	-
100-10-7721	MALL AT SNI TIF OBLIG	-	-	-	-	-
100-10-77300	CID - OLD TOWNE MARKET	-	-	-	-	-
<b>TOTAL TIF, NID, CID</b>		<b>6,951</b>	-	-	-	-
100-10-78000	MISCELLANEOUS	1,097	751	2,000	2,000	4,000
100-10-78010	TAX REPORTING FEES	-	-	-	-	-
100-10-78030	TOURISM EXPENSE	-	-	-	-	-
100-10-78080	Administrator Discretion	1,906	1,325	2,000	1,000	3,000
100-10-78200	SETTLEMENTS	-	-	-	-	-
100-10-78400	ELECTION EXPENSE	-	-	-	-	-
100-10-7841	LONG/SHORT	-	-	-	-	-
<b>TOTAL MISCELLANEOUS EXPENSES</b>		<b>3,003</b>	<b>2,076</b>	<b>4,000</b>	<b>3,000</b>	<b>7,000</b>
100-10-78500	CAPITAL EQUIPMENT	-	-	-	-	-
100-10-78520	COMPUTER EQUIPMENT	-	-	-	-	-
100-10-78530	COMPUTER SOFTWARE	-	-	-	-	-
100-10-78599	LAND ACQUISITION	175,085	-	389,000	388,951	42,500
<b>TOTAL CAPITAL EQUIPMENT</b>		<b>175,085</b>	-	<b>389,000</b>	<b>388,951</b>	<b>42,500</b>
100-10-8910	INTEREST EXPENSE	-	-	-	-	-
100-10-89510	TRANSFER TO ECON DEV	31,540	35,540	35,540	35,540	25,000
100-10-8954	TRANSFER TO POOL	-	-	-	-	-
100-10-8954	TRANSFER TO COMMUNITY	-	-	-	-	-
100-10-8955	TRANSFER TO CAPITAL I	-	-	-	-	-
100-10-89520	TRANSFER TO MKT PL TIF RES	50,000	50,000	50,000	50,000.00	50,000.00
100-10-89560	TRANSFER TO PARKS	15,000	15,000	25,000	25,000.00	25,000.00
100-10-89580	TRANSFER TO TRANSPORT	-	-	-	-	-
100-10-89600	TRANSFER TO G.O. BOND	-	-	-	-	-
<b>TOTAL TRANSFERS OUT</b>		<b>96,540</b>	<b>100,540</b>	<b>110,540</b>	<b>110,540</b>	<b>100,000</b>
<b>Administration Total Expenses</b>		<b>449,288</b>	<b>293,877</b>	<b>702,860</b>	<b>722,052</b>	<b>348,758</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>2013 Actual</b>	<b>2014 Actual</b>	<b>2015 Adopted Budget</b>	<b>2015 Estimated Actual</b>	<b>2016 Board Approved Budget</b>
Personnel	26,591	29,296	39,815	34,119	32,467
Professional Services	5,113	11,485	13,000	7,500	12,500
Maintenance & Supplies	3,402	8,200	6,600	6,600	600
Contractual	3,593	3,732	265	265	265
Utilities	300	480	480	480	3,360
Capital Outlay	-	-	-	-	-
Debt Service	-	-	-	-	-
Transfers/Misc.	24,704	10,443	24,000	24,000	25,000
<b>Total</b>	63,703	63,636	84,160	72,964	74,192

### Department Positions Control

	<b>2014 Actual</b>	<b>2015 Actual</b>	<b>2016 Adopted</b>
All Positions are elected	0.0	0.0	0.0
<b>Total FTE</b>	0.0	0.0	0.0

ACCOUNT NUMBER	ACCOUNT TITLE	2013 Actual	2014 Actual	2015 Budget	Estimated 2015	Adopted 2016
100-11-61100	PERSONNEL SALARIES	21,442	20,875	21,000	20,000	21,000
<b>TOTAL SALARIES</b>		<b>21,442</b>	<b>20,875</b>	<b>21,000</b>	<b>20,000</b>	<b>21,000</b>
100-11-61500	F.I.C.A.	1,640	1,597	1,589	1,200	1,589
100-11-61520	UNEMPLOYMENT	-	-	169	-	169
100-11-61530	WORKERS COMPENSATION	83	54	361	100	361
100-11-61540	HEALTH INSURANCE	-	-	-	-	-
100-11-61560	DENTAL	-	-	-	-	-
100-11-6157	LIFE INSURANCE	-	-	-	-	-
100-11-61580	RETIREMENT	-	-	-	-	-
<b>TOTAL BENEFITS</b>		<b>1,723</b>	<b>1,651</b>	<b>2,119</b>	<b>1,300</b>	<b>2,119</b>
100-11-62200	SUB & MEMBERSHIP	-	225	300	300	300
100-11-62250	MEETINGS & CONFERENCE	3,426	6,545	14,880	5,000	8,290
100-11-62320	MILEAGE	-	-	1,516	-	758
<b>TOTAL STAFF DEVELOPMENT</b>		<b>3,426</b>	<b>6,770</b>	<b>16,696</b>	<b>5,300</b>	<b>9,348</b>
100-11-72000	PROFESSIONAL SERVICES	5,113	3,675	5,000	3,000	4,500
100-11-72005	PUBLIC COMMUNICATIONS	-	7,810	8,000	8,000	8,000
<b>TOTAL PROFESSIONAL SERVICES</b>		<b>5,113</b>	<b>11,485</b>	<b>13,000</b>	<b>11,000</b>	<b>12,500</b>
100-11-73000	OFFICE / OPERATING SU	326	109	600	200	600
100-11-73010	COMPUTER SUPPLIES	-	-	-	-	-
<b>TOTAL SUPPLIES/COMMODITIES</b>		<b>326</b>	<b>109</b>	<b>600</b>	<b>200</b>	<b>600</b>
100-11-74180	MAYOR'S CHRISTMAS LIGHT	3,076	8,091	6,000	-	-
100-11-74600	COMPUTER MAINTENANCE	-	-	-	-	-
<b>TOTAL PROGRAM EXPENSES</b>		<b>3,076</b>	<b>8,091</b>	<b>6,000</b>	<b>-</b>	<b>-</b>
100-11-76000	INSURANCE	3,228	3,646	-	-	-
100-11-76200	ADVERTISING	365	86	265	150	265
<b>TOTAL CONTRACTUAL EXPENSES</b>		<b>3,593</b>	<b>3,732</b>	<b>265</b>	<b>150</b>	<b>265</b>
100-11-76510	CELLULAR SERVICE	300	480	480	480	3360
<b>TOTAL UTILITIES</b>		<b>300</b>	<b>480</b>	<b>480</b>	<b>480</b>	<b>3,360</b>
100-11-78000	MISCELLANEOUS	7,393	-	1,500	1,500	-
100-11-78070	DISCRETIONARY FUND	5,079	463	5,000	5,000	5,000
100-11-78400	ELECTION EXPENSE	12,232	9,980	17,500	15,600	20,000
<b>TOTAL MISCELLANEOUS EXPENSES</b>		<b>24,704</b>	<b>10,443</b>	<b>24,000</b>	<b>22,100</b>	<b>25,000</b>
100-11-78520	Computer Equipment	-	-	-	-	-
100-11-78530	COMPUTER SOFTWARE	-	-	-	-	-
<b>TOTAL CAPITAL EXPENSES</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL ELECTED EXPENSES</b>		<b>63,703</b>	<b>63,636</b>	<b>84,160</b>	<b>60,530</b>	<b>74,192</b>

## Legal

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

### By Category

	<u>2013 Actual</u>	<u>2014 Actual</u>	<u>2015 Adopted Budget</u>	<u>2015 Estimated Actual</u>	<u>2016 Board Approved Budget</u>
Personnel	-	-	-	-	-
Professional Services	79,215	120,299	65,000	65,000	90,000
Maintenance & Supplies	-	-	-	-	-
Contractual	-	-	-	-	-
Utilities	-	-	-	-	-
Capital Outlay	-	-	-	-	-
Debt Service	-	-	-	-	-
Transfers/Misc.	-	-	30,000	30,000	-
<b>Total</b>	79,215	120,299	95,000	95,000	90,000

### Department Positions Control

	<u>2014 Actual</u>	<u>2015 Actual</u>	<u>2016 Adopted</u>
Positions are contract service:	0.0	0.0	0.0
<b>Total FTE</b>	0.0	0.0	0.0

<b>ACCOUNT NUMBER</b>	<b>ACCOUNT TITLE</b>	<b>2013 Actual</b>	<b>2014 Actual</b>	<b>Adopted 2015 Budget</b>	<b>Estimated 2015</b>	<b>Estimated 2016</b>
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	10,422	42,500	30,000	20,000	25,000
100-12-72000	PROFESSIONAL SERVICES	68,793	63,675	65,000	60,000	65,000
100-12-72001	PROFESSIONAL SERV RACE	-	14,124	-	-	-
<b>TOTAL SETTLEMENTS</b>		<b>79,215</b>	<b>120,299</b>	<b>95,000</b>	<b>80,000</b>	<b>90,000</b>
100-12-78410	LONG / SHORT	-	-	-	-	-
<b>TOTAL</b>		-	-	-	-	-
<b>TOTAL LEGAL EXPENSES</b>		<b>79,215</b>	<b>120,299</b>	<b>95,000</b>	<b>80,000</b>	<b>90,000</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>2013 Actual</b>	<b>2014 Actual</b>	<b>2015 Adopted Budget</b>	<b>2015 Estimated Actual</b>	<b>2016 Board Approved Budget</b>
Personnel	75,389	77,491	77,308	77,308	80,301
Professional Services	24,500	24,350	29,000	24,000	29,000
Maintenance & Supplies	716	1,024	875	800	1,025
Contractual	-	-	-	-	-
Utilities	311	483	480	480	480
Capital Outlay	-	-	-	-	-
Debt Service	-	-	-	-	-
Transfers/Misc.	823	547	600	700	500
<b>Total</b>	<b>101,739</b>	<b>103,895</b>	<b>108,263</b>	<b>103,288</b>	<b>111,306</b>

### Department Positions Control

	<b>2014 Actual</b>	<b>2015 Actual</b>	<b>2016 Adopted</b>
Finance Director	1.0	1.0	1.0
Accountant	1.0	1.0	1.0
Utility Supervisor	1.0	1.0	1.0
Utility Clerk	1.0	1.0	1.0
Receptionist/Cashier	0.5	0.5	0.5
<b>Total FTE</b>	<b>4.5</b>	<b>4.5</b>	<b>4.5</b>

ACCOUNT NUMBER	ACCOUNT TITLE	2013 Actual	2014 Actual	2015 Budget	Estimated 2015	Adopted 2016
100-14-61100	PERSONNEL SALARIES	60,267	61,263	60,566	60,500	63,232
100-14-61110	OVERTIME					
<b>TOTAL SALARY</b>		<b>60,267</b>	<b>61,263</b>	<b>60,566</b>	<b>60,500</b>	<b>63,232</b>
100-14-61500	F.I.C.A.	4,369	4,332	4,633	4,633	4,837
100-14-61520	UNEMPLOYMENT	392	332	389	250	288
100-14-61530	WORKERS COMPENSATION	75	140	60	126	59
100-14-61540	HEALTH INSURANCE	2,421	2,697	2,950	2,950	3,730
100-14-61550	Health Insurance Appr	709	1,000	-	-	-
100-14-61555	HSA	-	523	600	600	600
100-14-61560	DENTAL	296	288	400	300	300
100-14-61570	LIFE INSURANCE	146	138	144	144	144
100-14-61580	RETIREMENT	5,335	5,358	5,208	5,200	4,998
100-14-61590	EAP EXPENSES	26	27	318	50	318
<b>TOTAL BENEFITS</b>		<b>13,769</b>	<b>14,835</b>	<b>14,702</b>	<b>14,253</b>	<b>15,274</b>
100-14-62080	Training	-	-	-	-	-
100-14-62200	SUBSCRIPTIONS & MEMBERSHIP	333	358	420	220	295
100-14-62250	MEETINGS & CONFERENCE	1,020	1,035	1,620	700	1,500
100-14-62350	EDUCATIONAL & REF MAT	-	-	-	-	-
<b>TOTAL STAFF DEVELOPMENT</b>		<b>1,353</b>	<b>1,393</b>	<b>2,040</b>	<b>920</b>	<b>1,795</b>
100-14-72050	AUDITOR	24,500	24,350	29,000	23,700	29,000
<b>TOTAL PROFESSIONAL SERVICES</b>		<b>24,500</b>	<b>24,350</b>	<b>29,000</b>	<b>23,700</b>	<b>29,000</b>
100-14-73000	OFFICE/OPERATING SUPP	716	899	775	775	1,025
100-14-73010	COMPUTER SUPPLIES	-	-	-	-	-
100-14-7310	POSTAGE	-	0	0	0	0
100-14-73200	OFFICE EQUIPMENT	-	-	100	-	-
100-14-73250	OFFICE FURNITURE	-	125	-	-	-
<b>TOTAL SUPPLIES/COMMODITIES</b>		<b>716</b>	<b>1,024</b>	<b>875</b>	<b>775</b>	<b>1,025</b>
100-14-75610	CELLULAR SERVICE	311	483	480	480	480
100-14-7600	INSURANCE					
100-14-7649	OFFICE EQUIPMENT LEASE					
<b>TOTAL UTILITIES</b>		<b>311</b>	<b>483</b>	<b>480</b>	<b>480</b>	<b>480</b>
100-14-78000	MISCELLANEOUS	332	75	0	-	0
100-14-78010	TAX REPORTING FEES	491	472	600	600	500
<b>TOTAL MISCELLANEOUS</b>		<b>823</b>	<b>547</b>	<b>600</b>	<b>600</b>	<b>500</b>
<b>TOTAL FINANCE EXPENSES</b>		<b>101,739</b>	<b>103,895</b>	<b>108,263</b>	<b>101,228</b>	<b>111,306</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>2013 Actual</b>	<b>2014 Actual</b>	<b>2015 Adopted Budget</b>	<b>2015 Estimated Actual</b>	<b>2016 Board Approved Budget</b>
Personnel	98,656	67,267	69,865	68,500	69,973
Professional Services	-	29,475	30,000	28,000	30,000
Maintenance & Supplies	30,062	19,559	27,950	25,000	27,950
Contractual	4,704	1,157	2,000	1,000	2,000
Utilities	-	-	-	-	-
Capital Outlay	-	-	-	-	-
Debt Service	-	-	-	-	-
Transfers/Misc.	-	-	50	50	50
<b>Total</b>	<b>133,422</b>	<b>117,458</b>	<b>129,865</b>	<b>122,550</b>	<b>129,973</b>

### Department Positions Control

	<b>2014 Actual</b>	<b>2015 Actual</b>	<b>2016 Adopted</b>
Court Administrator	1.0	1.0	1.0
<b>Total FTE</b>	<b>1.0</b>	<b>1.0</b>	<b>1.0</b>

ACCOUNT NUMBER	ACCOUNT TITLE	2013 Actual	2014 Actual	2015 Budget	Estimated 2015	Adopted 2016
100-15-61100	PERSONNEL SALARIES	42,410	43,301	43,193	43,193	44,489
100-15-61110	OVERTIME	2,403	2,065	2,200	1,500	1,550
100-15-61200	JUDGE	7,200	7,200	7,500	7,500	7,500
100-15-61210	CITY PROSECUTOR	32,172	-	-	-	-
<b>TOTAL SALARIES</b>		<b>84,185</b>	<b>52,566</b>	<b>52,893</b>	<b>52,193</b>	<b>53,539</b>
100-15-61500	F.I.C.A.	3,417	3,452	3,419	3,419	3,522
100-15-61520	UNEMPLOYMENT	343	289	338	220	250
100-15-61530	WORKERS COMPENSATION	146	104	52	100	52
100-15-61540	HEALTH INSURANCE	3,503	3,728	4,100	4,100	4,900
100-15-61550	Health Insurance Appr	1,000	-	-	-	-
100-15-61555	HSA	-	817	1,200	-	-
100-15-61560	DENTAL	445	598	450	450	450
100-15-61570	LIFE INSURANCE	143	144	144	144	144
100-15-61580	RETIREMENT	4,016	4,081	3,801	3,801	3,648
100-15-61590	EAP EXPENSES	27	27	318	100	318
<b>TOTAL BENEFITS</b>		<b>13,040</b>	<b>13,240</b>	<b>13,822</b>	<b>12,334</b>	<b>13,284</b>
100-15-6200	EDUCATION REIMBURSEMENT	-	-	-	-	-
100-15-6205	COMPUTER TRAINING	-	-	-	-	-
100-15-62200	SUB & MEMBERSHIP	150	100	150	150	150
100-15-62250	MEETINGS & CONFERENCE	-	-	-	-	-
100-15-6232	MILEAGE	-	-	-	-	-
100-15-6235	ED. & REF MATERIAL	-	-	-	-	-
100-15-62400	COURT FUNDED TRAINING	1,281	1,361	3,000	1,000	3,000
<b>TOTAL STAFF DEVELOPMENT</b>		<b>1,431</b>	<b>1,461</b>	<b>3,150</b>	<b>1,150</b>	<b>3,150</b>
100-15-7200	PROFESSIONAL SERVICES	-	29,475	30,000	30,000	30,000
100-15-7205	AUDITOR	-	-	-	-	-
100-15-7208	CODIFICATION	-	-	-	-	-
<b>TOTAL PROFESSIONAL SERVICES</b>		<b>-</b>	<b>29,475</b>	<b>30,000</b>	<b>30,000</b>	<b>30,000</b>
100-15-73000	OFFICE / OPERATING SU	3,724	2,725	3,500	3,500	3,500
100-15-73100	POSTAGE	765	611	450	450	450
100-15-73500	FUEL	-	-	-	-	-
<b>TOTAL OFFICE SUPPLIES/COMMODITIES</b>		<b>4,489</b>	<b>3,336</b>	<b>3,950</b>	<b>3,950</b>	<b>3,950</b>
100-15-73650	PRISONER RELATED COST	25,573	16,223	24,000	24,000	24,000
<b>TOTAL OPERATING EXPENSES</b>		<b>25,573</b>	<b>16,223</b>	<b>24,000</b>	<b>24,000</b>	<b>24,000</b>
100-15-74600	COMPUTER MAINTENANCE	-	-	-	-	-
<b>TOTAL MAINTENANCE EXPENSE</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

100-15-76000	INSURANCE	237	267	-	-	-
100-15-76010	ALERT SYSTEM	-	-	-	-	-
100-15-76200	ADVERTISING	-	-	-	-	-
100-15-76210	PRINTING	4,467	890	2,000	1,000	2,000
100-15-76290	FIDELITY BONDS	-	-	-	-	-
100-15-76490	OFFICE EQUIPMENT LEASE	-	-	-	-	-
<b>TOTAL CONTRACTUAL SERVICES</b>		<b>4,704</b>	<b>1,157</b>	<b>2,000</b>	<b>1,000</b>	<b>2,000</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>
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>
100-15-78000	MISCELLANEOUS	-	-	50	50	50
100-15-78410	LONG / SHORT	-	-	-	-	-
<b>TOTAL MISCELLANEOUS</b>		<b>-</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>TOTAL COURT EXPENSES</b>		<b>133,422</b>	<b>117,458</b>	<b>129,865</b>	<b>124,677</b>	<b>129,973</b>

ACCOUNT NUMBER	ACCOUNT TITLE	2013 Actual	2014 Actual	2015 Budget	Estimated 2015	Adopted 2016
100-17-61100	PERSONNEL SALARIES	59,368	60,484	60,222	55,000	62,028
100-17-61110	OVERTIME	-				
<b>TOTAL SALARIES</b>		<b>59,368</b>	<b>60,484</b>	<b>60,222</b>	<b>55,000</b>	<b>62,028</b>
100-17-61500	F.I.C.A.	4,309	4,393	4,607	4,000	4,745
100-17-61520	UNEMPLOYMENT	696	583	676	438	750
100-17-61530	WORKERS COMPENSATION	223	146	105	155	155
100-17-61540	HEALTH INSURANCE	7,805	8,342	9,600	7,100	7,100
100-17-61550	Health Insurance Appr	1,730	434	-	-	-
100-17-61550	HSA	-	1,821	2,400	1,800	1,200
100-17-61560	DENTAL	1,039	1,033	1,075	900	650
100-17-61570	LIFE INSURANCE	288	288	288	240	432
100-17-61580	RETIREMENT	5,346	5,440	5,300	3,500	2,874
100-17-61590	EAP EXPENSES	53	53	636	100	954
<b>TOTAL BENEFITS</b>		<b>21,489</b>	<b>22,533</b>	<b>24,687</b>	<b>18,233</b>	<b>18,860</b>
100-17-DELETE	do not use	-	-	-	-	-
100-17-62080	TRAINING	-	-	-	-	-
100-17-62320	MILEAGE	-	-	-	-	-
<b>TOTAL STAFF DEVELOPMENT</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>
100-17-7300	OFFICE/OPERATING SUPP	-	-	-	-	-
<b>TOTAL OFFICE SUPPLIES</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>
100-17-74420	VICTIM RIGHTS EXPENSE	-	-	-	-	-
<b>TOTAL PROGRAM EXPENSE</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>
100-17-76510	CELLULAR EQUIPMENT &	715	967	960	960	1,104
<b>TOTAL UTILITIES</b>		<b>715</b>	<b>967</b>	<b>960</b>	<b>960</b>	<b>1,104</b>
<b>TOTAL VICTIM SERVICES EXPENSES</b>		<b>81,572</b>	<b>83,984</b>	<b>85,869</b>	<b>74,193</b>	<b>81,992</b>

## Fleet

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

### By Category

	<u>2013 Actual</u>	<u>2014 Actual</u>	<u>2015 Adopted Budget</u>	<u>2015 Estimated Actual</u>	<u>2016 Board Approved Budget</u>
Personnel	73,346	74,482	58,241	58,241	29,286
Professional Services	-	-	-	-	-
Maintenance & Supplies	17,231	11,326	11,650	11,000	11,650
Contractual	291	506	250	250	250
Utilities	311	483	480	480	480
Capital Outlay	-	20,000	14,000	14,000	23,750
Debt Service	-	-	-	-	-
Transfers/Misc.	-	-	100	-	100
<b>Total</b>	91,179	106,797	84,721	83,971	65,516

### Department Positions Control

	<u>2014 Actual</u>	<u>2015 Actual</u>	<u>2016 Adopted</u>
Fleet Maintenance	1.0	1.0	1.0
<b>Total FTE</b>	1.0	1.0	1.0

ACCOUNT NUMBER	ACCOUNT TITLE	2013 Actual	2014 Actual	2015 Budget	Estimated 2015	Adopted 2016
100-19-61100	Personnel Salaries	54,369	55,352	41,708	41,708	21,480
100-19-61110	Overtime	516	226	-	-	-
<b>TOTAL SALARIES</b>		<b>54,885</b>	<b>55,578</b>	<b>41,708</b>	<b>41,708</b>	<b>21,480</b>
100-19-61500	FICA	4,116	4,168	3,191	3,191	1,643
100-19-61520	Unemployment	428	361	338	220	125
100-19-61530	Workers Compensation	1,788	2,468	991	2,000	496
100-19-61540	Health Insurance	4,512	4,858	5,525	5,525	2,578
100-19-61550	Health Insurance Appr	1,752	346	-	-	-
100-19-61555	HSA	-	789	1,500	1,500	600
100-19-61560	Dental Insurance	718	713	1,000	700	300
100-19-61570	Life Insurance	180	180	-	100	144
100-19-61580	Retirement	4,934	4,988	3,670	3,670	1,761
100-19-61590	EAP EXPENSES	33	33	318	100	159
<b>TOTAL BENEFITS</b>		<b>18,461</b>	<b>18,904</b>	<b>16,533</b>	<b>17,006</b>	<b>7,806</b>
100-19-73000	Office / Operating Su	124	81	150	150	150
<b>TOTAL OFFICE SUPPLIES</b>		<b>124</b>	<b>81</b>	<b>150</b>	<b>150</b>	<b>150</b>
100-19-73560	FLEET MAINTENANCE PAR	-	-	-	-	-
100-19-73570	FLEET MAINTENANCE SUP	4,932	5,031	7,000	6,000	7,000
100-19-74500	VEHICLE MAINTENANCE	-	-	2,500	2,500	2,500
<b>TOTAL VEHICLE MAINTENANCE</b>		<b>4,932</b>	<b>5,031</b>	<b>9,500</b>	<b>8,500</b>	<b>9,500</b>
100-19-75400	Misc. Hand Tools	12,075	6,115	2,000	2,000	2,000
<b>TOTAL TOOLS</b>		<b>12,075</b>	<b>6,115</b>	<b>2,000</b>	<b>2,000</b>	<b>2,000</b>
100-19-76000	INSURANCE	25	30	-	-	-
100-19-76350	Uniforms	266	476	250	250	250
<b>TOTAL CONTRACTUAL SERVICES</b>		<b>291</b>	<b>506</b>	<b>250</b>	<b>250</b>	<b>250</b>
100-19-76510	Cellular Service	311	483	480	480	480
<b>TOTAL UTILITIES</b>		<b>311</b>	<b>483</b>	<b>480</b>	<b>480</b>	<b>480</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>
100-19-78000	Miscellaneous	100	99	100	100	100
<b>TOTAL MISCELLANEOUS</b>		<b>100</b>	<b>99</b>	<b>100</b>	<b>100</b>	<b>100</b>
100-19-78500	CAPITAL EQUIPMENT	-	20,000	16,000	14,000	23,750
100-19-78520	COMPUTER EQUIPMENT	-	-	-	-	-
100-19-78530	Computer Software Pro	-	-	-	-	-
<b>TOTAL CAPITAL</b>		<b>-</b>	<b>20,000</b>	<b>16,000</b>	<b>14,000</b>	<b>23,750</b>
<b>TOTAL FLEET MAINTENANCE EXPENSES</b>		<b>91,179</b>	<b>106,797</b>	<b>86,721</b>	<b>84,194</b>	<b>65,516</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 and (1) Animal Control Officer. The Director also handles a variety of budget and grant 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.

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

**By Category**

	<b>2013 Actual</b>	<b>2014 Actual</b>	<b>2015 Adopted Budget</b>	<b>2015 Estimated Actual</b>	<b>2016 Board Approved Budget</b>
Personnel	1,588,810	1,704,651	1,754,852	1,748,909	1,781,186
Professional Services	40,321	44,764	48,338	48,500	52,200
Maintenance & Supplies	184,951	131,534	131,444	130,700	158,848
Contractual	50,540	50,950	39,137	38,500	30,283
Utilities	11,230	11,364	15,501	15,280	13,875
Capital Outlay	52,584	109,322	82,931	75,931	133,983
Debt Service	16,545	24,287	-	-	18,481
Transfers/Misc.	7,628	11,548	9,692	7,800	9,797
<b>Total</b>	<b>1,952,609</b>	<b>2,088,420</b>	<b>2,081,895</b>	<b>2,065,620</b>	<b>2,198,653</b>

**Department Positions Control**

	<b>2014 Actual</b>	<b>2015 Actual</b>	<b>2016 Adopted</b>
Chief of Police	1.0	1.0	1.0
Captain	0.0	2.0	2.0
Detective	2.0	2.0	2.0
Police Sergeant	4.0	4.0	4.0
Police Officer	11.0	11.0	11.0
School Resource Officer	3.0	3.0	3.0
Drug Task Force	1.0	1.0	1.0
Operations Manager	1.0	1.0	1.0
Police Clerk	2.0	2.0	2.0
Animal Control Officer	1.0	1.0	1.0
Animal Control Officer-PT	0.1	0.1	0.1
Victim Advocate	1.0	1.0	1.0
Victim Advocate - PT	0.6	0.6	0.6
<b>Total FTE</b>	<b>27.7</b>	<b>29.7</b>	<b>29.7</b>

ACCOUNT NUMBER	ACCOUNT TITLE	2013 Actual	2014 Actual	2015 Budget	Estimated 2015	Adopted 2016
100-20-61100	PERSONNEL SALARIES	1,050,914	1,127,245	1,117,147	1,161,188	1,156,645
100-20-61110	OVERTIME	36,131	38,442	40,000	40,000	41,200
100-20-61130	ANIMAL CARE - K9	4,448	4,480	4,500	4,500	4,500
<b>TOTAL SALARIES</b>		<b>1,091,493</b>	<b>1,170,167</b>	<b>1,161,647</b>	<b>1,205,688</b>	<b>1,202,345</b>
100-20-61500	F.I.C.A.	79,891	85,492	87,272	87,272	93,270
100-20-61520	UNEMPLOYMENT	9,214	7,834	8,788	8,788	7,000
100-20-61530	WORKERS COMPENSATION	41,506	38,250	38,196	40,000	39,101
100-20-61540	HEALTH INSURANCE	88,714	101,058	120,950	120,950	150,200
100-20-61550	Health Insurance Appr	17,981	14,340	-	-	-
100-20-61555	HSA	-	18,643	27,600	27,600	25,200
100-20-61560	DENTAL	11,216	11,441	13,200	13,200	12,700
100-20-61570	LIFE INSURANCE	3,264	3,456	3,600	3,600	3,744
100-20-61580	RETIREMENT	111,486	116,516	98,075	98,075	97,842
100-20-61590	EAP EXPENSES	624	570	7,953	700	7,635
100-20-61600	CLOTHING ALLOWANCE-GR	1,662	1,804	1,800	1,800	1,800
<b>TOTAL BENEFITS</b>		<b>365,558</b>	<b>399,404</b>	<b>407,434</b>	<b>401,985</b>	<b>438,492</b>
100-20-62000	EDUCATION REIMBURSEMENT	-	-	-	-	-
100-20-62050	COMPUTER TRAINING	-	-	-	-	-
100-20-62080	TRAINING	-	-	-	-	-
100-20-62100	IN HOUSE TRAINING	242	1,805	1,057	1,057	2,914
100-20-62200	SUB & MEMBERSHIP	1,050	584	1,000	1,100	1,420
100-20-62250	MEETINGS & CONFERENCE	3,085	2,718	4,180	2,000	4,830
100-20-62350	ED. & REF MATERIAL	120	30	100	200	150
100-20-62410	COURT TRAINING EXPENSE	2,957	3,711	4,500	6,400	4,500
<b>TOTAL STAFF DEVELOPMENT</b>		<b>7,454</b>	<b>8,848</b>	<b>10,837</b>	<b>10,757</b>	<b>13,814</b>
100-20-72000	PROFESSIONAL SERVICES	40,321	42,309	47,838	47,838	51,700
100-20-72040	LABORATORY SERVICES	-	2,455	500	500	500
<b>TOTAL PROFESSIONAL SERVICES</b>		<b>40,321</b>	<b>44,764</b>	<b>48,338</b>	<b>48,338</b>	<b>52,200</b>
100-20-73000	OFFICE / OPERATING SU	3,368	2,568	2,120	2,120	2,000
100-20-73010	COMPUTER SUPPLIES	-	-	-	-	-
100-20-73100	POSTAGE	974	1,184	800	500	800
100-20-73200	OFFICE FURNITURE	108	160	1,000	-	1,000
<b>TOTAL OFFICE SUPPLIES/FURNITURE</b>		<b>4,450</b>	<b>3,912</b>	<b>3,920</b>	<b>2,620</b>	<b>3,800</b>
100-20-73500	FUEL	67,813	66,595	70,000	65,000	65,000
<b>TOTAL COMMODITIES</b>		<b>67,813</b>	<b>66,595</b>	<b>70,000</b>	<b>65,000</b>	<b>65,000</b>

ACCOUNT NUMBER	ACCOUNT TITLE	2013 Actual	2014 Actual	2015 Budget	Estimated 2015	Adopted 2016
100-20-74290	Explorers Expenditure	739	656	500	500	750
100-20-74400	D.A.R.E. EXPENSES	9,376	11,271	11,508	11,508	19,967
100-20-74410	K-9 UNIT	1,029	223	1,000	1,000	500
100-20-74420	VICTIM RIGHTS EXPENDITURES	1,795	536	1,500	2,000	1,500
100-20-74430	VR GOLF TOURNEY EXPENSE	1,484	11,638	-	-	-
100-20-74435	BACKPACKS & BADGES EXP	-	2,550	1,900	1,900	1,900
100-20-74440	CRIME PREVENTION EXPENSE	5,151	3,733	5,000	5,000	5,375
100-20-7448	SHARPS EXPENDITURES	-	-	-	-	-
100-20-74430	VR FUND RAISERS EXPENSE	-	-	14,000	4,900	12,000
<b>TOTAL PROGRAM EXPENSES</b>		<b>19,574</b>	<b>30,607</b>	<b>35,408</b>	<b>26,808</b>	<b>41,992</b>
100-20-74500	VEHICLE MAINTENANCE	2,301	309	-	-	-
100-20-74550	FLEET MAINTENANCE	15,050	18,188	15,000	15,000	18,000
100-20-74590	VEHICLE WASHES	1,528	1,047	1,200	1,000	1,200
<b>TOTAL VEHICLE MAINTENANCE</b>		<b>18,879</b>	<b>19,544</b>	<b>16,200</b>	<b>16,000</b>	<b>19,200</b>
100-20-74600	COMPUTER MAINTENANCE	-	-	-	-	-
100-20-74610	RADIO MAINTENANCE	320	-	1,875	-	500
100-20-74690	MISCELLANEOUS MAINTENANCE	22	-	200	-	-
<b>TOTAL EQUIPMENT MAINTENANCE</b>		<b>342</b>	<b>-</b>	<b>2,075</b>	<b>-</b>	<b>500</b>
100-20-75000	PATROL EQUIPMENT	18,040	5,216	4,891	4,891	6,006
100-20-75010	RADAR GUNS	585	585	750	750	750
100-20-75020	SUPPORT(AMMO, FILM, E	-	-	-	-	-
100-20-75030	RADIO EQUIPMENT	50,122	370	500	500	1,000
100-20-75040	VEHICLE EQUIPMENT	1,417	2,352	7,500	7,500	12,900
100-20-75100	INVESTIGATIVE EQUIPMENT	1,052	663	1,000	1,000	1,000
<b>TOTAL PATROL EQUIPMENT</b>		<b>71,216</b>	<b>9,186</b>	<b>14,641</b>	<b>14,641</b>	<b>21,656</b>
100-20-76000	INSURANCE	22,913	25,896	-	-	-
100-20-76010	LAW ENFORCEMENT NETWK	832	2,362	12,552	5,000	5,112
100-20-76200	ADVERTISING	-	-	-	-	-
100-20-76210	PRINTING	2,600	1,140	1,200	1,600	1,200
100-20-76290	FIDELITY BONDS	-	-	-	-	-
100-20-76310	PRE-EMPLOYMENT TESTING	-	-	-	-	-
100-20-76350	UNIFORMS	11,742	10,593	9,275	13,000	12,775
100-20-76440	RENTAL CAR - DRUG TAS	-	-	-	-	-
100-20-76490	OFFICE EQUIP LEASE	11,500	10,559	10,080	10,080	10,296
<b>TOTAL CONTRACTUAL SERVICES</b>		<b>49,587</b>	<b>50,550</b>	<b>33,107</b>	<b>29,680</b>	<b>29,383</b>
100-20-76500	GENERAL PHONE SERVICE	-	-	-	-	-
100-20-76510	CELLULAR SERVICE	10,204	10,023	14,061	14,061	12,231
100-20-7652	PAGERS	-	-	-	-	-
100-20-76590	PHONE INSTALLATION &	-	-	-	-	-
100-20-76600	ELECTRICITY	-	-	-	-	-
100-20-76700	GAS SERVICE	-	-	-	-	-
<b>TOTAL UTILITIES</b>		<b>10,204</b>	<b>10,023</b>	<b>14,061</b>	<b>14,061</b>	<b>12,231</b>

ACCOUNT NUMBER	ACCOUNT TITLE	2013 Actual	2014 Actual	2015 Budget	Estimated 2015	Adopted 2016
100-20-76900	BUILDING MAINTENANCE	-	-	-	-	-
100-20-7691	JANITOR	-	-	-	-	-
100-20-76930	BUILDING & JAN. SUPPLIES	-	-	-	-	-
<b>TOTAL BUILDING MAINTENANCE</b>		-	-	-	-	-
100-20-78000	MISCELLANEOUS	1,650	2,508	1,472	1,472	1,472
100-20-7831	FED FORF EXPENSES	-	-	-	-	-
100-20-78360	RECOUPMENT EXPENSES	636	356	1,720	1,720	1,825
100-20-7841	LONG / SHORT					
<b>TOTAL MISCELLANEOUS</b>		<b>2,286</b>	<b>2,864</b>	<b>3,192</b>	<b>3,192</b>	<b>3,297</b>
100-20-78500	CAPITAL EQUIPMENT	52,584	109,322	77,372	55,931	105,983
100-20-78520	COMPUTER EQUIPMENT	-	-	-	-	-
100-20-78530	COMPUTER SOFTWARE PRO	-	-	-	-	-
100-20-89100	INTEREST EXPENSE	720	1,298	-	-	893
100-20-89200	PRINCIPLE PAY/CARS	15,825	22,989	-	-	17,588
100-20-DELETE	do not use					
100-20-DELETE	do not use					
100-20-DELETE	ALERT SYSTEM					
<b>TOTAL CAPITAL EXPENSES</b>		<b>69,129</b>	<b>133,609</b>	<b>77,372</b>	<b>55,931</b>	<b>124,464</b>
<b>TOTAL POLICE EXPENSES</b>		<b>1,818,306</b>	<b>1,950,073</b>	<b>1,898,232</b>	<b>1,894,701</b>	<b>2,028,374</b>

ACCOUNT NUMBER	ACCOUNT TITLE	2013 Actual	2014 Actual	2015 Budget	Estimated 2015	Adopted 2016
100-21-61100	PERSONNEL SALARIES	31,786	31,794	32,299	32,299	33,268
100-21-61110	OVERTIME	1,223	535	-	-	-
<b>TOTAL SALARIES</b>		<b>33,009</b>	<b>32,329</b>	<b>32,299</b>	<b>32,299</b>	<b>33,268</b>
100-21-61500	F.I.C.A.	2,515	2,445	2,471	2,471	2,545
100-21-61520	UNEMPLOYMENT	388	313	507	400	419
100-21-61530	WORKERS COMPENSATION	1,186	808	757	800	743
100-21-61540	HEALTH INSURANCE	3,342	3,530	4,100	4,100	4,900
100-21-61550	HEALTH INSURANCE APPR	-	-	-	-	-
100-21-61555	HSA	-	785	1,200	1,200	-
100-21-61560	DENTAL	-	-	-	-	-
100-21-61570	LIFE INSURANCE	144	144	144	144	144
100-21-61580	RETIREMENT	2,838	2,834	2,718	2,718	2,609
100-21-61590	EAP EXPENSES	26	27	318	100	218
<b>TOTAL BENEFITS</b>		<b>10,439</b>	<b>10,886</b>	<b>12,215</b>	<b>11,933</b>	<b>11,578</b>
100-21-62080	TRAINING & OTHER	-	-	700	-	700
100-21-6208	TRAINING	-	-	-	-	-
100-21-62350	ED & REF MATERIALS	-	-	-	-	-
<b>TOTAL STAFF DEVELOPMENT</b>		<b>-</b>	<b>-</b>	<b>700</b>	<b>-</b>	<b>700</b>
100-21-73000	OFFICE SUPPLIES	70	-	-	-	-
100-21-73100	POSTAGE	-	-	-	-	-
<b>TOTAL SUPPLIES</b>		<b>70</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
100-21-73500	FUEL	2,132	1,498	2,000	1,200	1,700
<b>TOTAL COMMODITIES</b>		<b>2,132</b>	<b>1,498</b>	<b>2,000</b>	<b>1,200</b>	<b>1,700</b>
100-21-74500	VEHICLE MAINTENANCE	-	-	-	-	-
100-21-74550	FLEET MAINTENANCE	272	163	500	500	500
100-21-74610	RADIO MAINTENANCE	-	-	-	-	-
<b>TOTAL VEHICLE MAINTENANCE</b>		<b>272</b>	<b>163</b>	<b>500</b>	<b>500</b>	<b>500</b>
100-21-75020	SUPPORT (AMMO, FILM,	203	29	200	200	200
100-21-7503	RADIO EQUIPMENT	-	-	-	-	-
100-21-75040	VEHICLE EQUIPMENT	-	-	-	-	-
<b>TOTAL EQUIPMENT</b>		<b>203</b>	<b>29</b>	<b>200</b>	<b>200</b>	<b>200</b>
100-21-76210	PRINTING	585	400	500	-	500
100-21-76350	UNIFORMS	368	-	400	400	400
<b>TOTAL CONTRACTUAL SERVICES</b>		<b>953</b>	<b>400</b>	<b>900</b>	<b>400</b>	<b>900</b>
100-21-76510	CELLULAR SERVICE	311	374	480	480	480
<b>TOTAL UTILITIES</b>		<b>311</b>	<b>374</b>	<b>480</b>	<b>480</b>	<b>480</b>

<b>ACCOUNT NUMBER</b>	<b>ACCOUNT TITLE</b>	<b>2013 Actual</b>	<b>2014 Actual</b>	<b>2015 Budget</b>	<b>Estimated 2015</b>	<b>Adopted 2016</b>
100-21-78000	MISCELLANEOUS	6	-	-	-	-
100-21-78050	KENNELING	4,325	5,005	4,500	4,500	4,500
100-21-78090	VET CARE	1,011	3,679	2,000	2,000	2,000
<b>TOTAL MISCELLANEOUS</b>		<b>5,342</b>	<b>8,684</b>	<b>6,500</b>	<b>6,500</b>	<b>6,500</b>
<b>CAPITAL EQUIPMENT</b>						
100-21-78500	CAPITAL EQUIPMENT	-	-	27,000	26,000	-
<b>TOTAL CAPITAL EQUIPMENT</b>		<b>-</b>	<b>-</b>	<b>27,000</b>	<b>26,000</b>	<b>-</b>
<b>TOTAL ANIMAL CONTROL EXPENSES</b>		<b>52,731</b>	<b>54,363</b>	<b>82,794</b>	<b>79,512</b>	<b>55,826</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.

### By Category

	<u>2013 Actual</u>	<u>2014 Actual</u>	<u>2015 Adopted Budget</u>	<u>2015 Estimated Actual</u>	<u>2016 Board Approved Budget</u>
Personnel	346,486	349,612	255,829	240,793	218,478
Professional Services	5,883	32,905	5,800	2,000	5,800
Maintenance & Supplies	6,120	7,626	9,500	7,800	9,900
Contractual	11,419	5,769	3,000	1,500	3,000
Utilities	1,412	1,891	1,920	1,920	1,512
Capital Outlay	9,975	-	-	-	-
Debt Service	-	-	-	-	-
Transfers/Misc.	2,032	2,016	5,500	2,000	5,500
<b>Total</b>	<b>383,327</b>	<b>399,819</b>	<b>281,549</b>	<b>256,013</b>	<b>244,190</b>

### Department Positions Control

	<u>2014 Actual</u>	<u>2015 Actual</u>	<u>2016 Adopted</u>
Community Development D	1.0	1.0	1.0
City Engineer	1.0	1.0	1.0
Building Official	1.0	1.0	1.0
GIS/IT Specialist	1.0	1.0	1.0
Codes Inforcement Officer	1.0	1.0	1.0
Permit Technician	1.0	1.0	1.0
<b>Total FTE</b>	<b>6.0</b>	<b>6.0</b>	<b>6.0</b>

ACCOUNT NUMBER	ACCOUNT TITLE	2013 Actual	2014 Actual	2015 Budget	Estimated 2015	Estimated 2015
100-31-61100	PERSONNEL SALARIES	261,051	261,846	182,709	165,700	156,722
100-31-61110	OVERTIME	903	2,192	2,000	100	2,100
<b>TOTAL SALARIES</b>		<b>261,954</b>	<b>264,038</b>	<b>184,709</b>	<b>165,800</b>	<b>158,822</b>
100-31-61500	F.I.C.A.	19,570	19,637	13,977	13,000	11,989
100-31-61520	UNEMPLOYMENT	2,079	1,861	1,369	1,200	813
100-31-61530	WORKERS COMPENSATION	7,227	9,140	6,962	6,871	5,487
100-31-61540	HEALTH INSURANCE	22,276	20,391	18,100	18,100	16,931
100-31-61550	Health Insurance Appr	4,654	1,694	-	-	-
100-31-61555	HSA	-	4,402	5,880	5,500	4,080
100-31-61560	DENTAL	2,552	2,324	2,500	2,500	1,525
100-31-61570	LIFE INSURANCE	763	766	511	500	396
100-31-61580	RETIREMENT	21,177	23,348	16,078	16,078	12,851
100-31-61590	EAP EXPENSES	148	143	1,288	200	1,034
<b>TOTAL BENEFITS</b>		<b>80,446</b>	<b>83,706</b>	<b>66,665</b>	<b>63,949</b>	<b>55,106</b>
100-31-62000	EDUCATION REIMBURSEMENT	-	-	800	400	800
100-31-62050	COMPUTER TRAINING	351	-	-	-	-
100-31-62080	TRAINING	-	-	-	-	-
100-31-62200	SUB & MEMBERSHIP	1,745	1,762	2,225	1,500	2,320
100-31-62250	MEETINGS & CONFERENCE	1,937	70	1,000	500	1,000
100-31-62320	MILEAGE	-	-	100	100	100
100-31-62350	ED. & REF MATERIAL	53	36	330	330	330
<b>TOTAL STAFF DEVELOPMENT</b>		<b>4,086</b>	<b>1,868</b>	<b>4,455</b>	<b>2,830</b>	<b>4,550</b>
100-31-72000	PROFESSIONAL SERVICES	5,642	2,184	3,000	3,000	3,000
100-31-72010	ENGINEERING SERVICES	-	2,495	2,500	2,000	2,500
100-31-72100	RECORDING EXPENSE	237	321	300	300	300
100-31-72900	COMPREHENSIVE PLAN	4	27,905	-	-	-
100-31-7295	WATER SHED STUDY	-	-	-	-	-
<b>TOTAL PROFESSIONAL SERVICES</b>		<b>5,883</b>	<b>32,905</b>	<b>5,800</b>	<b>5,300</b>	<b>5,800</b>
100-31-73000	OFFICE / OPERATING SU	1,243	1,471	1,500	1,500	2,200
100-31-73100	POSTAGE	770	2,210	1,800	800	1,500
100-31-73200	OFFICE EQUIPMENT	559	111	300	300	300
100-31-73250	OFFICE FURNITURE	181	540	400	400	400
<b>TOTAL OFFICE SUPPLIES</b>		<b>2,753</b>	<b>4,332</b>	<b>4,000</b>	<b>3,000</b>	<b>4,400</b>
100-31-73500	FUEL	2,030	2,491	3,000	2,000	3,000
<b>TOTAL COMMODITIES</b>		<b>2,030</b>	<b>2,491</b>	<b>3,000</b>	<b>2,000</b>	<b>3,000</b>
100-31-74360	NEIGHBORHOOD SERVICES	48	400	1,000	1,000	1,000
<b>TOTAL PROGRAM EXPENSES</b>		<b>48</b>	<b>400</b>	<b>1,000</b>	<b>1,000</b>	<b>1,000</b>

ACCOUNT NUMBER	ACCOUNT TITLE	2013 Actual	2014 Actual	2015 Budget	Estimated 2015	Estimated 2015
100-31-74500	VEHICLE MAINTENANCE	-	-	-	-	-
100-31-74550	FLEET MAINTENANCE - P	639	-	1,000	500	1,000
100-31-74600	COMPUTER MAINTENANCE	-	-	-	-	-
<b>TOTAL EQUIPMENT EXPENSES</b>		<b>639</b>	<b>-</b>	<b>1,000</b>	<b>500</b>	<b>1,000</b>
100-31-75040	VEHICLE EQUIPMENT	451	403	500	500	500
<b>TOTAL VEHICLE EXPENSES</b>		<b>451</b>	<b>403</b>	<b>500</b>	<b>500</b>	<b>500</b>
100-31-76000	INSURANCE	3,224	3,644	-	-	-
100-31-76200	ADVERTISING	104	215	800	500	800
100-31-76210	PRINTING	2,747	390	1,000	1,000	1,000
100-31-76350	UNIFORMS	1,200	1,115	1,200	1,200	1,200
100-31-76490	OFFICE EQUIPMENT LEASE	4,144	405	-	-	-
<b>TOTAL CONTRACTUAL EXPENSES</b>		<b>11,419</b>	<b>5,769</b>	<b>3,000</b>	<b>2,700</b>	<b>3,000</b>
100-31-76500	GENERAL PHONE SERVICE	-	-	-	-	-
100-31-76510	CELLULAR EQUIPMENT &	1,412	1,891	1,920	1,800	1,512
<b>TOTAL UTILITIES</b>		<b>1,412</b>	<b>1,891</b>	<b>1,920</b>	<b>1,800</b>	<b>1,512</b>
100-31-76900	Building Maintenance	-	-	-	-	-
100-31-76930	Building & Jan Supplies	199	-	-	-	-
<b>TOTAL BUILDING MAINTENANCE</b>		<b>199</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
100-31-78000	MISCELLANEOUS	81	2	500	500	500
100-31-78050	KENNELING/VET CARE	-	-	-	-	-
100-31-78060	ABATEMENT SERVICES	1,951	2,014	5,000	1,000	5,000
100-31-78410	LONG / SHORT	-	-	-	-	-
<b>TOTAL MISCELLANEOUS</b>		<b>2,032</b>	<b>2,016</b>	<b>5,500</b>	<b>1,500</b>	<b>5,500</b>
100-31-78500	CAPITAL EQUIPMENT	9,975	-	-	-	-
100-31-78520	COMPUTER EQUIPMENT	-	-	-	-	-
100-31-78530	COMPUTER SOFTWARE PRO	-	-	-	-	-
100-31-89100	INTEREST EXPENSE	-	-	-	-	-
<b>TOTAL CAPITAL EXPENSES</b>		<b>9,975</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL PLANNING &amp; ENGINEERING EXPENSES</b>		<b>383,327</b>	<b>399,819</b>	<b>281,549</b>	<b>250,879</b>	<b>244,190</b>

ACCOUNT NUMBER	ACCOUNT TITLE	2013 Actual	2014 Actual	2015 Budget	Estimated 2015	Adopted 2016
170-00-42900	TOURISM TAX	24,812	27,210	22,000	26,000	27,000
170-00-47750	DONATIONS	-	22,279	-	-	-
<b>TOTAL TAXES</b>		<b>24,812</b>	<b>49,489</b>	<b>22,000</b>	<b>26,000</b>	<b>27,000</b>
200-00-4910	TRANSFER FROM GENERAL	31,540	35,540	35,540	35,540	25,000
<b>TOTAL TRANSFERS IN</b>		<b>31,540</b>	<b>35,540</b>	<b>35,540</b>	<b>35,540</b>	<b>25,000</b>
<b>TOTAL TOURISM FUND REVENUES</b>		<b>56,352</b>	<b>85,029</b>	<b>57,540</b>	<b>61,540</b>	<b>52,000</b>
ECONOMIC DEVELOPMENT EXPENSES						
170-70-62200	SUBS & MEMBERSHIPS	8,875	9,000	9,000	9,000	9,000
170-70-62250	MEETINGS & CONFERENCES	450		-	1,000	2,000
<b>TOTAL STAFF DEVELOPMENT</b>		<b>9,325</b>	<b>9,000</b>	<b>9,000</b>	<b>10,000</b>	<b>11,000</b>
170-70-72000	PROFESSIONAL SERVICES	40,215	39,630	39,540	34,540	35,500
<b>TOTAL PROFESSIONAL SERVICES</b>		<b>40,215</b>	<b>39,630</b>	<b>39,540</b>	<b>34,540</b>	<b>35,500</b>
170-70-74155	CHAMBER SPONSORSHIPS	-	5,000	5,000	5,000	5,000
<b>TOTAL PROGRAM EXPENSES</b>		<b>-</b>	<b>5,000</b>	<b>5,000</b>	<b>5,000</b>	<b>5,000</b>
170-70-78599	LAND ACQUISITIONS	-	22,620	-	-	-
<b>TOTAL CAPITAL</b>		<b>-</b>	<b>22,620</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL ECONOMIC DEVELOPMENT</b>		<b>49,540</b>	<b>76,250</b>	<b>53,540</b>	<b>49,540</b>	<b>51,500</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**

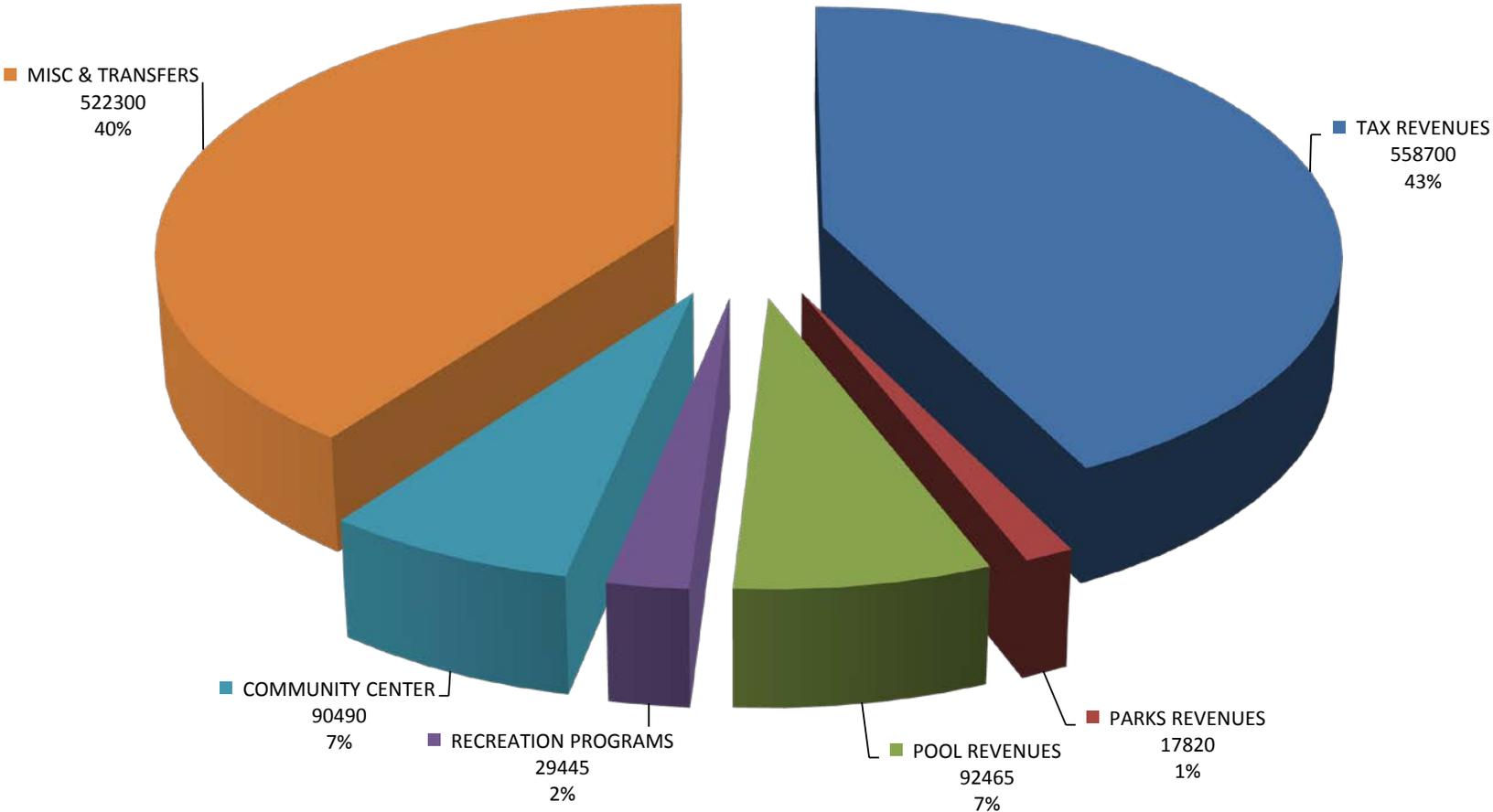
	<b>2013 Actual</b>	<b>2014 Actual</b>	<b>2015 Adopted Budget</b>	<b>2015 Estimated Actual</b>	<b>2016 Board Approved Budget</b>
Personnel	412,849	432,321	444,799	430,799	465,568
Professional Services	-	-	-	-	-
Maintenance & Supplies	107,365	125,736	165,586	165,000	196,975
Contractual	118,225	127,123	140,335	130,335	142,704
Utilities	50,113	52,218	47,250	47,250	49,166
Capital Outlay	37,942	116,778	39,384	39,000	11,600
Debt Service	221,024	225,292	227,800	234,000	246,800
Transfers/Misc.	2,890	1,973	2,200	2,000	2,200
<b>Total</b>	<b>950,408</b>	<b>1,081,441</b>	<b>1,067,354</b>	<b>1,048,384</b>	<b>1,115,013</b>

**Department Positions Control**

	<b>2014 Actual</b>	<b>2015 Actual</b>	<b>2016 Adopted</b>
Parks & Rec Director	1.0	1.0	1.0
Recreation Supervisor	1.0	1.0	1.0
Community Ctr Manager	1.0	1.0	1.0
Park Maint Superintendent	1.0	1.0	1.0
Park Maint Worker	2.0	2.0	2.0
Front Desk Part Time	3.0	3.0	3.0
Summer Part Time	3.0	3.0	3.0
<b>Total FTE</b>	<b>12.0</b>	<b>12.0</b>	<b>12.0</b>

# PARK REVENUES 2016

1,311,220



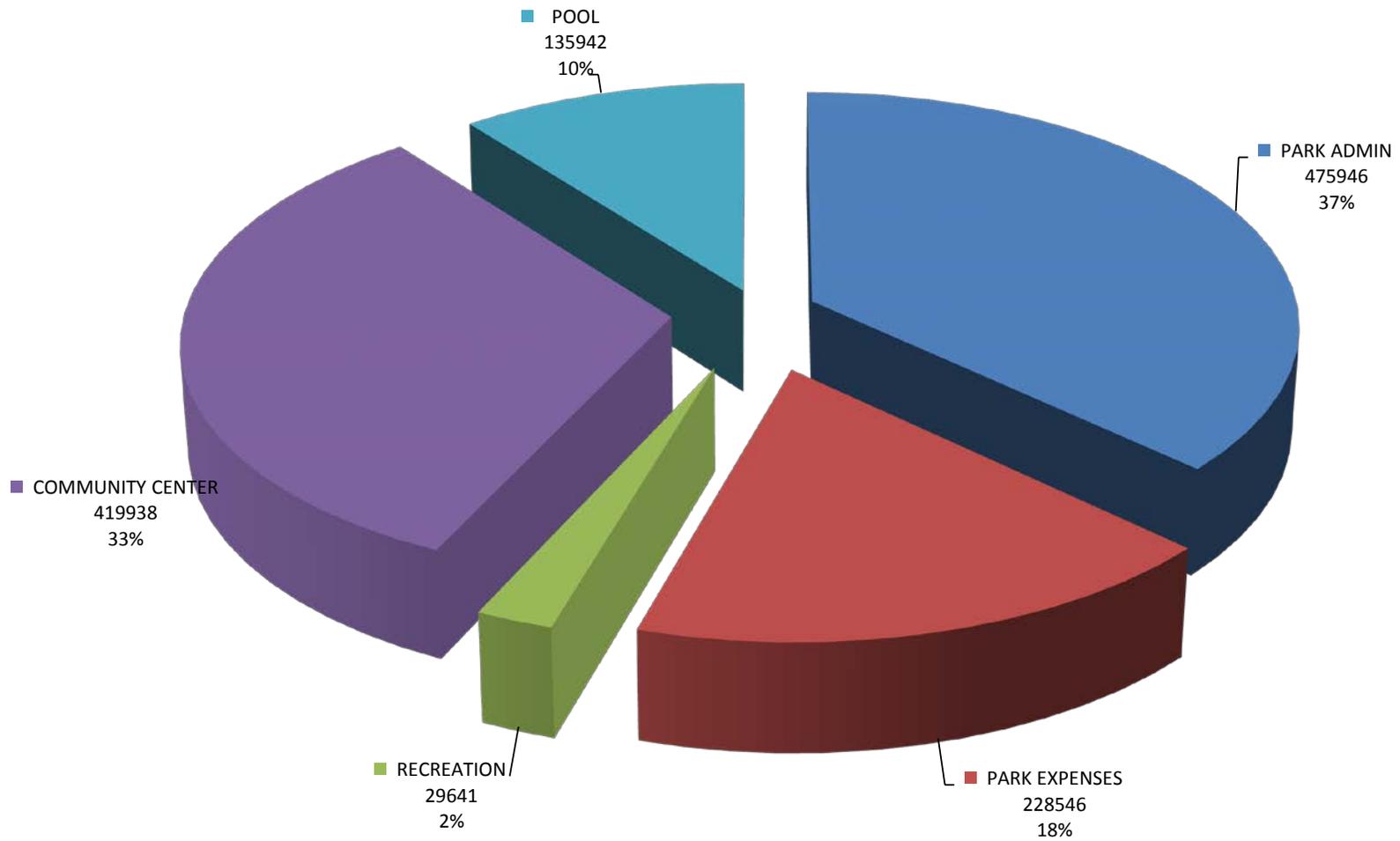
ACCOUNT NUMBER	ACCOUNT TITLE	2013 Actual	2014 Actual	2015 Budget	Estimated 2015	Adopted 2016
200-00-41000	REAL ESTATE & PROPERTY	204,119	194,876	192,000	192,000	200,000
200-00-41100	DELINQUENT PROPERTY TAX	8,440	5,252	4,000	4,500	4,000
200-00-41400	REPLACEMENT TAXES	2,318	2,355	2,300	2,200	2,300
200-00-41500	RAIL & UTILITY TAX	3,049	4,443	4,400	4,900	4,400
200-00-41700	INTEREST - PROPERTY TAX	2,708	2,240	2,000	1,800	2,000
200-00-42100	SALES TAX 1/2%	292,539	319,688	290,000	290,000	320,000
200-00-42700	CIGARETTE TAX	20,692	24,021	19,000	19,000	20,000
200-00-44960	BILLBOARD LICENSE TAX	5,611	3,823	4,000	7,750	6,000
<b>TOTAL TAX REVENUES</b>		<b>539,476</b>	<b>556,698</b>	<b>517,700</b>	<b>522,150</b>	<b>558,700</b>
200-00-45000	GRANT REVENUE	-	-	-	-	-
<b>TOTAL GRANT REVENUE</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
200-00-46050	GVAA FIELD COSTS	-	-	-	-	4,500
200-00-46051	SHELTER HOUSE FEES	9,048	9,502	9,000	9,000	9,000
200-00-46052	LEAGUE REVENUES	-	-	-	-	-
200-00-46053	BALL FIELD RENTAL	3,375	7,440	4,000	2,500	4,000
200-00-46055	COMMUNITY GARDEN	-	-	-	-	320
200-00-46090	REC SPONSORSHIP REVENUE	-	-	-	-	-
<b>TOTAL PARKS</b>		<b>12,423</b>	<b>16,942</b>	<b>13,000</b>	<b>11,500</b>	<b>17,820</b>
200-00-46110	SPECIAL EVENTS - PARK	-	-	-	-	-
200-00-46110.1032	NATIONAL TRAILS DAY	-	-	-	-	-
200-00-46110.1033	MOVIE IN THE PARK	144	193	250	275	250
200-00-46110.1042	TRAIL OR TREAT	-	-	-	-	-
200-00-46110.1046	MAYORS XMAS TREE/FESTI	-	-	-	-	-
200-00-46130	REC PROGRAMS REVENUE	-	-	-	-	-
200-00-46130.1001	MM-EVERYTHING NATURE	36	55	60	24	60
200-00-46130.1002	MM-ITS A JUNGLE	-	36	60	18	-
200-00-46130.1003	MM-OUTER SPACE	-	-	60	-	60
200-00-46130.1004	MM-CAPTIVATING CRITTER	54	-	60	-	-
200-00-46130.1005	MM-INSECT INVASION	78	-	60	-	60
200-00-46130.1006	MM-LITTLE LUAU	78	-	60	-	60
200-00-46130.1007	MM-UNDER THE SEA	48	-	-	-	60
200-00-46130.1008	MM-ALL ABOUT ME	-	42	42	24	-
200-00-46130.1009	MM-CASTLES&DRAGONS	-	54	54	18	-
200-00-46130.1015	MM-WEATHER	-	42	-	36	-
200-00-46130.1020	STORYBOOK TRAIL	-	-	-	-	-
200-00-46130.1025	POPSICLES IN THE PARK	-	-	-	-	-
200-00-46130.1030	PITCH, HIT & RUN	-	-	-	-	-
200-00-46130.1031	PUNT, PASS & KICK	-	-	-	-	-
200-00-46130.1038	YOUTH TENNIS	2,400	3,145	3,000	3,688	3,200
200-00-46130.1040	SPEC SCARECROW	10	-	-	-	-
200-00-46130.1041	HALLOWEEN CANDY SCRAMB	260	270	200	200	200
200-00-46130.1043	SPEC SNOWMAN	-	-	-	-	-
200-00-46130.1044	CANDY CANE HUNT	15	60	100	75	75
200-00-46130.1045	STORYTIME W/MRS CLAU	31	66	50	50	120
200-00-46130.3010	DUCT TAPE CREATIONS	160	130	300	150	300
200-00-46152	LEAGUE REVENUES	-	-	-	-	-
200-00-46154	TENNIS LESSONS	-	-	-	-	-
200-00-46155	VOLLEYBALL LEAGUE	-	-	-	-	-
200-00-46156	HIGH SCHOOL BASKETBALL	-	-	-	-	-

ACCOUNT NUMBER	ACCOUNT TITLE	2013 Actual	2014 Actual	2015 Budget	Estimated 2015	Adopted 2016
200-00-46157	SOFTBALL-PARTICIPANT F	-	-	-	-	-
200-00-46157.1080	SOFTBALL FALL YOUTH	-	-	-	4,550	-
200-00-46157.1090	SOFTBALL SPRING YOUTH	-	-	11,020	12,148	-
200-00-46158	SOCCER-PARTICIPANT FEE	-	-	-	-	-
200-00-46159	BASKETBALL-PARTICIPANT	-	-	-	-	-
200-00-46160	BASEBALL-PARTICIPANT F	-	-	-	-	-
200-00-46160.1060	BASEBALL FALL LEAGUE	-	6,945	5,990	11,797	-
200-00-46160.1070	BASEBALL SPRING LEAGUE	-	-	23,960	24,240	-
200-00-46162	GV 5K	(16)	-	-	-	-
200-00-46185	REC CONCESSIONS REVENUE	27,019	21,083	28,000	14,830	25,000
200-00-46190	SPONSORSHIP REV-RECREA	-	-	-	-	-
<b>TOTAL RECREATION</b>		<b>30,317</b>	<b>32,121</b>	<b>73,326</b>	<b>72,123</b>	<b>29,445</b>
200-00-46210	SPECIAL EVENTS- COMMUN	-	45	-	-	-
200-00-46210.3002	FATHER/DAUGHTER VAL DA	1,435	1,130	1,300	1,158	1,300
200-00-46210.3003	CRAFT/PRODUCT SPRING	1,243	975	1,100	820	1,100
200-00-46210.3004	CRAFT/PRODUCT FALL	1,065	1,075	1,100	235	1,100
200-00-46210.3005	PRESCHOOL PUMPKINS	72	66	60	60	60
200-00-46210.3006	PRINCESS PARTY	154	220	165	253	220
200-00-46210.3008	SUPER HERO PARTY	-	-	-	-	-
200-00-46210.3010	DUCT TAPE CREATIONS	-	50	-	-	-
200-00-46210.3014	BOX CAR DRIVE IN	-	-	-	-	-
200-00-46210.3015	ORGANIZING 101	(15)	-	-	-	-
200-00-46210.3016	TEDDY BEAR SLEEPOVER	5	100	160	100	160
200-00-46210.3017	A SEUSS CELEBRATION	-	-	-	-	-
200-00-46250	FITNESS MEMBERSHIP	10,008	8,426	10,000	8,000	10,000
200-00-46255	DAILY ADMISSIONS - FIT	5,814	5,639	7,000	6,000	8,000
200-00-46260	COMMUNITY CENTER RENTAL	28,744	39,232	35,000	30,000	35,000
200-00-46270	COMMUNITY CENTER RENTAL	12,436	12,365	12,000	10,000	12,000
200-00-46280	COMMUNITY CENTER CLASS	96	(320)	-	673	-
200-00-46280.3000	BABYSITTING	1,170	-	-	1,337	1,300
200-00-46280.3001	SR COFFEE	-	-	-	-	-
200-00-46280.3018	TOT TIME	557	618	600	600	600
200-00-46280.3019	SCRAPBOOKING	-	-	-	-	-
200-00-46280.3020	PAINTING	44	4	-	-	-
200-00-46280.3021	SR BRIDGE	866	891	850	850	850
200-00-46280.3500	PICKLEBALL	148	1,546	1,250	1,800	1,500
200-00-46280.3501	CARDIO KICKBOXING	-	-	-	-	-
200-00-46280.3502	ZUMBA - MONDAY	1,778	1,840	2,000	50	-
200-00-46280.3503	ZUMBA - THURSDAY	-	992	1,000	3,500	1,500
200-00-46280.3504	SR SILVERSNEAKERS	8,601	8,840	8,000	8,000	9,000
200-00-46280.3505	SR LINE DANCING	1,575	2,142	1,500	1,800	1,500
200-00-46280.3506	KARATE YOUTH - SPRING	2,174	1,370	1,500	755	1,500
200-00-46280.3507	KARATE YOUTH - FALL	964	320	1,500	1,400	1,500
200-00-46280.3508	PILATES	181	512	300	1,000	500
200-00-46280.3509	KAEROBOX CLASS	1,059	276	300	-	300
200-00-46280.3510	YOGA	-	1,410	1,000	1,800	1,250
200-00-46280.3511	CO-ED DODGEBALL	-	-	-	-	-
200-00-46280.3512	DAY CAMP	-	-	-	-	-
200-00-46280.3513	ZUMBA FOR KIDS	-	835	-	-	-
200-00-46280.3514	BODY BLAST FITNESS	-	558	-	668	-
200-00-46280.3515	CLOGGING DANCE CLASS	-	-	-	-	-
200-00-46290	SPONSORSHIP REV-COMM C	25	35	250	-	250
<b>TOTAL COMMUNITY CENTER</b>		<b>80,199</b>	<b>91,192</b>	<b>87,935</b>	<b>80,859</b>	<b>90,490</b>

ACCOUNT NUMBER	ACCOUNT TITLE	2013 Actual	2014 Actual	2015 Budget	Estimated 2015	Adopted 2016
200-00-46310	SPECIAL EVENTS - POOL	-	(56)	-	-	-
200-00-46310.4000	SWIM LESSONS	10,860	12,980	13,000	14,360	15,000
200-00-46310.4006	PRIVATE SWIM LESSONS	-	1755	2500	340	1,000
200-00-46310.4007	WATER AEROBICS	2,231	2,726	2,500	-	-
200-00-46310.4012	UNDERWATER EGG HUNT	133	98	140	-	140
200-00-46310.4013	DOG PADDLE DAY	90	125	150	5	75
200-00-46366	DAILY ADMISSIONS - POOL	33,086	33,936	34,000	35,592	34,000
200-00-46367	SEASON PASSES	13,387	16,925	18,000	16,090	18,000
200-00-46368	SWIM LESSONS	-	-	-	-	-
200-00-46368.30	SWIM LESSONS	-	-	-	-	-
200-00-46369	POOL RENTALS	7,490	7,055	8,000	6,883	8,000
200-00-46370	WATER AEROBICS	-	-	-	-	-
200-00-46380	POOL CONCESSIONS REVENUE	14,346	15,090	16,000	13,156	16,000
200-00-46390	SPONSORSHIP REV-POOL	-	-	250	-	250
<b>TOTAL POOL</b>		<b>81,623</b>	<b>90,634</b>	<b>94,540</b>	<b>86,426</b>	<b>92,465</b>
200-00-46900	SALE OF ASSETS	-	28	7,150	7,000	6,000
<b>TOTAL SALE OF MERCHANDISE/PROPERTY</b>		<b>-</b>	<b>28</b>	<b>7,150</b>	<b>7,000</b>	<b>6,000</b>
200-00-47500	MISCELLANEOUS INCOME	480	219	200	100	200
200-00-47510	FEED THE NEED SPONSORSHIP	-	2,075	-	1,925	-
200-00-47600	INSURANCE PROCEEDS	-	824	-	-	-
200-00-47700	INTEREST INCOME	809	813	-	750	800
200-00-47750	DONATIONS	-	-	100	-	100
200-00-47800	COCA-COLA REBATES	295	222	200	200	200
<b>TOTAL MISCELLANEOUS REVENUES</b>		<b>1,584</b>	<b>4,153</b>	<b>500</b>	<b>2,975</b>	<b>1,300</b>
200-00-48000	Bond Proceeds	-	-	-	-	-
200-00-4870	BEGINNING CASH BALANCE	-	-	-	-	175,000
<b>TOTAL BONDS AND FUND BALANCE</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>175,000</b>
200-00-49100	TRANSFER FROM GENERAL	15,000	15,000	25,000	25,000	25,000
200-00-49300	TRANSFER FROM WTR/SWR	-	-	-	-	-
200-00-49500	TRANSFER FROM CAPITAL	240,000	240,000	240,000	240,000	250,000
200-00-49500	TRANSFER FROM CAPITAL	-	-	-	-	-
200-00-49650	TRANSFER FROM TRANS	25,000	25,000	25,000	25,000	25,000
200-00-49700	TRANSFER FROM PUBLIC	25,000	132,849	40,000	40,000	40,000
200-00-49750	TRANSFER FROM G.O. BOND	-	-	-	-	-
<b>TOTAL TRANSFERS IN</b>		<b>305,000</b>	<b>412,849</b>	<b>330,000</b>	<b>330,000</b>	<b>340,000</b>
<b>TOTAL PARK REVENUES</b>		<b>1,050,622</b>	<b>1,204,617</b>	<b>1,124,151</b>	<b>1,113,033</b>	<b>1,311,220</b>

# PARK FUND EXPENSES 2016

1,290,013



ACCOUNT TITLE		2013 Actual	2014 Actual	2015 Budget	Estimated 2015	Adopted 2016
200-22-61100	PERSONNEL SALARIES	199,723	139,154	134,482	134,482	143,042
200-22-61110	PARKS OVERTIME	2,581	-	-	-	-
200-22-61150	PARKS PART TIME	-	-	-	-	-
200-22-61160	SALARIES - CONCESSION	-	-	-	-	-
<b>TOTAL SALARIES</b>		<b>202,304</b>	<b>139,154</b>	<b>134,482</b>	<b>134,482</b>	<b>143,042</b>
200-22-61500	F.I.C.A.	14,897	9,766	10,788	10,788	11,408
200-22-61520	UNEMPLOYMENT	1,539	722	845	600	650
200-22-61530	WORKERS COMPENSATION	5,396	2,273	365	363	368
200-22-61540	HEALTH INSURANCE	15,756	12,262	20,900	17,000	18,475
200-22-61550	Health Insurance Appr	3,362	1,090	-	-	-
200-22-61555	HSA	-	1,149	4,100	3,000	2,900
200-22-61560	DENTAL	2,116	1,423	3,000	2,000	1,500
200-22-61570	LIFE INSURANCE	565	373	374	374	389
200-22-61580	RETIREMENT	18,391	12,814	11,834	11,000	11,676
200-22-61590	EAP EXPENSE	105	66	795	100	827
<b>TOTAL BENEFITS</b>		<b>62,127</b>	<b>41,938</b>	<b>53,001</b>	<b>45,225</b>	<b>48,193</b>
200-22-62000	EDUCATION REIMBURSE	-	-	-	-	-
200-22-62050	COMPUTER TRAINING	-	-	-	-	-
200-22-62080	TRAINING	305	25	500	500	500
200-22-62200	SUB & MEMBERSHIP	1,306	1,224	1,350	1,350	1,450
200-22-62250	MEETINGS & CONFERENCE	2,110	1,888	2,250	2,292	2,250
200-22-62320	MILEAGE	-	-	100	-	100
200-22-62350	ED. & REF MATERIAL	-	-	-	-	-
<b>TOTAL STAFF DEVELOPMENT</b>		<b>3,721</b>	<b>3,137</b>	<b>4,200</b>	<b>4,142</b>	<b>4,300</b>
200-22-72000	PROFESSIONAL SERVICES	-	-	-	-	-
<b>TOTAL PROFESSIONAL SERVICES</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
200-22-73000	OFFICE/OPERATING SUPPLIES	835	778	850	850	850
200-22-73100	POSTAGE	1,066	2,370	1,600	1,600	1,600
<b>TOTAL OFFICE SUPPLIES</b>		<b>1,901</b>	<b>3,148</b>	<b>2,450</b>	<b>2,450</b>	<b>2,450</b>
200-22-73500	FUEL	12,118	12,886	14,500	11,000	13,000
<b>TOTAL COMMODITIES</b>		<b>12,118</b>	<b>12,886</b>	<b>14,500</b>	<b>11,000</b>	<b>13,000</b>
200-22-74030	PROGRAM SUPPLIES	425	39	-	-	-
200-22-74080	BALL FIELD MAINTENANCE	-	-	-	-	-
200-22-74350	FEED THE NEED EXPENSES	-	2,075	-	1,925	-
<b>TOTAL PROGRAM EXPENSES</b>		<b>425</b>	<b>2,114</b>	<b>-</b>	<b>1,925</b>	<b>-</b>

	ACCOUNT TITLE	2013 Actual	2014 Actual	2015 Budget	Estimated 2015	Adopted 2016
200-22-74550	FLEET MAINTENANCE	11	-	500	500	500
200-22-74600	COMPUTER MAINTENANCE	2,166	2,115	2,115	2,000	2,595
200-22-74630	MONKEY MOUNTAIN PARK	-				
	<b>TOTAL EQUIPMENT MAINTENANCE</b>	<b>2,177</b>	<b>2,115</b>	<b>2,615</b>	<b>2,500</b>	<b>3,095</b>
200-22-75350	TOOLS & SUPPLIES	71	110	100	100	100
	<b>TOTAL TOOLS</b>	<b>71</b>	<b>110</b>	<b>100</b>	<b>100</b>	<b>100</b>
200-22-76000	INSURANCE	8,278	9,357	14,440	15,244	15,000
200-22-76200	ADVERTISING	1,500	1,582	1,720	-	300
200-22-76210	PRINTING	5,270	8,219	5,200	6,000	5,200
200-22-76350	UNIFORMS	495	990	990	990	1,065
200-22-76490	OFFICE EQUIPMENT LEASE	802	51	200	-	-
	<b>TOTAL CONTRACTUAL SERVICES</b>	<b>16,345</b>	<b>20,199</b>	<b>22,550</b>	<b>22,234</b>	<b>21,565</b>
200-22-76500	GENERAL PHONE SERVICE	736	692	650	650	696
200-22-76510	CELLULAR SERVICE/PAGE	1,506	1,100	1,095	1,095	1,095
200-22-76550	INTERNET SERVICES	1,556	1,540	1,500	1,500	1,680
200-22-76590	PHONE INSTALLATION &	-	-	-	-	-
200-22-76600	ELECTRICITY	-	-	-	-	-
	<b>TOTAL UTILITIES</b>	<b>3,798</b>	<b>3,332</b>	<b>3,245</b>	<b>3,245</b>	<b>3,471</b>
200-22-76900	BUILDING MAINTENANCE-	-	-	-	-	-
	<b>TOTAL BUILDING MAINTENANCE</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
200-22-77260	PENNY'S CONCRETE AGREE	3,475	-	-	-	-
	<b>TOTAL CONTRACTUAL</b>	<b>3,475</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
200-22-78000	MISCELLANEOUS	2,483	1,543	1,500	1,500	1,500
	<b>TOTAL MISCELLANEOUS</b>	<b>2,483</b>	<b>1,543</b>	<b>1,500</b>	<b>1,500</b>	<b>1,500</b>
200-22-78500	CAPITAL EQUIPMENT	19,743	17,232	18,199	16,767	45,750
200-22-78520	COMPUTER EQUIPMENT	-	-	-	-	-
200-22-78530	COMPUTER SOFTWARE	-	-	-	-	3,480
200-22-78780	TRAIL IMPROVEMENTS	8,988	-	-	-	175,000
200-22-78785	BASEBALL FIELD IMPROVEMENTS	-	-	-	-	11,000
	<b>TOTAL CAPITAL</b>	<b>28,731</b>	<b>17,232</b>	<b>18,199</b>	<b>16,767</b>	<b>235,230</b>
200-22-89600	TRANSFER TO G.O. BOND	-	-	-	-	-
	<b>TOTAL TRANSFERS OUT</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
	<b>TOTAL PARK ADMIN EXPENSES</b>	<b>339,676</b>	<b>246,908</b>	<b>256,842</b>	<b>245,570</b>	<b>475,946</b>

ACCOUNT TITLE		2013 Actual	2014 Actual	2015 Budget	Estimated 2015	Adopted 2016
200-23-61100	SALARIES	6,916	81,088	98,386	98,386	101,342
200-23-61110	OVERTIME	727	6,967	3,000	3,000	3,100
200-23-61130	PARKS SEASONAL WAGES	19,836	11,818	10,000	10,000	11,164
<b>TOTAL SALARIES</b>		<b>27,479</b>	<b>99,873</b>	<b>111,386</b>	<b>111,386</b>	<b>115,606</b>
200-23-61500	FICA	2,098	8,053	9,527	9,000	8,895
200-23-61520	UNEMPLOYMENT	663	1,253	1,714	785	1,088
200-23-61530	WORKERS COMPENSATION	493	2,792	4,864	4,850	3,106
200-23-61540	HEALTH INSURANCE	613	9,949	-	8,500	9,800
200-23-61550	HEALTH INSURANCE APPR	-	251	-	-	-
200-23-61555	HSA	-	1,725	-	1,200	1,200
200-23-61560	DENTAL	90	1,113	-	900	1,900
200-23-61570	LIFE INSURANCE	-	396	144	432	432
200-23-61580	RETIREMENT	104	6,658	8,658	8,658	8,825
200-23-61590	EAP EXPENSE	-	53	954	100	954
<b>TOTAL BENEFITS</b>		<b>4,061</b>	<b>32,243</b>	<b>25,861</b>	<b>34,425</b>	<b>36,200</b>
200-23-62080	TRAINING	-	-	255	225	300
<b>TOTAL STAFF DEVELOPMENT</b>		<b>-</b>	<b>-</b>	<b>255</b>	<b>225</b>	<b>300</b>
200-23-74080	BALL FIELD MAINTENANCE	3,299	4,667	10,000	8,000	12,000
200-23-74085	COMMUNITY GARDEN EXPENSE	-	-	-	-	500
<b>TOTAL PROGRAM EXPENSES</b>		<b>3,299</b>	<b>4,667</b>	<b>10,000</b>	<b>8,000</b>	<b>12,500</b>
200-23-74500	Vehicle & Equipment Maint.	981	943	1,000	1,000	1,000
200-23-74550	FLEET MAINTENANCE	7,071	6,050	8,000	5,000	7,000
200-23-74800	PLAYGROUND MAINT.	5,214	1,237	5,000	5,700	5,000
<b>TOTAL EQUIPMENT MAINTENANCE</b>		<b>13,266</b>	<b>8,230</b>	<b>14,000</b>	<b>11,700</b>	<b>13,000</b>
200-23-75350	TOOLS & SUPPLIES	5,492	6,062	6,000	5,000	6,000
<b>TOTAL TOOLS</b>		<b>5,492</b>	<b>6,062</b>	<b>6,000</b>	<b>5,000</b>	<b>6,000</b>
200-23-76510	CELLULAR SERVICE	51	1,046	1,440	1,200	1,440
200-23-76600	ELECTRICITY	2,935	2,778	16,700	15,000	16,700
200-23-76800	TRASH SERVICE	-	485	800	500	800
<b>TOTAL UTILITIES</b>		<b>2,986</b>	<b>4,309</b>	<b>18,940</b>	<b>16,700</b>	<b>18,940</b>
200-23-76900	BUILDINGS & GROUNDS M	18,215	13,694	21,000	20,000	26,000
<b>TOTAL BUILDING &amp; GRDS</b>		<b>18,215</b>	<b>13,694</b>	<b>21,000</b>	<b>20,000</b>	<b>26,000</b>
<b>TOTAL PARK EXPENSES</b>		<b>74,798</b>	<b>169,078</b>	<b>207,442</b>	<b>207,436</b>	<b>228,546</b>

	ACCOUNT TITLE	2013 Actual	2014 Actual	2015 Budget	Estimated 2015	Adopted 2016
200-24-61110	OVERTIME	-	-	-	-	-
200-24-61120	SALARIES - CONCESSION	8,994	8,122	9,000	9,000	9,000
200-24-61150	SALARIES - REC LEADER	74	95	-	-	-
200-24-61150.1001	MM-EVERYTHING NATURE	-	15	15	8	15
200-24-61150.1002	MM-ITS A JUNGLE	-	14	15	-	-
200-24-61150.1003	MM-OUTER SPACE	-	-	15	15	15
200-24-61150.1004	MM-CAPTIVATING CRITTER	48	-	15	15	-
200-24-61150.1005	MM-INSECT INVASION	13	-	15	15	15
200-24-61150.1006	MM-LITTLE LUAU	17	-	15	15	15
200-24-61150.1007	MM-UNDER THE SEA	17	-	-	-	15
200-24-61150.1008	MM-ALL ABOUT ME	-	15	-	8	-
200-24-61150.1009	MM-CASTLES&DRAGONS	-	25	-	8	-
200-24-61150.1015	MM-WEATHER	-	8	-	8	-
200-24-61150.1020	STORYBOOK TRAIL	-	-	-	-	-
200-24-61150.1025	POPSICLES IN THE PARK	8	8	20	20	30
200-24-61150.1030	PITCH, HIT & RUN	115	58	100	147	150
200-24-61150.1031	PUNT, PASS & KICK	59	-	100	100	-
200-24-61150.1032	NATIONAL TRAILS DAY	-	-	-	-	-
200-24-61150.1033	MOVIE IN THE PARK	158	278	400	400	400
200-24-61150.1041	HALLOWEEN CANDY SCRAMB	46	34	72	72	50
200-24-61150.1042	TRAIL OR TREAT	-	32	-	-	-
200-24-61150.1044	CANDY CANE HUNT	-	15	15	15	15
200-24-61150.1045	STORYTIME W/MRS CLAUS	32	46	30	30	30
200-24-61150.1046	MAYORS XMAS TREE/FESTI	50	-	151	151	150
200-24-61500	F.I.C.A.	668	626	1,200	1,000	1,235
200-24-61500.1001	MM-EVERYTHING NATURE	-	1	-	1	-
200-24-61500.1002	MM-ITS A JUNGLE	-	1	-	-	-
200-24-61500.1003	MM-OUTER SPACE	-	-	-	-	-
200-24-61500.1004	MM-CAPTIVATING CRITTER	4	-	-	-	-
200-24-61500.1005	MM-INSECT INVASION	1	-	-	-	-
200-24-61500.1006	MM-LITTLE LUAU	1	-	-	-	-
200-24-61500.1007	MM-UNDER THE SEA	1	-	-	-	-
200-24-61500.1008	MM-ALL ABOUT ME	-	1	-	1	-
200-24-61500.1009	MM-CASTLES&DRAGONS	-	2	-	1	-
200-24-61500.1015	MM-WEATHER	-	1	-	1	-
200-24-61500.1025	POPSICLES IN THE PARK	1	1	-	1	1
200-24-61500.1030	PITCH, HIT & RUN	9	4	-	11	-
200-24-61500.1031	PUNT, PASS & KICK	4	-	-	-	-
200-24-61500.1032	NATIONAL TRAILS DAY	-	-	-	-	-
200-24-61500.1033	MOVIE IN THE PARK	12	21	-	27	-
200-24-61500.1041	HALLOWEEN CANDY SCRAMB	4	5	-	-	-
200-24-61500.1044	CANDY CANE HUNT	-	1	-	-	-
200-24-61500.1045	STORYTIME W/MRS CLAUS	2	4	-	-	-
200-24-61500.1046	MAYORS XMAS TREE/FESTI	4	-	-	-	-
200-24-61520	UNEMPLOYMENT	723	500	600	200	600
200-24-61530	WORKERS COMPENSATION	170	259	800	728	800
200-24-61540	HEALTH INSURANCE	-	-	-	-	-
200-24-61590	EAP EXPENSE	-	-	-	-	-
<b>TOTAL PERSONNEL SERVICE</b>		<b>11,235</b>	<b>10,192</b>	<b>12,578</b>	<b>11,998</b>	<b>12,536</b>

	ACCOUNT TITLE	2013 Actual	2014 Actual	2015 Budget	Estimated 2015	Adopted 2016
200-24-74020	CONCESSIONS	13,109	11,450	14,000	12,000	12500
200-24-74030	PROGRAM SUPPLIES	200	57	0	-	-
200-24-74030.1001	MM-EVERYTHING NATURE	-	11	20	20	20
200-24-74030.1002	MM-ITS A JUNGLE	-	-	20	4	-
200-24-74030.1003	MM-OUTER SPACE	-	-	20	-	20
200-24-74030.1004	MM-CAPTIVATING CRITTER	7	-	20	20	-
200-24-74030.1005	MM-INSECT INVASION	23	-	20	20	20
200-24-74030.1006	MM-LITTLE LUAU	40	-	20	20	20
200-24-74030.1007	MM-UNDER THE SEA	23	-	-	-	20
200-24-74030.1008	MM-ALL ABOUT ME	-	8	-	8	-
200-24-74030.1009	MM-CASTLES&DRAGONS	-	27	-	6	-
200-24-74030.1015	MM-WEATHER	-	3	-	-	-
200-24-74030.1020	STORYBOOK TRAIL	68	38	100	100	100
200-24-74030.1025	POPSICLES IN THE PARK	7	-	20	19	20
200-24-74030.1031	PUNT, PASS & KICK	-	-	-	-	-
200-24-74030.1032	NATIONAL TRAILS DAY	-	-	-	-	-
200-24-74030.1033	MOVIE IN THE PARK	510	848	1,175	1,000	1,175
200-24-74030.1038	YOUTH TENNIS	416	574	500	742	500
200-24-74030.1040	SPEC SCARECROW	40	-	-	-	-
200-24-74030.1041	HALLOWEEN CANDY SCRAMB	184	217	50	50	100
200-24-74030.1042	TRAIL OR TREAT	-	-	-	-	-
200-24-74030.1044	CANDY CANE HUNT	-	47	50	50	50
200-24-74030.1045	STORYTIME W/MRS CLAUS	10	14	60	60	60
200-24-74030.1046	MAYORS XMAS TREE/FESTI	318	-	-	-	-
200-24-74050	ADULT SOFTBALL LEAGUE	-	-	-	-	-
200-24-74060	YOUTH SOFTBALL EXPENSE	-	-	-	-	-
200-24-74070	YOUTH BASEBALL EXPENSE	-	-	-	-	-
200-24-74070.1060	BASEBALL FALL LEAGUE	-	14,459	5,412	5,400	-
200-24-74070.1070	BASEBALL SPRING LEAGUE	-	51	21,646	22,000	-
200-24-74070.1080	SOFTBALL FALL YOUTH	-	16	-	500	-
200-24-74070.1090	SOFTBALL SPRING YOUTH	-	-	10,488	10,000	-
200-24-74090	YOUTH BASKETBALL EXPEN	-	-	-	-	-
<b>TOTAL PROGRAM EXPENSES</b>		<b>14,955</b>	<b>27,820</b>	<b>53,621</b>	<b>52,019</b>	<b>14,605</b>
200-24-76410	CONTRACT LABOR	100	-	-	-	-
200-24-76410.1038	YOUTH TENNIS	1,158	1,555	1,500	1,835	2,000
200-24-76410.1060	BASEBALL FALL LEAGUE	-	-	-	-	-
200-24-76410.1070	BASEBALL SPRING LEAGUE	-	-	-	-	-
200-24-76410.1080	SOFTBALL FALL YOUTH	-	-	-	-	-
<b>TOTAL CONTRACT LABOR</b>		<b>1,258</b>	<b>1,555</b>	<b>1,500</b>	<b>1,835</b>	<b>2,000</b>
200-24-74500	VEHICLE & EQUIPMENT M	-	-	-	-	-
<b>TOTAL MAINTENANCE EXPENSE</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
200-24-76600	ELECTRICITY	16,069	15,964	-	500	500
<b>TOTAL UTILITIES</b>		<b>16,069</b>	<b>15,964</b>	<b>-</b>	<b>500</b>	<b>500</b>
<b>TOTAL RECREATION EXPENSES</b>		<b>43,517</b>	<b>55,531</b>	<b>67,699</b>	<b>66,352</b>	<b>29,641</b>

ACCOUNT TITLE		2013 Actual	2014 Actual	2015 Budget	Estimated 2015	Adopted 2016
200-25-61100	SALARIES	43,433	42,340	40,458	40,000	41,672
200-25-61110	OVERTIME	-	-	-	-	-
200-25-61150	SALARIES - REC LEADER	-	-	-	-	-
200-25-61150.3002	FATHER/DAUGHTER VAL DA	111	-	32	32	32
200-25-61150.3003	CRAFT/PRODUCT - SPRING	-	-	-	-	-
200-25-61150.3005	PRESCHOOL PUMPKINS	23	15	16	16	15
200-25-61150.3006	PRINCESS PARTY	63	87	94	100	94
200-25-61150.3010	DUCT TAPE CREATIONS	21	41	16	16	50
200-25-61150.3016	TEDDY BEAR SLEEPOVER	-	34	40	34	40
200-25-61150.3019	SCRAPBOOKING	-	-	-	-	-
200-25-61160	SALARIES - PART TIME	32,671	35,283	35,000	33,500	35,954
200-25-61500	F.I.C.A.	5,668	5,777	4,295	4,295	6,334
200-25-61500.3002	FATHER/DAUGHTER VAL DA	9	-	-	-	-
200-25-61500.3005	PRESCHOOL PUMPKINS	2	1	-	-	-
200-25-61500.3006	PRINCESS PARTY	5	7	-	7	-
200-25-61500.3010	DUCT TAPE CREATIONS	2	3	-	-	-
200-25-61500.3016	TEDDY BEAR SLEEPOVER	-	3	-	3	-
200-25-61520	UNEMPLOYMENT	996	1,087	338	474	932
200-25-61530	WORKERS COMPENSATION	315	165	225	200	203
200-25-61540	HEALTH INSURANCE	-	-	-	-	-
200-25-61550	HEALTH INSURANCE APPR	-	-	-	-	-
200-25-61555	HSA	-	-	-	-	-
200-25-61560	DENTAL	-	192	450	450	450
200-25-61570	LIFE INSURANCE	146	144	144	144	144
200-25-61580	RETIREMENT	3,598	3,648	3,560	3,560	3,418
200-25-61590	EAP EXPENSE	26	26	318	100	318
<b>TOTAL SALARIES &amp; PERSONNEL</b>		<b>87,089</b>	<b>88,853</b>	<b>84,986</b>	<b>82,931</b>	<b>89,656</b>
200-25-72000	PROFESSIONAL SERVICES	-	-	-	-	-
<b>TOTAL PROFESSIONAL SERVICES</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
200-25-73000	OFFICE SUPPLIES	999	1,150	1,300	1,000	1,300
200-25-73100	POSTAGE	-	-	100	100	100
200-25-73290	MISC SUPPLIES & MATERIAL	26	-	100	100	100
<b>TOTAL OFFICE SUPPLIES</b>		<b>1,025</b>	<b>1,150</b>	<b>1,500</b>	<b>1,200</b>	<b>1,500</b>
200-25-74030	PROGRAM SUPPLIES	30	-	-	-	-
200-25-74030.3000	BABYSITTING	-	-	-	-	-
200-25-74030.3001	SR COFFEE	89	235	200	225	300
200-25-74030.3002	FATHER/DAUGHTER VAL DA	681	634	700	566	700
200-25-74030.3003	CRAFT/PRODUCT SPRING	69	110	100	-	100
200-25-74030.3004	CRAFT/PRODUCT FALL	123	185	100	-	100
200-25-74030.3005	PRESCHOOL PUMPKINS	24	24	30	30	30
200-25-74030.3006	PRINCESS PARTY	90	331	50	103	75
200-25-74030.3008	SUPER HERO PARTY	-	-	-	-	-
200-25-74030.3010	DUCT TAPE CREATIONS	-	(11)	20	20	30
200-25-74030.3014	BOX CAR DRIVE IN	-	-	44	44	-
200-25-74030.3015	ORGANIZING 101	-	-	-	-	-
200-25-74030.3016	TEDDY BEAR SLEEPOVER	-	40	40	27	40
200-25-74030.3017	A SEUSS CELEBRATION	-	-	-	-	-

ACCOUNT TITLE		2013 Actual	2014 Actual	2015 Budget	Estimated 2015	Adopted 2016
200-25-74030.3018	TOT TIME	-	250	250	250	250
200-25-74030.3020	PAINTING	-	-	-	-	-
200-25-74030.3021	SR BRIDGE	-	-	-	-	-
200-25-74030.3500	PICKLEBALL	326	296	300	150	250
200-25-74030.3501	CARDIO KICKBOXING	-	-	-	-	-
200-25-74030.3502	ZUMBA - MONDAY	-	-	-	-	-
200-25-74030.3503	ZUMBA - THURSDAY	-	-	-	-	-
200-25-74030.3504	SR SILVERSNEAKERS	-	108	100	53	100
200-25-74030.3505	SR LINE DANCING	-	-	-	-	-
200-25-74030.3506	KARATE YOUTH - SPRING	-	-	-	-	-
200-25-74030.3507	KARATE YOUTH - FALL	-	-	-	-	-
200-25-74030.3508	PILATES	-	-	-	-	-
200-25-74030.3509	KAEROBOX CLASS	-	-	-	-	-
200-25-74030.3510	YOGA	-	-	-	-	-
200-25-74030.3511	CO-ED DODGEBALL	-	-	-	-	-
200-25-74030.3512	DAY CAMP	-	-	-	-	-
<b>TOTAL PROGRAM EXPENSES</b>		<b>1,432</b>	<b>2,202</b>	<b>1,934</b>	<b>1,468</b>	<b>1,975</b>
200-25-74530	EQUIPMENT MAINTENANCE	1,550	1,844	1,500	1500	1900
200-25-74600	COMPUTER MAINTENANCE	195	265	500	500	500
200-25-74650	FITNESS EQUIPMENT MAIN	2,314	1,429	2,400	1,500	1,750
<b>TOTAL MAINTENANCE EXPENSE</b>		<b>4,059</b>	<b>3,538</b>	<b>4,400</b>	<b>3,500</b>	<b>4,150</b>
200-25-76000	INSURANCE	4,755	5,374	-	-	-
200-25-76200	ADVERTISING	69	-	250	-	250
200-25-76350	UNIFORMS	500	415	500	500	500
200-25-76410	COMMUNITY CENTER	60	-	-	-	-
200-25-76410.3000	BABYSITTING	823	-	510	1,150	1,160
200-25-76410.3002	FATHER/DAUGHTER VAL DA	200	200	200	200	200
200-25-76410.3015	ORGANIZING 101	-	-	-	-	-
200-25-76410.3501	CARDIO KICKBOXING	-	-	-	-	-
200-25-76410.3502	ZUMBA - MONDAY	1,097	1,086	1,250	-	-
200-25-76410.3503	ZUMBA - THURSDAY	-	581	500	1,700	1,000
200-25-76410.3504	SR SILVERSNEAKERS	3,560	3,628	3,500	3,500	3,500
200-25-76410.3505	SR LINE DANCING	1,967	2,505	1,225	2,500	2,000
200-25-76410.3506	KARATE YOUTH - SPRING	1,098	685	1,000	600	1,000
200-25-76410.3507	KARATE YOUTH - FALL	496	-	1,000	-	1,000
200-25-76410.3508	PILATES	32	312	200	500	400
200-25-76410.3509	KAEROBOX CLASS	670	214	400	-	400
200-25-76410.3510	YOGA	-	835	350	1,000	800
200-25-76410.3511	CO-ED DODGEBALL	-	-	-	-	-
200-25-76410.3513	ZUMBA FOR KIDS	-	400	-	500	-
200-25-76410.3514	BODY BLAST FITNESS	-	406	-	450	-
200-25-76410.3515	CLOGGING DANCE CLASS	-	-	-	-	500
200-25-76420	ONLINE & CC FEES	1,182	1,855	2,000	2,500	2,500
200-25-76490	OFFICE EQUIPMENT LEASE	3,822	4,730	4,400	4,400	4,092
<b>TOTAL CONTRACT EXPENSES</b>		<b>20,331</b>	<b>23,226</b>	<b>17,285</b>	<b>19,500</b>	<b>19,302</b>

	ACCOUNT TITLE	2013 Actual	2014 Actual	2015 Budget	Estimated 2015	Adopted 2016
200-25-76500	TELEPHONE SERVICE	-	-	250	250	300
200-25-76510	Cellular Service	618	617	615	615	615
200-25-76550	INTERNET SERVICES	-	-	-	-	1,140
200-25-76600	ELECTRICITY	23,123	24,146	19,000	19,000	19,000
200-25-76700	GAS SERVICE	3,519	3,137	4,000	2,500	4,000
200-25-76800	TRASH SERVICE	-	713	1,200	1,200	1,200
<b>TOTAL UTILITIES</b>		<b>27,260</b>	<b>28,613</b>	<b>25,065</b>	<b>23,565</b>	<b>26,255</b>
200-25-76900	BUILDING MAINTENANCE	9,090	17,775	11,296	9,300	12,000
200-25-76930	BUILDING & JANITORIAL	5,116	4,512	5,000	4,500	5,000
<b>TOTAL BUILDING MAINTENANCE</b>		<b>14,206</b>	<b>22,287</b>	<b>16,296</b>	<b>13,800</b>	<b>17,000</b>
200-25-78000	MISCELLANEOUS	407	235	500	500	500
<b>TOTAL MISCELLANEOUS</b>		<b>407</b>	<b>235</b>	<b>500</b>	<b>500</b>	<b>500</b>
200-25-78500	CAPITAL PURCHASES	5,500	4,383	19,085	18,750	8,000
200-25-78520	COMPUTER EQUIPMENT	-	-	-	-	500
200-25-78530	COMPUTER SOFTWARE	-	-	100	-	100
200-25-79880	BUILDING IMPROVEMENTS	3,711	89,248	-	100	4,200
<b>TOTAL CAPITAL</b>		<b>9,211</b>	<b>93,631</b>	<b>19,185</b>	<b>18,850</b>	<b>12,800</b>
200-25-89000	PRINCIPAL	140,000	150,000	150,000	165,000	185,000
200-25-89100	INTEREST (2006 bonds)	78,525	72,575	75,000	65,814	59,000
200-25-89320	CUSTODIAL FEES	2,499	2,717	2,800	2,332	2,800
<b>TOTAL DEBT SERVICE EXPENSES</b>		<b>221,024</b>	<b>225,292</b>	<b>227,800</b>	<b>233,146</b>	<b>246,800</b>
<b>TOTAL COMMUNITY CENTER EXPENSE</b>		<b>386,044</b>	<b>489,027</b>	<b>398,951</b>	<b>398,460</b>	<b>419,938</b>
200-26-61100	SALARIES	-	-	-	-	-
200-26-61120	SALARIES - CONCESSION	9,124	9,635	11,250	8,500	9,500
200-26-61150	SALARIES - REC LEADER	-	-	-	-	-
200-26-61150.4000	SWIM LESSONS	4,037	4,353	4,500	4,500	4,500
200-26-61150.4006	PRIVATE SWIM LESSONS	-	832	1,000	375	470
200-26-61150.4012	UNDERWATER EGG HUNT	9	11	50	-	30
200-26-61150.4013	DOG PADDLE DAY	-	-	50	30	50
200-26-61500	F.I.C.A.	724	742	1,200	650	1,185
200-26-61500.4000	SWIM LESSONS	309	333	-	339	-
200-26-61500.4006	PRIVATE SWIM LESSONS	-	64	-	30	-
200-26-61500.4012	UNDERWATER EGG HUNT	1	1	-	-	-
200-26-61520	UNEMPLOYMENT	98	28	-	40	-
200-26-61530	WORKERS COMPENSATION	531	932	-	1,474	-
200-26-61540	HEALTH INSURANCE	-	-	-	-	-
200-26-61560	DENTAL	-	-	-	-	-
200-26-61570	LIFE INSURANCE	-	-	-	-	-
200-26-61580	RETIREMENT	-	-	-	-	-
200-26-61590	EAP EXPENSE	-	-	-	-	-
<b>TOTAL PERSONNEL EXPENSES</b>		<b>14,833</b>	<b>16,931</b>	<b>18,050</b>	<b>15,938</b>	<b>15,735</b>

ACCOUNT TITLE		2013 Actual	2014 Actual	2015 Budget	Estimated 2015	Adopted 2016
200-26-73770	SUPPLIES & EQUIPMENT	175	2,087	2,500	1,500	2,500
<b>TOTAL OPERATING SUPPLIES</b>		<b>175</b>	<b>2,087</b>	<b>2,500</b>	<b>1,500</b>	<b>2,500</b>
200-26-74020	CONCESSIONS	7,673	8,070	8,500	5,200	8,500
200-26-74030	PROGRAM SUPPLIES	-	-	-	-	0
200-26-74030.4000	SWIM LESSONS	87	144	150	100	150
200-26-74030.4007	WATER AEROBICS	-	-	-	-	-
200-26-74030.4012	UNDERWATER EGG HUNT	16	13	20	-	20
200-26-74030.4013	DOG PADDLE DAY	-	-	-	-	-
<b>TOTAL PROGRAM COSTS</b>		<b>7,776</b>	<b>8,227</b>	<b>8,670</b>	<b>5,300</b>	<b>8,670</b>
200-26-76000	INSURANCE	-	-	-	-	-
200-26-76050	POOL MANAGEMENT	78,954	80,192	97,000	85,000	99,837
200-26-76410	SPECIAL EVENTS - POOL	-	-	-	-	-
200-26-76410.33	WATER AEROBICS	1,337	1,951	2,000	-	-
<b>TOTAL CONTRACTUAL SERVICES</b>		<b>80,291</b>	<b>82,143</b>	<b>99,000</b>	<b>85,000</b>	<b>99,837</b>
200-26-76900	BLDG & GRNDS MAINT	3,298	5,399	6,000	3,000	6,000
<b>TOTAL MAINTENANCE</b>		<b>3,298</b>	<b>5,399</b>	<b>6,000</b>	<b>3,000</b>	<b>6,000</b>
200-26-78000	MISCELLANEOUS	-	195	200	200	200
<b>TOTAL MISCELLANEOUS</b>		<b>-</b>	<b>195</b>	<b>200</b>	<b>200</b>	<b>200</b>
200-26-78500	CAPITAL EQUIPMENT	-	5,915	2,000	2,000	3,000
<b>TOTAL CAPITAL EXPENSES</b>		<b>-</b>	<b>5,915</b>	<b>2,000</b>	<b>2,000</b>	<b>3,000</b>
<b>TOTAL POOL</b>		<b>106,373</b>	<b>120,897</b>	<b>136,420</b>	<b>112,938</b>	<b>135,942</b>
<b>GRAND TOTAL PARK EXPENSES</b>		<b>950,408</b>	<b>1,081,441</b>	<b>1,067,354</b>	<b>1,030,756</b>	<b>1,290,013</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.

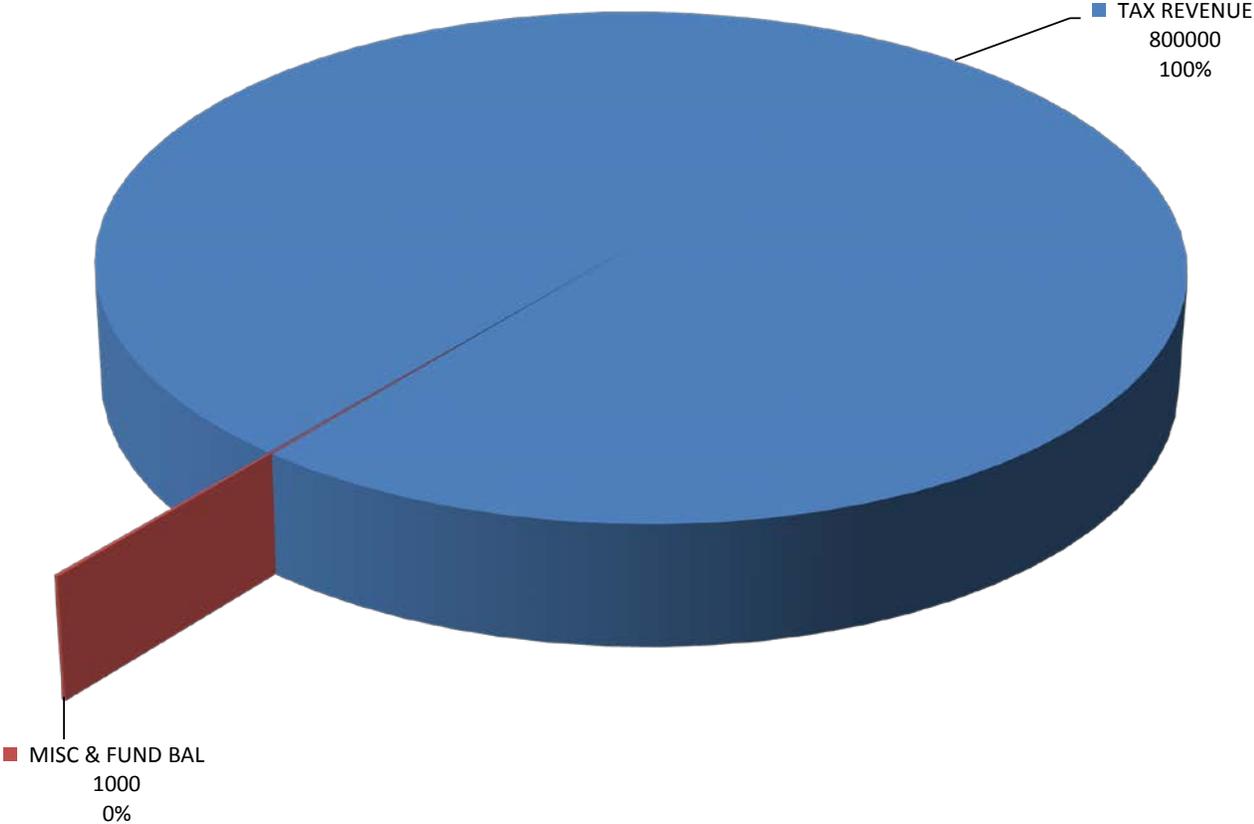
### By Category

	<b>2013 Actual</b>	<b>2014 Actual</b>	<b>2015 Adopted Budget</b>	<b>2015 Estimated Actual</b>	<b>2016 Board Approved Budget</b>
Personnel	125,000	142,853	136,283	136,282	143,258
Professional Services	7,063	13,318	10,650	2,000	46,000
Maintenance & Supplies	115,398	118,283	134,450	134,450	310,445
Contractual	37,658	50,346	52,970	52,970	55,834
Utilities	141,610	146,513	148,344	148,344	166,361
Capital Outlay	204,439	330,439	235,652	235,652	21,224
Debt Service	-	-	-		-
Transfers/Misc.	28,977	25,350	25,350	25,350	26,000
<b>Total</b>	660,145	827,102	743,699	735,048	769,122

### Department Positions Control

	<u>2014 Actual</u>	<u>2015 Actual</u>	<u>2016 Adopted</u>
Public Works Operations Mgr	0.2	0.2	0.2
Public Works Superintendent	0.2	0.2	0.2
Public Works Maintenance	1.4	1.4	1.6
Administrative Assistant	0.2	0.2	0.2
<b>Total FTE</b>	2.0	2.0	2.2

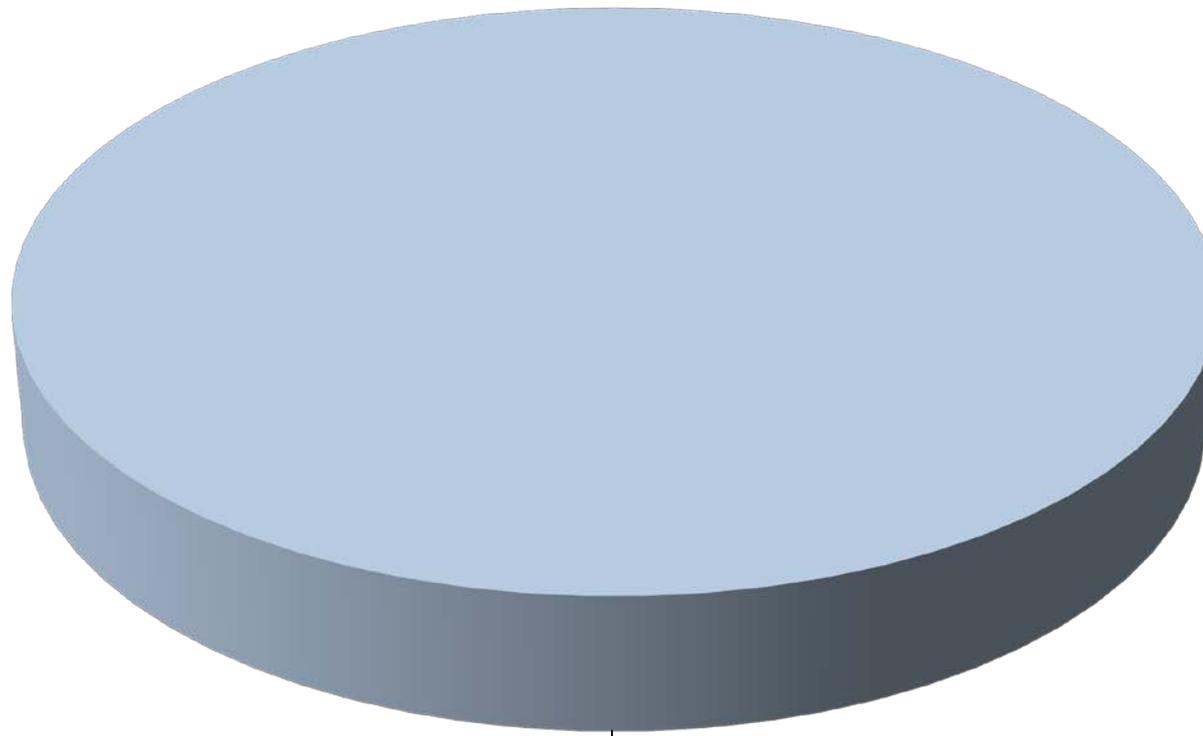
**TRANSPORTATION FUND REVENUES 2016**  
**801,000**



ACCOUNT NUMBER	ACCOUNT TITLE	2013 Actual	2014 Actual	2015 Budget	Estimated 2015	Adopted 2016
210-00-42200	SALES TAX	293,537	319,882	292,000	292,000	320,000
210-00-42400	SALES TAX - VEHICLE	87,641	100,218	80,000	80,000	90,000
210-00-42500	MOTOR FUEL TAX	325,773	335,194	325,000	325,000	335,000
210-00-42600	MOTOR VEHICLE FEE INC	54,368	53,757	55,000	55,000	55,000
<b>TOTAL TAX REVENUES</b>		<b>761,319</b>	<b>809,051</b>	<b>752,000</b>	<b>752,000</b>	<b>800,000</b>
210-00-44600	DEVELOPMENT FEES	1,808	5,411	-	5,000	-
210-00-4465	TRAFFIC SIGN REVENUE	-	631	-	520	-
210-00-4500	GRANT REVENUE	-	-	-	-	-
210-00-44655	STREET LIGHT UPGRADE	-	5,000	-	5,000	-
<b>TOTAL FEES</b>		<b>1,808</b>	<b>11,042</b>	<b>-</b>	<b>10,520</b>	<b>-</b>
210-00-45500	CURS FUNDS	-	-	-	-	-
<b>TOTAL OTHER GOVERNMENTAL</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
210-00-46050	OUTSIDE WORK REIMBURSE	-	-	-	-	-
<b>TOTAL CHARGES FOR SERVICES</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
210-00-46900	SALE OF ASSET	21,461	5,289	3,725	3,725	1,000
<b>TOTAL SALE OF MERCHANDISE/ASSET</b>		<b>21,461</b>	<b>5,289</b>	<b>3,725</b>	<b>3,725</b>	<b>1,000</b>
210-00-47500	MISCELLANEOUS INCOME	41	160	-	-	-
210-00-47700	INTEREST EARNED	307	569	-	-	-
<b>TOTAL MISCELLANEOUS</b>		<b>348</b>	<b>729</b>	<b>-</b>	<b>-</b>	<b>-</b>
210-00-48700	BEGINNING FUND BALANCE	-	0	-	-	-
<b>TOTAL BEGINNING FUND BALANCE</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
210-00-49100	TRANSFER FROM GENERAL	-	-	-	-	-
210-00-49500	TRANSFER FROM CAPITAL	-	60,000	-	-	-
<b>TOTAL TRANSFERS IN</b>		<b>-</b>	<b>60,000</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL TRANSPORTATION REVENUES</b>		<b>784,936</b>	<b>886,111</b>	<b>755,725</b>	<b>766,245</b>	<b>801,000</b>

# TRANSPORTATION EXPENSES 2016

769,122



■ TRANSPORTATION

769122

100%

ACCOUNT NUMBER	ACCOUNT TITLE	2013 Actual	2014 Actual	2015 Budget	Estimated 2015	Adopted 2016
210-55-61100	PERSONNEL SALARIES	85,436	97,459	88,923	88,923	92,092
210-55-61110	OVERTIME	5,068	5,181	5,000	5,000	5,150
<b>TOTAL SALARIES</b>		<b>90,504</b>	<b>102,640</b>	<b>93,923</b>	<b>93,923</b>	<b>97,242</b>
210-55-61500	F.I.C.A.	6,347	7,142	7,188	7,188	7,441
210-55-61520	UNEMPLOYMENT	888	695	845	600	600
210-55-61530	WORKERS COMPENSATION	3,383	4,926	5,076	5,076	4,650
210-55-61540	HEALTH INSURANCE	10,680	10,622	11,650	11,650	17,600
210-55-61550	Health Insurance Appr	2,376	1,753	-	-	-
210-55-61555	HSA	-	1,776	2,850	2,850	2,820
210-55-61560	DENTAL	1,186	1,275	1,300	1,300	1,300
210-55-61570	LIFE INSURANCE	326	336	360	360	346
210-55-61580	RETIREMENT	7,762	9,091	7,825	7,825	8,067
210-55-615900	EAP EXPENSE	63	64	795	200	763
<b>TOTAL BENEFITS</b>		<b>33,011</b>	<b>37,680</b>	<b>37,889</b>	<b>37,049</b>	<b>43,587</b>
210-55-62000	EDUCATION REIMBURSEMENT	773	766	2,000	-	-
210-55-62050	COMPUTER TRAINING	-	-	500	500	500
210-55-62080	TRAINING	115	466	500	500	660
210-55-62200	SUB & MEMBERSHIP	57	100	350	330	350
210-55-62250	MEETINGS & CONFERENCE	537	1,151	1,000	500	800
210-55-62320	MILEAGE	3	50	120	120	120
210-55-62350	ED. & REF MATERIAL	-	-	-	-	-
<b>TOTAL STAFF DEVELOPMENT</b>		<b>1,485</b>	<b>2,533</b>	<b>4,470</b>	<b>1,950</b>	<b>2,430</b>
210-55-72000	PROFESSIONAL SERVICES	7,063	10,823	-	650	1,000
210-55-72010	ENGINEERING SERVICES	-	2,495	10,000	5,000	45,000
<b>TOTAL PROFESSIONAL SERVICES</b>		<b>7,063</b>	<b>13,318</b>	<b>10,000</b>	<b>5,650</b>	<b>46,000</b>
210-55-73000	OFFICE SUPPLIES	283	293	600	600	600
210-55-73100	POSTAGE	340	36	400	400	400
<b>TOTAL OFFICE SUPPLIES</b>		<b>623</b>	<b>329</b>	<b>1,000</b>	<b>1,000</b>	<b>1,000</b>
210-55-73200	OFFICE EQUIPMENT	81	3	400	400	400
210-55-73250	OFFICE FURNITURE	370	149	400	400	200
<b>TOTAL OFFICE EQUIP/FURNITURE</b>		<b>451</b>	<b>152</b>	<b>800</b>	<b>800</b>	<b>600</b>
210-55-73500	FUEL	7,388	6,951	8,500	8,500	8,000
210-55-73520	SALT & SAND	15,847	33,722	34,000	33,000	44,500
210-55-73540	ROCK MATERIALS	2,600	5,050	5,000	5,000	5,000
210-55-73550	ASPHALT MATERIALS	26,046	16,441	33,250	33,000	35,000
210-55-73730	STREET/STORM SUPPLIES	16,194	14,536	18,000	18,000	38,600
210-55-73740	TRAFFIC SIGNS, SIGNALS	19,921	20,684	7,500	7,500	7,500
210-55-73790	PERSONAL SAFETY	1,001	1,120	1,000	1,000	1,300
<b>TOTAL OPERATING SUPPLIES</b>		<b>88,997</b>	<b>98,504</b>	<b>107,250</b>	<b>106,000</b>	<b>139,900</b>

ACCOUNT NUMBER	ACCOUNT TITLE	2013 Actual	2014 Actual	2015 Budget	Estimated 2015	Adopted 2016
210-55-74500	VEHICLE MAINTENANCE	-	-	-	-	-
210-55-74530	EQUIPMENT MAINTENANCE	1,000	259	2,600	2,600	4,000
210-55-74550	FLEET MAINTENANCE - P	5,000	5,117	5,000	5,000	6,000
210-55-74590	VEHICLE WASHES	-	-	-	-	-
210-55-74600	COMPUTER MAINTENANCE	1,152	1,152	1,320	1,200	1,430
210-55-74860	CRACK SEALING	10,000	8,778	10,000	10,000	12,000
<b>TOTAL MAINTENANCE EXPENSE</b>		<b>17,152</b>	<b>15,306</b>	<b>18,920</b>	<b>18,800</b>	<b>23,430</b>
210-55-75300	HAND TOOLS	805	112	200	200	800
210-55-75310	SMALL EQUIPMENT	6,719	1,792	2,600	2,600	1,660
<b>TOTAL TOOLS &amp; EQUIP</b>		<b>7,524</b>	<b>1,904</b>	<b>2,800</b>	<b>2,800</b>	<b>2,460</b>
210-55-76000	INSURANCE	6,509	7,359	7,690	7,690	9,000
210-55-76030	STREET SWEEPING	7,762	6,424	13,000	13,000	13,000
210-55-76200	ADVERTISING	-	21	500	500	500
210-55-76210	PRINTING	1,233	6	500	500	500
210-55-76350	UNIFORMS	1,091	925	1,000	1,000	1,200
210-55-76390	EQUIPMENT RENTAL	172	979	1,500	1,000	1,000
210-55-76470	ANNUAL CONCRETE MAINT	20,149	33,464	28,000	28,000	30,000
210-55-76480	ANNUAL STREET MAINTEN	-	423	-	-	-
210-55-76490	OFFICE EQUIPMENT LEASE	742	745	780	780	634
<b>TOTAL CONTRACTUAL SERVICES</b>		<b>37,658</b>	<b>50,346</b>	<b>52,970</b>	<b>52,470</b>	<b>55,834</b>
210-55-76500	GENERAL PHONE SERVICE	1,292	1,159	1,440	1,000	960
210-55-76510	CELLULAR SERVICE & EQUIP	950	1,057	1,188	1,188	1,170
210-55-76520	PAGER SERVICE & EQUIP	95	50	100	100	100
210-55-76550	INTERNET SERVICES	243	398	276	500	600
210-55-76590	PHONE INSTALLATION &	-	-	500	500	500
210-55-76600	ELECTRICITY	138,190	142,876	143,640	143,000	161,832
210-55-76700	GAS SERVICE	840	973	1,200	1,200	1,200
<b>TOTAL UTILITIES</b>		<b>141,610</b>	<b>146,513</b>	<b>148,344</b>	<b>147,488</b>	<b>166,362</b>
210-55-76900	BUILDING MAINTENANCE	533	2,066	3,280	3,280	1,825
210-55-76930	BUILDING & JAN. SUPPLY	118	22	400	400	400
<b>TOTAL BUILDING MAINTENANCE</b>		<b>651</b>	<b>2,088</b>	<b>3,680</b>	<b>3,680</b>	<b>2,225</b>
210-55-77260	PENNY'S CONCRETE AGREE	3,475	-	-	-	-
<b>TOTAL TIF, NID, CID</b>		<b>3,475</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
210-55-78000	MISCELLANEOUS	502	350	1,000	500	1,000
210-55-78020	TDD EXPENDITURES	-	-	-	-	-
<b>TOTAL MISCELLANEOUS</b>		<b>502</b>	<b>350</b>	<b>1,000</b>	<b>500</b>	<b>1,000</b>

<b>ACCOUNT NUMBER</b>	<b>ACCOUNT TITLE</b>	<b>2013 Actual</b>	<b>2014 Actual</b>	<b>2015 Budget</b>	<b>Estimated 2015</b>	<b>Adopted 2016</b>
210-55-78500	CAPITAL EQUIPMENT	105,726	186,441	34,688	34,688	20,450
210-55-78520	COMPUTER EQUIPMENT	1	402	-	-	-
210-55-78530	COMPUTER SOFTWARE PRO	683	707	714	714	774
<b>TOTAL CAPITAL EXPENSES</b>		<b>106,410</b>	<b>187,550</b>	<b>35,402</b>	<b>35,402</b>	<b>21,224</b>
210-55-79400	ANNUAL CIP APPROPRIATE	95,992	142,346	198,250	160,000	139,550
210-55-79880	BUILDING IMPROVEMENTS	2,037	543	2,000	1,000	1,280
<b>TOTAL CAPITAL PROJECTS</b>		<b>98,029</b>	<b>142,889</b>	<b>200,250</b>	<b>161,000</b>	<b>140,830</b>
210-55-89560	TRANSFER TO PARKS - M	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>TOTAL TRANSPORTATION EXPENSES</b>		<b>660,145</b>	<b>827,102</b>	<b>743,698</b>	<b>693,512</b>	<b>769,124</b>

ACCOUNT NUMBER	ACCOUNT TITLE	2013 Budget	2013 Actual	2014 Actual	2015 Budget	Estimated 2015	Adopted 2016
230-00-41000	REAL ESTATE & PROPERTY	74,000	81,314	77,626	74,000	74,000	80,000
230-00-41100	DELINQUENT PROPERTY T	4,000	3,497	2,176	3,000	3,000	3,000
230-00-41400	REPLACEMENT TAXES	1,200	923	938	1,000	1,000	1,000
230-00-41700	INTEREST - PROPERTY T	1,000	1,214	1,770	1,200	1,200	1,200
230-00-41500	RAIL & UTILITY TAX	1,200	1,079	892	1,200	1,200	1,200
<b>TOTAL TAX REVENUES</b>		<b>81,400</b>	<b>88,027</b>	<b>83,402</b>	<b>80,400</b>	<b>80,400</b>	<b>86,400</b>
230-00-47500	MISCELLANEOUS INCOME	-	-	-	-	-	-
230-00-47700	INTEREST INCOME	-	-	-	-	-	-
<b>TOTAL MISCELLANEOUS REVENUES</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
230-00-48700	BEGINNING FUND BALANCE	-	-	-	-	-	15,100
<b>TOTAL BONDS AND FUND BALANCE</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>15,100</b>
<b>TOTAL PUBLIC HEALTH REVENUES</b>		<b>81,400</b>	<b>88,027</b>	<b>83,402</b>	<b>80,400</b>	<b>80,400</b>	<b>101,500</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	10,000	10,734	9,725	21,000	21,000	21,000
230-33-74210	GV CLEAN UP	15,000	1,430	14,815	15,000	15,000	15,000
230-33-74300	COMMUNITY PROGRAMS	1,500	4,625	4,625	1,500	1,500	1,500
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>26,500</b>	<b>16,789</b>	<b>29,165</b>	<b>37,500</b>	<b>37,500</b>	<b>37,500</b>
230-33-78000	MISCELLANEOUS	-	-	-	-	-	-
230-33-78540	WARNING SIREN	-	-	-	-	-	24,000
<b>TOTAL MISCELLANEOUS</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>24,000</b>
230-33-89540	TRANSFER TO PARK/CC	25,000	25,000	132,849	40,000	40,000	40,000
<b>TOTAL TRANSFERS OUT</b>		<b>25,000</b>	<b>25,000</b>	<b>132,849</b>	<b>40,000</b>	<b>40,000</b>	<b>40,000</b>
<b>TOTAL PUBLIC HEALTH EXPENSES</b>		<b>51,500</b>	<b>41,789</b>	<b>162,014</b>	<b>77,500</b>	<b>77,500</b>	<b>101,500</b>

<b>ACCOUNT NUMBER</b>	<b>ACCOUNT TITLE</b>	<b>2013 Actual</b>	<b>2014 Actual</b>	<b>2015 Budget</b>	<b>Estimated 2015</b>	<b>Adopted 2016</b>
250-00-41000	PROPERTY TAX REVENUE	352,676	230,526	220,000	220,000	230,000
250-00-42000	SALES TAX REVENUE	98,458	101,620	120,000	120,000	110,000
250-00-47100	COUNTY REVENUE	54,152	55,890	50,000	50,000	50,000
<b>TOTAL TIF (OLD TOWNE) REVENUE</b>		<b>505,286</b>	<b>388,036</b>	<b>390,000</b>	<b>390,000</b>	<b>390,000</b>
250-80-77320	DEVELOPER EXPENSE-PRO	352,676	230,526	220,000	220,000	220,000
250-80-77330	DEVELOPER EXPENSE-SAL	152,609	157,509	170,000	170,000	170,000
<b>TOTAL TIF (OLD TOWNE) EXPENSES</b>		<b>505,285</b>	<b>388,035</b>	<b>390,000</b>	<b>390,000</b>	<b>390,000</b>

<b>ACCOUNT NUMBER</b>	<b>ACCOUNT TITLE</b>	<b>2013 Actual</b>	<b>2014 Actual</b>	<b>2015 Budget</b>	<b>Estimated 2015</b>	<b>Adopted 2016</b>
280-00-42300	SALES TAX	293,537	319,881	275,000	275,000	320,000
280-00-4610	REIMBURSEMENT FOR PRO					
280-00-4690	SALE OF ASSETS					
280-00-47700	BEGINNING FUND BALANCE	-	-	-	-	100,000
	<b>TOTAL CAPITAL IMPROVE REVENUES</b>	<b>293,537</b>	<b>319,881</b>	<b>275,000</b>	<b>275,000</b>	<b>420,000</b>
280-88-78000	MISCELLANEOUS	-	-	-	-	-
280-88-77260	PENNY'S CONCRETE AGREE	4,000	-	-	-	-
280-88-78510	CAPITAL OUTLAY	-	-	-	-	-
280-88-72610	CONSULTATION FEES - M	-	-	-	-	-
280-88-72510	CONSULTATION FEES - I	-	-	-	-	-
280-88-89580	TRANSFER TO TRANSPORT	-	60,000	-	-	-
280-88-89510	TRANSFER TO COMMUNITY	240,000	240,000	240,000	240,000	250,000
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	-	-	25,000	-	-
280-88-79900	DOWNTOWN STREET IMPROVEN	-	-	-	-	100,000
	<b>TOTAL CAPITAL IMPROVE EXPENSES</b>	<b>244,000</b>	<b>300,000</b>	<b>265,000</b>	<b>240,000</b>	<b>350,000</b>

ACCOUNT NUMBER	ACCOUNT TITLE	2012 Actual	2013 Actual	2014 Actual	Estimated 2015	Adopted 2016
290-00-46420	REIMBURSEMENT 1-70 PROJ	420,000	-	-	-	-
290-00-47700	INTEREST INCOME	1,667	-	-	-	-
290-00-49100	TRANSFER FROM GENERAL	-	-	-	-	-
290-00-49100	TRANSFER FROM GENERAL	-	-	-	-	-
290-00-49610	TRANSFER FROM MKY MTN	-	-	-	-	-
<b>GO BOND REVENUES</b>		<b>421,667</b>	-	-	-	-
290-00-72000	PROFESSIONAL SERVICES	-	-	-	-	-
290-00-72980	APPROP./UNDESIG. FUND	-	-	-	-	-
290-00-73900	PRINCIPAL ON BONDS	-	-	-	-	-
290-00-89000	INTEREST EXPENSE	-	-	-	-	-
<b>TOTAL GO EXPENSES</b>		-	-	-	-	-
290-92-73900	APPROP/UNDESIGN FUND	-	-	-	-	-
290-92-78720	Armstrong Park Improve	129,444	2,783	-	-	-
290-92-78730	Monkey Mountain Park	-	-	-	-	-
290-92-78740	Outside Basketball Co	-	-	-	-	-
290-92-78760	POOL IMPROVEMENTS	11,385	-	-	-	-
290-92-78790	TRAIL IMPROVEMENTS	-	552	-	-	-
290-92-78800	FOOTBALL FIELDS OLD 4	3,894	-	-	-	-
290-92-78830	PAVILION IMPROVEMENT	-	-	-	-	-
290-92-89300	BOND ISSUANCE COSTS	-	-	-	-	-
290-92-89510	TRANSFER TO COMMUNITY	-	-	-	-	-
290-92-89560	TRANSFER TO PARKS	50,000	-	-	-	-
<b>TOTAL PARK IMPROVEMENTS</b>		<b>194,723</b>	<b>3,335</b>	-	-	-
290-95-78850	JAMES ROLLO/SAN KAR C	-	-	-	-	-
290-95-79090	RAILROAD CROSSINGS	-	-	-	-	-
290-95-79180	MAIN STREET ENHANCEMENT	-	138,720	-	-	-
290-95-79200	STREET IMPROVEMENTS	(2,500)	-	-	-	-
290-95-79450	I-70 PROJECT	-	-	-	-	-
290-95-79320	DOWNTOWN IMPROVEMENTS	-	-	-	-	-
290-95-79330	DOWNTOWN IMPROVEMENTS	-	-	-	-	-
290-95-79340	DOWNTOWN IMPROVEMENTS	-	-	-	-	-
290-95-79350	DOWNTOWN IMPROVEMENTS	-	-	-	-	-
290-95-79470	I-70 COST SHARE	270,140	188	-	-	-
290-95-79480	I-70 N OUTER ROAD	128,589	-	-	-	-
290-95-79485	DEPOSIT WITH MODOT	364,866	598,366	-	-	-
<b>TOTAL STREET IMPROVEMENTS</b>		<b>761,095</b>	<b>737,274</b>	-	-	-
290-97-79410	GREGG STREET STORM	-	-	-	-	-
290-97-79310	YENNIE DETENTION POND	-	-	-	-	-
<b>TOTAL STORM IMPROVEMENTS</b>		-	-	-	-	-
<b>TOTAL GO BOND EXPENSES</b>		<b>955,818</b>	<b>740,609</b>	-	-	-

<b>ACCOUNT NUMBER</b>	<b>ACCOUNT TITLE</b>	<b>2013 Actual</b>	<b>2014 Actual</b>	<b>2015 Budget</b>	<b>Estimated 2015</b>	<b>Adopted 2016</b>
295-00-48000	BOND PROCEEDS	-	-	-	-	-
295-00-47700	INTEREST REVENUE	2,578	2,500	-	-	-
295-00-48700	BEGINNING FUND BALANCE	-	1,000,000	-	-	707,000
295-00-49750	TRANSFER FROM GO BOND	598,366	-	-	-	-
<b>GO BOND REVENUES</b>		<b>600,944</b>	<b>1,002,500</b>	<b>-</b>	<b>-</b>	<b>707,000</b>
295-00-72060	LEGAL FEES	-	-	-	-	-
295-00-79180	MAIN STREET ENHANCEMENTS	-	17,144	-	3,000	-
295-00-79485	2011 GO BONDS TO 1-70 PRO	2,352	-	-	-	-
295-00-73900	PRINCIPAL ON BONDS	-	-	-	-	-
295-00-79486	DEPOSIT W/ MODOT- MAIN ST	261,448	714,913	-	-	-
295-00-79900	DOWNTOWN STREET IMPROVEM	-	-	-	-	707,000
295-00-89000	INTEREST EXPENSE	-	-	-	-	-
<b>TOTAL 2011 GO EXPENSES</b>		<b>263,800</b>	<b>732,057</b>	<b>-</b>	<b>3,000</b>	<b>707,000</b>

ACCOUNT NUMBER	ACCOUNT TITLE	2013 Actual	2014 Actual	2015 budget	Estimated 2015	Adopted 2016
<b>300 TIF PROJECT #2</b>						
300-00-48000	BOND PROCEEDS	-	-	-	-	-
300-00-48300	BOND REIMBURSEMENT	75,229	-	-	-	-
300-00-48350	DEVELOPER REIMBURSEMENT	20,000	-	-	20,000	-
					-	-
<b>TOTAL BONDS, FD BAL, CAPT LEASES</b>		<b>95,229</b>	<b>-</b>	<b>-</b>	<b>20,000</b>	<b>-</b>
<b>TOTAL TIF REVENUES</b>		<b>95,229</b>	<b>-</b>	<b>-</b>	<b>20,000</b>	<b>-</b>
300-00-7200	PROFESSIONAL SERVICES	9,953	5,608	5,000	20,000	5,000
<b>TOTAL PROFESSIONAL SERVICES</b>		<b>9,953</b>	<b>5,608</b>	<b>5,000</b>	<b>20,000</b>	<b>5,000</b>
300-00-89110	CUSTODIAL FEES	406	2823	3,000	3,000	3,000
300-00-89300	BOND ISSUANCE COSTS	-	-	-	-	-
<b>TOTAL DEBT SERVICE</b>		<b>406</b>	<b>2,823</b>	<b>3,000</b>	<b>3,000</b>	<b>3,000</b>
<b>TOTAL TIF EXPENSES</b>		<b>10,359</b>	<b>8,431</b>	<b>8,000</b>	<b>23,000</b>	<b>8,000</b>
<b>301 MKT PL TIF RESERVE PR#2</b>						
301-00-47700	INTEREST REVENUE	-	-	-	-	-
<b>TOTAL MISCELLANEOUS</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
301-00-49100	TRANSFER FROM GENERAL	50,000	50,000	50,000	50,000	50,000
301-00-49760	TRANSFER FROM PR2 SPEC ALLOC	9,000	4,398	15,000	15,000	20,000
301-00-49762	TRANSFER FROM PR1A SPEC ALLOC	-	18,250	51,000	51,000	-
<b>TOTAL TRANSFERS</b>		<b>59,000</b>	<b>72,648</b>	<b>116,000</b>	<b>116,000</b>	<b>70,000</b>
<b>TOTAL RESERVE FUND REVENUES</b>		<b>59,000</b>	<b>72,648</b>	<b>116,000</b>	<b>116,000</b>	<b>70,000</b>
301-00-89521	TRANSFER TO TIF BOND	-	64,599	109,000	54,000	65,000
<b>TOTAL OTHER USES</b>		<b>-</b>	<b>64,599</b>	<b>109,000</b>	<b>54,000</b>	<b>65,000</b>
<b>302 MKPL TIF-PR#2 SPEC ALLOW</b>						
302-00-41001	TIF PROJECT #2 PROPERTY TAX	-	71,293	65,000	18,000	65,000
302-00-42001	TIF PROJECT #2 SALES TAX	16,655	51,770	25,000	60,000	35,000
302-00-47100	COUNTY TAX REVENUES	4,958	6,901	10,000	25,000	10,000
<b>TOTAL REVENUES</b>		<b>21,613</b>	<b>129,964</b>	<b>100,000</b>	<b>103,000</b>	<b>110,000</b>

ACCOUNT NUMBER	ACCOUNT TITLE	2013 Actual	2014 Actual	2015 budget	Estimated 2015	Adopted 2016
302-00-89520	TRANSFER TO MKT PL TIF RESERVE	8,328	76,881	15,000	18,000	20,000
302-00-89521	TRANSFER TO TIF BOND	-	-	85,000	95,000	80,000
<b>TOTAL EXPENSES</b>		<b>8,328</b>	<b>76,881</b>	<b>100,000</b>	<b>113,000</b>	<b>100,000</b>
305 MKT PL TIF PR#2 IDA BDS						
305-0047700	INTEREST REVENUE	39	27	-	25	-
305-00-4800	BOND PROCEEDS	-	-	-	-	-
305-00-48700	BEGINNING FUND BALANCE	-	-	-	-	50,000
305-00-49761	TRANSFER FROM CID FUND	-	12,091	-	-	-
305-00-49762	TRANSFER FROM PROJECT	-	93,965	-	-	-
305-00-49763	TRANSFER FROM TIF RESERVES	-	64,599	109,000	109,000	65,000
305-00-49910	TRANSFER FROM SPECIAL ALLOW	-	-	85,000	85,000	80,000
<b>TOTAL REVENUES</b>		<b>39</b>	<b>170,682</b>	<b>194,000</b>	<b>194,025</b>	<b>195,000</b>
305-00-77340	DEVELOPER REIMBURSEMENT	-	-	-	-	-
305-00-77341	CITY REIMBURSEMENT	-	-	-	-	-
<b>TOTAL TIF, NID, CID EXPENSES</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
305-00-89000	BOND PRINCIPAL	-	115,000	80,000	80,000	80,000
305-00-89100	INTEREST EXPENSE	54,000	109,694	110,000	107,500	106,000
305-89110	CUSTODIAL FEES	3,100	-	4,000	4,000	4,000
305-89300	BOND ISSUANCE COSTS	75,520	-	-	-	-
<b>TOTAL DEBT SERVICE</b>		<b>132,620</b>	<b>224,694</b>	<b>194,000</b>	<b>191,500</b>	<b>190,000</b>
<b>TOTAL EXPENSES</b>		<b>132,620</b>	<b>224,694</b>	<b>194,000</b>	<b>191,500</b>	<b>190,000</b>
325 MK PL CIR PR#2						
325-00-42005.91	TIF PR1A SALES TAXES	-	56,159	40,000	45,000	55,000
325-00-47700	COUNTY TAX REVENUES	-	12,003	12,000	19,000	25,000
325-00-47700	INTEREST REVENUES	-	5	-	100	50
<b>TOTAL REVENUES</b>		<b>-</b>	<b>68,167</b>	<b>52,000</b>	<b>64,100</b>	<b>80,050</b>
325-00-72000	PROFESSIONAL SERVICES	34,303	1,000	500	10,000	-
325-00-89521	TRANSFER TO MKT PL TIF	-	18,250	51,500	-	-
325-00-89521	TRANSFER TO TIF BOND	-	21,482	-	-	-
<b>TOTAL EXPENSES</b>		<b>34,303</b>	<b>40,732</b>	<b>52,000</b>	<b>10,000</b>	<b>-</b>

ACCOUNT NUMBER	ACCOUNT TITLE	2013 ACTUAL	2014 ACTUAL	2015 BUDGET	ESTIMATED 2015	Adopted 2016
310 MKT PLACE NID-PR#2						
310-00-47700	INTEREST REVENUE	142	20	-	-	-
<b>TOTAL MISCELLANEOUS REVENUE</b>		<b>142</b>	<b>20</b>	<b>-</b>	<b>-</b>	<b>-</b>
310-00-48001	NID NOTE PROCEEDS	-	-	3,100,000	3,125,000	
310-00-48000	NID BOND PROCEEDS	-	-	-	-	3,250,000
310-00-48700	BEGINNING FUND BALANCE	-		37,343	37,343	54,000
<b>TOTAL BONDS, FD BAL, CAPT LEASES</b>		<b>-</b>	<b>-</b>	<b>3,137,343</b>	<b>3,162,343</b>	<b>3,304,000</b>
<b>TOTAL REVENUES</b>		<b>142</b>	<b>20</b>	<b>3,137,343</b>	<b>3,162,343</b>	<b>3,304,000</b>
310-00-72000	PROFESSIONAL SERVICES	54	-	500	-	500
310-00-72060	LEGAL FEES	-	-	-	-	-
310-00-77340	DEVELOPER REIMBURSEMENT	-	43,728	-	-	
310-00-79485	MODOT PROJECT DEPOSIT	-	-	-	-	
310-00-89000	PRINCIPAL PAYMENTS	-	-	3,015,000	3,033,843	3,125,000
310-00-89100	INTEREST PAYMENTS	37,688	37,688	37,687	-	75,000
310-00-89110	CUSTODIAL FEES	261	650	1,000	1,000	500
310-00-89300	BOND ISSUANCE COSTS	384	-	83,156	80,000	75,000
<b>TOTAL EXPENSES</b>		<b>38,387</b>	<b>82,066</b>	<b>3,137,343</b>	<b>3,114,843</b>	<b>3,276,000</b>

<b>ACCOUNT NUMBER</b>	<b>ACCOUNT TITLE</b>	<b>2013 Actual</b>	<b>2014 Actual</b>	<b>2015 Budget</b>	<b>Estimated 2015</b>	<b>Adopted 2016</b>
320 MKT PLACE CID PR#2						
320-00-72000	PROFESSIONAL SERVICES	973	1,021	-	-	-
320-00-72060	LEGAL FEES	-	-	-	-	-
<b>TOTAL EXPENSES</b>		<b>973</b>	<b>1,021</b>	<b>-</b>	<b>-</b>	<b>-</b>
321 MKT PLACE CID PR#2 SPECIAL ALLOW FUND						
321-00-42003	MK PL CID PR#2 SALES TAX	10,917	21,142	28,000	30,000	28,900
321-00-42004	MK PL CID PR#2 USE TAX	90	182	1,000	100	100.00
321-00-47700	INTEREST REVENUE	-	8	-	-	-
<b>TOTAL REVENUES</b>		<b>11,007</b>	<b>21,332</b>	<b>29,000</b>	<b>30,100</b>	<b>29,000</b>
321-00-73800	CID OPERATING EXPENSES	140	2,834	2,400	2,400	2,400
321-00-89000	PRINCIPAL PAYMENTS	-	-	-	-	-
321-00-89100	INTEREST PAYMENTS	-	-	-	-	-
321-00-89111	CITY ADMIN FEES	165	298	600	600	600
321-00-89112	SPECIAL ALLOCATION FD TRANS	-	-	26,000	26,000	26,000
321-00-89521	TRANSFER TO TIF BOND	-	11,270	-	-	-
321-00-89597	TRANSFER TO TIF BONDS	-	821	-	-	-
<b>TOTAL EXPENSES</b>		<b>305</b>	<b>15,223</b>	<b>29,000</b>	<b>29,000</b>	<b>29,000</b>

ACCOUNT NUMBER	ACCOUNT TITLE	2013 Actual	2014 Actual	2015 Budget	Estimated 2015	Adopted 2016
400-00-41000	REAL ESTATE & PROPERTY	1,613,736	1,540,348	1,600,000	1,600,000	1,685,000
400-00-41100	DELINQUENT PROPERTY T	66,332	41,278	25,000	25,000	25,000
400-00-41400	REPLACEMENT TAXES	18,319	18,618	18,000	18,000	18,000
400-00-41500	RAIL & UTILITY TAX	24,098	35,119	25,000	38,000	25,000
400-00-41700	INTEREST - PROPERTY T	21,406	17,704	15,000	15,000	15,000
<b>TOTAL TAX REVENUES</b>		<b>1,743,891</b>	<b>1,653,067</b>	<b>1,683,000</b>	<b>1,696,000</b>	<b>1,768,000</b>
400-00-47500	MISCELLANEOUS INCOME	-	-	-	-	-
400-00-47700	INTEREST INCOME	2,900	1,967	1,000	1,000	1,000
<b>TOTAL MISCELLANEOUS REVENUES</b>		<b>2,900</b>	<b>1,967</b>	<b>1,000</b>	<b>1,000</b>	<b>1,000</b>
400-00-48000	REFUNDING BOND PROCEEDS	5,850,000	-	-	-	-
400-00-48100	BOND PREMIUM	187,162	-	-	-	-
400-00-48700	BEGINNING FUND BALANCE	-	-	-	-	-
<b>TOTAL FUND BALANCE BUDGETED</b>		<b>6,037,162</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL DEBT SERVICES REVENUES</b>		<b>7,783,953</b>	<b>1,655,034</b>	<b>1,684,000</b>	<b>1,697,000</b>	<b>1,769,000</b>
400-44-89000	PRINCIPAL	1,130,000	1,249,892	1,350,000	1,350,000	1,450,000
400-44-89010	PAYMENTS TO ESCROW	6,210,000	-	-	-	-
400-44-89100	INTEREST	530,644	427,560	290,000	290,000	255,000
400-44-89110	CUSTODIAN FEES	5,288	4,934	8,000	8,000	8,000
400-44-73100	POSTAGE & MISCELLANEOUS	-	-	-	-	-
400-44-89150	REFUNDING FEES	74,527	-	-	-	-
400-44-73900	APPROP./UNDESIG. FUND	-	-	-	-	-
<b>TOTAL DEBT SERVICES EXPENSES</b>		<b>7,950,459</b>	<b>1,682,386</b>	<b>1,648,000</b>	<b>1,648,000</b>	<b>1,713,000</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

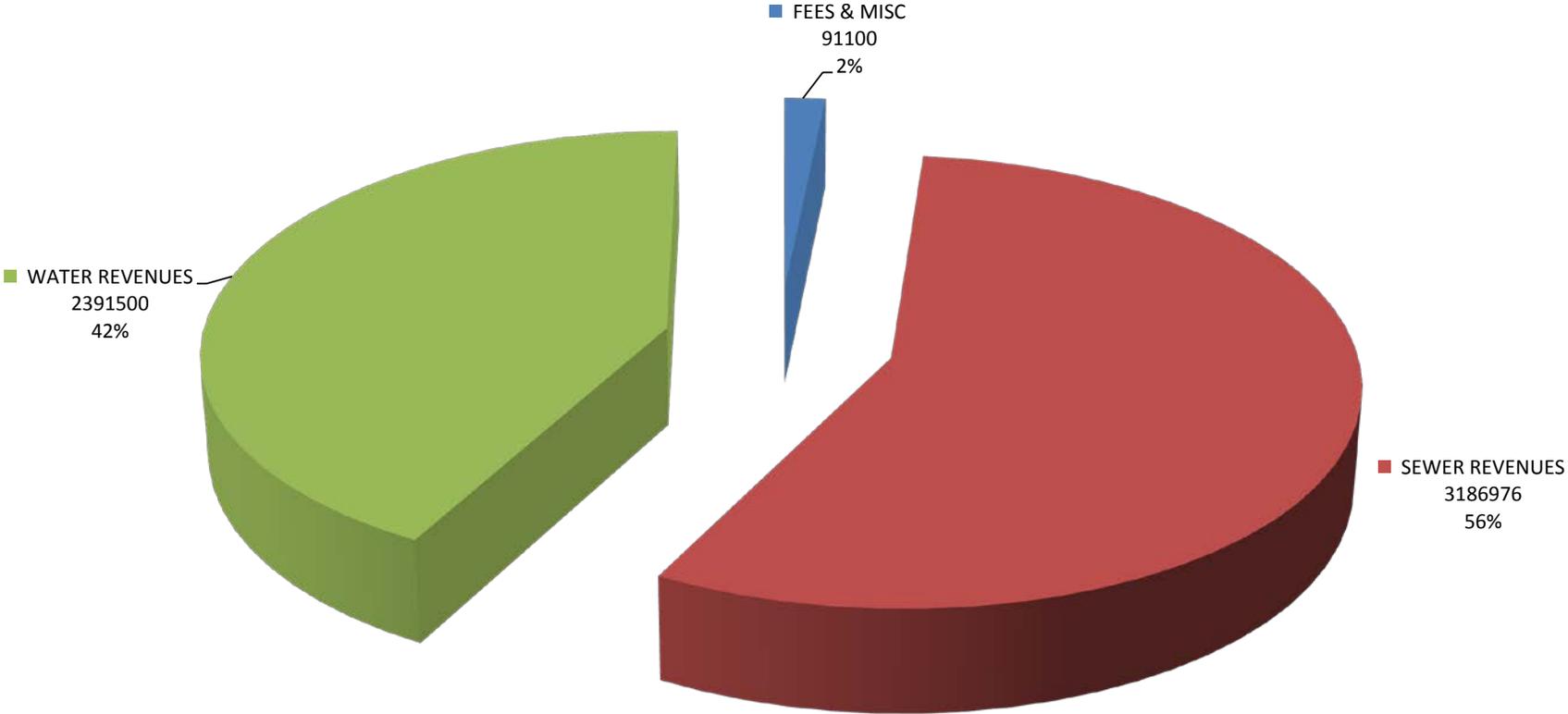
	<b>2013 Actual</b>	<b>2014 Actual</b>	<b>2015 Adopted Budget</b>	<b>2015 Estimated Actual</b>	<b>2016 Board Approved Budget</b>
Personnel	801,952	875,850	967,040	945,665	1,067,074
Professional Services	53,423	103,579	155,500	80,300	115,088
Maintenance & Supplies	1,139,920	1,092,022	1,265,350	1,262,350	1,338,258
Contractual	927,899	941,210	932,535	930,535	957,266
Utilities	60,307	62,190	72,880	72,880	81,002
Capital Outlay	814,633	1,128,931	1,413,226	1,000,000	1,484,624
Debt Service	690,738	556,353	587,000	587,000	572,000
Transfers/Misc.	3,778	4,284	8,000	8,000	8,000
<b>Total</b>	4,492,650	4,764,419	5,401,531	4,886,730	5,623,312

### Department Positions Control

	<u>2014 Actual</u>	<u>2015 Actual</u>	<u>2016 Adopted</u>
Public Works Operations Mgr	0.8	0.8	0.8
Public Works Superintendent	0.8	0.8	0.8
Public Works Maintenance	5.6	5.6	6.4
Administrative Assistant	0.8	0.8	0.8
<b>Total FTE</b>	8.0	8.0	8.8

# WATER /SEWER FUND REVENUES 2016

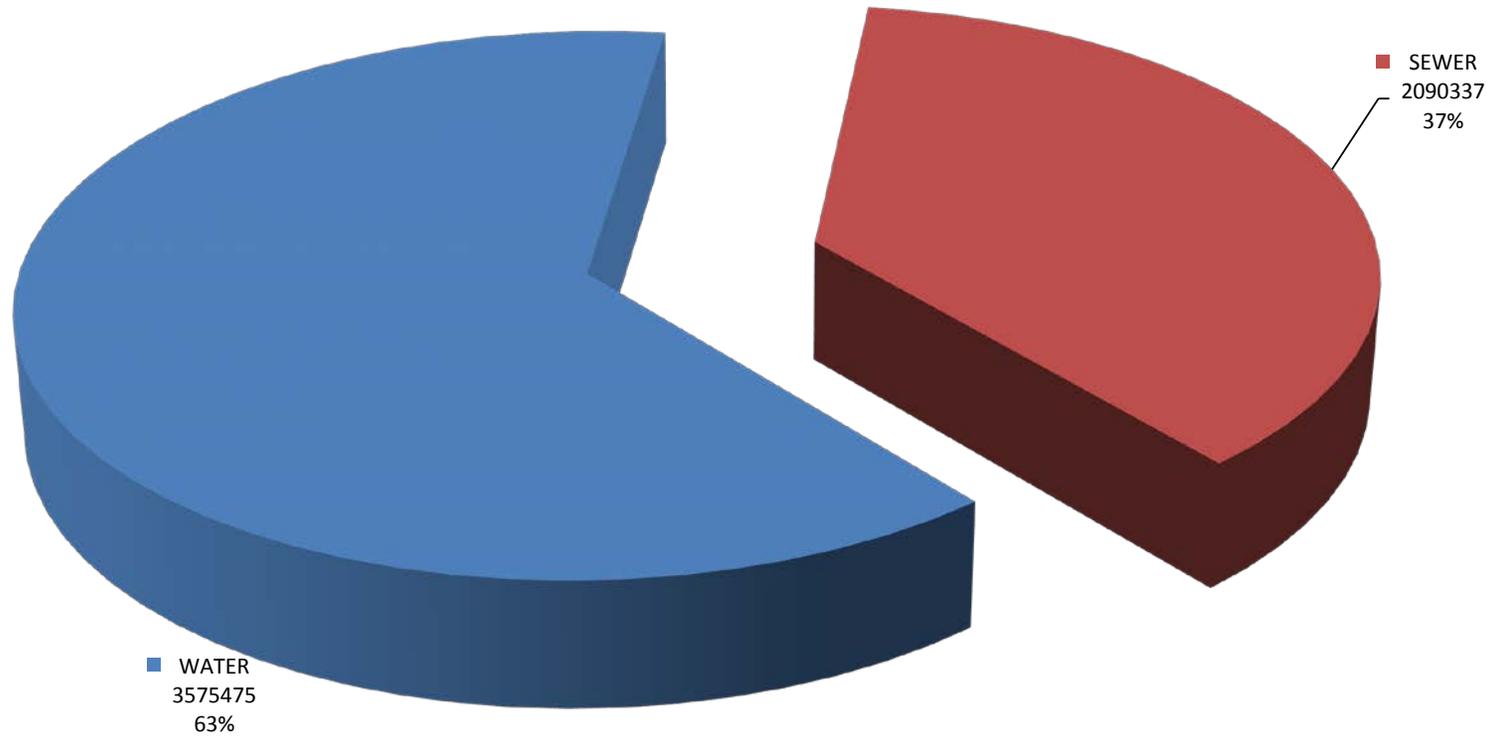
5,669,576



ACCOUNT NUMBER	ACCOUNT TITLE	2013 Actual	2014 Actual	2015 Budget	Estimated 2015	Adopted 2016
600-00-42800	SALES TAX ADMIN FEE	751	792	500	500	500
600-00-44300	REINSPECT FEES	-	-	-	-	-
600-00-44500	DEVELOPER FEE	141	244	-	-	-
600-00-44550	DEVELOPER FEE	520	380	-	-	-
<b>TOTAL FEE REVENUES</b>		<b>1,412</b>	<b>1,416</b>	<b>500</b>	<b>500</b>	<b>500</b>
600-00-45550	BLUE SPRINGS PAYMENT	-	-	-	-	-
<b>TOTAL REIMBURSEMENTS</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
600-00-46411	Labor Reimbursement	2,404	-	-	-	-
600-00-46415	WATER REVENUE	2,301,226	2,327,466	2,500,000	2,500,000	2,500,000
600-00-46421	RECONNECT FEES	28,650	27,275	24,000	24,000	27,000
600-00-46423	PENALTIES	79,303	73,591	72,000	75,000	72,000
600-00-46424	SEWER COLLECTIONS	1,750,168	2,023,219	2,200,000	2,200,000	2,200,000
600-00-46425	SEWER TAP FEES	89,656	119,900	155,200	155,000	191,500
600-00-46426	TAPPING FEES	268,100	304,184	485,340	375,000	486,166
600-00-46427	TAP FEE INCREASE REVENUE	-	-	-	-	-
600-00-46428	SEWER LOCATOR REVENUE	-	-	-	-	-
600-00-46429	IMPACT FEES	-	-	-	-	-
600-00-46431	METER REPLACEMENT	67,532	68,502	70,000	70,000	73,500
600-00-46432	TOWER ANTENNAE FEE	25,664	26,434	27,000	27,227	27,810
600-00-46750	DEVELOPER CONTRIBUTION	-	-	-	-	-
<b>TOTAL CHARGES FOR SERVICES</b>		<b>4,612,703</b>	<b>4,970,571</b>	<b>5,533,540</b>	<b>5,426,227</b>	<b>5,577,976</b>
600-00-46900	SALE OF ASSETS	3,101	7,329	14,900	14,000	4,000
<b>TOTAL SALE OF PROPERTY/MERCHANDISE</b>		<b>3,101</b>	<b>7,329</b>	<b>14,900</b>	<b>14,000</b>	<b>4,000</b>
600-00-47500	MISCELLANEOUS INCOME	11,184	8,142	-	8,000	8,000
600-00-47500	ADMIN A.R. REVENUE	-	-	-	-	-
600-00-47700	INTEREST INCOME	8,459	5,576	6,000	4,000	6,000
600-00-47800	VENDING REBATES	149	123	100	123	100
600-00-47820	Contribution - PW Week	-	450	400	675	500
<b>TOTAL MISCELLANEOUS REVENUES</b>		<b>19,792</b>	<b>14,291</b>	<b>6,500</b>	<b>12,798</b>	<b>14,600</b>
600-00-48500	CONTRIBUTION FROM GOV	-	-	-	-	-
600-00-48700	BUDGETED FUND BALANCE	-	135,790	-	-	72,500
<b>TOTAL BOND PROCEEDS/FUND BALANCE</b>		<b>-</b>	<b>135,790</b>	<b>-</b>	<b>-</b>	<b>72,500</b>
<b>TOTAL WATER/SEWER REVENUES</b>		<b>4,637,008</b>	<b>5,129,397</b>	<b>5,555,440</b>	<b>5,453,525</b>	<b>5,669,576</b>

# WATER/SEWER FUND EXPENSES 2016

5,665,812



ACCOUNT NUMBER	ACCOUNT TITLE	2013 Actual	2014 Actual	2015 Budget	Estimated 2015	Adopted 2016
600-60-61100	PERSONNEL SALARIES	308,464	331,977	358,633	358,633	367,473
600-60-61110	OVERTIME	9,404	9,366	10,000	1,000	10,300
<b>TOTAL SALARIES</b>		<b>317,868</b>	<b>341,343</b>	<b>368,633</b>	<b>359,633</b>	<b>377,773</b>
600-60-61500	F.I.C.A.	22,694	23,681	28,194	28,194	28,799
600-60-61520	UNEMPLOYMENT	2,776	2,127	2,789	2,000	2,150
600-60-61530	WORKERS COMPENSATION	9,107	10,283	11,369	11,369	10,781
600-60-61540	HEALTH INSURANCE	31,989	29,082	35,200	35,200	58,516
600-60-61550	Health Insurance Appr	7,206	4,944	-	-	-
600-60-61555	HSA	-	5,650	8,050	8,050	9,360
600-60-61560	DENTAL	3,700	3,745	4,200	4,200	4,300
600-60-61570	LIFE INSURANCE	1,039	1,029	1,202	1,202	1,217
600-60-61580	RETIREMENT	28,094	30,561	28,687	28,687	30,227
600-60-61590	EAP EXPENSE	187	188	2,591	2,593	2,704
600-00-61600	CAR ALLOWANCE	900	-	-	-	-
<b>TOTAL BENEFITS</b>		<b>107,692</b>	<b>111,290</b>	<b>122,282</b>	<b>121,495</b>	<b>148,054</b>
600-60-62000	EDUCATION REIMBURSEMENT	1,546	1,533	4,000	-	2,000
600-60-62050	COMPUTER TRAINING	143	-	800	800	800
600-60-62080	TRAINING	949	1,100	1,000	1,000	1,320
600-60-62200	SUB & MEMBERSHIP	646	230	700	700	700
600-60-62250	MEETINGS & CONFERENCE	1,462	2,409	2,300	2,000	2,650
600-60-62320	MILEAGE	6	135	240	200	240
600-60-62350	ED. & REF MATERIAL	-	17	250	250	250
<b>TOTAL STAFF DEVELOPMENT</b>		<b>4,752</b>	<b>5,424</b>	<b>9,290</b>	<b>4,950</b>	<b>7,960</b>
600-60-72000	PROFESSIONAL SERVICES	47,910	71,548	63,000	63,000	65,588
600-60-72010	ENGINEERING SERVICES	-	2,495	65,000	40,000	20,000
<b>TOTAL PROFESSIONAL SERVICES</b>		<b>47,910</b>	<b>74,043</b>	<b>128,000</b>	<b>103,000</b>	<b>85,588</b>
600-60-73000	OFFICE SUPPLIES	2,548	1,851	2,175	2,175	2,325
600-60-73100	POSTAGE	14,042	14,494	15,800	15,800	17,800
<b>TOTAL OFFICE SUPPLIES</b>		<b>16,590</b>	<b>16,345</b>	<b>17,975</b>	<b>17,975</b>	<b>20,125</b>
600-60-73200	OFFICE EQUIPMENT	571	695	800	800	1,100
600-60-73250	OFFICE FURNITURE	301	329	800	800	400
<b>TOTAL OFFICE EQUIP/FURNITURE</b>		<b>872</b>	<b>1,024</b>	<b>1,600</b>	<b>1,600</b>	<b>1,500</b>
600-60-73500	FUEL	16,399	18,005	17,000	13,000	16,000
600-60-73540	ROCK MATERIALS	1,233	230	1,000	1,000	1,000
600-60-73550	ASPHALT MATERIALS	-	-	-	-	-
600-60-73610	WATER SUPPLIES	238	-	-	-	-
600-60-73700	WATER PURCHASE	538,600	539,595	575,000	550,000	575,000
600-60-73760	Missouri One Call	3,775	3,068	3,500	3,500	3,500
600-60-73790	PERSONAL SAFETY	1,267	2,240	2,000	2,000	2,600
<b>TOTAL OPERATING EXPENSES</b>		<b>561,512</b>	<b>563,138</b>	<b>598,500</b>	<b>569,500</b>	<b>598,100</b>
600-60-74500	VEHICLE MAINTENANCE	30	-	-	-	-

ACCOUNT NUMBER	ACCOUNT TITLE	2013 Actual	2014 Actual	2015 Budget	Estimated 2015	Adopted 2016
600-60-74530	EQUIPMENT MAINTENANCE	127	518	5,200	5,200	5,600
600-60-74550	FLEET MAINTENANCE - P	9,868	8,166	10,000	10,000	10,000
600-60-74570	METER REPLACEMENT PRO	6,621	73,600	75,000	75,000	75,000
600-60-74590	VEHICLE WASHES	-	-	-	-	-
600-60-74600	COMPUTER MAINTENANCE	2,525	2,304	2,640	2,640	2,859
600-60-74610	RADIO EQUIPMENT & MAI	-	-	-	-	-
600-60-74710	TANK & PUMP MAINTENANCE	2,920	693	5,500	6,800	6,000
600-60-74720	WATER LINE MAINTENANCE	23,236	8,745	15,000	15,000	16,500
600-60-74730	NEW WATER METERS & LI	11,943	2,374	7,000	7,000	23,100
<b>TOTAL MAINTENANCE EXPENSE</b>		<b>57,270</b>	<b>96,400</b>	<b>120,340</b>	<b>121,640</b>	<b>139,059</b>
600-60-75300	HAND TOOLS	2,509	224	400	500	1,600
600-60-75310	SMALL EQUIPMENT	2,539	889	1,200	1,500	3,720
600-60-75990	LOSS ON SALE OF ASSET	0				
<b>TOTAL TOOLS AND EQUIP</b>		<b>5,048</b>	<b>1,113</b>	<b>1,600</b>	<b>2,000</b>	<b>5,320</b>
600-60-76000	INSURANCE	15,462	17,473	17,181	18,100	13,000
600-60-76020	Tri/Blue/GV Water Upgrades	870,725	867,148	860,000	860,000	873,000
600-60-76200	ADVERTISING	-	-	1,200	-	1,200
600-60-76210	PRINTING	7,569	5,197	4,640	5,000	4,640
600-60-76350	UNIFORMS	2,315	1,814	2,000	2,000	2,400
600-60-76390	EQUIPMENT RENTAL	62	963	1,000	1,000	1,000
600-60-76420	ONLINE & CC FEES	11,382	15,244	14,000	15,000	17,000
600-60-76490	OFFICE EQUIPMENT LEAS	1,484	3,658	3,500	3,500	3,643
<b>TOTAL CONTRACTUAL SERVICES</b>		<b>908,999</b>	<b>911,497</b>	<b>903,521</b>	<b>904,600</b>	<b>915,883</b>
600-60-76500	GENERAL PHONE SERVICE	2,584	2,318	3,000	2,000	1,920
600-60-76510	CELLULAR SERVICE & EQUIP	2,155	2,114	2,376	2,376	2,362
600-60-76520	PAGER SERVICE & EQUIP	91	99	100	100	100
600-60-76550	INTERNET SERVICES	486	795	564	1,000	1,200
600-60-76590	PHONE INSTALLATION &	235	329	1,000	1,000	1,000
600-60-76600	ELECTRICITY	32,546	33,282	40,000	40,000	42,000
600-60-76700	GAS SERVICE	1,680	1,948	2,000	2,000	2,000
600-60-76800	TRASH SERVICE	-	418	400	400	420
<b>TOTAL UTILITIES</b>		<b>39,777</b>	<b>41,303</b>	<b>49,440</b>	<b>48,876</b>	<b>51,002</b>
600-60-76900	BLDG & GRDS MAINT	1,995	2,580	5,760	5,760	28,650
600-60-76930	BLDG & JANITORIAL SUPPLIES	237	44	800	800	800
<b>TOTAL BUILDING MAINTENANCE</b>		<b>2,232</b>	<b>2,624</b>	<b>6,560</b>	<b>6,560</b>	<b>29,450</b>
600-60-77540	DEPRECIATION EXPENSE	607,232	-	-	-	-
600-60-77580	AMORTIZATION EXPENSE	102,039	-	-	-	-
600-60-77590	BAD DEBT EXPENSE	51,959	457	-	-	-
<b>TOTAL DEPRECIATION/AMORTIZATION</b>		<b>761,230</b>	<b>457</b>	<b>-</b>	<b>-</b>	<b>-</b>

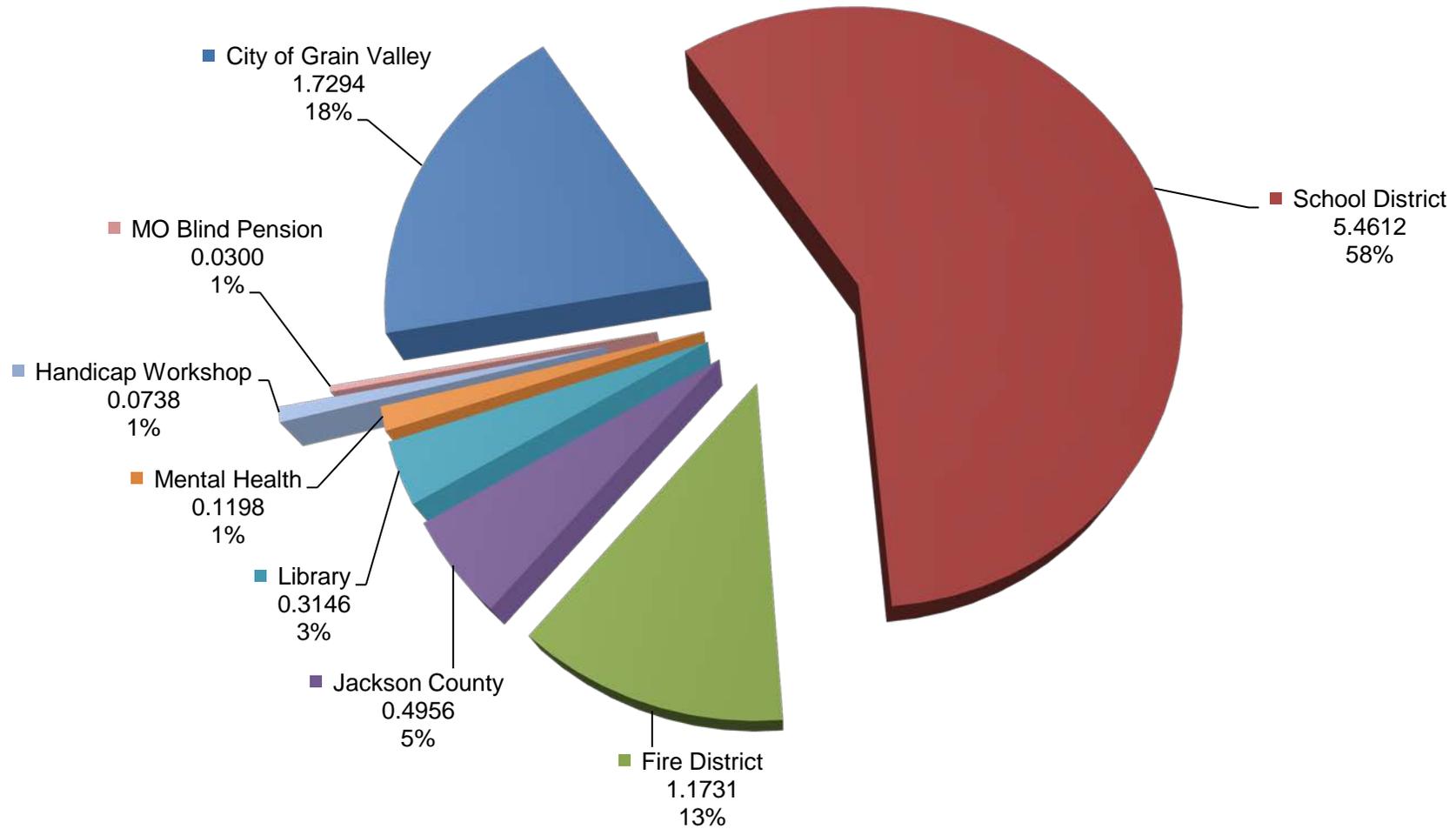
ACCOUNT NUMBER	ACCOUNT TITLE	2013 Actual	2014 Actual	2015 Budget	Estimated 2015	Adopted 2016
600-60-78000	MISCELLANEOUS	815	1,172	3,000	1,700	3,000
600-60-78410	LONG / SHORT	-	20	-	-	-
600-60-78420	PUBLIC WORKS WEEK EVE	1,952	2,476	2,000	2,400	2,000
<b>TOTAL MISCELLANEOUS</b>		<b>2,767</b>	<b>3,668</b>	<b>5,000</b>	<b>4,100</b>	<b>5,000</b>
600-60-78500	CAPITAL EQUIPMENT	44,660	99,942	74,377	74,100	29,900
600-60-78520	COMPUTER EQUIPMENT	2	1,349	-	-	-
600-60-78530	COMPUTER SOFTWARE PRO	8,918	7,989	7,436	7,436	8,451
600-60-78599		-	-	-	-	21,250
<b>TOTAL CAPITAL EQUIPMENT</b>		<b>53,580</b>	<b>109,280</b>	<b>81,813</b>	<b>81,536</b>	<b>59,601</b>
600-60-78910	WATER IMPROVE. TRI/BL	-	-	-	-	-
600-60-78960	Water System Improvement	5,101	5,000	5,000	1,000	-
600-60-79400	ANNUAL CIP APPROPRIAT	-	-	526,600	100,000	670,000
600-60-79880	BUILDING IMPROVEMENTS	1,778	1,089	4,000	1,000	10,060
<b>TOTAL CAPITAL PROJECTS</b>		<b>6,879</b>	<b>6,089</b>	<b>535,600</b>	<b>102,000</b>	<b>680,060</b>
600-60-89000	BOND PRINCIPAL	360,000	392,000	400,000	400,000	410,000
600-60-89100	INTEREST EXPENSE	120,997	48,966	65,000	65,000	40,000
600-60-89150	REFUNDING FEES	22,199	-	-	-	-
600-60-8930	BOND ISSUANCE COSTS	48,612	-	-	-	-
600-60-89320	CUSTODIAN FEE	492	352	1,000	1,000	1,000
<b>TOTAL DEBT SERVICE EXPENSE</b>		<b>552,300</b>	<b>441,318</b>	<b>466,000</b>	<b>466,000</b>	<b>451,000</b>
600-60-89560	TRANSFER TO PARKS	-	-	-	-	-
<b>TOTAL TRANSFERS OUT</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL WATER EXPENSES</b>		<b>3,447,278</b>	<b>2,726,356</b>	<b>3,416,154</b>	<b>2,915,465</b>	<b>3,575,475</b>
600-65-61100	PERSONNEL SALARIES	263,863	299,728	330,990	330,990	367,473
600-65-61110	OVERTIME	8,774	8,896	10,000	10,000	10,300
<b>TOTAL SALARIES</b>		<b>272,637</b>	<b>308,624</b>	<b>340,990</b>	<b>340,990</b>	<b>377,773</b>
600-65-61500	F.I.C.A.	19,267	21,261	26,079	26,079	28,799
600-65-61520	UNEMPLOYMENT	2,572	1,954	2,586	2,000	2,150
600-65-61530	WORKERS COMPENSATION	8,667	9,887	11,118	11,118	10,781
600-65-61540	HEALTH INSURANCE	27,271	27,860	35,200	35,200	58,516
600-65-61550	Health Insurance Appr	6,499	4,602	-	-	-
600-65-61555	HSA	-	5,158	8,000	8,000	9,360
600-65-61560	DENTAL	3,192	3,363	4,100	4,100	4,300
600-65-61570	LIFE INSURANCE	958	943	1,115	11,150	1,217
600-65-61580	RETIREMENT	24,589	27,661	26,255	26,255	30,227
600-65-61590	EAP EXPENSE	171	172	2,402	2,402	2,704
600-65-61600	CAR ALLOWANCE	900	-	-	-	-
<b>TOTAL BENEFITS</b>		<b>94,086</b>	<b>102,861</b>	<b>116,855</b>	<b>126,304</b>	<b>148,054</b>

ACCOUNT NUMBER	ACCOUNT TITLE	2013 Actual	2014 Actual	2015 Budget	Estimated 2015	Adopted 2016
600-65-62000	EDUCATION REIMBURSEMENT	1,546	1,532	4,000	-	2,000
600-65-62050	COMPUTER TRAINING	143	-	800	800	800
600-65-62080	TRAINING	1,534	1,500	1,000	500	1,120
600-65-62200	SUB & MEMBERSHIP	114	560	700	700	700
600-65-62250	MEETINGS & CONFERENCE	1,574	2,366	2,000	1,000	2,350
600-65-62320	MILEAGE	6	100	240	-	240
600-65-62350	ED. & REF MATERIAL	-	250	250	250	250
<b>TOTAL STAFF DEVELOPMENT</b>		<b>4,917</b>	<b>6,308</b>	<b>8,990</b>	<b>3,250</b>	<b>7,460</b>
600-65-72000	PROFESSIONAL SERVICES	793	27,041	7,500	7,500	9,500
600-65-72010	ENGINEERING SERVICES	4,720	2,495	20,000	-	20,000
<b>TOTAL PROFESSIONAL SERVICES</b>		<b>5,513</b>	<b>29,536</b>	<b>27,500</b>	<b>7,500</b>	<b>29,500</b>
600-65-73000	OFFICE SUPPLIES	1,226	1,274	2,175	2,175	2,375
600-65-73010	COMPUTER SUPPLIES	133	187	400	400	400
600-65-73100	POSTAGE	12,386	13,789	15,800	16,000	17,800
<b>TOTAL OFFICE SUPPLIES</b>		<b>13,745</b>	<b>15,250</b>	<b>18,375</b>	<b>18,575</b>	<b>20,575</b>
600-65-73200	OFFICE EQUIPMENT	531	695	800	800	1,100
600-65-73250	OFFICE FURNITURE	301	329	800	800	400
<b>TOTAL OFFICE EQUIP/FURNITURE</b>		<b>832</b>	<b>1,024</b>	<b>1,600</b>	<b>1,600</b>	<b>1,500</b>
600-65-73500	FUEL	16,389	18,005	17,000	16,000	16,000
600-65-73540	ROCK MATERIALS	619	500	1,000	1,000	1,000
600-65-73550	ASPHALT MATERIALS	-	-	-	-	-
600-65-73710	SEWER SYSTEM SUPPLIES	1,684	1,906	3,800	3,800	3,800
600-65-73720	LOCATOR BALLS	(160)	(720)	-	-	-
600-65-73750	SEWER TREATMENT COSTS	424,728	343,706	400,000	400,000	420,000
600-65-73790	PERSONAL SAFETY	1,466	2,240	2,000	2,000	2,000
<b>TOTAL OPERATING SUPPLIES</b>		<b>444,726</b>	<b>365,637</b>	<b>423,800</b>	<b>422,800</b>	<b>442,800</b>
600-65-74500	VEHICLE MAINTENANCE	30	-	-	-	-
600-65-74530	EQUIPMENT MAINTENANCE	107	518	5,200	5,200	5,600
600-65-74550	FLEET MAINTENANCE - P	9,881	8,059	10,000	10,000	12,000
600-65-74590	VEHICLE WASHES	-	-	-	-	-
600-65-74600	COMPUTER MAINTENANCE	2,525	2,304	2,640	2,640	2,859
600-65-74750	SEWER LINE MAINTENANCE	19,650	14,891	30,000	25,000	25,000
600-65-7476	SEWER OUTFALL	-	-	19,000	12,000	-
<b>TOTAL MAINTENANCE EXPENSE</b>		<b>32,193</b>	<b>25,772</b>	<b>66,840</b>	<b>54,840</b>	<b>45,459</b>
600-65-75300	HAND TOOLS	1,651	224	400	500	1,600
600-65-75310	SMALL EQUIPMENT	961	835	1,200	1,500	3,320
<b>TOTAL TOOLS &amp; EQUIP</b>		<b>2,612</b>	<b>1,059</b>	<b>1,600</b>	<b>2,000</b>	<b>4,920</b>

ACCOUNT NUMBER	ACCOUNT TITLE	2013 Actual	2014 Actual	2015 Budget	Estimated 2015	Adopted 2016
600-65-76000	INSURANCE	3,758	4,246	4,174	4,400	13,000
600-65-76200	ADVERTISING	-	100	1,200	-	1,200
600-65-76210	PRINTING	23	3,686	3,140	3,140	3,140
600-65-76350	UNIFORMS	2,314	1,807	2,000	2,000	2,400
600-65-76390	EQUIPMENT RENTAL	62	992	1,000	1,000	1,000
600-65-76420	ONLINE & CC FEES	11,259	15,224	14,000	14,000	17,000
600-65-76490	OFFICE EQUIPMENT LEAS	1,484	3,658	3,500	3,500	3,643
<b>TOTAL CONTRACTUAL SERVICES</b>		<b>18,900</b>	<b>29,713</b>	<b>29,014</b>	<b>28,040</b>	<b>41,383</b>
600-65-76500	GENERAL PHONE SERVICE	2,583	2,318	3,000	3,000	1,920
600-65-76510	CELLULAR SERVICE & EQUIP	1,900	2,114	2,376	2,376	2,361
600-65-76520	PAGER SERVICE & EQUIP	91	99	100	100	100
600-65-76550	INTERNET SERVICES	486	795	564	700	1,200
600-65-76590	PHONE INSTALLATION &	235	329	1,000	1,000	1,000
600-65-76600	ELECTRICITY	13,554	13,083	14,000	12,000	21,000
600-65-76700	GAS SERVICE	1,681	1,949	2,000	2,000	2,000
600-65-76800	TRASH SERVICE	-	200	400	400	420
<b>TOTAL UTILITIES</b>		<b>20,530</b>	<b>20,887</b>	<b>23,440</b>	<b>21,576</b>	<b>30,001</b>
600-65-76900	BLDG & GRNDS MAINT	2,051	2,575	5,760	5,760	28,650
600-65-76930	BLDG & JANITORIAL SUPPLIES	237	61	800	500	800
<b>TOTAL BUILDING MAINTENANCE</b>		<b>2,288</b>	<b>2,636</b>	<b>6,560</b>	<b>6,260</b>	<b>29,450</b>
600-65-77590	BAD DEBT EXPENSE	-	-	-	-	-
600-65-78000	MISCELLANEOUS	1,011	616	3,000	3,000	3,000
<b>TOTAL MISCELLANEOUS</b>		<b>1,011</b>	<b>616</b>	<b>3,000</b>	<b>3,000</b>	<b>3,000</b>
600-65-78500	CAPITAL EQUIPMENT	45,007	288,838	74,377	74,000	29,900
600-65-78520	COMPUTER EQUIPMENT	2	1,256	-	-	-
600-65-78530	COMPUTER SOFTWARE PRO	6,978	7,406	7,436	7,500	11,252
600-65-78599	LAND ACQUISITIONS	-	-	-	-	21,250
600-65-7884	AERIAL SEWER LINE	-	-	-	-	-
<b>TOTAL CAPITAL EQUIPMENT</b>		<b>51,987</b>	<b>297,500</b>	<b>81,813</b>	<b>81,500</b>	<b>62,402</b>
600-65-78860	LIFT STATION COUNTRY'S	16,578	7,952	10,000	10,000	15,000
600-65-78970	WASTEWATER TREATMENT	683,831	707,027	700,000	700,000	700,000
600-65-79400	ANNUAL CIP APPROPRIAT	-	-	-	-	-
600-65-79880	BUILDING IMPROVEMENTS	1,778	1,083	4,000	4,000	10,060
<b>TOTAL CAPITAL PROJECTS</b>		<b>702,187</b>	<b>716,062</b>	<b>714,000</b>	<b>714,000</b>	<b>725,060</b>
600-65-89000	PRINCIPAL 01 ISSUE	90,000	98,000	100,000	100,000	105,000
600-65-89100	INTEREST (2001 BOND)	42,378	16,684	20,000	20,000	15,000
600-65-8930	BOND ISSUANCE COSTS	5,205	-	-	-	-
600-65-89320	CUSTODIAL FEES - BONDS	855	351	1,000	1,000	1,000
<b>TOTAL DEBT SERVICE</b>		<b>138,438</b>	<b>115,035</b>	<b>121,000</b>	<b>121,000</b>	<b>121,000</b>
<b>TOTAL SEWER EXPENSES</b>		<b>1,806,602</b>	<b>2,038,520</b>	<b>1,985,377</b>	<b>1,953,235</b>	<b>2,090,337</b>
<b>TOTAL WATER/SEWER EXPENSES</b>		<b>5,253,880</b>	<b>4,764,876</b>	<b>5,401,531</b>	<b>4,868,700</b>	<b>5,665,812</b>

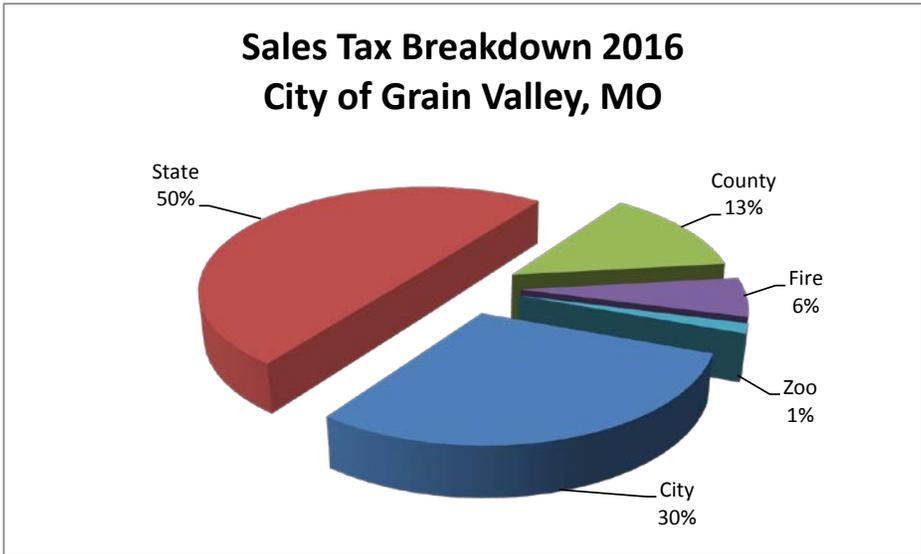
FUND	Ending Cash Balance								
	Dec-08 Audited	Dec-09 Audited	Dec-10 Audited	Dec-11 Audited	Dec-12 Audited	Dec-13 Audited	Dec-14 Audited	Dec-15 Estimated	Dec-16 Estimated
100-GENERAL	1,726,322	1,653,896	1,357,662	1,979,348	2,131,381	1,726,646	1,900,469	1,912,392	1,914,073
200-PARK	347,956	180,366	203,879	142,108	332,736	358,553	508,795	565,592	586,799
210-TRANSPORTATION	366,292	181,257	53,171	-	130,877	208,079	248,417	260,443	292,321
230-PUBLIC HEALTH	207,723	207,399	198,820	157,276	147,050	170,302	97,045	99,945	99,945
400-DEBT SERVICE	3,084,320	1,800,299	1,763,790	1,849,539	1,831,875	1,157,223	1,220,012	1,256,012	1,312,012
600-WATER/SEWER	3,363,562	3,123,721	2,975,624	3,236,177	3,014,486	1,911,374	1,911,374	2,065,283	2,069,047

## 2015 Property Tax Components \$9.3975 per \$100 Assessed Value



**Sales Tax Breakdown  
City of Grain Valley 2016**

Total City Of Grain Valley Sales Tax		8.475%
City	Sales	1.000
	Transportation	0.500
	Capt. Improvement	0.500
	Park	0.500
	<b>Total City</b>	<b>2.500</b>
State	Sales	3.000
	Conservation	0.125
	Education	1.000
	Parks & Soils	0.100
	<b>Total State</b>	<b>4.225</b>
County	Sales	0.500
	Capital Projects	0.375
	Drug Enforcement	0.250
	<b>Total County</b>	<b>1.125</b>
Fire District	Central Jackson Fire	0.500
	<b>Total</b>	<b>0.500</b>
KC Zoo		0.125
	<b>Total Zoo</b>	<b>0.125</b>
<b>Total Sales Tax</b>		<b>8.475%</b>
Market Place CID includes a 1% tax for a total of 9.475%		



# **BUDGET GLOSSARY**

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

**DARE** – Drug Abuse Resistance Education

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

**FISCAL YEAR** - A 12-month period to which the annual operating budget applies. 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.