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ANNUAL BUDGET



City of
Grain Valley
Missouri

City of Grain Valley

2015 Annual Budget

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CITY OF GRAIN VALLEY, MISSOURI

Mayor & Board of Aldermen

Mike Todd Mayor

Dale Arnold Ward 1

Scott Shafer Ward 1

Chuck Johnston..... Ward 2

Yolanda West..... Ward 2

Bob Headley (Mayor Pro-Tem)..... Ward 3

Mike Scully Ward 3

Administration & Department Heads

Ryan Hunt Interim City Administrator

Aaron Ambrose Police Chief

Jaime Rehmsmeyer HR Director/City Clerk

Cathy Bowden Finance Director

Ken Murphy Interim Community Development Director

City Attorney..... Jim Cook

Independent Certified Public Accountants Troutt, Beeman & Co., P.C.

October 27, 2014

To: Honorable Mayor and Aldermen
From: Ryan Hunt, Interim City Administrator

FISCAL YEAR 2015 BUDGET

Please find attached the balanced, proposed 2015 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 investing more in infrastructure in 2015 while remaining mindful of a continued effort to provide high quality and efficient City services to our businesses and residents.

The most significant increase from the 2014 Budget to the 2015 proposed budget is in capital expenditures. All of these expenditures can be seen in the “Capital Equipment and Project Highlights” exhibit on page IV. The largest capital outlay is in transportation and water infrastructure but every department has capital needs identified in this proposed budget.

The only personnel increases included in this budget relate to previous budget discussions. Accordingly, the budget reflects salary adjustments to police officer positions that did not receive a class adjustment in 2014. Additionally, Community Development is requesting the addition of one Public Works Maintenance position. Both of these adjustments are included in the proposed budget and are sustainable without the use of reserves.

In 2015, all of the governmental fund revenues remain steady. All funds, except for Water/Sewer are considered governmental funds. In the General Fund, there is an increase in building permit revenue that is offset by reduced court fines. The shift in activity in those line items offset each other. Although, there appears to be a decrease in revenues from 2014 (\$3,602,446) to 2015 (\$3,549,822), revenues are up slightly. The 2014 revenues include a \$57,500 transfer from fund balance, which inadvertently inflates revenues. The actual 2014 revenues, minus the fund balance transfer, is \$3,544,946. In the Water/Sewer fund, there is a continued revenue increase. This increase is due to the 3rd and final adjustment of the utility rates as well as growth in new construction.

OVERVIEW

The 2015 final budget revenues (including transfers between funds) total \$13,472,078 and the expenditures total \$13,184,523. See the table below for total 2015 budget revenues and expenses:

Fund	Revenues	Expenditures
General	\$ 3,549,822	\$ 3,537,899
Tourism / Economic Dev.	\$ 57,540	\$ 53,540
Park	\$ 1,124,151	\$ 1,067,354
Public Health	\$ 80,400	\$ 77,500
Debt Services	\$ 1,684,000	\$ 1,648,000
Transportation	\$ 755,725	\$ 743,699
Water/Sewer (water)	\$ 5,555,440	\$ 3,416,154
(sewer)		\$ 1,985,377
Capital Improvement	\$ 275,000	\$ 265,000
TIF: Old Towne	\$ 390,000	\$ 390,000
TOTAL:	\$ 13,472,078	\$ 13,184,523

Based on 2014 and 2015 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 Unrestricted Cash Balance				
	Dec-12	Dec-13	Dec-14	Dec-15
FUND	Audited	Audited	Estimated	Estimated
100-GENERAL	\$ 2,131,381	\$ 1,726,646	\$ 1,686,501	\$ 1,698,424
200-PARK	\$ 332,736	\$ 358,553	\$ 363,235	\$ 420,032
210-TRANSPORTATION	\$ 130,877	\$ 208,079	\$ 208,658	\$ 220,684
230-PUBLIC HEALTH	\$ 147,050	\$ 170,302	\$ 81,353	\$ 84,253
400-DEBT SERVICE	\$ 1,831,875	\$ 1,157,223	\$ 1,157,223	\$ 1,193,223
600-WATER/SEWER	\$ 3,014,486	\$ 1,911,374	\$ 1,775,584	\$ 1,929,493

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	Annual Cost
IT	WIFI Upgrade & Configuration	\$5,000
IT	Firewall Upgrade	\$5,000
Fleet	Fleet Building Finish	\$10,000
Fleet	Wire Welder	\$6,000
Police	Ford Interceptor (Utility)	\$28,000
Police	Video/Mobile Data Computer (2 @ \$10,301)	\$20,602
Police	Video/Mobile Data Computer Lease (6 @ \$3,945)	\$23,670
Police	E-ticketing Device (3 @ \$1,700)	\$5,100
Animal Control	Animal Control Truck/Bed	\$27,000
TOTAL		\$130,372

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	Annual Cost
Administration	John Deere Mower	\$15,694
Administration	Trailer	\$2,505
Community Center	Elliptical Machine (3)	\$12,585
Community Center	Floor Scrubber/Buffer	\$6,500
Pool	Pool Deck Lounger (12)	\$2,000
TOTAL		\$39,284

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.

Department	Item Description	Annual Cost
Transportation	Foxtail Drive (CIP Project PW-16)	\$184,000
Transportation	CIP Concrete Work	\$10,000
Transportation	CIP Patch Work	\$4,250
TOTAL		\$198,250

WATER/SEWER (600) FUND

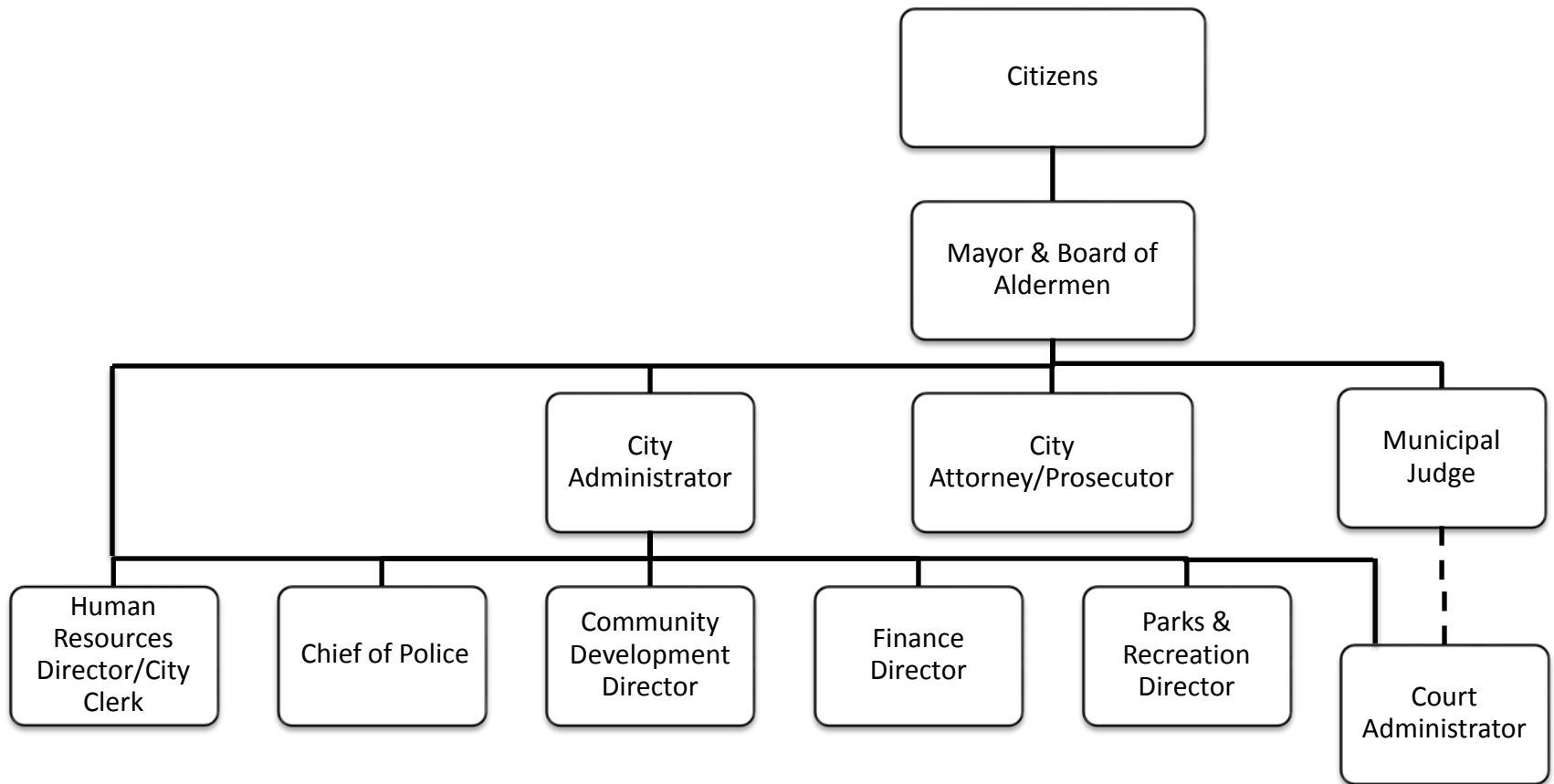
The Water/Sewer Fund is considered an enterprise fund and operates similar to a business. This fund collects user fees (water and sewer usage fees) to finance the operation of the City's water, sewer and storm water utilities. The usage of these funds is restricted to the operation and improvement of 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.

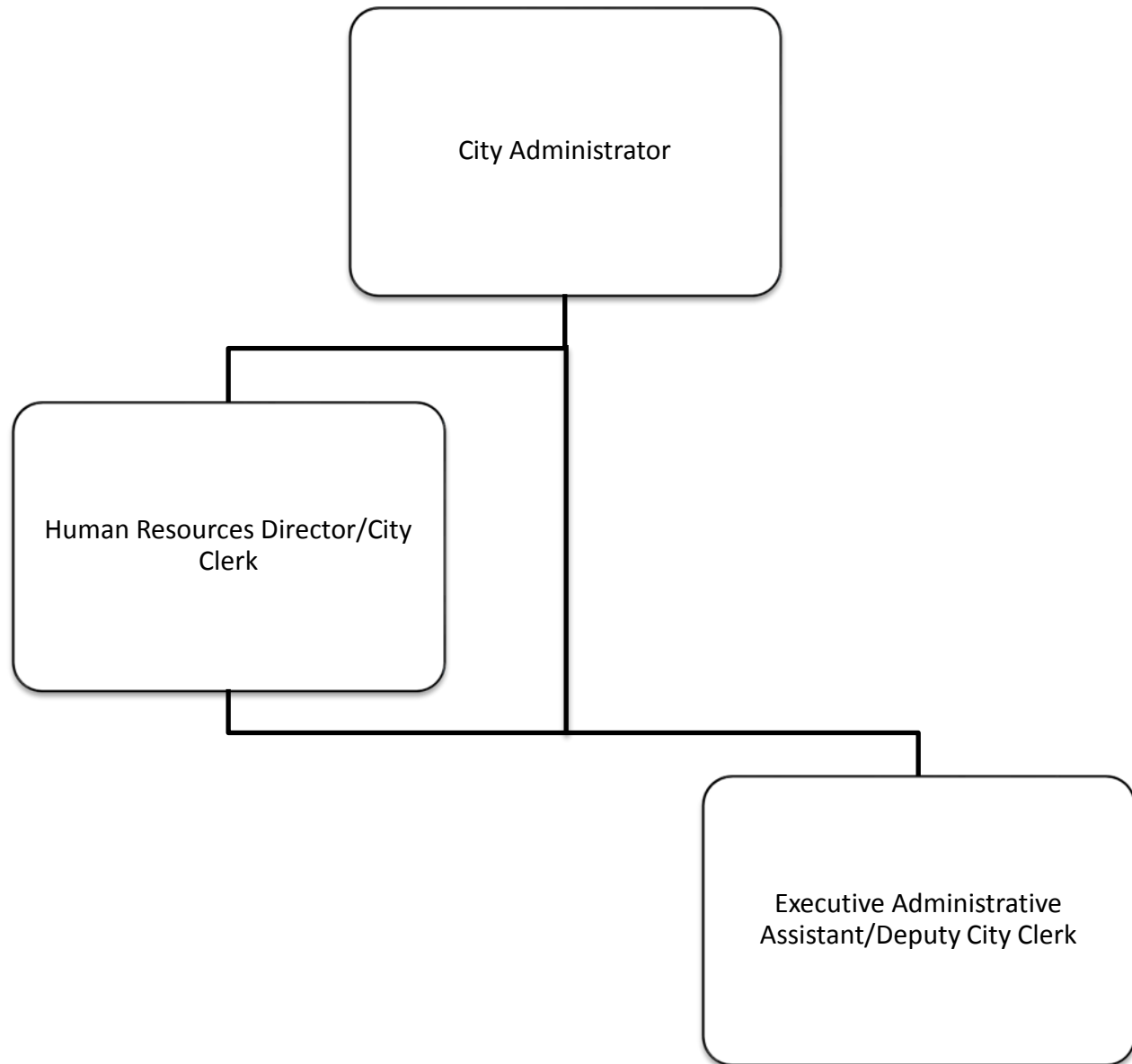
Department	Item Description	Annual Cost
Water	Minter Road (CIP Project PW-14)	\$225,000
Water	Minter Ave Water Main Replacement	\$17,200
Water	Thieme Water Main Replacement	\$34,400
Water	Tyer Road Booster Pump Station (CIP Project PW-15)	\$250,000
TOTAL		\$526,600

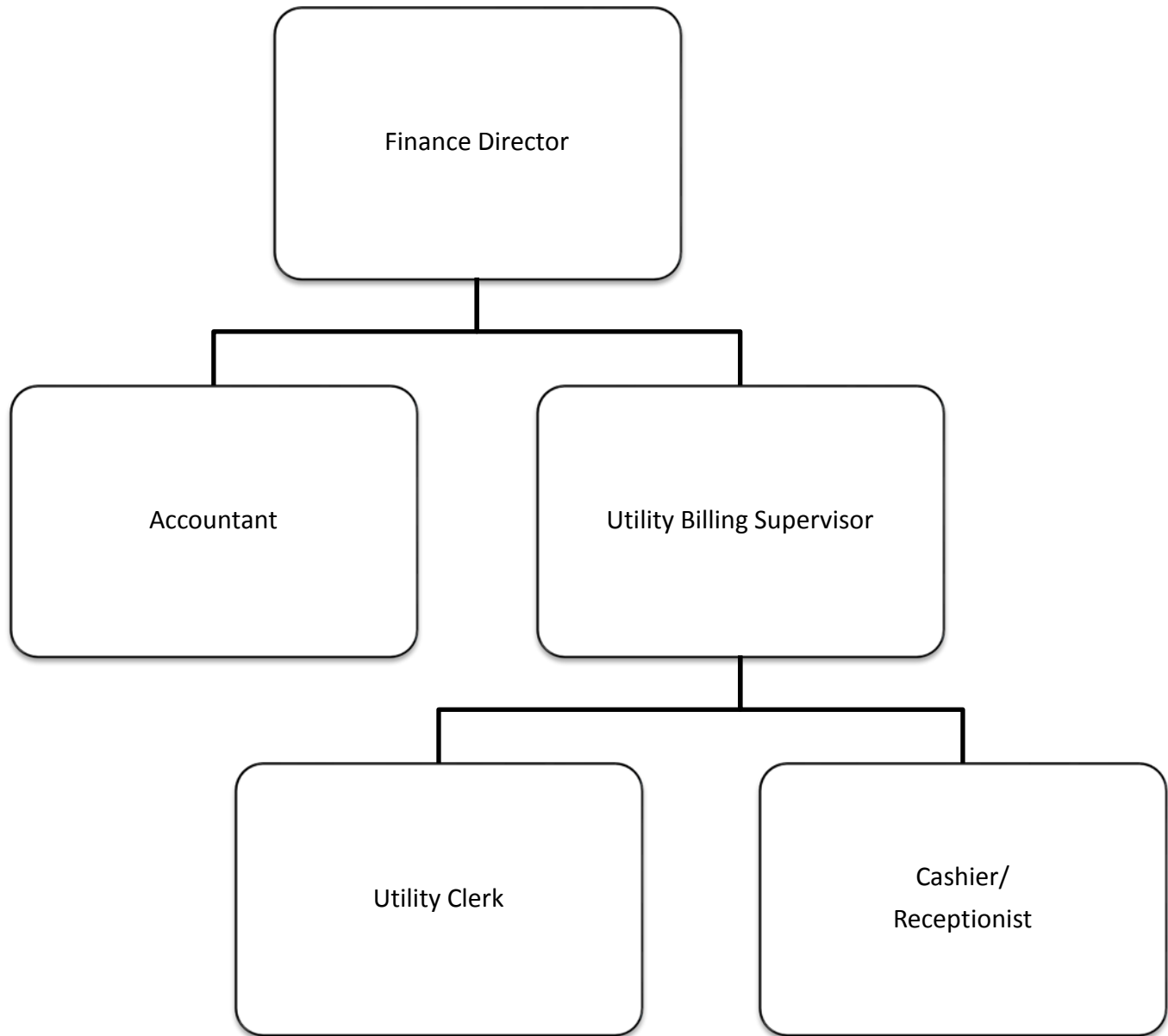
COST SHARE: TRANSPORTATION (210), WATER/SEWER (600) FUND(S)

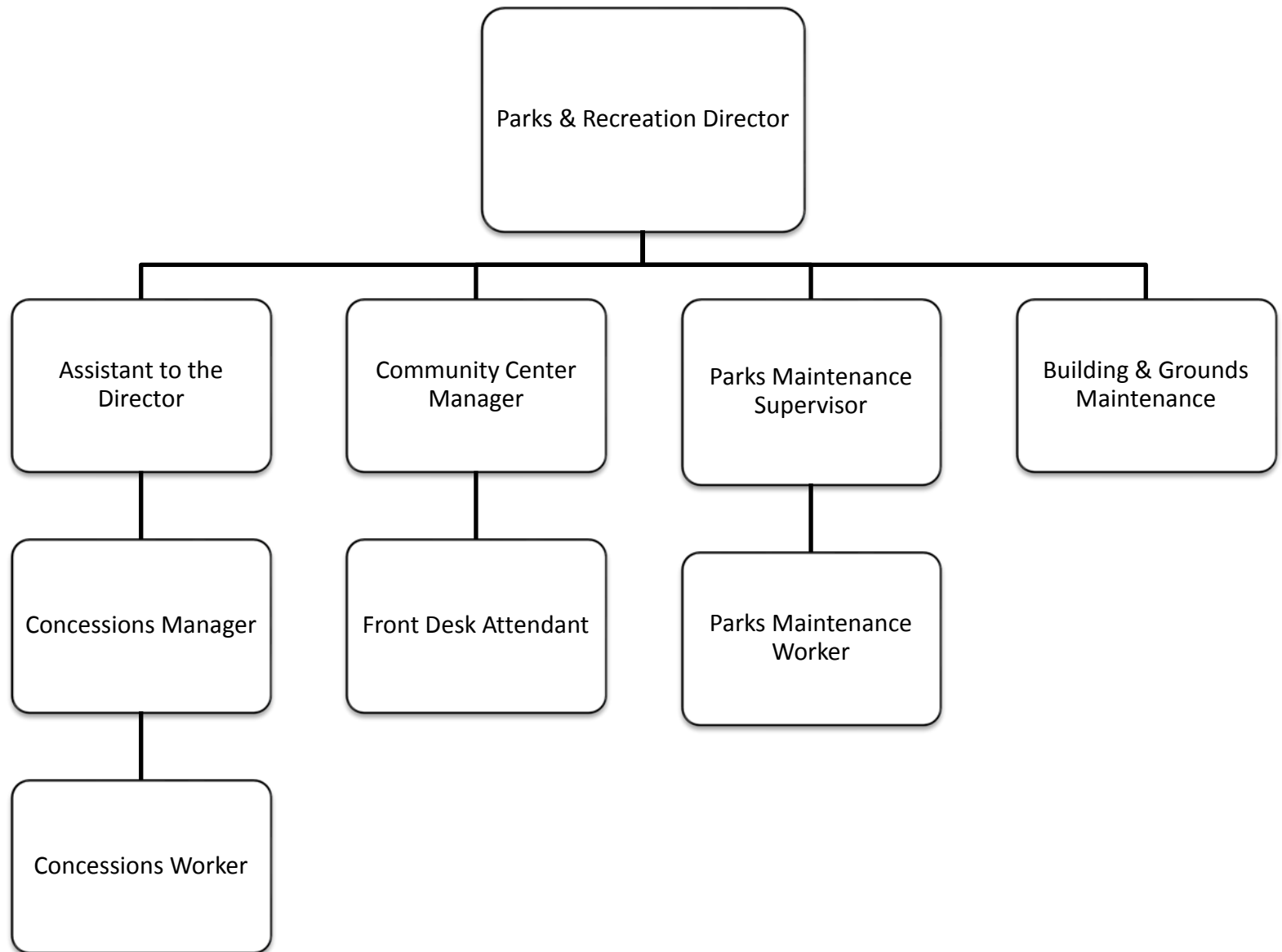
Department	Item Description	Annual Cost
All	C.D. Director Utility Vehicle	\$25,000
All	Operation Manager Truck	\$29,426
All	Maintenance Superintendent Truck	\$26,250
All	Callout Truck	\$29,764
All	Bobcat E80	\$50,000
All	Loader Forks	\$5,000
All	Bobcat Lease	\$8,000
Water/Sewer	Fleet Building Finish	\$10,000
TOTAL		\$183,440

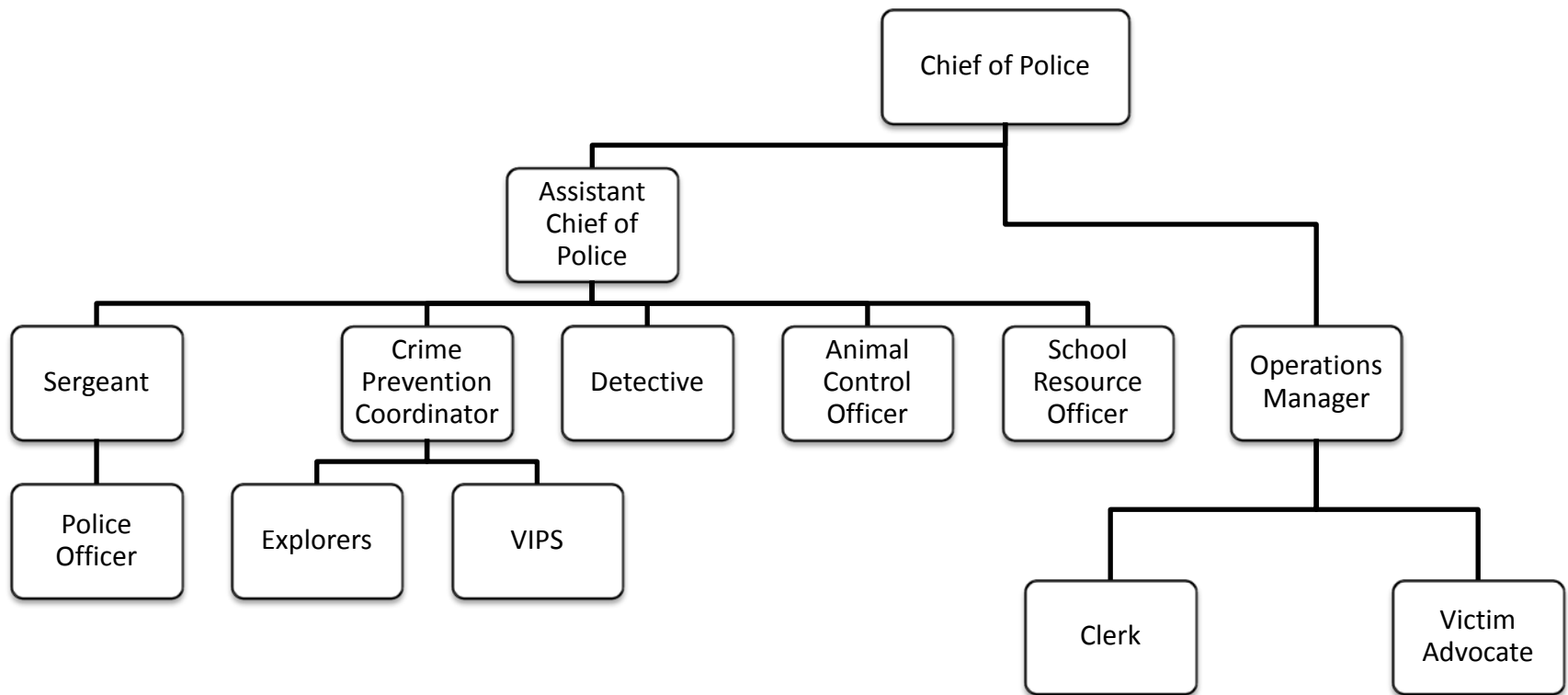
Thank you to all of the staff who worked over the last three months to prepare the 2015 Proposed Budget. Please take time to review all the information included in this packet and feel free to contact me with any questions.

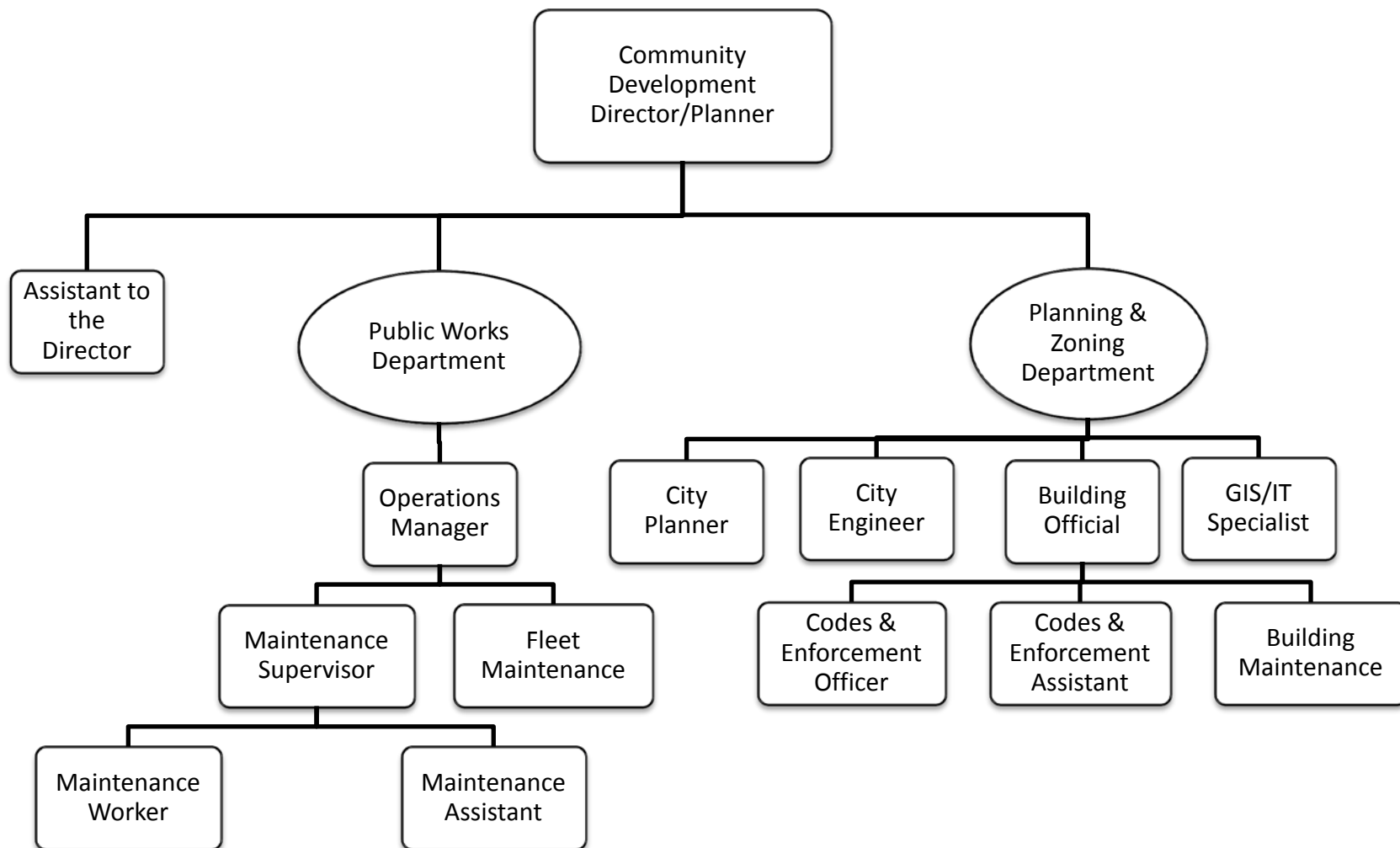




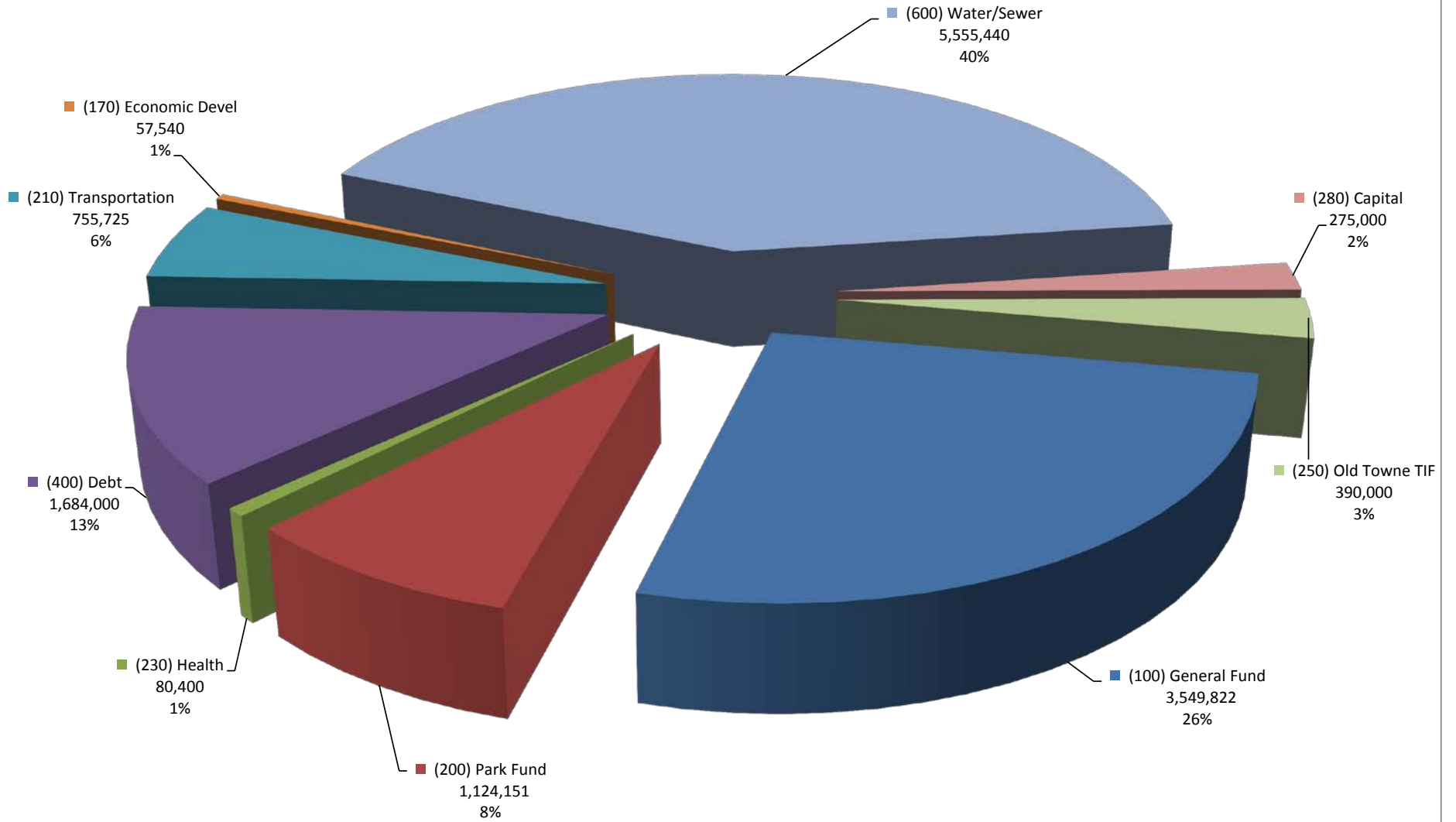






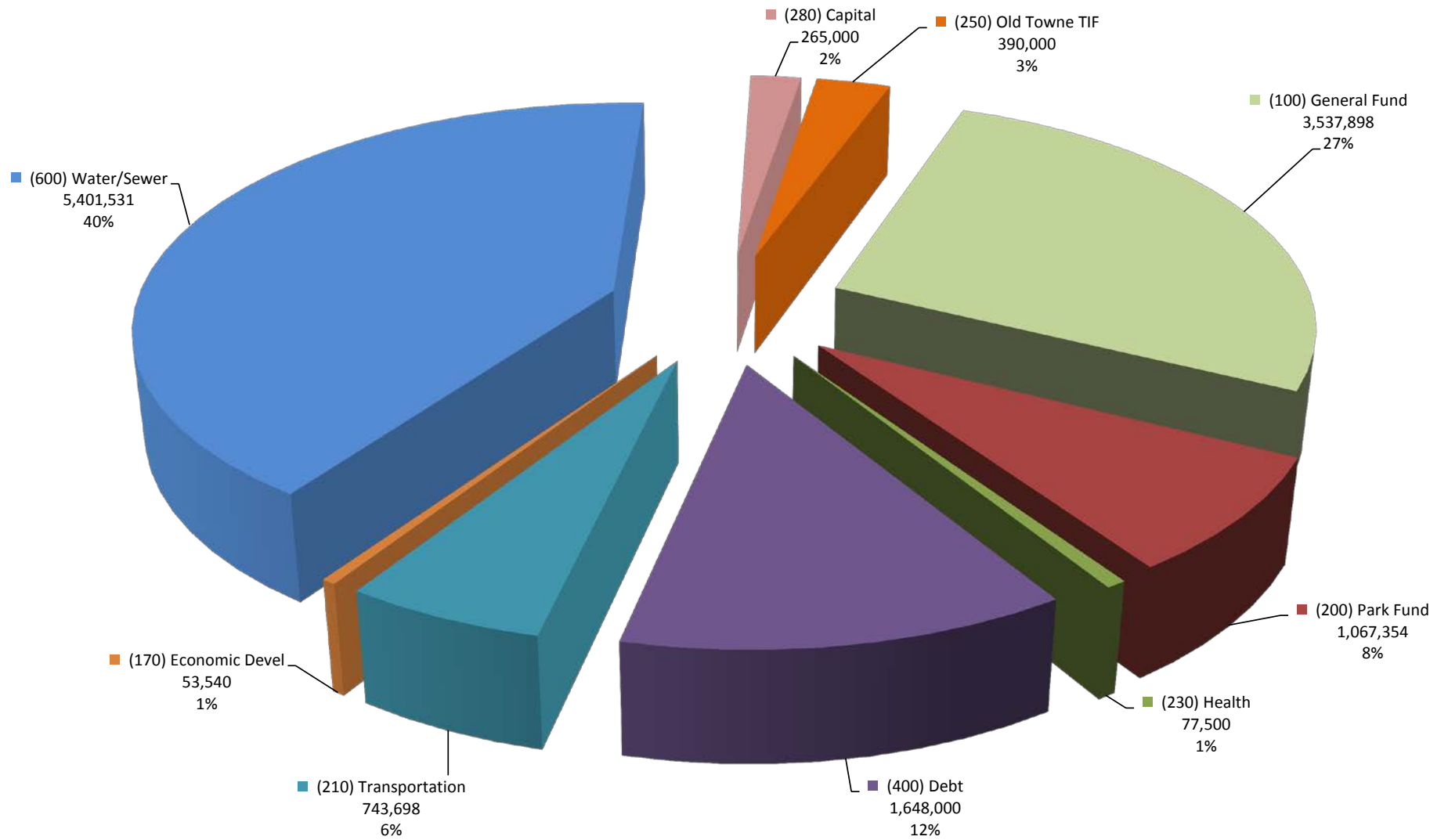


Total City Revenues 2015 13,472,078



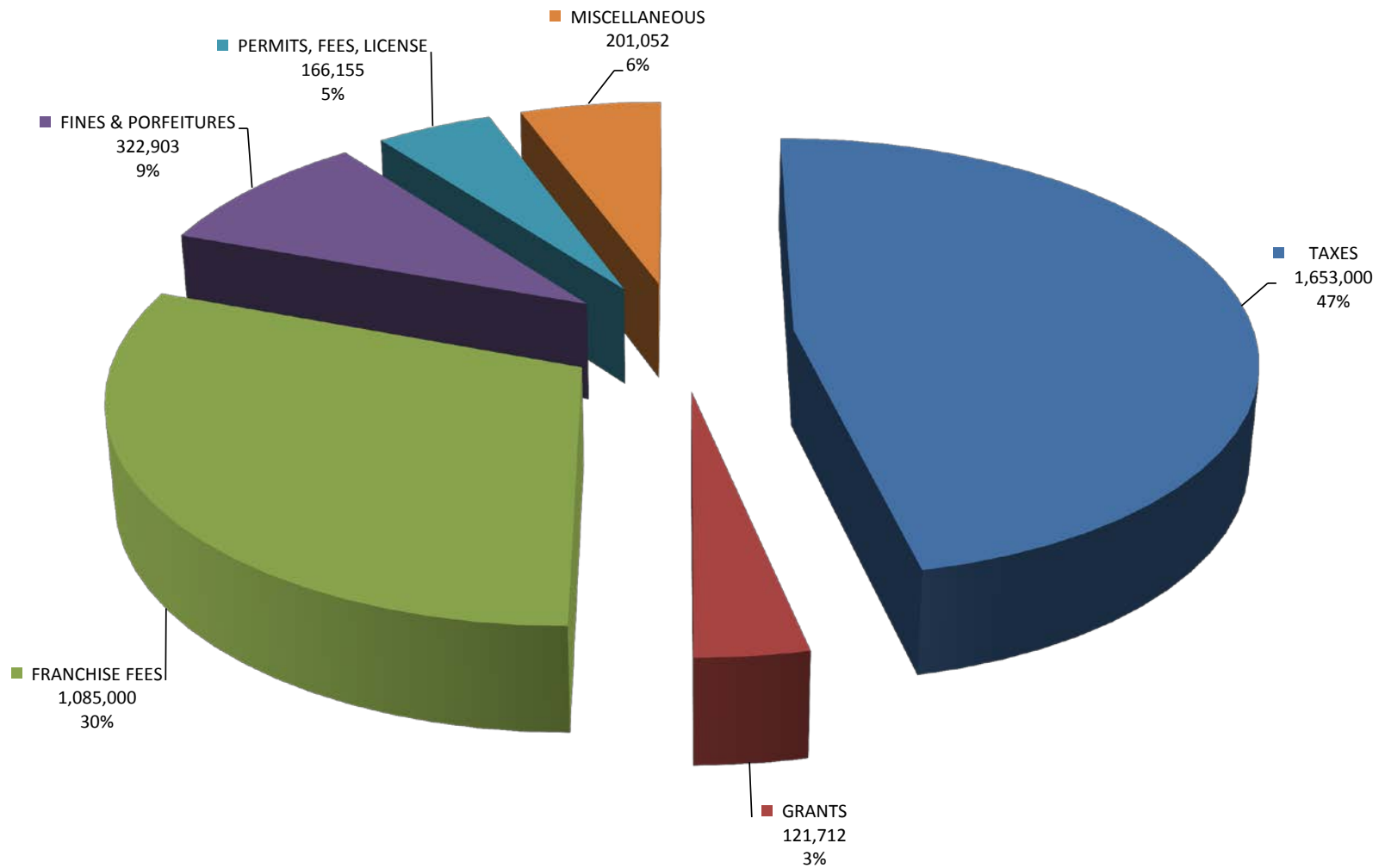
TOTAL EXPENSES 2015

13,184,521



GENERAL FUND REVENUES 2015

3,549,822

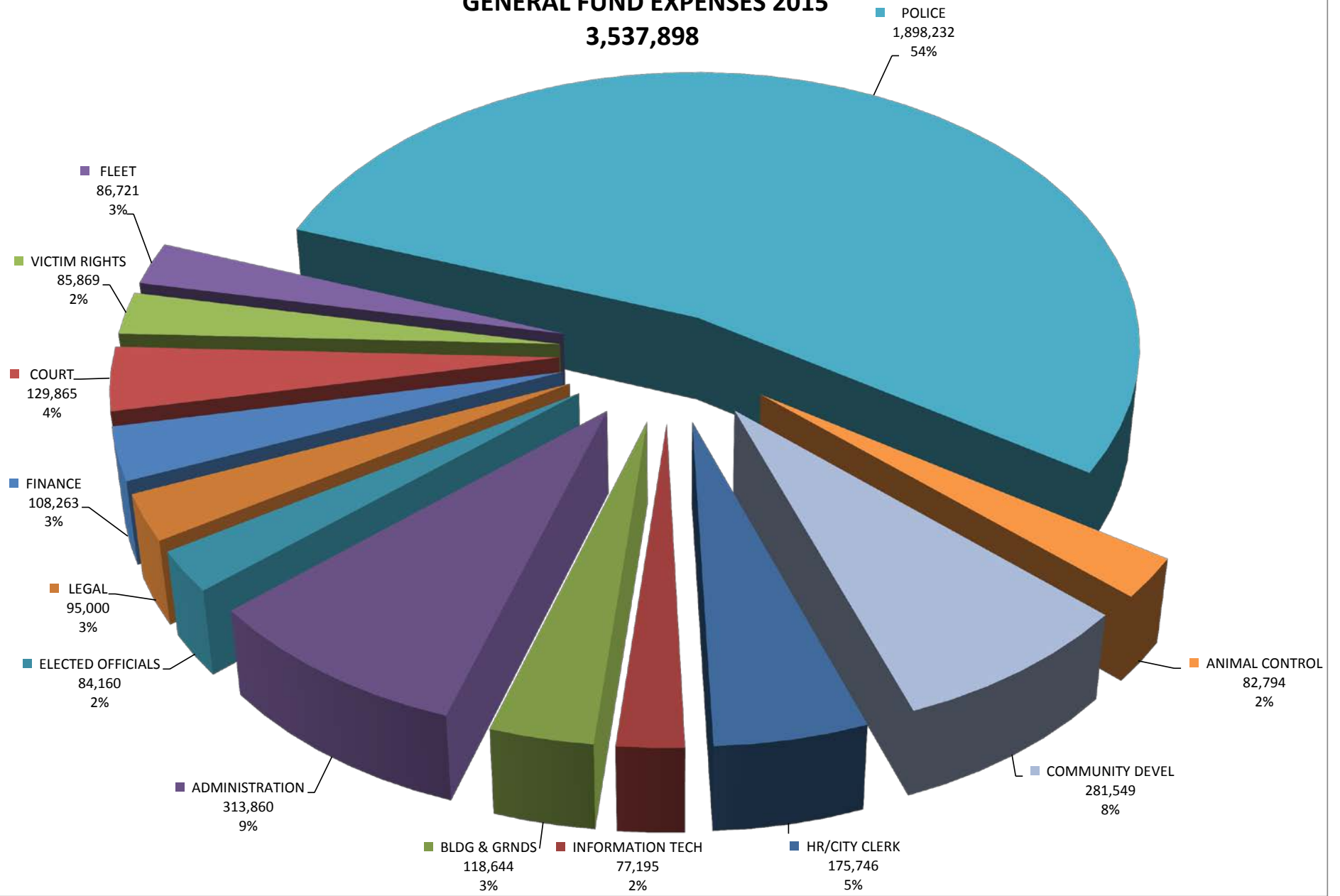


ACCOUNT NUMBER	ACCOUNT TITLE	2011 Actual	2012 Actual	2013 Actual	2014 Budget	Estimated 2014	Adopted 2015
100-00-41000	REAL ESTATE & PROPERTY	853,650	857,369	924,429	865,000	890,000	890,000
100-00-41100	DELINQUENT PROPERTY T	67,451	33,889	38,307	30,000	30,000	20,000
100-00-41400	REPLACEMENT TAXES	13,821	10,952	10,495	11,000	11,000	11,000
100-00-41500	RAIL & UTILITY TAX	12,128	8,216	13,805	13,000	20,000	20,000
100-00-41600	FINANCIAL INSTITUTION	2,646	1,063	876	500	-	-
100-00-41700	INTEREST - PROPERTY T	22,192	14,604	12,263	15,000	11,300	12,000
100-00-42000	SALES TAX - 1%	676,415	705,136	700,339	690,000	690,000	700,000
100-00-42900	TOURISM TAX	18,064	22,834	-			
TOTAL TAXES		1,666,367	1,654,063	1,700,514	1,624,500	1,652,300	1,653,000
100-00-43000	ELECTRIC FRANCHISE FE	528,341	529,776	547,640	530,000	530,000	530,000
100-00-43100	NATURAL GAS FRANCHISE	167,715	130,196	154,206	175,000	175,000	160,000
100-00-43200	TELECOMMUNICATIONS FR	278,851	283,179	277,226	275,000	275,000	275,000
100-00-43300	CABLE FRANCHISE FEE	120,524	133,415	149,156	120,000	120,000	120,000
TOTAL FRANCHISE FEES		1,095,431	1,076,566	1,128,228	1,100,000	1,100,000	1,085,000
100-00-43500	COURT FINES	166,855	233,085	279,802	250,000	200,000	200,000
100-00-43510	COURT COSTS	23,343	32,083	45,103	35,000	32,900	32,903
100-00-43515	TRAFFIC FINES	-	-	62,087	90,000	50,000	50,000
100-00-43520	CITY C.V.C. REVENUE	720	989	1,392	1,000	1,000	1,000
100-00-43530	COURT TRAINING REVENUE	5,058	7,526	10,611	6,000	8,000	6,000
100-00-43550	BOND FORFEITURE REVENUE	5,058	2,775	5,000	2,200	2,500	2,500
100-00-43560	RECOUPMENT REVENUE	3,092	5,170	6,794	4,000	6,000	6,000
100-00-43570	INCARCERATION REIMBURSE	4,765	7,070	8,431	6,000	8,000	7,500
100-00-43600	Officer Reimb - Recoupment	3,997	7,762	10,488	5,000	8,500	7,000
100-00-43610	Prisoner Reimb - Recoup	2,969	-	-	-	-	-
100-00-43700	ANIMAL CONTROL REVENUE	7,820	8,925	10,110	8,500	10,000	10,000
TOTAL FINES & FORFEITURES		223,677	305,385	439,818	407,700	326,900	322,903
100-00-44000	BUILDING PERMITS	39,336	52,558	99,980	50,400	130,000	98,000
100-00-44050	PLANNING & ZONING FEE	2,010	2,695	1,130	-	400	-
100-00-44100	PLAN REVIEW FEES	10,868	20,635	22,620	22,020	25,000	41,280
100-00-44200	CUT PERMIT FEES	1,260	1,395	2,660	1,575	1,200	1,575
100-00-44350	SPRINKLER PERMIT FEES	160	50	3,887	150	100	150
100-00-44400	SIGN PERMIT FEES	569	455	56	150	-	150
100-00-44800	OCCUPATION LICENSE	14,300	17,050	17,211	14,500	17,000	16,000
100-00-44850	LIQUOR LICENSE	8,762	7,975	11,375	9,000	10,500	9,000
100-00-44900	CONTRACTOR'S LICENSE	-	25	-	-	-	-
100-00-44950	SOLICITORS LICENSE	195	95	145	-	250	-
100-00-44970	RESIDENTIAL MRKTG FEE	750	-	-	-	-	-
TOTAL PERMITS, FEES & LICENSE		78,210	102,933	159,064	97,795	184,450	166,155
100-00-45000	GRANT REVENUE	111,898	104,995	79,443	128,951	128,952	121,712
TOTAL GRANTS		111,898	104,995	79,443	128,951	128,952	121,712
100-00-46010	MOWING REVENUE	-	228	1,277	-	-	1,000
100-00-46350	FLEET MAINTENANCE INC	71,473	-	-	-	-	-
100-00-46750	DEVELOPER CONTRIBUTIONS	-	-	5	-	-	-
TOTAL CHARGES FOR SERVICES		71,473	228	1,282	-	-	1,000

ACCOUNT NUMBER	ACCOUNT TITLE	2011 Actual	2012 Actual	2013 Actual	2014 Budget	Estimated 2014	Adopted 2015
100-00-46900	SALE OF ASSETS	16,262	6,315	5,102	1,500	700	16,325
TOTAL SALE OF ASSETS/MERCHANDISE		16,262	6,315	5,102	1,500	700	16,325
100-00-47500	MISCELLANEOUS INCOME	19,649	2,955	5,400	3,000	3,000	4,500
100-00-47510	FEED THE NEED REVENUE	2,125	2,750	-	-	-	-
100-00-47515	HOLIDAY DONATIONS	-	7,940	-	-	-	-
100-00-47600	INSURANCE PROCEEDS	202,890	-	38,237	-	-	-
100-00-47605	LOSS CONTROL REVENUE	-	2,503	3,032	-	-	-
100-00-47700	INTEREST EARNED	38,490	22,846	5,125	15,000	15,000	15,000
100-00-47725	CID ADMIN FEES	-	-	165	-	200	100
100-00-47800	VENDING REBATES	-	-	61	-	35	100
100-00-47850	VICTIM RIGHTS REVENUE	19,677	11,602	2,577	6,000	19,100	6,000
100-00-47855	BACKPACKS & BADGES DONATI	-	-	-	-	2,550	1,900
100-00-47860	CRIME PREVENTION REVENUE	2,600	1,100	1,400	-	550	-
100-00-47880	D.A.R.E. OPERATING (COMBAT)	18,053	16,352	16,742	16,500	16,500	16,200
100-00-47890	GVSD SRO/DARE OFFICER	39,051	43,000	72,777	102,800	120,227	98,727
100-00-47900	DARE SALARY (COMBAT)	37,571	38,156	38,156	38,000	38,000	38,000
100-00-47920	POLICE REPORT FEES	2,710	3,825	5,348	3,000	3,200	3,000
100-00-47930	FINGERPRINT FEES	210	190	210	200	150	200
TOTAL MISCELLANEOUS		383,026	153,219	189,230	184,500	218,512	183,727
100-00-48200	PROCEEDS FROM CAPITAL	45,773	-	-	-	-	-
100-00-48700	BUDGETED FUND BALANCE	-	-	-	57,500	57,500	-
100-00-48800	BUDGET INSURANCE PAYMENT	-	-	-	-	-	-
TOTAL BOND & FUND BALANCE		45,773	-	-	57,500	57,500	-
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	-	-	-	-	-	-
TOTAL TRANSFERS IN		-	-	-	-	-	-
TOTAL GENERAL FUND REVENUES		3,692,117	3,403,704	3,702,681	3,602,446	3,669,314	3,549,822

GENERAL FUND EXPENSES 2015

3,537,898



ACCOUNT NUMBER	ACCOUNT TITLE	2011 ACTUAL	2012 Actual	2013 Actual	2014 Budget	Estimated 2014	Adopted 2015
100-07-61100	PERSONNEL SALARIES	911	54,528	44,534	45,409	41,350	49,782
100-07-61110	OVERTIME	-	-	-	-	-	-
TOTAL SALARY EXPENSE		911	54,528	44,534	45,409	41,350	49,782
100-07-61500	F.I.C.A.	70	3,490	2,940	3,474	2,750	3,808
100-07-61520	UNEMPLOYMENT	-	383	274	270	310	338
100-07-61530	WORKERS COMPENSATION	-	-	56	297	150	302
100-07-61540	HEALTH INSURANCE	-	5,751	4,515	5,263	4,500	5,750
100-07-61550	Health Insurance Appr	-	1,715	1,171	1,088	1,000	-
100-07-61555	HSA	-	-	-	-	600	1,200
100-07-61560	DENTAL	-	754	555	593	500	550
100-07-61570	LIFE INSURANCE	-	158	119	115	115	144
100-07-61580	RETIREMENT	87	4,083	4,083	4,087	3,500	4,381
100-07-61590	EAP EXPENSE		-	34	255	25	317
TOTAL BENEFITS		157	16,334	13,747	15,442	13,450	16,790
100-07-62000	EDUCATION REIMBURSEMENT	921	13,046	20,836	17,683	17,765	7,000
100-07-62080	TRAINING	70	7,661	6,680	9,610	2,300	6,200
100-07-62200	SUBS & MEMBERSHIPS		799	779	845	800	890
100-07-62250	MEETING & CONFERENCES		2,333	3,081	3,495	2,000	2,961
100-07-62320	MILEAGE		-	-	500	50	250
TOTAL STAFF DEVELOPMENT		991	23,839	31,376	32,133	22,915	17,301
100-07-72000	PROFESSIONAL SERVICES	-	861	4,824	6,000	6,000	2,586
100-07-72080	CODIFICATION		747	2,231	1,860	1,860	1,195
TOTAL PROFESSIONAL SERVICES		-	1,608	7,055	7,860	7,860	3,781
100-07-73000	OFFICE SUPPLIES		1,835	2,081	1,500	1,500	1,500
100-07-73100	POSTAGE		-	3,015	3,962	3,000	2,937
100-07-73250	OFFICE FURNITURE		12	-	-	-	
TOTAL SUPPLIES		-	1,847	5,096	5,462	4,500	4,437
100-07-74190	SAFETY COMMITTEE		3,105	3,022	4,000	3,900	4,000
TOTAL PROGRAM EXPENSES		-	3,105	3,022	4,000	3,900	4,000
100-07-76000	INSURANCE	-	-	-	-	-	66,122
100-07-76100	APPLICANT COSTS	-	-	4,489	3,468	3,400	5,633
100-07-76200	ADVERTISING		335	2,064	3,080	2,500	3,140
100-07-76210	PRINTING		-	29	-	100	200
TOTAL CONTRACTUAL		-	335	6,582	6,548	6,000	75,095
100-07-76510	CELLULAR SERVICE		240	536	960	950	960
TOTAL UTILITIES		-	240	536	960	950	960
100-07-78000	MISCELLANEOUS		-	80	-	4500	3600

ACCOUNT NUMBER	ACCOUNT TITLE	2011 ACTUAL	2012 Actual	2013 Actual	2014 Budget	Estimated 2014	Adopted 2015
TOTAL MISCELLANEOUS			-	80	-	4,500	3,600
TOTAL HR/CITY CLERK		2,059	101,836	112,028	117,814	105,425	175,746
100-08-62050	COMPUTER TRAINING		26,039	-	2,500	-	-
100-08-62250	MEETINGS & CONFERENCES		1,046	1,686	1,725	-	-
100-08-73010	COMPUTER SUPPLIES		601	1,580	1,740	1,511	2,995
100-08-74600	COMPUTER MAINTENANCE	83	15,053	16,886	16,540	16,450	16,540
100-08-74620	WEB SITE MAINTENANCE		1,452	2,503	650	512	650
100-08-76510	CELLULAR SERVICE		1,162	3,469	3,840	2,895	3,840
100-08-76590	PHONE MAINTENANCE		1,128	-	-	-	-
100-08-78500	CAPITAL EQUIPMENT		-	-	18,500	11,396	10,000
100-08-78520	COMPUTER EQUIPMENT		9,872	6,583	7,700	6,957	8,200
100-08-78530	COMPUTER SOFTWARE	985	90,375	31,809	44,854	38,410	34,970
TOTAL INFORMATION TECHNOLOGY		1,068	146,728	64,516	98,049	78,131	77,195

ACCOUNT NUMBER	ACCOUNT TITLE	2011 ACTUAL	2012 Actual	2013 Actual	2014 Budget	Estimated 2014	Adopted 2015
100-09-61100	PERSONNEL SALARIES	556	29,052	29,859	30,413	30,413	30,414
100-09-61110	OVERTIME			54	-	-	-
TOTAL SALARY EXPENSE		556	29,052	29,913	30,413	30,413	30,414
100-09-61500	F.I.C.A.	43	2,223	2,288	2,327	2,327	2,327
100-09-61520	UNEMPLOYMENT		356	348	337	300	338
100-09-61530	WORKERS COMPENSATION		-	1,352	507	2,677	497
100-09-61540	HEALTH INSURANCE		3,298	3,342	6,578	3,600	4,100
100-09-61550	Health Insurance Appr		-	-	1,360	-	-
100-09-61555	HSA		-	-	-	600	1,200
100-09-61560	DENTAL		407	425	742	403	450
100-09-61570	LIFE INSURANCE		144	144	144	144	144
100-09-61580	RETIREMENT	52	2,522	2,693	2,737	2,737	2,676
100-09-61590	EAP EXPENSE	-	-	26	318	30	318
TOTAL BENEFITS		95	8,950	10,618	15,050	12,818	12,050
100-09-76500	GENERAL TELE SERVICE	9,792	11,145	4,671	2,880	3,700	2,880
100-09-76550	INTERNET SERVICES	-	-	2,430	3,120	2,500	3,120
100-09-76590	TELEPHONE INSTALLATION	671	788	705	2,000	2,700	2,000
100-09-76600	ELECTRICITY	22,082	20,194	21,602	22,000	20,000	22,000
100-09-76700	GAS SERVICE	1,317	1,230	965	2,000	2,000	2,000
100-09-76800	TRASH SERVICE	638	844	-	1,000	850	1,000
TOTAL UTILITIES		34,500	34,201	30,373	33,000	31,750	33,000
100-09-76900	BUILDING MAINTENANCE	21,987	23,634	55,856	32,846	64,000	40,680
100-09-76910	JANITOR	-	-	39,237	-	5,850	2,500
100-09-76930	BUILDING & JANITORIAL	3,373	2,896	2,487	-	2,000	-
100-09-74690	MISC. MAINTENANCE						
TOTAL BUILDING MAINTENANCE		25,360	26,530	97,580	32,846	71,850	43,180
CAPITAL EQUIPMENT							
100-09-78500	CAPITAL EQUIPMENT	-	37,195	1,100	-	-	-
TOTAL CAPITAL EQUIPMENT		-	37,195	1,100	-	-	-
TOTAL BUILDING & GROUNDS		60,511	135,928	169,584	111,309	146,831	118,644
100-10-61100	PERSONNEL SALARIES	134,643	101,982	87,678	87,177	110,000	126,796
100-10-61110	OVERTIME	6,009	238	45	-	-	-
TOTAL SALARIES		140,652	102,220	87,723	87,177	110,000	126,796
100-10-61500	F.I.C.A.	10,569	7,655	6,646	6,668	8,500	9,686
100-10-61520	UNEMPLOYMENT	949	552	442	439	450	304
100-10-61530	WORKERS COMPENSATION	309	304	2,003	1,529	2,467	1,480
100-10-61540	HEALTH INSURANCE	5,287	1,068	2,966	6,907	8,000	4,400
100-10-61550	Health Insurance Appr	(475)	434	815	1,428	1,163	-
100-10-61555	HSA		-	-	-	900	1,800

ACCOUNT NUMBER	ACCOUNT TITLE	2011 ACTUAL	2012 Actual	2013 Actual	2014 Budget	Estimated 2014	Adopted 2015
100-10-61560	DENTAL	1,199	662	564	779	900	350
100-10-61570	LIFE INSURANCE	1,068	315	245	223	300	324
100-10-61580	RETIREMENT	10,741	11,915	10,808	7,562	13,000	5,859
100-10-61590	EAR EXPENSE	-	-	28	334	100	398
100-10-61600	CAR ALLOWANCE	1,050	3,540	1,806	3,600	3,600	3,600
TOTAL BENEFITS		30,697	26,445	26,323	29,469	39,380	28,201
100-10-62000	EDUCATION REIMBURSEMENT	-	-	-	-	-	-
100-10-62050	COMPUTER TRAINING	2,051	-	-	-	-	-
100-10-62080	Training	274	180	-	-	-	-
100-10-62200	SUBSCRIPTIONS & MEMBERSHIP	3,566	3,551	5,700	6,180	7,000	7,860
100-10-62250	MEETINGS & CONFERENCE	1,842	1,991	2,474	3,611	2,000	3,228
100-10-62320	MILEAGE	3,082	160	-	250	-	-
100-10-62350	EDUCATIONAL & REF MAT	113	200	-	-	-	-
TOTAL STAFF DEVELOPMENT		10,928	6,082	8,174	10,041	9,000	11,088
100-10-72000	PROFESSIONAL SERVICES	(19,450)	9,999	1,394	1,500	4,000	10,000
100-10-72050	AUDITOR	24,196	-	-	-	-	-
100-10-72080	CODIFICATION	1,328	-	-	-	-	-
100-10-72200	YOUTH COURT	-	1,500	-	-	-	-
TOTAL PROFESSIONAL SERVICES		6,074	11,499	1,394	1,500	4,000	10,000
100-10-73000	OFFICE/OPERATING SUPP	6,500	2,401	1,829	1,800	1,500	1,800
100-10-73010	COMPUTER SUPPLIES	139	-	-	-	-	-
100-10-73100	POSTAGE	9,695	9,192	1,540	4,000	4,000	4,000
100-10-73200	OFFICE EQUIPMENT	-	-	-	-	-	-
100-10-73250	OFFICE FURNITURE	146	-	-	400	400	400
TOTAL OFFICE SUPPLIES		16,480	11,593	3,369	6,200	5,900	6,200
100-10-73500	FUEL	157	101	-	750	-	-
TOTAL OPERATING EXPENSES		157	101	-	750	-	-
100-10-74190	CUSTOMER SERVICE INIT	1,593	-	-	-	-	-
100-10-74220	OUTSIDE SERVICE AGENCY	1,500	-	1,500	1,500	1,500	1,500
100-10-74350	FEED THE NEED EXPENSE	2,125	3,025	275	-	400	500
100-10-74430	VICTIM RIGHTS GOLF TO	-	-	-	-	-	-
TOTAL PROGRAM EXPENSES		5,218	3,025	1,775	1,500	1,900	2,000
100-10-74500	VEHICLE MAINTENANCE	69	-	-	-	-	-
100-10-74550	FLEET MAINTENANCE-PW	-	-	-	-	-	-
100-10-74600	COMPUTER MAINTENANCE	5,829	-	-	-	-	-
TOTAL MAINTENANCE EXPENSES		5,898	-	-	-	-	-

ACCOUNT NUMBER	ACCOUNT TITLE	2011 ACTUAL	2012 Actual	2013 Actual	2014 Budget	Estimated 2014	Adopted 2015
100-10-76000	INSURANCE	22,122	22,894	25,595	30,260	29,000	-
100-10-76200	ADVERTISING	3,484	1,140	500	1,150	1,150	2,250
100-10-76210	PRINTING	4,325	4,711	1,674	825	-	825
100-10-76490	OFFICE EQUIPMENT LEASE	7,382	10,186	10,666	8,430	12,000	11,000
TOTAL CONTRACTUAL SERVICES		37,313	38,931	38,435	40,665	42,150	14,075
100-10-76500	GENERAL TELE SERVICE	-	-	-	-	-	-
100-10-76510	CELLULAR SERVICE	999	1,234	516	480	480	960
100-10-76590	TELEPHONE INSTALLATION	-	-	-	-	-	-
100-10-76600	ELECTRICITY	-	-	-	-	-	-
100-10-76700	GAS SERVICE	-	-	-	-	-	-
100-10-76800	TRASH SERVICE	-	-	-	-	-	-
TOTAL UTILITIES		999	1,234	516	480	480	960
100-10-76900	BUILDING MAINTENANCE	-	-	-	-	-	-
100-10-76930	BUILDING & JANITORIAL	-	-	-	-	-	-
TOTAL BUILDING MAINTENANCE		-	-	-	-	-	-
100-10-77210	PENNY'S CONCRETE AGREE	-	9,123	6,951	1,200	-	-
100-10-77300	CID - OLD TOWNE MARKET	-	-	-	-	-	-
TOTAL TIF, NID, CID		-	9,123	6,951	1,200	-	-
100-10-78000	MISCELLANEOUS	3,468	4,944	1,097	1,500	1,500	2,000
100-10-78010	TAX REPORTING FEES	896	-	-	-	-	-
100-10-78030	TOURISM EXPENSE	-	-	-	-	-	-
100-10-78080	Administrator Discretion	8,104	2,379	1,906	2,000	2,000	2,000
100-10-78200	SETTLEMENTS	-	88,035	-	-	-	-
100-10-78400	ELECTION EXPENSE	8,284	(15)	-	-	-	-
TOTAL MISCELLANEOUS EXPENSES		20,752	95,343	3,003	3,500	3,500	4,000
100-10-78500	CAPITAL EQUIPMENT	-	-	-	0	-	-
100-10-78520	COMPUTER EQUIPMENT	1,442	-	-	-	-	-
100-10-78530	COMPUTER SOFTWARE	2,179	-	-	-	-	-
100-10-78599	LAND ACQUISITION	-	-	175,085	-	-	-
TOTAL CAPITAL EQUIPMENT		3,621	-	175,085	-	-	-
100-10-89510	TRANSFER TO ECON DEV	-	-	31,540	35,540	35,540	35,540
100-10-89520	TRANSFER TO MKT PL TIF RES	-	75,000	50,000	50,000	50,000	50,000
100-10-89560	TRANSFER TO PARKS	15,000	15,000	15,000	15,000	15,000	25,000
100-10-89580	TRANSFER TO TRANSPORT	3,540	-	-	-	-	-
100-10-89600	TRANSFER TO G.O. BOND	-	765,270	-	-	-	-
TOTAL TRANSFERS OUT		18,540	855,270	96,540	100,540	100,540	110,540
TOTAL ADMINISTRATION EXPENSES		297,329	1,160,866	449,288	283,022	316,850	313,860

ACCOUNT NUMBER	ACCOUNT TITLE	2011 ACTUAL	2012 Actual	2013 Actual	2014 Budget	Estimated 2014	Adopted 2015
100-11-61100	PERSONNEL SALARIES	48,562	21,509	21,442	20,000	20,000	21,000
TOTAL SALARIES		48,562	21,509	21,442	20,000	20,000	21,000
100-11-61500	F.I.C.A.	3,479	1,623	1,640	1,539	1,539	1,589
100-11-61520	UNEMPLOYMENT	163	-	-	1,183	-	169
100-11-61530	WORKERS COMPENSATION	49	53	83	368	100	361
100-11-61540	HEALTH INSURANCE	2,504	-	-	-	-	-
100-11-61560	DENTAL	257	-	-	-	-	-
100-11-61580	RETIREMENT	1,965	(2)	-	-	-	-
TOTAL BENEFITS		8,417	1,674	1,723	3,090	1,639	2,119
100-11-62200	SUB & MEMBERSHIP	75	-	-	-	225	300
100-11-62250	MEETINGS & CONFERENCE	1,527	712	3,426	10,428	8,500	14,880
100-11-62320	MILEAGE	-	-	-	1,516	-	1,516
TOTAL STAFF DEVELOPMENT		1,602	712	3,426	11,944	8,725	16,696
100-11-72000	PROFESSIONAL SERVICES	(387)	3,186	5,113	4,500	4,500	5,000
100-11-72005	PUBLIC COMMUNICATIONS		-	-	-	7,900	8,000
TOTAL PROFESSIONAL SERVICES		(387)	3,186	5,113	4,500	12,400	13,000
100-11-73000	OFFICE / OPERATING SU	128	86	326	600	100	600
100-11-73010	COMPUTER SUPPLIES	180	-	-	-	-	-
TOTAL SUPPLIES/COMMODITIES		308	86	326	600	100	600
100-11-74180	MAYOR'S CHRISTMAS LIGHT	2,958	10,993	3,076	7,000	7,000	6,000
100-11-74600	COMPUTER MAINTENANCE	227	-	-	-	-	-
TOTAL PROGRAM EXPENSES		3,185	10,993	3,076	7,000	7,000	6,000
100-11-76000	INSURANCE	2,778	2,886	3,228	3,817	3,646	-
100-11-76200	ADVERTISING	1,398	-	365	265	265	265
TOTAL CONTRACTUAL EXPENSES		4,176	2,886	3,593	4,082	3,911	265
100-11-76510	CELLULAR SERVICE	-	-	300	480	480	480
TOTAL UTILITIES		-	-	300	480	480	480
100-11-78000	MISCELLANEOUS	4,138	3,266	7,393	-	-	1,500
100-11-78070	DISCRETIONARY FUND	3,960	5,090	5,079	5,000	5,000	5,000
100-11-78400	ELECTION EXPENSE	-	8,776	12,232	17,500	10,000	17,500
TOTAL MISCELLANEOUS EXPENSES		8,098	17,132	24,704	22,500	15,000	24,000
100-11-78520	Computer Equipment	4,644	-	-	-	-	-
TOTAL CAPITAL EXPENSES		4,644	-	-	-	-	-
TOTAL ELECTED EXPENSES		78,605	58,178	63,703	74,196	69,255	84,160

ACCOUNT NUMBER	ACCOUNT TITLE	2011 ACTUAL	2012 Actual	2013 Actual	2014 Budget	Estimated 2014	Adopted 2015
100-12-61000	CITY ATTORNEY	24,769					
100-12-61050	ASST CITY ATTORNEY	-	-	-	-		
100-12-61140	OTHER ATTORNEY	-	-	-	-		
TOTAL SALARIES		24,769	-	-	-	-	-
100-12-72400	SETTLEMENT EXPENSES	-	-	10,422	30,000	10,000	30,000
100-12-72000	PROFESSIONAL SERVICES		36,408	68,793	65,000	60,000	65,000
100-12-72001	PROFESSIONAL SERV RACE		-	-	-	9,500	-
TOTAL SETTLEMENTS		-	36,408	79,215	95,000	79,500	95,000
100-12-78410	LONG / SHORT	736	-	-	-	-	-
TOTAL		736	-	-	-	-	-
TOTAL LEGAL EXPENSES		25,505	36,408	79,215	95,000	79,500	95,000
100-14-61100	PERSONNEL SALARIES	1,405	65,014	60,267	61,105	61,105	60,566
100-14-61110	OVERTIME	39	1,445				
TOTAL SALARY		1,444	66,459	60,267	61,105	61,105	60,566
100-14-61500	F.I.C.A.	104	4,838	4,369	4,678	4,678	4,633
100-14-61520	UNEMPLOYMENT	-	414	392	389	320	389
100-14-61530	WORKERS COMPENSATION	-	-	75	60	190	60
100-14-61540	HEALTH INSURANCE	-	2,758	2,421	3,289	3,000	2,950
100-14-61550	Health Insurance Appr	-	-	709	1,360	1,000	-
100-14-61555	HSA	-	-	-	-	600	600
100-14-61560	DENTAL	-	362	296	742	300	400
100-14-61570	LIFE INSURANCE	-	173	146	144	144	144
100-14-61580	RETIREMENT	129	5,785	5,335	5,329	5,329	5,208
100-14-61590	EAP EXPENSES	-	-	26	317	50	318
TOTAL BENEFITS		233	14,330	13,769	16,308	15,611	14,702
100-14-62200	SUBSCRIPTIONS & MEMBERSHIP	-	100	333	420	420	420
100-14-62250	MEETINGS & CONFERENCE	-	770	1,020	1,520	1,000	1,620
100-14-62350	EDUCATIONAL & REF MAT	-	207	-			
TOTAL STAFF DEVELOPMENT		-	1,077	1,353	1,940	1,420	2,040
100-14-72050	AUDITOR		22,700	24,500	28,000	24,350	29,000
TOTAL PROFESSIONAL SERVICES		-	22,700	24,500	28,000	24,350	29,000
100-14-73000	OFFICE/OPERATING SUPP		665	716	850	800	775
100-14-73010	COMPUTER SUPPLIES		-	-	-	-	-
100-14-73200	OFFICE EQUIPMENT		-	-	-	-	100
100-14-73250	OFFICE FURNITURE		180	-	-	125	-
TOTAL SUPPLIES/COMMODITIES		-	845	716	850	925	875

ACCOUNT NUMBER	ACCOUNT TITLE	2011 ACTUAL	2012 Actual	2013 Actual	2014 Budget	Estimated 2014	Adopted 2015
100-14-75610	CELLULAR SERVICE		315	311	480	480	480
TOTAL UTILITIES		-	315	311	480	480	480
100-14-78000	MISCELLANEOUS		-	332		100	0
100-14-78010	TAX REPORTING FEES		385	491	600	500	600
TOTAL MISCELLANEOUS		-	385	823	600	600	600
TOTAL FINANCE EXPENSES		1,677	106,111	101,739	109,283	104,491	108,263
100-15-61100	PERSONNEL SALARIES	41,171	37,429	42,410	43,196	43,196	43,193
100-15-61110	OVERTIME	3,454	1,688	2,403	1,500	2,000	2,200
100-15-61200	JUDGE	7,200	7,200	7,200	-	7,000	7,500
100-15-61210	CITY PROSECUTOR	22,113	24,551	32,172	25,000	28,000	30,000
TOTAL SALARIES		73,938	70,868	84,185	69,696	80,196	82,893
100-15-61500	F.I.C.A.	3,391	2,981	3,417	3,419	3,500	3,419
100-15-61520	UNEMPLOYMENT	288	312	343	338	300	338
100-15-61530	WORKERS COMPENSATION	95	97	146	53	150	52
100-15-61540	HEALTH INSURANCE	3,503	3,095	3,503	6,578	6,500	4,100
100-15-61550	Health Insurance Appr	133	-	1,000	1,360	-	-
100-15-61555	HSA		-	-	-	600	1,200
100-15-61560	DENTAL	396	383	445	742	600	450
100-15-61570	LIFE INSURANCE	144	130	143	144	144	144
100-15-61580	RETIREMENT	4,047	3,400	4,016	3,886	4,000	3,801
100-15-61590	EAP EXPENSES	-	-	27	318	100	318
TOTAL BENEFITS		11,997	10,398	13,040	16,838	15,894	13,822
100-15-62200	SUB & MEMBERSHIP	-	200	150	150	150	150
100-15-62250	MEETINGS & CONFERENCE	75	-	-	-	-	-
100-15-62400	COURT FUNDED TRAINING	1,225	1,047	1,281	3,000	1,600	3,000
TOTAL STAFF DEVELOPMENT		1,300	1,247	1,431	3,150	1,750	3,150
100-15-73000	OFFICE / OPERATING SU	2,895	2,653	3,724	3,500	3,500	3,500
100-15-73100	POSTAGE	-	-	765	450	450	450
100-15-73500	FUEL	-	-	-	-		
TOTAL OFFICE SUPPLIES/COMMODITIES		2,895	2,653	4,489	3,950	3,950	3,950
100-15-73650	PRISONER RELATED COST	26,520	25,765	25,573	24,000	15,000	24,000
TOTAL OPERATING EXPENSES		26,520	25,765	25,573	24,000	15,000	24,000
100-15-74600	COMPUTER MAINTENANCE	2,033	-	-	-	-	-
TOTAL MAINTENANCE EXPENSE		2,033	-	-	-	-	-

ACCOUNT NUMBER	ACCOUNT TITLE	2011 ACTUAL	2012 Actual	2013 Actual	2014 Budget	Estimated 2014	Adopted 2015
100-15-76000	INSURANCE	210	207	237	247	300	-
100-15-76010	ALERT SYSTEM	795	805	-	-	-	-
100-15-76200	ADVERTISING	1,300	62	-	-	-	-
100-15-76210	PRINTING	2,220	4,825	4,467	2,000	2,000	2,000
100-15-76490	OFFICE EQUIPMENT LEASE	397	368	-			
TOTAL CONTRACTUAL SERVICES		4,922	6,267	4,704	2,247	2,300	2,000
100-15-76500	GENERAL PHONE SERVICE	-	-	-	-	-	-
100-15-76600	ELECTRICITY	-	-	-	-	-	-
100-15-76700	GAS SERVICE	-	-	-	-	-	-
TOTAL UTILITIES		-	-	-	-	-	-
100-15-76900	BUILDING MAINTENANCE	-	-	-	-	-	-
100-15-76910	JANITOR	-	-	-	-	-	-
100-15-76930	BUILDING & JAN. SUPPLIES	-	-	-	-	-	-
TOTAL BUILDING MAINTENANCE		-	-	-	-	-	-
100-15-78000	MISCELLANEOUS	49	56	-	50	50	50
100-15-78410	LONG / SHORT	-	-				
TOTAL MISCELLANEOUS		49	56	-	50	50	50
100-15-78520	COMPUTER EQUIPMENT	-	-	-	-		
100-15-78530	COMPUTER SOFTWARE PRO	1,607	-	-	-		
TOTAL CAPITAL EXPENSES		1,607	-	-	-	-	-
TOTAL COURT EXPENSES		125,261	117,254	133,422	119,931	119,140	129,865

ACCOUNT NUMBER	ACCOUNT TITLE	2011 ACTUAL	2012 Actual	2013 Actual	2014 Budget	Estimated 2014	Adopted 2015
100-17-61100	PERSONNEL SALARIES	61,477	53,762	59,368	60,221	60,221	60,222
100-17-61110	OVERTIME	-	-	-	-	-	-
TOTAL SALARIES		61,477	53,762	59,368	60,221	60,221	60,222
100-17-61500	F.I.C.A.	4,456	3,854	4,309	4,617	4,617	4,607
100-17-61520	UNEMPLOYMENT	562	711	696	676	676	676
100-17-61530	WORKERS COMPENSATION	143	151	223	105	200	105
100-17-61540	HEALTH INSURANCE	6,974	6,985	7,805	12,000	8,000	9,600
100-17-61550	Health Insurance Appr	632	706	1,730	2,720	500	-
100-17-61550	HSA	-	-	-	-	1,600	2,400
100-17-61560	DENTAL	835	912	1,039	1,483	1,400	1,075
100-17-61570	LIFE INSURANCE	-	288	288	288	300	288
100-17-61580	RETIREMENT	4,811	4,634	5,346	5,419	5,419	5,300
100-17-61590	EAP EXPENSES	-	-	53	636	100	636
TOTAL BENEFITS		18,413	18,241	21,489	27,944	22,812	24,687
100-17-62080	TRAINING	-	-	-	-	-	-
100-17-62320	MILEAGE	408	-	-	-	-	-
TOTAL STAFF DEVELOPMENT		408	-	-	-	-	-
100-17-73500	FUEL	-	-	-	-	-	-
TOTAL COMMODITIES		-	-	-	-	-	-
100-17-74420	VICTIM RIGHTS EXPENSE	-	-	-	1,500	-	-
TOTAL PROGRAM EXPENSE		-	-	-	1,500	-	-
100-17-76510	CELLULAR EQUIPMENT &	880	758	715	960	960	960
TOTAL UTILITIES		880	758	715	960	960	960
TOTAL VICTIM SERVICES EXPENSES		81,178	72,761	81,572	90,625	83,993	85,869

ACCOUNT NUMBER	ACCOUNT TITLE	2011 ACTUAL	2012 Actual	2013 Actual	2014 Budget	Estimated 2014	Adopted 2015
100-19-61100	Personnel Salaries	46,039	53,029	54,369	55054	55,054	41,708
100-19-61110	Overtime	198	173	516	-	400	-
TOTAL SALARIES		46,237	53,202	54,885	55,054	55,454	41,708
100-19-61500	FICA	3,505	3,979	4,116	4,214	4,214	3,191
100-19-61520	Unemployment	379	436	428	423	375	338
100-19-61530	Workers Compensation	812	792	1,788	1,753	3,000	991
100-19-61540	Health Insurance	4,052	4,444	4,512	8,223	500	5,525
100-19-61550	Health Insurance Appr	207	789	1,752	1,700	500	-
100-19-61555	HSA	-	-	-	-	1,200	1,500
100-19-61560	Dental Insurance	530	688	718	927	927	1,000
100-19-61570	Life Insurance	144	180	180	36	180	-
100-19-61580	Retirement	3,853	4,351	4,934	4,958	4,958	3,670
100-19-61590	EAP EXPENSES	-	-	33	398	100	318
TOTAL BENEFITS		13,482	15,659	18,461	22,632	15,954	16,533
100-19-73000	Office / Operating Su	114	58	124	150	150	150
TOTAL OFFICE SUPPLIES		114	58	124	150	150	150
100-19-73560	FLEET MAINTENANCE PAR	40,651	6	-	-	-	-
100-19-73570	FLEET MAINTENANCE SUP	4,888	4,941	4,932	5,000	5,000	7,000
100-19-74500	VEHICLE MAINTENANCE	25,323	-	-	-	-	2,500
TOTAL VEHICLE MAINTENANCE		70,862	4,947	4,932	5,000	5,000	9,500
100-19-74600	Computer Maintenance	121	-	-	-	-	-
TOTAL COMPUTER MAINTENANCE		121	-	-	-	-	-
100-19-75400	Misc. Hand Tools	2,398	1,495	12,075	6,200	6,200	2,000
TOTAL TOOLS		2,398	1,495	12,075	6,200	6,200	2,000
100-19-76000	INSURANCE	-	12	25	27	40	-
100-19-76350	Uniforms	359	272	266	600	300	250
TOTAL CONTRACTUAL SERVICES		359	284	291	627	340	250
100-19-76510	Cellular Service	125	315	311	480	480	480
TOTAL UTILITIES		125	315	311	480	480	480
100-19-76900	Building Maintenance	-	-	-	-	-	-
100-19-76930	Building & Janitor Su	-	-	-	-	-	-
TOTAL BUILDING MAINTENANCE		-	-	-	-	-	-

ACCOUNT NUMBER	ACCOUNT TITLE	2011 ACTUAL	2012 Actual	2013 Actual	2014 Budget	Estimated 2014	Adopted 2015
100-19-78000	Miscellaneous	42	-	100	100	100	100
TOTAL MISCELLANEOUS		42	-	100	100	100	100
100-19-78500	CAPITAL EQUIPMENT	-	7,743	-	20,000	20,000	16,000
100-19-78520	COMPUTER EQUIPMENT	-	-	-	-	-	-
100-19-78530	Computer Software Pro	-	-	-	-	-	-
TOTAL CAPITAL		-	7,743	-	20,000	20,000	16,000
TOTAL FLEET MAINTENANCE EXPENSES		133,740	83,703	91,179	110,243	103,678	86,721

ACCOUNT NUMBER	ACCOUNT TITLE	2011 ACTUAL	2012 Actual	2013 Actual	2014 Budget	Estimated 2014	Adopted 2015
100-20-61100	PERSONNEL SALARIES	1,017,088	986,320	1,050,914	1,115,696	115,696	1,117,147
100-20-61110	OVERTIME	33,128	39,993	36,131	40,000	40,000	40,000
100-20-61130	ANIMAL CARE - K9	4,381	4,331	4,448	-	4,448	4,500
TOTAL SALARIES		1,054,597	1,030,644	1,091,493	1,155,696	160,144	1,161,647
100-20-61500	F.I.C.A.	77,480	74,899	79,891	88,254	88,254	87,272
100-20-61520	UNEMPLOYMENT	7,611	9,090	9,214	9,126	9,126	8,788
100-20-61530	WORKERS COMPENSATION	27,240	26,767	41,506	39,890	45,000	38,196
100-20-61540	HEALTH INSURANCE	89,132	80,946	88,714	100,032	100,035	120,950
100-20-61550	Health Insurance Appr	23,982	7,526	17,981	35,360	15,000	-
100-20-61555	HSA	-	-	-	-	24,000	27,600
100-20-61560	DENTAL	11,757	10,187	11,216	19,283	19,000	13,200
100-20-61570	LIFE INSURANCE	3,504	3,120	3,264	3,744	3,550	3,600
100-20-61580	RETIREMENT	103,564	101,099	111,486	120,105	120,105	98,075
100-20-61590	EAP EXPENSES	-	-	624	8,271	1,000	7,953
100-20-61600	CLOTHING ALLOWANCE-GR	2,335	2,320	1,662	1,800	1,800	1,800
TOTAL BENEFITS		346,605	315,954	365,558	425,865	426,870	407,434
100-20-62000	EDUCATION REIMBURSEMENT	889	-	-	-	-	-
100-20-62080	TRAINING	5,413	-	-	-	-	-
100-20-62100	IN HOUSE TRAINING	-	600	242	2,012	20,000	1,057
100-20-62200	SUB & MEMBERSHIP	890	755	1,050	1,000	1,000	1,000
100-20-62250	MEETINGS & CONFERENCE	754	1,021	3,085	2,525	2,525	4,180
100-20-62350	ED. & REF MATERIAL	188	73	120	100	100	100
100-20-62410	COURT TRAINING EXPENSE	3,062	3,011	2,957	3,500	3,500	4,500
TOTAL STAFF DEVELOPMENT		11,196	5,460	7,454	9,137	27,125	10,837
100-20-72000	PROFESSIONAL SERVICES	1,463	40,293	40,321	47,838	46,588	47,838
100-20-72040	LABORATORY SERVICES	81	-	-	500	200	500
TOTAL PROFESSIONAL SERVICES		1,544	40,293	40,321	48,338	46,788	48,338
100-20-73000	OFFICE / OPERATING SU	3,640	3,063	3,368	2,120	2,120	2,120
100-20-73010	COMPUTER SUPPLIES	802	54	-	-	-	-
100-20-73100	POSTAGE	963	1,201	974	1,000	1,000	800
100-20-73200	OFFICE FURNITURE	3,358	-	108	-	-	1,000
TOTAL OFFICE SUPPLIES/FURNITURE		8,763	4,318	4,450	3,120	3,120	3,920
100-20-73500	FUEL	62,901	59,858	67,813	68,000	67,811	70,000
TOTAL COMMODITIES		62,901	59,858	67,813	68,000	67,811	70,000

ACCOUNT NUMBER	ACCOUNT TITLE	2011 ACTUAL	2012 Actual	2013 Actual	2014 Budget	Estimated 2014	Adopted 2015
100-20-74290	Explorers Expenditure	487	227	739	700	74	500
100-20-74400	D.A.R.E. EXPENSES	15,645	10,536	9,376	11,508	8,971	11,508
100-20-74410	K-9 UNIT	5,183	552	1,029	1,000	1,000	1,000
100-20-74420	VICTIM RIGHTS EXPENDITURES	2,347	2,069	1,795	-	1,500	1,500
100-20-74430	VR GOLF TOURNEY EXPENSE	10,408	5,120	1,484	4,000	14,000	1,900
100-20-74440	CRIME PREVENTION EXPENSE	7,116	7,647	5,151	5,000	4,235	5,000
100-20-74430	VR FUND RAISERS EXPENSE		-	-	-	12,000	14,000
TOTAL PROGRAM EXPENSES		41,186	26,151	19,574	22,208	41,780	35,408
100-20-74500	VEHICLE MAINTENANCE	-	1,907	2,301	-	400	-
100-20-74550	FLEET MAINTENANCE	19,506	12,068	15,050	15,000	16,000	15,000
100-20-74590	VEHICLE WASHES	1,183	1,890	1,528	1,200	1,200	1,200
TOTAL VEHICLE MAINTENANCE		20,689	15,865	18,879	16,200	17,600	16,200
100-20-74600	COMPUTER MAINTENANCE	6,071	-	-	-	-	-
100-20-74610	RADIO MAINTENANCE	2,250	51	320	500	-	1,875
100-20-74690	MISCELLANEOUS MAINTENANCE	105	148	22	200	-	200
TOTAL EQUIPMENT MAINTENANCE		8,426	199	342	700	-	2,075
100-20-75000	PATROL EQUIPMENT	16,996	8,630	18,040	4,596	4,696	4,891
100-20-75010	RADAR GUNS	458	555	585	1,500	1,500	750
100-20-75020	SUPPORT(AMMO, FILM, E	4,778	3,149	-	-	-	-
100-20-75030	RADIO EQUIPMENT	-	10,234	50,122	500	500	500
100-20-75040	VEHICLE EQUIPMENT	8,452	8,265	1,417	5,000	3,000	7,500
100-20-75100	INVESTIGATIVE EQUIPMENT	1,970	1,137	1,052	1,000	100	1,000
TOTAL PATROL EQUIPMENT		32,654	31,970	71,216	12,596	9,796	14,641
100-20-76000	INSURANCE	19,949	20,697	22,913	23,557	26,000	-
100-20-76010	LAW ENFORCEMENT NETWK	-	-	832	9,492	5,000	12,552
100-20-76200	ADVERTISING	2,723	949	-	800	-	-
100-20-76210	PRINTING	3,426	4,453	2,600	1,500	1,200	1,200
100-20-76310	PRE-EMPLOYMENT TESTING	2,127	2,483	-	-	-	-
100-20-76350	UNIFORMS	13,624	13,131	11,742	13,675	10,000	9,275
100-20-76490	OFFICE EQUIP LEASE	6,377	11,054	11,500	12,399	11,787	10,080
TOTAL CONTRACTUAL SERVICES		48,226	52,767	49,587	61,423	53,987	33,107
100-20-76500	GENERAL PHONE SERVICE	-	-	-	-	-	-
100-20-76510	CELLULAR SERVICE	7,202	7,491	10,204	13,581	13,581	14,061
100-20-76590	PHONE INSTALLATION &	-	-	-	-	-	-
100-20-76600	ELECTRICITY	-	-	-	-	-	-
100-20-76700	GAS SERVICE	-	-	-	-	-	-
TOTAL UTILITIES		7,202	7,491	10,204	13,581	13,581	14,061

ACCOUNT NUMBER	ACCOUNT TITLE	2011 ACTUAL	2012 Actual	2013 Actual	2014 Budget	Estimated 2014	Adopted 2015
100-20-76900	BUILDING MAINTENANCE	-	-	-	-	-	-
100-20-76930	BUILDING & JAN. SUPPLIES	-	-	-	-	-	-
TOTAL BUILDING MAINTENANCE		-	-	-	-	-	-
100-20-78000	MISCELLANEOUS	(518)	17,628	1,650	1,472	1,472	1,472
100-20-78360	RECOUPMENT EXPENSES	68	602	636	1,720	1,000	1,720
TOTAL MISCELLANEOUS		(450)	18,230	2,286	3,192	2,472	3,192
100-20-78500	CAPITAL EQUIPMENT	149,973	71,603	52,584	59,000	66,050	77,372
100-20-78520	COMPUTER EQUIPMENT	2,207	-	-	-	-	-
100-20-78530	COMPUTER SOFTWARE PRO	6,590	-	-	-	-	-
100-20-89100	INTEREST EXPENSE	3,640	2,686	720	40	40	-
100-20-89200	PRINCIPLE PAY/CARS	56,643	30,113	15,825	4,200	4,097	-
TOTAL CAPITAL EXPENSES		219,053	104,402	69,129	63,240	70,187	77,372
TOTAL POLICE EXPENSES		1,862,592	1,713,602	1,818,306	1,903,296	941,261	1,898,232

ACCOUNT NUMBER	ACCOUNT TITLE	2011 ACTUAL	2012 Actual	2013 Actual	2014 Budget	Estimated 2014	Adopted 2015
100-21-61100	PERSONNEL SALARIES	29,793	31,583	31,786	32,299	32,299	32,299
100-21-61110	OVERTIME	1,763	1,276	1,223	-	650	-
TOTAL SALARIES		31,556	32,859	33,009	32,299	32,949	32,299
100-21-61500	F.I.C.A.	2,404	2,488	2,515	2472	2,474	2,471
100-21-61520	UNEMPLOYMENT	130	404	388	507	400	507
100-21-61530	WORKERS COMPENSATION	907	899	1,186	757	1,077	757
100-21-61540	HEALTH INSURANCE	287	1,317	3,342	6,578	6,000	4,100
100-21-61550	HEALTH INSURANCE APPR	-	-	-	1,360	-	-
100-21-61555	HSA	-	-	-	-	1,200	1,200
100-21-61560	DENTAL	-	-	-	742	750	-
100-21-61570	LIFE INSURANCE	144	144	144	144	144	144
100-21-61580	RETIREMENT	2,202	2,676	2,838	2,782	2,782	2,718
100-21-61590	EAP EXPENSES	-	-	26	318	50	318
TOTAL BENEFITS		6,074	7,928	10,439	15,660	14,877	12,215
100-21-62080	TRAINING LETN & OTHER	825	-	-	-	-	700
100-21-62350	ED & REF MATERIALS	-	-	-	-	-	-
TOTAL STAFF DEVELOPMENT		825	-	-	-	-	700
100-21-73000	OFFICE SUPPLIES	-	385	70	-	-	-
100-21-73100	POSTAGE	-	472	-	500	-	-
TOTAL SUPPLIES		-	857	70	500	-	-
100-21-73500	FUEL	1,289	1,714	2,132	3,630	1,500	2,000
TOTAL COMMODITIES		1,289	1,714	2,132	3,630	1,500	2,000
100-21-74550	FLEET MAINTENANCE	996	62	272	500	500	500
100-21-74610	RADIO MAINTENANCE	-	-	-	-	-	-
TOTAL VEHICLE MAINTENANCE		996	62	272	500	500	500
100-21-75020	SUPPORT (AMMO, FILM,	153	467	203	200	-	200
100-21-75040	VEHICLE EQUIPMENT	-	-	-	-	-	-
TOTAL EQUIPMENT		153	467	203	200	-	200
100-21-76210	PRINTING	361	135	585	500	-	500
100-21-76350	UNIFORMS	669	163	368	400	-	400
TOTAL CONTRACTUAL SERVICES		1,030	298	953	900	-	900

ACCOUNT NUMBER	ACCOUNT TITLE	2011 ACTUAL	2012 Actual	2013 Actual	2014 Budget	Estimated 2014	Adopted 2015
100-21-76510	CELLULAR SERVICE	219	399	311	480	480	480
TOTAL UTILITIES		219	399	311	480	480	480
100-21-78000	MISCELLANEOUS	19	-	6	-	-	-
100-21-78050	KENNELING	4,003	3,310	4,325	2,500	3,360	4,500
100-21-78090	VET CARE	3,118	1,228	1,011	1,500	2,500	2,000
TOTAL MISCELLANEOUS		7,140	4,538	5,342	4,000	5,860	6,500
CAPITAL EQUIPMENT							
100-21-78500	CAPITAL EQUIPMENT		-	-	-	-	27,000
TOTAL CAPITAL EQUIPMENT			-	-	-	-	27,000
TOTAL ANIMAL CONTROL EXPENSES		49,282	49,122	52,731	58,169	56,166	82,794

ACCOUNT NUMBER	ACCOUNT TITLE	2011 ACTUAL	2012 Actual	2013 Actual	2014 Budget	Estimated 2014	Adopted 2015
100-31-61100	PERSONNEL SALARIES	296,106	275,563	261,051	259,181	259,181	182,709
100-31-61110	OVERTIME	21	1,247	903	-	2,100	2,000
TOTAL SALARIES		296,127	276,810	261,954	259,181	261,281	184,709
100-31-61500	F.I.C.A.	21,657	20,283	19,570	19,829	19,829	13,977
100-31-61520	UNEMPLOYMENT	1,908	2,093	2,079	1,842	1,600	1,369
100-31-61530	WORKERS COMPENSATION	3,247	3,194	7,227	9,730	12,186	6,962
100-31-61540	HEALTH INSURANCE	24,474	22,780	22,276	35,522	19,344	18,100
100-31-61550	Health Insurance Appr	5,656	2,635	4,654	7,344	1,800	-
100-31-61555	HSA		-	-	-	6,000	5,880
100-31-61560	DENTAL	2,806	2,842	2,552	4,005	2,161	2,500
100-31-61570	LIFE INSURANCE	768	868	763	670	762	511
100-31-61580	RETIREMENT	22,906	23,849	21,177	23,264	23,264	16,078
100-31-61590	EAP EXPENSES	-	-	148	1,717	143	1,288
TOTAL BENEFITS		83,422	78,544	80,446	103,923	87,089	66,665
100-31-62000	EDUCATION REIMBURSEMENT	322	-	-	-	-	800
100-31-62050	COMPUTER TRAINING	-	-	351	1,450	-	-
100-31-62080	TRAINING	1,331	-	-	-	-	-
100-31-62200	SUB & MEMBERSHIP	1,156	984	1,745	1,915	1,348	2,225
100-31-62250	MEETINGS & CONFERENCE	1,213	262	1,937	1,250	100	1,000
100-31-62320	MILEAGE	87	-	-	100	-	100
100-31-62350	ED. & REF MATERIAL	378	2,468	53	270	270	330
TOTAL STAFF DEVELOPMENT		4,487	3,714	4,086	4,985	1,718	4,455
100-31-72000	PROFESSIONAL SERVICES	-	4,108	5,642	3,000	800	3,000
100-31-72010	ENGINEERING SERVICES	11,541	23,202	-	2,500	2,500	2,500
100-31-72100	RECORDING EXPENSE	24	72	237	300	300	300
100-31-72900	COMPREHENSIVE PLAN	-	-	4	30,000	30,000	-
TOTAL PROFESSIONAL SERVICES		11,565	27,382	5,883	35,800	33,600	5,800
100-31-73000	OFFICE / OPERATING SU	1,620	1,541	1,243	1,500	1,500	1,500
100-31-73100	POSTAGE	559	699	770	1,000	1,000	1,800
100-31-73200	OFFICE EQUIPMENT	133	380	559	300	300	300
100-31-73250	OFFICE FURNITURE	160	677	181	600	600	400
TOTAL OFFICE SUPPLIES		2,472	3,297	2,753	3,400	3,400	4,000
100-31-73500	FUEL	3,880	2,241	2,030	3,000	2,500	3,000
TOTAL COMMODITIES		3,880	2,241	2,030	3,000	2,500	3,000
100-31-74360	NEIGHBORHOOD SERVICES	70	-	48	1,000	800	1,000
TOTAL PROGRAM EXPENSES		70	-	48	1,000	800	1,000

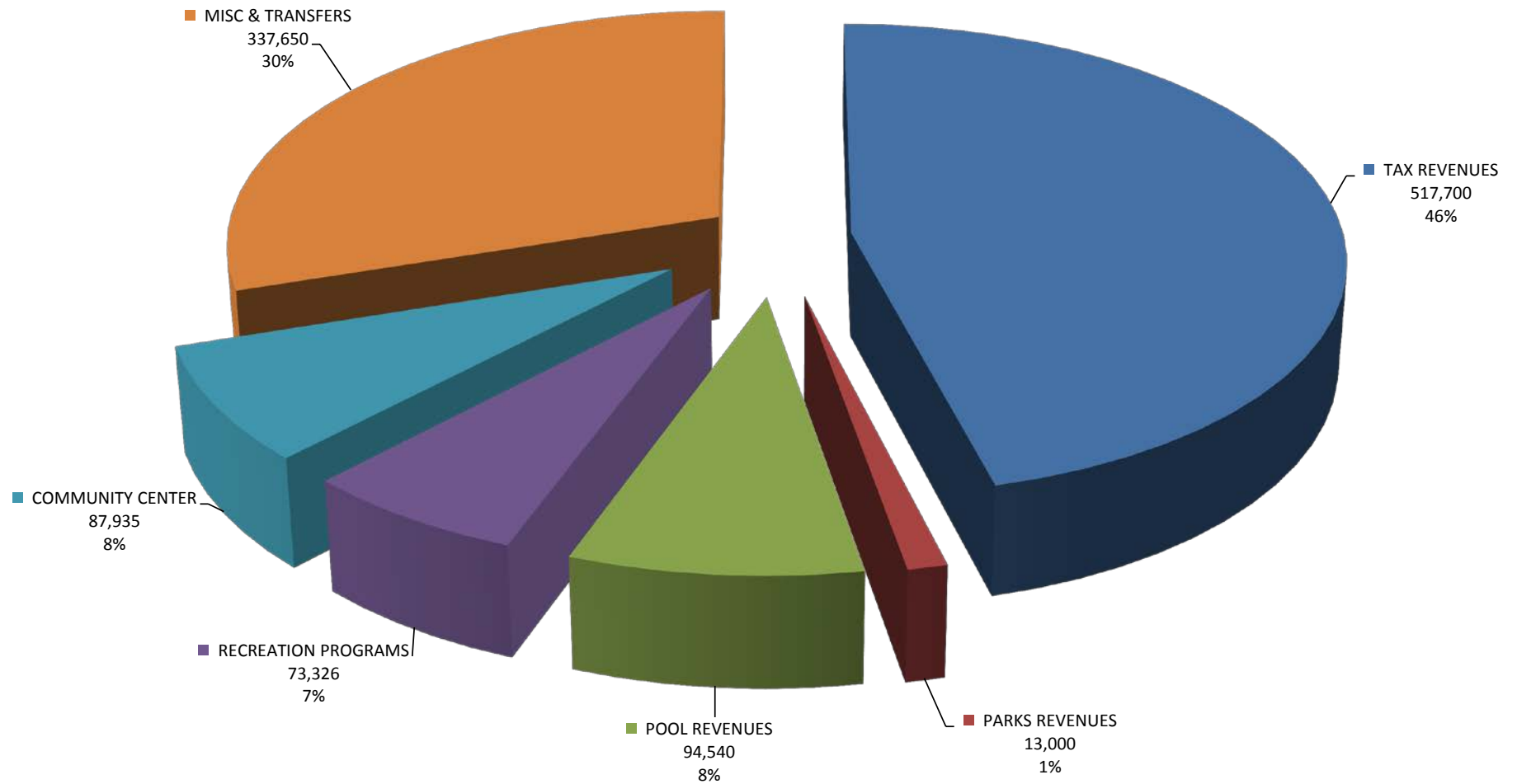
ACCOUNT NUMBER	ACCOUNT TITLE	2011 ACTUAL	2012 Actual	2013 Actual	2014 Budget	Estimated 2014	Adopted 2015
100-31-74500	VEHICLE MAINTENANCE	-	-	-	-	-	-
100-31-74550	FLEET MAINTENANCE - P	2,122	91	639	-	-	1,000
100-31-74600	COMPUTER MAINTENANCE	2,897	-	-	-	-	-
TOTAL EQUIPMENT EXPENSES		5,019	91	639	-	-	1,000
100-31-75040	VEHICLE EQUIPMENT	-	48	451	500	500	500
TOTAL VEHICLE EXPENSES		-	48	451	500	500	500
100-31-76000	INSURANCE	2,849	2,884	3,224	3,315	3,650	-
100-31-76200	ADVERTISING	1,541	556	104	1,100	217	800
100-31-76210	PRINTING	4,448	4,661	2,747	4,000	1,000	1,000
100-31-76350	UNIFORMS	736	651	1,200	1,200	1,200	1,200
100-31-76490	OFFICE EQUIPMENT LEASE	218	2,165	4,144	-	500	-
TOTAL CONTRACTUAL EXPENSES		9,792	10,917	11,419	9,615	6,567	3,000
100-31-76500	GENERAL PHONE SERVICE	-	47	-	500	-	-
100-31-76510	CELLULAR EQUIPMENT &	1,073	2,049	1,412	1,920	1,920	1,920
100-31-76590	TELEPHONE INSTALLATION	-	282	-	300	-	-
100-31-76600	Electricity	-	-	-	-	-	-
100-31-76700	Gas Service	-	-	-	-	-	-
TOTAL UTILITIES		1,073	2,378	1,412	2,720	1,920	1,920
100-31-76900	Building Maintenance	-	312	-	-	-	-
100-31-76930	Building & Jan Supplies	-	-	199	-	-	-
TOTAL BUILDING MAINTENANCE		-	312	199	-	-	-
100-31-78000	MISCELLANEOUS	1,277	284	81	500	500	500
100-31-78050	KENNELING/VET CARE	-	-	-	-	-	-
100-31-78060	ABATEMENT SERVICES	3,030	772	1,951	5,000	2,167	5,000
TOTAL MISCELLANEOUS		4,307	1,056	2,032	5,500	2,667	5,500
100-31-78500	CAPITAL EQUIPMENT	16,822	6,665	9,975	-	-	-
100-31-78520	COMPUTER EQUIPMENT	2,012	478	-	-	-	-
100-31-78530	COMPUTER SOFTWARE PRO	2,254	-	-	-	-	-
TOTAL CAPITAL EXPENSES		21,088	7,143	9,975	-	-	-
TOTAL PLANNING & ENGINEERING EXPENSES		443,302	413,933	383,327	429,624	402,042	281,549
100-70-6200	TRAINING	-	-	-	-	-	-
100-70-62200	SUB & MEMBERSHIPS	9,370	7,945	-	-	-	-
100-70-62250	MEETINGS & CONFERENCES	8,340	143	-	-	-	-
100-70-62350	ED & REF MATERIAL	-	-	-	-	-	-
TOTAL STAFF DEVELOPMENT		17,710	8,088	-	-	-	-

ACCOUNT NUMBER	ACCOUNT TITLE	2011 ACTUAL	2012 Actual	2013 Actual	2014 Budget	Estimated 2014	Adopted 2015
100-70-72000	PROFESSIONAL SERVICES	5,000	41,755	-	-	-	-
TOTAL PROFESSIONAL SERVICES		5,000	41,755	-	-	-	-
100-70-73000	OFFICE SUPPLIES	-	-	-	-	-	-
100-70-7620	ADVERTISING/PRINTING	3,108	-	-	-	-	-
100-70-78300	PROMOTIONAL ITEMS	3,198	13,357	-	-	-	-
100-70-76510	CELLULAR SERVICE	-	-	-	-	-	-
TOTAL MISCELLANEOUS		6,306	13,357	-	-	-	-
100-70-78520	COMPUTER EXPENSES	939	-	-	-	-	-
TOTAL CAPITAL		939	-	-	-	-	-
TOTAL ECONOMIC DEVELOPMENT EXPENSES		29,955	63,200	-	-	-	-
TOTAL GENERAL FUND EXPENSES		3,192,064	4,259,630	3,600,610	3,600,561	2,606,763	3,537,898

ACCOUNT NUMBER	ACCOUNT TITLE	2011 Actual	2012 Actual	2013 Actual	2014 Budget	Projected 2014	Adopted 2015
170-00-42900	TOURISM TAX	-	-	24,812	19,000	22,800	22,000
170-00-47750	DONATIONS	-	-	-	-	22,279	-
TOTAL TAXES		-	-	24,812	19,000	45,079	22,000
200-00-4910	TRANSFER FROM GENERAL	-	-	31,540	35,540	35,540	35,540
TOTAL TRANSFERS IN		-	-	31,540	35,540	35,540	35,540
TOTAL TOURISM FUND REVENUES		-	-	56,352	54,540	80,619	57,540
ECONOMIC DEVELOPMENT EXPENSES							
170-70-62200	SUBS & MEMBERSHIPS	-	-	8,875	9,000	9,000	9,000
170-70-62250	MEETINGS & CONFERENCES	-	-	450	-	-	0
TOTAL STAFF DEVELOPMENT		-	-	9,325	9,000	9,000	9,000
170-70-72000	PROFESSIONAL SERVICES	-	-	40,215	39,540	39,540	39,540
TOTAL PROFESSIONAL SERVICES		-	-	40,215	39,540	39,540	39,540
170-70-74155	CHAMBER SPONSORSHIPS	-	-	-	5,000	5,000	5,000
TOTAL PROGRAM EXPENSES		-	-	-	5,000	5,000	5,000
170-70-78599	LAND ACQUISITIONS	-	-	-	-	21,628	-
TOTAL CAPTIAL		-	-	-	-	21,628	-
TOTAL ECONOMIC DEVELOPMENT		-	-	49,540	53,540	75,168	53,540

PARK REVENUES 2015

1,124,151

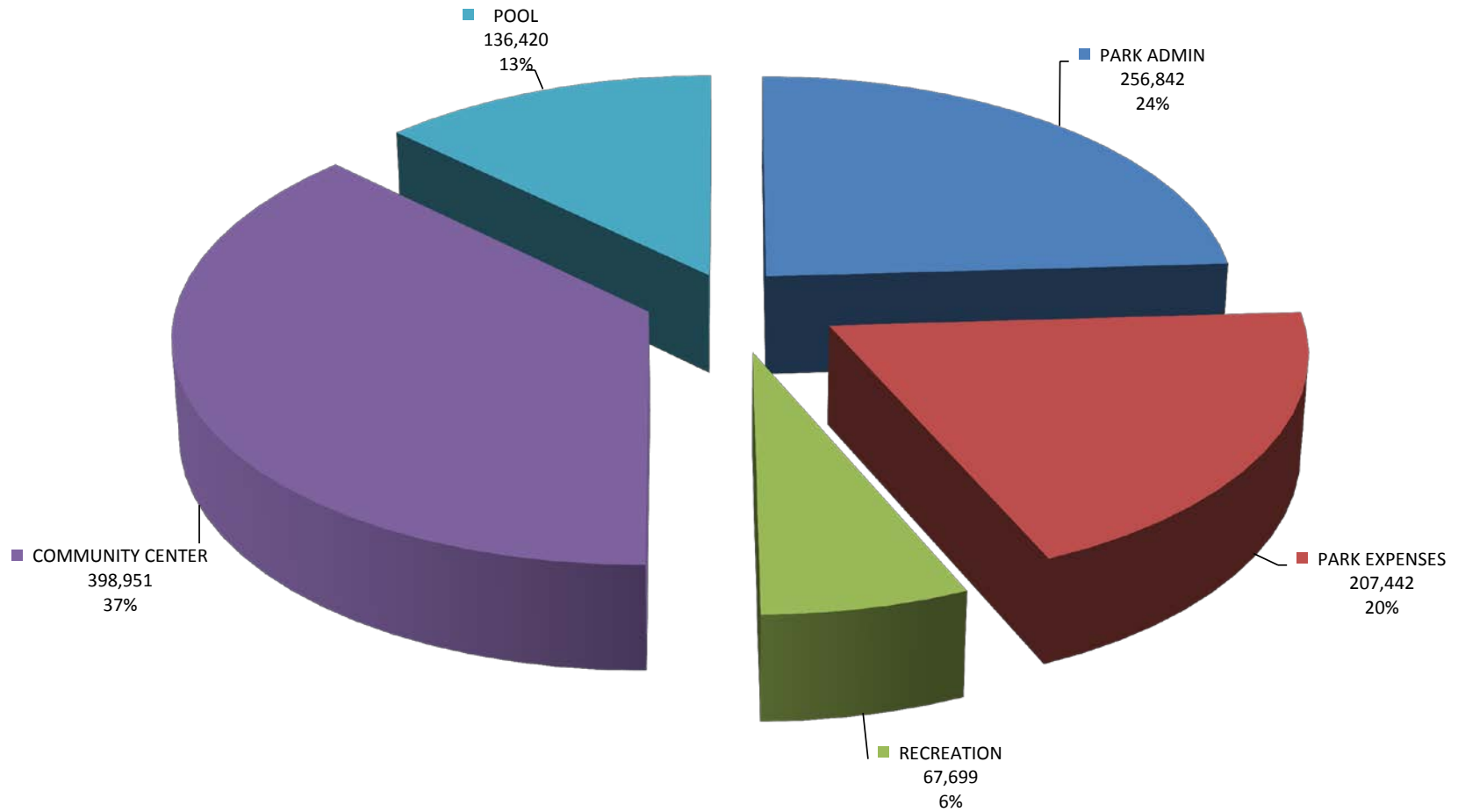


ACCOUNT NUMBER	ACCOUNT TITLE	2011 Actual	2012 Actual	2013 Actual	2014 Budget	Estimated 2014	Proposed 2015
200-00-41000	REAL ESTATE & PROPERTY	188,187	191,029	204,119	185,000	190,000	192,000
200-00-41100	DELINQUENT PROPERTY TAX	14,089	7,183	8,440	7,000	5,000	4,000
200-00-41400	REPLACEMENT TAXES	3,045	2,413	2,318	2,300	2,300	2,300
200-00-41500	RAIL & UTILITY TAX	2,572	2,664	3,049	3,000	4,400	4,400
200-00-41700	INTEREST - PROPERTY TAX	4,635	3,103	2,708	2,000	2,000	2,000
200-00-42100	SALES TAX 1/2%	283,070	295,558	292,539	275,000	290,000	290,000
200-00-42700	CIGARETTE TAX	25,033	19,825	20,692	24,000	20,000	19,000
200-00-44960	BILLBOARD LICENSE TAX	4,424	4,214	5,611	5,000	3,800	4,000
TOTAL TAX REVENUES		525,055	525,989	539,476	503,300	517,500	517,700
200-00-45000	GRANT REVENUE	61,963	58	-	-	-	-
TOTAL GRANT REVENUE		61,963	58	-	-	-	-
200-00-46050	GVAA FIELD COSTS	7,500	-	-	-	-	-
200-00-46051	SHELTER HOUSE FEES	7,380	7,383	9,048	8,500	10,000	9,000
200-00-46052	LEAGUE REVENUES	-	-	-	-	-	-
200-00-46053	BALL FIELD RENTAL	3,087	2,630	3,375	3,500	5,510	4,000
200-00-46090	REC SPONSORSHIP REVENUE	50	1,200	-	500	-	-
TOTAL PARKS		18,017	11,213	12,423	12,500	15,510	13,000
200-00-46110	SPECIAL EVENTS - PARK	346	-	-	-	-	-
200-00-46110.1032	NATIONAL TRAILS DAY	-	-	-	-	-	-
200-00-46110.1033	MOVIE IN THE PARK	-	205	144	200	193	250
200-00-46110.1042	TRAIL OR TREAT	-	-	-	-	-	-
200-00-46110.1046	MAYORS XMAS TREE/FESTI	-	7	-	-	-	-
200-00-46130	REC PROGRAMS REVENUE	-	6	-	-	-	-
200-00-46130.1001	MM-EVERYTHING NATURE	-	48	36	57	55	60
200-00-46130.1002	MM-ITS A JUNGLE	-	72	-	57	36	60
200-00-46130.1003	MM-OUTER SPACE	-	36	-	57	-	60
200-00-46130.1004	MM-CAPTIVATING CRITTER	-	-	54	57	-	60
200-00-46130.1005	MM-INSECT INVASION	-	-	78	-	-	60
200-00-46130.1006	MM-LITTLE LUAU	-	-	78	-	-	60
200-00-46130.1007	MM-UNDER THE SEA	-	-	48	-	-	-
200-00-46130.1008	MM-ALL ABOUT ME	-	-	-	-	42	42
200-00-46130.1009	MM-CASTLES&DRAGONS	-	-	-	-	54	54
200-00-46130.1015	MM-WEATHER	-	-	-	-	42	-
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	-	920	2,400	3,000	3,145	3,000
200-00-46130.1040	SPEC SCARECROW	-	60	10	-	-	-
200-00-46130.1041	HALLOWEEN CANDY SCRAMB	-	180	260	180	270	200
200-00-46130.1043	SPEC SNOWMAN	-	-	-	-	-	-
200-00-46130.1044	CANDY CANE HUNT	-	125	15	125	125	100
200-00-46130.1045	STORYTIME W/MRS CLAUS	-	-	31	-	25	50
200-00-46130.3010	DUCT TAPE CREATIONS	-	190	160	150	130	300
200-00-46152	LEAGUE REVENUES	-	-	-	-	-	-
200-00-46154	TENNIS LESSONS	2,780	1,900	-	-	-	-

ACCOUNT NUMBER	ACCOUNT TITLE	2011 Actual	2012 Actual	2013 Actual	2014 Budget	Estimated 2014	Proposed 2015
200-00-46155	VOLLEYBALL LEAGUE	-	-	-	-	-	-
200-00-46156	HIGH SCHOOL BASKETBALL	-	-	-	-	-	-
200-00-46157	SOFTBALL-PARTICIPANT F	-	-	-	-	-	-
200-00-46157.1080	SOFTBALL FALL YOUTH	-	-	-	-	130	-
200-00-46157.1090	SOFTBALL SPRING YOUTH	-	-	-	-	-	11,020
200-00-46158	SOCCER-PARTICIPANT FEE	-	-	-	-	-	-
200-00-46159	BASKETBALL-PARTICIPANT	-	-	-	-	-	-
200-00-46160	BASEBALL-PARTICIPANT F	-	-	-	-	-	-
200-00-46160.1060	BASEBALL FALL LEAGUE	-	-	-	-	6,815	5,990
200-00-46160.1070	BASEBALL SPRING LEAGUE	-	-	-	-	-	23,960
200-00-46162	GV 5K	-	-	(16)	1,400	-	-
200-00-46185	REC CONCESSIONS REVENUE	32,188	32,212	27,019	34,000	20,683	28,000
200-00-46190	SPONSORSHIP REV-RECREA	-	-	-	500	-	-
TOTAL RECREATION		35,314	35,961	30,317	39,783	31,745	73,326
200-00-46210	SPECIAL EVENTS- COMMUN	3,461	2,775	-	-	45	-
200-00-46210.3002	FATHER/DAUGHTER VAL DA	-	-	1,435	1,750	1,100	1,300
200-00-46210.3003	CRAFT/PRODUCT SPRING	-	-	1,243	1,250	975	1,100
200-00-46210.3004	CRAFT/PRODUCT FALL	-	1,120	1,065	1,250	500	1,100
200-00-46210.3005	PRESCHOOL PUMPKINS	-	60	72	72	66	60
200-00-46210.3006	PRINCESS PARTY	-	22	154	176	220	165
200-00-46210.3008	SUPER HERO PARTY	-	-	-	-	-	-
200-00-46210.3010	DUCT TAPE CREATIONS	-	-	-	-	-	-
200-00-46210.3014	BOX CAR DRIVE IN	-	-	-	120	-	-
200-00-46210.3015	ORGANIZING 101	-	15	(15)	-	-	-
200-00-46210.3016	TEDDY BEAR SLEEPOVER	-	-	5	-	100	160
200-00-46210.3017	A SEUSS CELEBRATION	-	-	-	-	-	-
200-00-46250	FITNESS MEMBERSHIP	23,502	21,235	10,008	17,000	12,000	10,000
200-00-46255	DAILY ADMISSIONS - FIT	8,040	5,365	5,814	8,000	7,000	7,000
200-00-46260	COMMUNITY CENTER RENTA	41,377	35,317	28,744	35,000	35,000	35,000
200-00-46270	COMMUNITY CENTER RENTA	7,827	8,250	12,436	12,000	11,000	12,000
200-00-46280	COMMUNITY CENTER CLASS	17,837	12,412	96	-	(320)	-
200-00-46280.3000	BABYSITTING	-	-	1,170	540	-	-
200-00-46280.3001	SR COFFEE	-	-	-	-	-	-
200-00-46280.3018	TOT TIME	-	274	557	275	600	600
200-00-46280.3019	SCRAPBOOKING	-	-	-	-	-	-
200-00-46280.3020	PAINTING	-	-	44	-	4	-
200-00-46280.3021	SR BRIDGE	-	529	866	815	815	850
200-00-46280.3500	PICKLEBALL	-	-	148	-	1,250	1,250
200-00-46280.3501	CARDIO KICKBOXING	-	-	-	-	-	-
200-00-46280.3502	ZUMBA - MONDAY	-	3,033	1,778	-	1,900	2,000
200-00-46280.3503	ZUMBA - THURSDAY	-	-	-	-	992	1,000
200-00-46280.3504	SR SILVERSNEAKERS	-	2,962	8,601	7,400	7,700	8,000
200-00-46280.3505	SR LINE DANCING	-	987	1,575	975	1,733	1,500
200-00-46280.3506	KARATE YOUTH - SPRING	-	22	2,174	2,250	1,370	1,500
200-00-46280.3507	KARATE YOUTH - FALL	-	1,130	964	1,650	530	1,500
200-00-46280.3508	PILATES	-	75	181	80	500	300
200-00-46280.3509	KAEROBOX CLASS	-	-	1,059	-	276	300
200-00-46280.3510	YOGA	-	-	-	-	1,207	1,000
200-00-46280.3511	CO-ED DODGEBALL	-	-	-	-	-	-
200-00-46280.3512	DAY CAMP	-	-	-	-	-	-
200-00-46280.3513	ZUMBA FOR KIDS	-	-	-	-	428	-

ACCOUNT NUMBER	ACCOUNT TITLE	2011 Actual	2012 Actual	2013 Actual	2014 Budget	Estimated 2014	Proposed 2015
200-00-46280.3514	BODY BLAST FITNESS	-	-	-	-	-	-
200-00-46280.3515	CLOGGING DANCE CLASS	-	-	-	-	-	-
200-00-46290	SPONSORSHIP REV-COMM C	-	-	25	250	-	250
TOTAL COMMUNITY CENTER		102,044	95,583	80,199	90,853	86,991	87,935
200-00-46310	SPECIAL EVENTS - POOL	-	-	-	-	(56)	-
200-00-46310.4000	SWIM LESSONS	10,600	11,273	10,860	11,100	12,980	13,000
200-00-46310.4006	PRIVATE SWIM LESSONS	-	-	-	0	1755	2500
200-00-46310.4007	WATER AEROBICS	-	2,390	2,231	2500	2,726	2,500
200-00-46310.4012	UNDERWATER EGG HUNT	-	133	133	140	100	140
200-00-46310.4013	DOG PADDLE DAY	-	72	90	75	125	150
200-00-46366	DAILY ADMISSIONS - POOL	37,344	38,832	33,086	36,000	33,928	34,000
200-00-46367	SEASON PASSES	23,025	19,601	13,387	20,000	16,600	18,000
200-00-46368	SWIM LESSONS	10,600	405	-	-	-	-
200-00-46368.30	SWIM LESSONS	-	-	-	-	-	-
200-00-46369	POOL RENTALS	6,420	6,476	7,490	8,500	7,055	8,000
200-00-46370	WATER AEROBICS	3,200	390	-	-	-	-
200-00-46380	POOL CONCESSIONS REVENUE	19,750	15,207	14,346	17,000	15,090	16,000
200-00-46390	SPONSORSHIP REV-POOL	-	-	-	250	-	250
TOTAL POOL		110,939	94,779	81,623	95,565	90,303	94,540
200-00-46900	SALE OF ASSETS	-	778	-	1,250	100	7,150
TOTAL SALE OF MERCHANDISE/PROPERTY		-	778	-	1,250	100	7,150
200-00-47500	MISCELLANEOUS INCOME	216	40	480	200	1,955	200
200-00-47700	INTEREST INCOME	2,791	23	809	-	650	-
200-00-47750	DONATIONS	100	-	-	100	-	100
200-00-47800	COCA-COLA REBATES	426	280	295	500	200	200
TOTAL MISCELLANEOUS REVENUES		3,533	343	1,584	800	2,805	500
200-00-48000	Bond Proceeds	-	-	-	-	-	-
TOTAL BONDS AND FUND BALANCE		-	-	-	-	-	-
200-00-49100	TRANSFER FROM GENERAL	15,000	15,000	15,000	15,000	15,000	25,000
200-00-49300	TRANSFER FROM WTR/SWR	-	-	-	-	-	-
200-00-49500	TRANSFER FROM CAPITAL	243,200	240,000	240,000	240,000	240,000	240,000
200-00-49500	TRANSFER FROM CAPITAL	-	-	-	-	-	-
200-00-49650	TRANSFER FROM TRANS	40,000	40,000	25,000	25,000	25,000	25,000
200-00-49700	TRANSFER FROM PUBLIC	95,860	45,000	25,000	25,000	132,849	40,000
200-00-49750	TRANSFER FROM G.O. BOND	50,000	-	-	-	-	-
TOTAL TRANSFERS IN		444,060	340,000	305,000	305,000	412,849	330,000
TOTAL PARK REVENUES		1,300,925	1,104,704	1,050,622	1,049,051	1,157,803	1,124,151

PARK FUND EXPENSES 2015
1,067,354



	ACCOUNT TITLE	2011 Actual	2012 Actual	2013 Actual	2014 Budget	Estimated 2014	Proposed 2015
200-22-61100	PERSONNEL SALARIES	204,179	210,534	199,723	136,170	136,170	134,482
200-22-61110	PARKS OVERTIME	2,484	1,682	2,581	-	-	-
200-22-61150	PARKS PART TIME	-	-	-	-	-	-
200-22-61160	SALARIES - CONCESSION	-	-	-	-	-	-
TOTAL SALARIES		206,663	212,216	202,304	136,170	136,170	134,482
200-22-61500	F.I.C.A.	18,401	15,669	14,897	10,418	10,418	10,788
200-22-61520	UNEMPLOYMENT	2,231	1,556	1,539	845	750	845
200-22-61530	WORKERS COMPENSATION	3,772	3,710	5,396	370	3,031	365
200-22-61540	HEALTH INSURANCE	17,416	17,794	15,756	15,788	15,788	20,900
200-22-61550	Health Insurance Appr	800	1,471	3,362	3,400	1,200	-
200-22-61555	HSA	-	-	-	-	1,500	4,100
200-22-61560	DENTAL	2,052	2,357	2,116	1,854	1,400	3,000
200-22-61570	LIFE INSURANCE	555	609	565	374	374	374
200-22-61580	RETIREMENT	18,535	18,770	18,391	12,255	12,255	11,834
200-22-61590	EAP EXPENSE	-	-	105	795	100	795
TOTAL BENEFITS		63,762	61,936	62,127	46,099	46,816	53,001
200-22-62000	EDUCATION REIMBURSE	-	-	-	-	-	-
200-22-62050	COMPUTER TRAINING	185	-	-	-	-	-
200-22-62080	TRAINING	-	-	305	500	100	500
200-22-62200	SUB & MEMBERSHIP	1,012	1,166	1,306	1,130	1,300	1,350
200-22-62250	MEETINGS & CONFERENCE	2,274	2,229	2,110	2,260	2,250	2,250
200-22-62320	MILEAGE	-	85	-	100	-	100
200-22-62350	ED. & REF MATERIAL	-	-	-	-	-	-
TOTAL STAFF DEVELOPMENT		3,471	3,480	3,721	3,990	3,650	4,200
200-22-72000	PROFESSIONAL SERVICES	-	66	-	-	-	-
TOTAL PROFESSIONAL SERVICES		-	66	-	-	-	-
200-22-73000	OFFICE/OPERATING SUPPLIES	2,113	1,267	835	1,130	900	850
200-22-73100	POSTAGE	880	1,541	1,066	1,000	2,400	1,600
TOTAL OFFICE SUPPLIES		2,993	2,808	1,901	2,130	3,300	2,450
200-22-73500	FUEL	15,322	14,310	12,118	15,500	13,500	14,500
TOTAL COMMODITIES		15,322	14,310	12,118	15,500	13,500	14,500
200-22-74030	PROGRAM SUPPLIES	471	84	425	-	-	-
200-22-74080	BALL FIELD MAINTENANCE	-	-	-	-	-	-
200-22-74350	FEED THE NEED EXPENSES	-	-	-	-	2,075	-
TOTAL PROGRAM EXPENSES		471	84	425	-	2,075	-

	ACCOUNT TITLE	2011 Actual	2012 Actual	2013 Actual	2014 Budget	Estimated 2014	Proposed 2015
200-22-74500	VEHICLE/ EQUIPMENT MAINT.	-	-	-		-	-
200-22-74550	FLEET MAINTENANCE	-	779	11	500	-	500
200-22-74600	COMPUTER MAINTENANCE	2,582	990	2,166	2,115	2,115	2,115
200-22-74630	MONKEY MOUNTAIN PARK	-	-	-	-		
TOTAL EQUIPMENT MAINTENANCE		2,582	1,769	2,177	2,615	2,115	2,615
200-22-75350	TOOLS & SUPPLIES	91	160	71	100	-	100
TOTAL TOOLS		91	160	71	100	-	100
200-22-76000	INSURANCE	7,166	7,406	8,278	8,512	10,000	14,440
200-22-76200	ADVERTISING	1,709	643	1,500	1,720	1,720	1,720
200-22-76210	PRINTING	7,917	7,153	5,270	4,450	8,250	5,200
200-22-76350	UNIFORMS	460	594	495	990	800	990
200-22-76490	OFFICE EQUIPMENT LEASE	-	298	802	-	100	200
TOTAL CONTRACTUAL SERVICES		17,252	16,094	16,345	15,672	20,870	22,550
200-22-76500	GENERAL PHONE SERVICE	123	23	736	600	600	650
200-22-76510	CELLULAR SERVICE/PAGE	1,441	1,850	1,506	2,805	1,200	1,095
200-22-76550	INTERNET SERVICES	-	131	1,556	-	1,500	1,500
200-22-76590	PHONE INSTALLATION &	-	-	-	-	-	-
200-22-76600	ELECTRICITY	-	-	-	-	-	-
TOTAL UTILITIES		1,564	2,004	3,798	3,405	3,300	3,245
200-22-76900	BUILDING MAINTENANCE-	-	-	-	-	-	-
TOTAL BUILDING MAINTENANCE		-	-	-	-	-	-
200-22-77260	PENNY'S CONCRETE AGREE	-	4,561	3,475	600	-	-
TOTAL CONTRACTUAL		-	4,561	3,475	600	-	-
200-22-78000	MISCELLANEOUS	2,592	3,077	2,483	1,500	1,500	1,500
TOTAL MISCELLANEOUS		2,592	3,077	2,483	1,500	1,500	1,500
200-22-78500	CAPITAL EQUIPMENT	13,783	38,270	19,743	16,780	17,280	18,199
200-22-78520	COMPUTER EQUIPMENT	78	-	-	-	-	-
200-22-78530	COMPUTER SOFTWARE	77	255	-	500	1,500	-
200-22-78780	TRAIL IMPROVEMENTS	253,711	2,917	8,988	-		
TOTAL CAPITAL		267,649	41,442	28,731	17,280	18,780	18,199
200-22-89600	TRANSFER TO G.O. BOND	-		-	-	-	-
TOTAL TRANSFERS OUT		-		-	-	-	-
TOTAL PARK ADMIN EXPENSES		584,412	364,007	339,676	245,061	252,076	256,842

	ACCOUNT TITLE	2011 Actual	2012 Actual	2013 Actual	2014 Budget	Estimated 2014	Proposed 2015
200-23-61100	SALARIES	-	-	6,916	98,374	85,000	98,386
200-23-61110	OVERTIME	-	-	727	2000	6,500	3,000
200-23-61130	PARKS SEASONAL WAGES	27,314	25,242	19,836	9,939	13,000	10,000
TOTAL SALARIES		27,314	25,242	27,479	110,313	104,500	111,386
200-23-61500	FICA	-	1,916	2,098	9,540	8,000	9,527
200-23-61520	UNEMPLOYMENT	-	689	663	1,714	1,000	1,714
200-23-61530	WORKERS COMPENSATION	-	-	493	9,693	3,723	4,864
200-23-61540	HEALTH INSURANCE	-	-	613	19,735		-
200-23-61550	HEALTH INSURANCE APPR	-	-	-	4,080		-
200-23-61555	HSA	-	-	-	-	1,800	-
200-23-61560	DENTAL	-	-	90	2,225	1,000	-
200-23-61570	LIFE INSURANCE	-	-	-	144	400	144
200-23-61580	RETIREMENT	-	-	104	8,854	7,000	8,658
200-23-61590	EAP EXPENSE	-	-	-	954	100	954
TOTAL BENEFITS		-	2,605	4,061	56,939	23,023	25,861
200-23-62080	TRAINING	-	-	-	255	-	255
TOTAL STAFF DEVELOPMENT		-	-	-	255	-	255
200-23-74080	BALL FIELD MAINTENANCE	6,035	7,619	3,299	8,000	12,500	10,000
TOTAL PROGRAM EXPENSES		6,035	7,619	3,299	8,000	12,500	10,000
200-23-74500	Vehicle & Equipment Maint.	270	911	981	1,000	1,000	1,000
200-23-74550	FLEET MAINTENANCE	8,910	6,152	7,071	8,500	7,000	8,000
200-23-74800	PLAYGROUND MAINT.	742	6,361	5,214	5,000	1,400	5,000
TOTAL EQUIPMENT MAINTENANCE		9,922	13,424	13,266	14,500	9,400	14,000
200-23-75350	TOOLS & SUPPLIES	6,790	4,796	5,492	5,500	6,000	6,000
TOTAL TOOLS		6,790	4,796	5,492	5,500	6,000	6,000
200-2376510	CELLULAR SERVICE	-	-	51	-	998	1,440
200-23-76600	ELECTRICITY	5,999	1,883	2,935	8,900	3,000	16,700
200-23-76800	TRASH SERVICE	1,279	591	-	800	800	800
TOTAL UTILITIES		7,278	2,474	2,986	9,700	4,798	18,940
200-23-76900	BUILDINGS & GROUNDS M	21,484	28,445	18,215	21,000	13,500	21,000
TOTAL BUILDING & GRDS		21,484	28,445	18,215	21,000	13,500	21,000
TOTAL PARK EXPENSES		78,823	84,605	74,798	226,207	173,721	207,442

	ACCOUNT TITLE	2011 Actual	2012 Actual	2013 Actual	2014 Budget	Estimated 2014	Proposed 2015
200-24-61110	OVERTIME	-	-	-	-	-	-
200-24-61120	SALARIES - CONCESSION	11,360	9,524	8,994	11,747	9,115	9,000
200-24-61150	SALARIES - REC LEADER	-	393	74	-	127	-
200-24-61150.1001	MM-EVERYTHING NATURE	-	-	-	16	20	15
200-24-61150.1002	MM-ITS A JUNGLE	-	8	-	16	15	15
200-24-61150.1003	MM-OUTER SPACE	-	17	-	16	-	15
200-24-61150.1004	MM-CAPTIVATING CRITTER	-	-	48	-	-	15
200-24-61150.1005	MM-INSECT INVASION	-	-	13	16	-	15
200-24-61150.1006	MM-LITTLE LUAU	-	-	17	-	-	15
200-24-61150.1007	MM-UNDER THE SEA	-	-	17	-	-	-
200-24-61150.1008	MM-ALL ABOUT ME	-	-	-	-	-	-
200-24-61150.1009	MM-CASTLES&DRAGONS	-	-	-	-	25	-
200-24-61150.1015	MM-WEATHER	-	-	-	-	8	-
200-24-61150.1020	STORYBOOK TRAIL	-	-	-	-	-	-
200-24-61150.1025	POPSICLES IN THE PARK	-	19	8	32	8	20
200-24-61150.1030	PITCH, HIT & RUN	-	-	115	144	58	100
200-24-61150.1031	PUNT, PASS & KICK	-	74	59	96	-	100
200-24-61150.1032	NATIONAL TRAILS DAY	-	27	-	-	-	-
200-24-61150.1033	MOVIE IN THE PARK	-	174	158	288	300	400
200-24-61150.1041	HALLOWEEN CANDY SCRAMB	-	-	46	72	34	72
200-24-61150.1044	CANDY CANE HUNT	-	13	-	24	25	15
200-24-61150.1045	STORYTIME W/MRS CLAUS	-	-	32	-	35	30
200-24-61150.1046	MAYORS XMAS TREE/FESTI	-	-	50	151	50	151
200-24-61500	F.I.C.A.	-	759	668	1,220	750	1,200
200-24-61500.1001	MM-EVERYTHING NATURE	-	-	-	-	1	-
200-24-61500.1002	MM-ITS A JUNGLE	-	1	-	-	1	-
200-24-61500.1003	MM-OUTER SPACE	-	1	-	-	-	-
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	-	-	-	-	16	-
200-24-61500.1009	MM-CASTLES&DRAGONS	-	-	-	-	3	-
200-24-61500.1015	MM-WEATHER	-	-	-	-	1	-
200-24-61500.1025	POPSICLES IN THE PARK	-	1	1	-	1	-
200-24-61500.1030	PITCH, HIT & RUN	-	-	9	-	4	-
200-24-61500.1031	PUNT, PASS & KICK	-	6	4	-	-	-
200-24-61500.1032	NATIONAL TRAILS DAY	-	2	-	-	-	-
200-24-61500.1033	MOVIE IN THE PARK	-	13	12	-	25	-
200-24-61500.1041	HALLOWEEN CANDY SCRAMB	-	-	4	-	5	-
200-24-61500.1044	CANDY CANE HUNT	-	1	-	-	25	-
200-24-61500.1045	STORYTIME W/MRS CLAUS	-	-	2	-	20	-
200-24-61500.1046	MAYORS XMAS TREE/FESTI	-	-	4	-	-	-
200-24-61520	UNEMPLOYMENT	-	962	723	1,100	500	600
200-24-61530	WORKERS COMPENSATION	-	-	170	815	350	800
200-24-61540	HEALTH INSURANCE	-	-	-	-	-	-
200-24-61590	EAP EXPENSE	-	-	-	-	-	-
TOTAL PERSONNEL SERVICE		11,360	11,995	11,235	15,753	11,522	12,578

	ACCOUNT TITLE	2011 Actual	2012 Actual	2013 Actual	2014 Budget	Estimated 2014	Proposed 2015
200-24-74020	CONCESSIONS	17,342	17,591	13,109	17,200	11,450	14,000
200-24-74030	PROGRAM SUPPLIES	3,430	779	200	-	700	0
200-24-74030.1001	MM-EVERYTHING NATURE	-	25	-	32	11	20
200-24-74030.1002	MM-ITS A JUNGLE	-	21	-	32	-	20
200-24-74030.1003	MM-OUTER SPACE	-	7	-	32	-	20
200-24-74030.1004	MM-CAPTIVATING CRITTER	-	-	7	32	-	20
200-24-74030.1005	MM-INSECT INVASION	-	-	23	-	-	20
200-24-74030.1006	MM-LITTLE LUAU	-	-	40	-	-	20
200-24-74030.1007	MM-UNDER THE SEA	-	-	23	-	-	0
200-24-74030.1008	MM-ALL ABOUT ME	-	-	-	-	8	0
200-24-74030.1009	MM-CASTLES&DRAGONS	-	-	-	-	27	0
200-24-74030.1015	MM-WEATHER	-	-	-	-	3	0
200-24-74030.1020	STORYBOOK TRAIL	-	102	68	100	38	100
200-24-74030.1025	POPSICLES IN THE PARK	-	19	7	18	-	20
200-24-74030.1031	PUNT, PASS & KICK	-	-	-	-	-	0
200-24-74030.1032	NATIONAL TRAILS DAY	-	38	-	-	-	0
200-24-74030.1033	MOVIE IN THE PARK	-	450	510	660	500	1,175
200-24-74030.1038	YOUTH TENNIS	-	447	416	400	574	500
200-24-74030.1040	SPEC SCARECROW	-	40	40	50	-	0
200-24-74030.1041	HALLOWEEN CANDY SCRAMB	-	79	184	43	-	50
200-24-74030.1042	TRAIL OR TREAT	-	-	-	-	-	0
200-24-74030.1044	CANDY CANE HUNT	-	55	-	46	-	50
200-24-74030.1045	STORYTIME W/MRS CLAUS	-	-	10	-	-	60
200-24-74030.1046	MAYORS XMAS TREE/FESTI	-	-	318	-	318	0
200-24-74050	ADULT SOFTBALL LEAGUE	-	-	-	-	-	0
200-24-74060	YOUTH SOFTBALL EXPENSE	-	-	-	-	-	0
200-24-74070	YOUTH BASEBALL EXPENSE	-	-	-	-	506	0
200-24-74070.1060	BASEBALL FALL LEAGUE	-	-	-	7,975	7,276	5,412
200-24-74070.1070	BASEBALL SPRING LEAGUE	-	-	-	-	-	21,646
200-24-74070.1080	SOFTBALL FALL YOUTH	-	-	-	-	-	0
200-24-74070.1090	SOFTBALL SPRING YOUTH	-	-	-	-	-	10,488
200-24-74090	YOUTH BASKETBALL EXPEN	-	-	-	-	-	0
TOTAL PROGRAM EXPENSES		20,772	19,653	14,955	26,620	21,411	53,621
200-24-76410	CONTRACT LABOR	1,281	(27)	100	-	-	-
200-24-76410.1038	YOUTH TENNIS	-	1,335	1,158	1,500	1,555	1,500
200-24-76410.1060	BASEBALL FALL LEAGUE	-	-	-	-	3,000	-
200-24-76410.1070	BASEBALL SPRING LEAGUE	-	-	-	-	-	-
200-24-76410.1080	SOFTBALL FALL YOUTH	-	-	-	-	-	-
TOTAL CONTRACT LABOR		1,281	1,308	1,258	1,500	4,555	1,500
200-24-74500	VEHICLE & EQUIPMENT M	-	-	-	-	-	-
TOTAL MAINTENANCE EXPENSE		-	-	-	-	-	-
200-24-76600	ELECTRICITY	10,489	14,766	16,069	10,500	14,650	-
TOTAL UTILITIES		10,489	14,766	16,069	10,500	14,650	-
TOTAL RECREATION EXPENSES		43,902	47,722	43,517	54,373	52,138	67,699

ACCOUNT TITLE		2011 Actual	2012 Actual	2013 Actual	2014 Budget	Estimated 2014	Proposed 2015
200-25-61100	SALARIES	101,284	41,973	43,433	41,802	41,802	40,458
200-25-61110	OVERTIME	-	1	0	0	-	0
200-25-61150	SALARIES - REC LEADER	-	-	0	0	-	0
200-25-61150.3002	FATHER/DAUGHTER VAL DA	-	-	111	32	-	32
200-25-61150.3003	CRAFT/PRODUCT - SPRING	-	9	0	0	-	0
200-25-61150.3005	PRESCHOOL PUMPKINS	-	13	23	16	-	16
200-25-61150.3006	PRINCESS PARTY	-	-	63	48	87	94
200-25-61150.3010	DUCT TAPE CREATIONS	-	23	21	16	32	16
200-25-61150.3016	TEDDY BEAR SLEEPOVER	-	-	0	0	34	40
200-25-61150.3019	SCRAPBOOKING	-	-	0	0	-	0
200-25-61160	SALARIES - PART TIME	-	35,504	32,671	35,000	33,000	35,000
200-25-61500	F.I.C.A.	7,672	5,770	5,668	4,203	5,000	4,295
200-25-61500.3002	FATHER/DAUGHTER VAL DA	-	-	9	0	-	0
200-25-61500.3005	PRESCHOOL PUMPKINS	-	1	2	0	-	0
200-25-61500.3006	PRINCESS PARTY	-	-	5	0	9	0
200-25-61500.3010	DUCT TAPE CREATIONS	-	2	2	0	3	0
200-25-61500.3016	TEDDY BEAR SLEEPOVER	-	-	0	0	3	0
200-25-61520	UNEMPLOYMENT	-	959	996	355	939	338
200-25-61530	WORKERS COMPENSATION	239	243	315	29	221	225
200-25-61540	HEALTH INSURANCE	1,237	-	0	0	-	0
200-25-61550	HEALTH INSURANCE APPR	8	-	0	1,360	-	0
200-25-61555	HSA	-	-	0	0	-	0
200-25-61560	DENTAL	551	173	0	742	200	450
200-25-61570	LIFE INSURANCE	144	150	146	144	144	144
200-25-61580	RETIREMENT	4,582	3,316	3,598	3,645	3,600	3,560
200-25-61590	EAP EXPENSE	-	-	26	318	100	318
		1,386					
TOTAL SALARIES & PERSONNEL		117,103	88,137	87,089	87,710	85,174	84,986

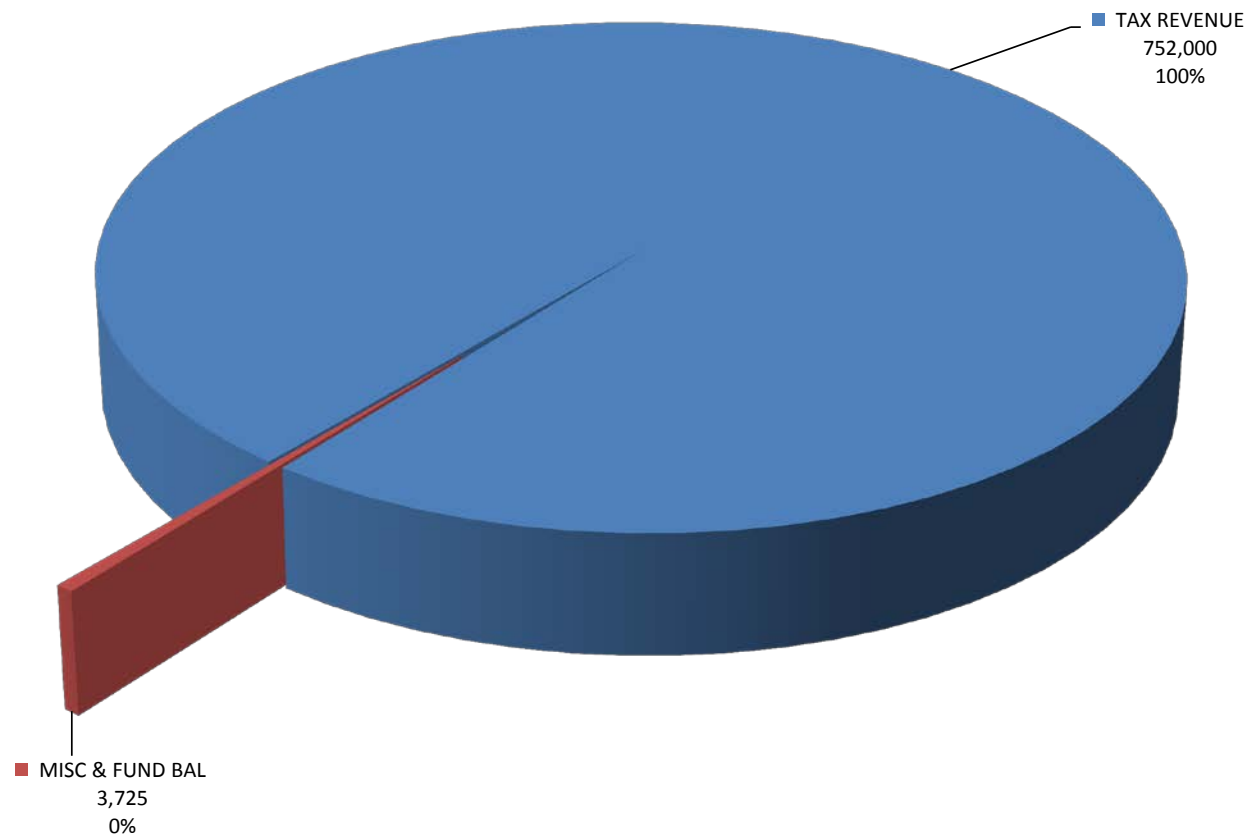
	ACCOUNT TITLE	2011 Actual	2012 Actual	2013 Actual	2014 Budget	Estimated 2014	Proposed 2015
200-25-72000	PROFESSIONAL SERVICES	130	-	-	-	-	-
TOTAL PROFESSIONAL SERVICES		130	-	-	-	-	-
200-25-73000	OFFICE SUPPLIES	1,966	1,272	999	1,300	1,000	1,300
200-25-73100	POSTAGE	-	-	-	200	-	100
200-25-73290	MISC SUPPLIES & MATERIAL	27	-	26	100	-	100
TOTAL OFFICE SUPPLIES		1,993	1,272	1,025	1,600	1,000	1,500
200-25-74030	PROGRAM SUPPLIES	-	272	30	-	27	-
200-25-74030.3000	BABYSITTING	-	510	-	-	-	-
200-25-74030.3001	SR COFFEE	-	280	89	200	200	200
200-25-74030.3002	FATHER/DAUGHTER VAL DA	-	712	681	700	634	700
200-25-74030.3003	CRAFT/PRODUCT SPRING	-	-	69	-	110	100
200-25-74030.3004	CRAFT/PRODUCT FALL	-	64	123	-	-	100
200-25-74030.3005	PRESCHOOL PUMPKINS	-	23	24	34	-	30
200-25-74030.3006	PRINCESS PARTY	-	-	90	105	331	50
200-25-74030.3008	SUPER HERO PARTY	-	-	-	-	-	-
200-25-74030.3010	DUCT TAPE CREATIONS	-	24	-	20	(11)	20
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
200-25-74030.3017	A SEUSS CELEBRATION	-	-	-	-	-	-
200-25-74030.3018	TOT TIME	-	-	-	-	400	250
200-25-74030.3020	PAINTING	-	-	-	-	-	-
200-25-74030.3021	SR BRIDGE	-	-	-	-	-	-
200-25-74030.3500	PICKLEBALL	-	-	326	-	325	300
200-25-74030.3501	CARDIO KICKBOXING	-	-	-	-	-	-
200-25-74030.3502	ZUMBA - MONDAY	-	-	-	-	-	-
200-25-74030.3503	ZUMBA - THURSDAY	-	-	-	-	-	-
200-25-74030.3504	SR SILVERSNEAKERS	-	-	-	-	150	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	-	-	-	-	-	-
TOTAL PROGRAM EXPENSES		-	1,885	1,432	1,103	2,206	1,934
200-25-74530	EQUIPMENT MAINTENANCE	1,894	1,734	1,550	1,900	1,900	1,500
200-25-74600	COMPUTER MAINTENANCE	1,008	58	195	500	500	500
200-25-74650	FITNESS EQUIPMENT MAIN	1,169	1,239	2,314	2,400	2,400	2,400
TOTAL MAINTENANCE EXPENSE		4,071	3,031	4,059	4,800	4,800	4,400

	ACCOUNT TITLE	2011 Actual	2012 Actual	2013 Actual	2014 Budget	Estimated 2014	Proposed 2015
200-25-76000	INSURANCE	4,131	4,270	4,755	4,857	5,500	0
200-25-76200	ADVERTISING	408	285	69	500	-	250
200-25-76350	UNIFORMS	460	252	500	500	200	500
200-25-76410	COMMUNITY CENTER	13,446	219	60	0	3,500	0
200-25-76410.3000	BABYSITTING	-	0	823	510	-	510
200-25-76410.3002	FATHER/DAUGHTER VAL DA	-	200	200	200	200	200
200-25-76410.3015	ORGANIZING 101	-	27	0	0	-	0
200-25-76410.3501	CARDIO KICKBOXING	-	559	0	0	-	0
200-25-76410.3502	ZUMBA - MONDAY	-	4,988	1,097	0	1,200	1,250
200-25-76410.3503	ZUMBA - THURSDAY	-	60	0	0	400	500
200-25-76410.3504	SR SILVERSNEAKERS	-	1,980	3,560	3,830	2,600	3,500
200-25-76410.3505	SR LINE DANCING	-	2,508	1,967	1,225	1,200	1,225
200-25-76410.3506	KARATE YOUTH - SPRING	-	658	1,098	1,120	685	1,000
200-25-76410.3507	KARATE YOUTH - FALL	-	565	496	1,000	-	1,000
200-25-76410.3508	PILATES	-	84	32	45	150	200
200-25-76410.3509	KAEROBOX CLASS	-	0	670	800	300	400
200-25-76410.3510	YOGA	-	0	0	0	275	350
200-25-76410.3511	CO-ED DODGEBALL	-	180	0	0	-	0
200-25-76410.3513	ZUMBA FOR KIDS	-	0	0	0	-	0
200-25-76410.3514	BODY BLAST FITNESS	-	0	0	0	-	0
200-25-76410.3515	CLOGGING DANCE CLASS	-	0	0	0	-	0
200-25-76420	ONLINE & CC FEES	176	1,761	1,182	2,000	2,000	2,000
200-25-76490	OFFICE EQUIPMENT LEASE	1,701	2,988	3,822	4,775	4,500	4,400
TOTAL CONTRACT EXPENSES		20,322	21,584	20,331	21,362	22,710	17,285
200-25-76500	TELEPHONE SERVICE	-	140	0	500	-	250
200-25-76510	Cellular Service	539	653	618	615	615	615
200-25-76600	ELECTRICITY	20,442	19,616	23,123	18,500	20,000	19,000
200-25-76700	GAS SERVICE	3,726	2,736	3,519	4,000	4,000	4,000
200-25-76800	TRASH SERVICE	620	1,006	0	1,200	750	1,200
TOTAL UTILITIES		25,327	24,151	27,260	24,815	25,365	25,065
200-25-76900	BUILDING MAINTENANCE	9,926	9,472	9,090	11,000	11,000	11,296
200-25-76930	BUILDING & JANITORIAL	4,634	4,677	5,116	5,000	5,000	5,000
TOTAL BUILDING MAINTENANCE		14,560	14,149	14,206	16,000	16,000	16,296
200-25-78000	MISCELLANEOUS	1,829	272	407	500	400	500
TOTAL MISCELLANEOUS		1,829	272	407	500	400	500
200-25-78500	CAPITAL PURCHASES	454	7,193	5,500	4,450	4,450	19,085
200-25-78520	COMPUTER EQUIPMENT	251	183	-	250	-	-
200-25-78530	COMPUTER SOFTWARE	39	-	-	100	1,000	100
200-25-79880	BUILDING IMPROVEMENTS	-	-	3,711	-	70,000	-
TOTAL CAPITAL		744	7,376	9,211	4,800	75,450	19,185

	ACCOUNT TITLE	2011 Actual	2012 Actual	2013 Actual	2014 Budget	Estimated 2014	Proposed 2015
200-25-89000	PRINCIPAL	115,000	130,000	140,000	150,000	150,000	150,000
200-25-89100	INTEREST (2006 bonds)	89,225	84,050	78,525	75,000	75,000	75,000
200-25-89320	CUSTODIAL FEES	2,413	2,674	2,499	2,800	2,800	2,800
TOTAL DEBT SERVICE EXPENSES		206,638	216,724	221,024	227,800	227,800	227,800
TOTAL COMMUNITY CENTER EXPENSE		392,717	378,581	386,044	390,490	460,905	398,951
200-26-61100	SALARIES		-	-	-	-	-
200-26-61120	SALARIES - CONCESSION	10,466	11,446	9,124	9,765	9,765	11,250
200-26-61150	SALARIES - REC LEADER		-	-	-	-	-
200-26-61150.4000	SWIM LESSONS		4,090	4,037	4,350	4,353	4,500
200-26-61150.4006	PRIVATE SWIM LESSONS		-	-	-	832	1,000
200-26-61150.4012	UNDERWATER EGG HUNT		35	9	16	11	50
200-26-61150.4013	DOG PADDLE DAY		-	-	16	-	50
200-26-61500	F.I.C.A.	801	876	724	1,174	1,000	1,200
200-26-61500.4000	SWIM LESSONS		313	309	-	333	-
200-26-61500.4006	PRIVATE SWIM LESSONS		-	-	-	64	-
200-26-61500.4012	UNDERWATER EGG HUNT		3	1	-	1	-
200-26-61520	UNEMPLOYMENT	226	123	98	-	28	-
200-26-61530	WORKERS COMPENSATION	-	266	531	-	1,000	-
200-26-61540	HEALTH INSURANCE	-	-	-	-	-	-
200-26-61560	DENTAL	-	-	-	-	-	-
200-26-61570	LIFE INSURANCE	-	-	-	-	-	-
200-26-61580	RETIREMENT	-	-	-	-	-	-
200-26-61590	EAP EXPENSE	-	-	-	-	-	-
TOTAL PERSONNEL EXPENSES		11,493	17,152	14,833	15,321	17,387	18,050
200-26-73770	SUPPLIES & EQUIPMENT	3,308	1,453	175	2,500	2,150	2,500
TOTAL OPERATING SUPPLIES		3,308	1,453	175	2,500	2,150	2,500
200-26-74020	CONCESSIONS	10,570	7,731	7,673	8,500	8,070	8,500
200-26-74030	PROGRAM SUPPLIES	-	-	-	-	-	-
200-26-74030.4000	SWIM LESSONS	-	121	87	150	150	150
200-26-74030.4007	WATER AEROBICS	-	-	-	-	-	-
200-26-74030.4012	UNDERWATER EGG HUNT	-	85	16	14	13	20
200-26-74030.4013	DOG PADDLE DAY	-	-	-	19	-	-
TOTAL PROGRAM COSTS		10,570	7,937	7,776	8,683	8,233	8,670
200-26-76000	INSURANCE	-	-	-	-	-	-
200-26-76050	POOL MANAGEMENT	90,792	89,756	78,954	95,090	90,000	97,000
200-26-76410	SPECIAL EVENTS - POOL	-	-	-	-	-	-
200-26-76410.33	WATER AEROBICS	-	1,718	1,337	1,500	1,100	2,000
TOTAL CONTRACTUAL SERVICES		90,792	91,474	80,291	96,590	91,100	99,000
200-26-76900	BLDG & GRNDS MAINT	5,128	6,554	3,298	6,000	5,400	6,000
TOTAL MAINTENANCE		5,128	6,554	3,298	6,000	5,400	6,000

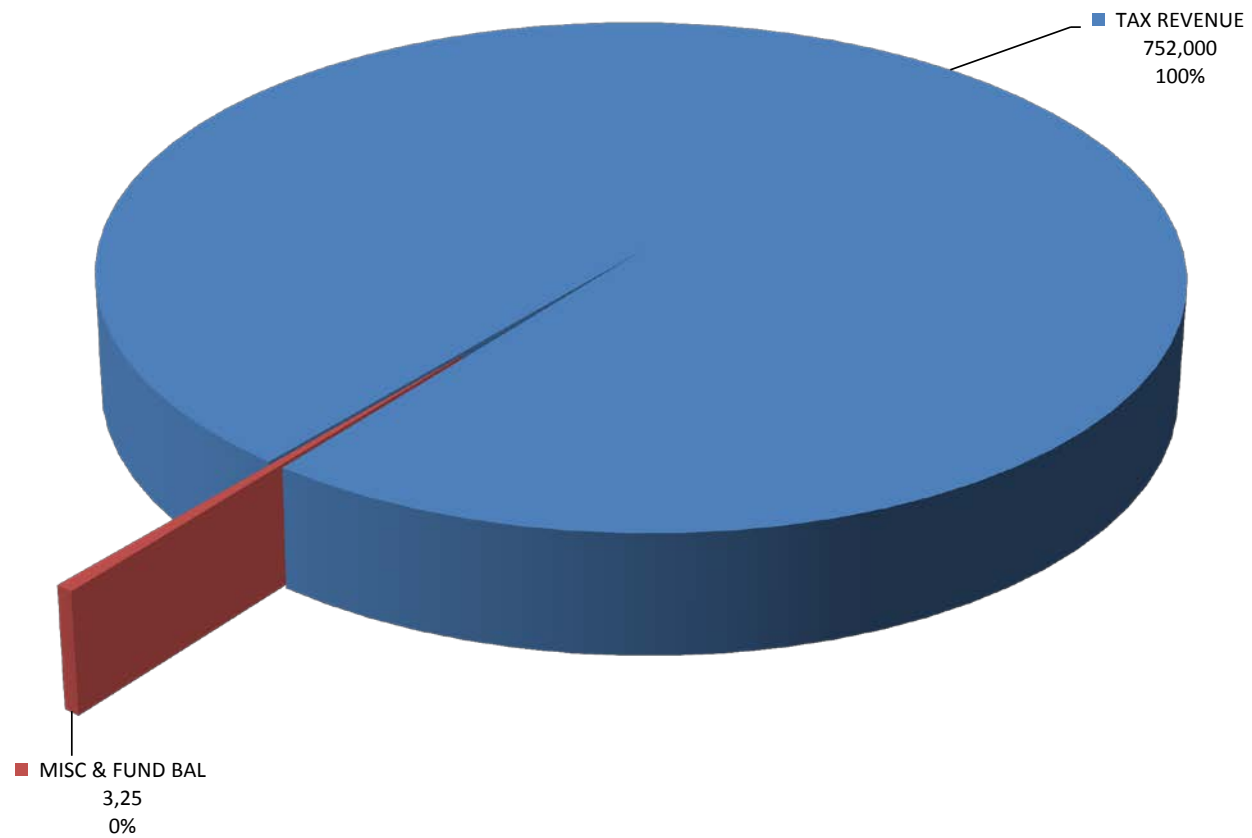
ACCOUNT TITLE		2011 Actual	2012 Actual	2013 Actual	2014 Budget	Estimated 2014	Proposed 2015
200-26-78000	MISCELLANEOUS	193	-	-	295	300	200
TOTAL MISCELLANEOUS		193	-	-	295	300	200
200-26-78500	CAPITAL EQUIPMENT	-		-	6,000	6,000	2,000
TOTAL CAPITAL EXPENSES		-		-	6,000	6,000	2,000
TOTAL POOL		121,484	124,570	106,373	135,389	130,570	136,420
GRAND TOTAL PARK EXPENSES		1,221,338	999,485	950,408	1,051,520	1,069,410	1,067,354

TRANSPORTATION FUND REVENUES 2015
755,725



ACCOUNT NUMBER	ACCOUNT TITLE	2011 Actual	2012 Actual	2013 Actual	2014 Budget	Estimated 2014	Adopted 2015
210-00-42200	SALES TAX	281,854	296,811	293,537	275,000	275,000	292,000
210-00-42400	SALES TAX - VEHICLE	37,571	80,106	87,641	75,000	75,000	80,000
210-00-42500	MOTOR FUEL TAX	172,709	325,915	325,773	325,000	325,000	325,000
210-00-42600	MOTOR VEHICLE FEE INC	26,928	54,813	54,368	55,000	55,000	55,000
TOTAL TAX REVENUES		519,062	757,645	761,319	730,000	730,000	752,000
210-00-44600	DEVELOPMENT FEES	(875)	3,830	1,808	-	120	-
TOTAL FEES		(875)	3,830	1,808	-	120	-
210-00-45500	CURS FUNDS	-	-	-	-	-	-
TOTAL OTHER GOVERNMENTAL		-	-	-	-	-	-
210-00-46050	OUTSIDE WORK REIMBURSE	-	-	-	-	-	-
TOTAL CHARGES FOR SERVICES		-	-	-	-	-	-
210-00-46900	SALE OF ASSET	6,207	3,784	21,461	4,554	4,554	3,725
TOTAL SALE OF MERCHANDISE/ASSET		6,207	3,784	21,461	4,554	4,554	3,725
210-00-47500	MISCELLANEOUS INCOME	-	15	41	-	900	-
210-00-47700	INTEREST EARNED	51	-	307	200	500	-
TOTAL MISCELLANEOUS		51	15	348	200	1,400	-
210-00-48700	BEGINNING FUND BALANCE			-	70000	70000	-
TOTAL BEGINNING FUND BALANCE		-	-	-	70,000	70,000	-
210-00-49100	TRANSFER FROM GENERAL	-	-	-	-	-	-
210-00-49500	TRANSFER FROM CAPITAL	-	-	-	60,000	60,000	-
TOTAL TRANSFERS IN		-	-	-	60,000	60,000	-
TOTAL TRANSPORTATION REVENUES		524,445	765,274	784,936	864,754	866,074	755,725

TRANSPORTATION FUND REVENUES 2015
755,725



ACCOUNT NUMBER	ACCOUNT TITLE	2011 Actual	2012 Actual	2013 Actual	2014 Budget	Estimated 2014	Adopted 2015
210-55-61100	PERSONNEL SALARIES	96,465	79,700	85,436	94,449	94,449	88,923
210-55-61110	OVERTIME	462	3,700	5,068	5,000	5,000	5,000
TOTAL SALARIES		96,927	83,400	90,504	99,449	99,449	93,923
210-55-61500	F.I.C.A.	6,956	5,766	6,347	7,609	7,609	7,188
210-55-61520	UNEMPLOYMENT	823	914	888	811	900	845
210-55-61530	WORKERS COMPENSATION	1,480	1,444	3,383	4,874	4,874	5,076
210-55-61540	HEALTH INSURANCE	16,805	10,289	10,680	13,288	1,026	11,650
210-55-61550	Health Insurance Appr	2,037	1,859	2,376	3,264	1,800	-
210-55-61555	HSA	-	-	-	-	1,600	2,850
210-55-61560	DENTAL	1,922	1,161	1,186	1,780	1,029	1,300
210-55-61570	LIFE INSURANCE	288	302	326	346	350	360
210-55-61580	RETIREMENT	6,118	5,710	7,762	8,496	8,496	7,825
210-55-615900	EAP EXPENSE	-	-	63	763	100	795
TOTAL BENEFITS		36,429	27,445	33,011	41,231	27,784	37,889
210-55-62000	EDUCATION REIMBURSEMENT	25	715	773	1,560	1,000	2,000
210-55-62050	COMPUTER TRAINING	355	-	-	500	-	500
210-55-62080	TRAINING	52	574	115	500	500	500
210-55-62200	SUB & MEMBERSHIP	30	142	57	100	100	350
210-55-62250	MEETINGS & CONFERENCE	144	1,019	537	1,240	1,500	1,000
210-55-62320	MILEAGE	-	69	3	120	120	120
210-55-62350	ED. & REF MATERIAL	50	-	-	-	-	-
TOTAL STAFF DEVELOPMENT		656	2,519	1,485	4,020	3,220	4,470
210-55-72000	PROFESSIONAL SERVICES	2,973	1,060	7,063	10,000	10,000	-
210-55-72010	ENGINEERING SERVICES	-	-	-	2,500	2,500	10,000
TOTAL PROFESSIONAL SERVICES		2,973	1,060	7,063	12,500	12,500	10,000
210-55-73000	OFFICE SUPPLIES	561	214	283	600	500	600
210-55-73100	POSTAGE	117	238	340	400	100	400
TOTAL OFFICE SUPPLIES		678	452	623	1,000	600	1,000
210-55-73200	OFFICE EQUIPMENT	191	189	81	400	3	400
210-55-73250	OFFICE FURNITURE	-	246	370	400	150	400
TOTAL OFFICE EQUIP/FURNITURE		191	435	451	800	153	800
210-55-73500	FUEL	3,558	5,490	7,388	7,000	7,000	8,500
210-55-73520	SALT & SAND	31,653	17,306	15,847	30,750	41,000	34,000
210-55-73540	ROCK MATERIALS	75	6,306	2,600	5,000	5,000	5,000
210-55-73550	ASPHALT MATERIALS	125	47,560	26,046	33,250	21,000	33,250
210-55-73730	STREET/STORM SUPPLIES	7,581	23,358	16,194	15,000	15,000	18,000
210-55-73740	TRAFFIC SIGNS, SIGNALS	14,808	19,962	19,921	20,000	20,000	7,500
210-55-73790	PERSONAL SAFETY	1,011	940	1,001	1,120	1,120	1,000
TOTAL OPERATING SUPPLIES		58,811	120,922	88,997	112,120	110,120	107,250

ACCOUNT NUMBER	ACCOUNT TITLE	2011 Actual	2012 Actual	2013 Actual	2014 Budget	Estimated 2014	Adopted 2015
210-55-74500	VEHICLE MAINTENANCE	-	672	-	-	-	-
210-55-74530	EQUIPMENT MAINTENANCE	130	412	1,000	600	600	2,600
210-55-74550	FLEET MAINTENANCE - P	10,956	4,879	5,000	5,000	5,000	5,000
210-55-74590	VEHICLE WASHES	28	-	-	-	-	-
210-55-74600	COMPUTER MAINTENANCE	2,015	528	1,152	1,152	1,152	1,320
210-55-74860	CRACK SEALING	-	9,999	10,000	10,000	10,000	10,000
TOTAL MAINTENANCE EXPENSE		13,129	16,490	17,152	16,752	16,752	18,920
210-55-75300	HAND TOOLS	432	1,622	805	150	150	200
210-55-75310	SMALL EQUIPMENT	3,667	15,170	6,719	2,540	2,000	2,600
TOTAL TOOLS & EQUIP		4,099	16,792	7,524	2,690	2,150	2,800
210-55-76000	INSURANCE	5,635	5,828	6,509	6,699	7,500	7,690
210-55-76030	STREET SWEEPING	-	7,827	7,762	7,000	6,424	13,000
210-55-76200	ADVERTISING	371	130	-	500	100	500
210-55-76210	PRINTING	816	1,464	1,233	900	100	500
210-55-76350	UNIFORMS	522	1,316	1,091	1,000	1,000	1,000
210-55-76390	EQUIPMENT RENTAL	1,415	1,166	172	1,000	1,000	1,500
210-55-76470	ANNUAL CONCRETE MAINT	36,132	14,540	20,149	28,000	33,500	28,000
210-55-76480	ANNUAL STREET MAINTEN	68,212	-	-	-	500	-
210-55-76490	OFFICE EQUIPMENT LEASE	390	579	742	720	720	780
TOTAL CONTRACTUAL SERVICES		113,493	32,850	37,658	45,819	50,844	52,970
210-55-76500	GENERAL PHONE SERVICE	3,530	2,395	1,292	1,440	1,440	1,440
210-55-76510	CELLULAR SERVICE & EQUIP	1,178	659	950	1,164	1,164	1,188
210-55-76520	PAGER SERVICE & EQUIP	24	64	95	100	100	100
210-55-76550	INTERNET SERVICES	-	54	243	276	276	276
210-55-76590	PHONE INSTALLATION &	-	-	-	-	-	500
210-55-76600	ELECTRICITY	132,529	132,832	138,190	130,000	130,000	143,640
210-55-76700	GAS SERVICE	839	626	840	1,200	1,200	1,200
TOTAL UTILITIES		138,100	136,630	141,610	134,180	134,180	148,344
210-55-76900	BUILDING MAINTENANCE	3,299	1,087	533	1,000	1,200	3,280
210-55-76930	BUILDING & JAN. SUPPLY	557	116	118	400	100	400
TOTAL BUILDING MAINTENANCE		3,856	1,203	651	1,400	1,300	3,680
210-55-77260	PENNY'S CONCRETE AGREE	-	4,561	3,475	700	-	-
TOTAL TIF, NID, CID		-	4,561	3,475	700	-	-
210-55-78000	MISCELLANEOUS	142	746	502	1,000	500	1,000
210-55-78020	TDD EXPENDITURES	-	-	-	-	-	-
TOTAL MISCELLANEOUS		142	746	502	1,000	500	1,000

ACCOUNT NUMBER	ACCOUNT TITLE	2011 Actual	2012 Actual	2013 Actual	2014 Budget	Estimated 2014	Adopted 2015
210-55-78500	CAPITAL EQUIPMENT	13,266	54,139	105,726	173,800	185,000	34,688
210-55-78520	COMPUTER EQUIPMENT	15	250	1	440	440	-
210-55-78530	COMPUTER SOFTWARE PRO	1,970	3	683	714	714	714
TOTAL CAPITAL EXPENSES		15,251	54,392	106,410	174,954	186,154	35,402
210-55-79400	ANNUAL CIP APPROPRIATE	-	130,000	95,992	189,360	189,360	198,250
210-55-79880	BUILDING IMPROVEMENTS	-	12,819	2,037	1,000	1,000	2,000
TOTAL CAPITAL PROJECTS		-	142,819	98,029	190,360	190,360	200,250
210-55-89560	TRANSFER TO PARKS - M	40,000	40,000	25,000	25,000	25,000	25,000
TOTAL TRANSFERS OUT		40,000	40,000	25,000	25,000	25,000	25,000
TOTAL TRANSPORTATION EXPENSES		524,735	682,716	660,145	863,975	861,066	743,698

ACCOUNT NUMBER	ACCOUNT TITLE	2011 Actual	2012 Actual	2013 Actual	Adopted 2014 Budget	Estimated 2014	Adopted 2015
230-00-41000	REAL ESTATE & PROPERTY	76,925	77,192	81,314	74,000	74,000	74,000
230-00-41100	DELINQUENT PROPERTY T	5,865	2,987	3,497	3,000	3,000	3,000
230-00-41400	REPLACEMENT TAXES	1,262	1,000	923	1,000	1,000	1,000
230-00-41700	INTEREST - PROPERTY T	1,103	1,061	1,214	1,200	1,700	1,200
230-00-41500	RAIL & UTILITY TAX	1,930	1,275	1,079	1,200	1,200	1,200
TOTAL TAX REVENUES		87,085	83,515	88,027	80,400	80,900	80,400
230-00-47500	MISCELLANEOUS INCOME	219	891	-	-	-	-
230-00-47700	INTEREST INCOME	-	-	-	-	-	-
TOTAL MISCELLANEOUS REVENUES		219	891	-	-	-	-
230-00-48700	BEGINNING FUND BALANCE	-	-	-	-	-	-
TOTAL BONDS AND FUND BALANCE		-	-	-	-	-	-
TOTAL PUBLIC HEALTH REVENUES		87,304	84,406	88,027	80,400	80,900	80,400
230-33-61100	PERSONNEL SALARIES	-	-	-	-	-	-
TOTAL SALARIES		-	-	-	-	-	-
230-33-61500	F.I.C.A.	-	-	-	-	-	-
230-33-61520	UNEMPLOYMENT	-	-	-	-	-	-
230-33-61530	WORKERS COMPENSATION	-	-	-	-	-	-
230-33-61540	HEALTH INSURANCE	-	-	-	-	-	-
230-33-61560	DENTAL	-	-	-	-	-	-
230-33-61570	LIFE INSURANCE	-	-	-	-	-	-
230-33-61580	RETIREMENT	-	-	-	-	-	-
TOTAL BENEFITS		-	-	-	-	-	-
230-33-74200	SENIOR HEALTH SERVICE	10,089	13,320	10,734	20,000	20,000	21,000
230-33-74210	GV CLEAN UP	11,683	14,956	1,430	15,000	15,000	15,000
230-33-74300	COMMUNITY PROGRAMS	3,483	9,490	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	-	-	-	-	-	-
TOTAL PROGRAM EXPENSES		25,255	37,766	16,789	36,500	36,500	37,500
230-33-78000	MISCELLANEOUS	-	-	-	-	-	-
230-33-78540	WARNING SIREN	8,000	6,404	-	-	-	-
TOTAL MISCELLANEOUS		8,000	6,404	-	-	-	-
230-33-89540	TRANSFER TO PARK/CC	95,860	45,000	25,000	132,849	132,849	40,000
TOTAL TRANSFERS OUT		95,860	45,000	25,000	132,849	132,849	40,000
TOTAL PUBLIC HEALTH EXPENSES		129,115	89,170	41,789	169,349	169,349	77,500

ACCOUNT NUMBER	ACCOUNT TITLE	2011 Actual	2012 Actual	2013 Actual	Adopted 2014 Budget	Estimated 2014	Adopted 2015
250-00-41000	PROPERTY TAX REVENUE	217,209	219,763	352,676	220,000	220,000	220,000
250-00-42000	SALES TAX REVENUE	109,565	100,067	98,458	120,000	120,000	120,000
250-00-47100	COUNTY REVENUE	54,785	54,549	54,152	50,000	50,000	50,000
TOTAL TIF (OLD TOWNE) REVENUE		381,559	374,379	505,286	390,000	390,000	390,000
250-80-77320	DEVELOPER EXPENSE-PRO	217,209	219,763	352,676	220,000	220,000	220,000
250-80-77330	DEVELOPER EXPENSE-SAL	164,350	154,616	152,609	170,000	170,000	170,000
TOTAL TIF (OLD TOWNE) EXPENSES		381,559	374,379	505,285	390,000	390,000	390,000

ACCOUNT NUMBER	ACCOUNT TITLE	2011 Actual	2012 Actual	2013 Actual	2014 Budget	Estimated 2014	Adopted 2015
280-00-42300	SALES TAX	281,855	296,811	293,537	275,000	275,000	275,000
280-00-47700	INTEREST INCOME	-	-	-	-	-	-
280-00-4870	BEGINNING FUND BALANCE	-	-	-	-	-	-
TOTAL CAPITAL IMPROVE REVENUES		281,855	296,811	293,537	275,000	275,000	275,000
280-88-78000	MISCELLANEOUS	-	-	-	-	-	-
280-88-77260	PENNY'S CONCRETE AGREE	-	4,561	4,000	600	-	-
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	60,000	-
280-88-89510	TRANSFER TO COMMUNITY	243,200	240,000	240,000	240,000	240,000	240,000
280-88-77420	GV MARKETPLACE TIF	16,765	-	-	-	-	-
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
TOTAL CAPITAL IMPROVE EXPENSES		259,965	244,561	244,000	300,600	300,000	265,000

ACCOUNT NUMBER	ACCOUNT TITLE	2011 Actual	2012 Actual	2013 Actual	2014 Budget	Adopted 2015
290-00-46420	REIMBURSEMENT 1-70 PROJ	-	420,000	-	-	-
290-00-47700	INTEREST INCOME	14,544	1,667	-	-	-
290-00-49100	TRANSFER FROM GENERAL	-	-	-	-	-
290-00-49100	TRANSFER FROM GENERAL	-	-	-	-	-
290-00-49610	TRANSFER FROM MKY MTN	-	-	-	-	-
GO BOND REVENUES		14,544	421,667	-	-	-
290-00-72000	PROFESSIONAL SERVICES	-	-	-	-	-
290-00-72980	APPROP./UNDESIG. FUND	-	-	-	-	-
290-00-73900	PRINCIPAL ON BONDS	-	-	-	-	-
290-00-89000	INTEREST EXPENSE	-	-	-	-	-
TOTAL GO EXPENSES		-	-	-	-	-
290-92-73900	APPROP/UNDESIGN FUND	-	-	-	-	-
290-92-78720	Armstrong Park Improve	2,202	129,444	2,783	-	-
290-92-78730	Monkey Mountain Park	-	-	-	-	-
290-92-78740	Outside Basketball Co	-	-	-	-	-
290-92-78760	POOL IMPROVEMENTS	14,125	11,385	-	-	-
290-92-78790	TRAIL IMPROVEMENTS	-	-	552	-	-
290-92-78800	FOOTBALL FIELDS OLD 4	7,211	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	50,000	-	-	-
TOTAL PARK IMPROVEMENTS		73,538	194,723	3,335	-	-
290-95-78850	JAMES ROLLO/SAN KAR C	12,402	-	-	-	-
290-95-79090	RAILROAD CROSSINGS	27,165	-	-	-	-
290-95-79180	MAIN STREET ENHANCEMENT	-	-	138,720	-	-
290-95-79200	STREET IMPROVEMENTS	33,313	(2,500)	-	-	-
290-95-79450	I-70 PROJECT	-	-	-	-	-
290-95-79320	DOWNTOWN IMPROVEMENTS	-	-	-	-	-
290-95-79330	DOWNTOWN IMPROVEMENTS	3,053	-	-	-	-
290-95-79340	DOWNTOWN IMPROVEMENTS	-	-	-	-	-
290-95-79350	DOWNTOWN IMPROVEMENTS	2,800	-	-	-	-
290-95-79470	I-70 COST SHARE	114,202	270,140	188	-	-
290-95-79480	I-70 N OUTER ROAD	352,151	128,589	-	-	-
290-95-79485	DEPOSIT WITH MODOT	-	364,866	598,366	-	-
TOTAL STREET IMPROVEMENTS		545,086	761,095	737,274	-	-
290-97-79410	GREGG STREET STORM	-	-	-	-	-
290-97-79310	YENNIE DETENTION POND	-	-	-	-	-
TOTAL STORM IMPROVEMENTS		-	-	-	-	-
TOTAL GO BOND EXPENSES		618,624	955,818	740,609	-	-

ACCOUNT NUMBER	ACCOUNT TITLE	2011 Actual	2012 Actual	2013 Actual	Adopted 2014 Budget	Estimated 2014	Adopted 2015
295-00-48000	BOND PROCEEDS	5,234,676					
295-00-47700	INTEREST REVENUE	-	-	2,578		2,500	-
295-00-48700	BEGINNING FUND BALANCE	-	-	-	1,000,000	1,000,000	-
295-00-49750	TRANSFER FROM GO BOND	-	-	598,366	-	-	-
GO BOND REVENUES		5,234,676	-	600,944	1,000,000	1,002,500	-
295-00-72060	LEGAL FEES	59,900	(3,420)	-			
295-00-79180	MAIN STREET ENHANCEMENTS	-	-	-	-	17,144	
295-00-79485	2011 GO BONDS TO 1-70 PRO	-	4,002,366	2,352			
290-00-73900	PRINCIPAL ON BONDS	-	-	-			
290-00-79486	DEPOSIT W/ MODOT- MAIN ST	-	-	261,448	1,000,000	714,913	
290-00-89000	INTEREST EXPENSE	-	-	-			
TOTAL 2011 GO EXPENSES		59,900	3,998,946	263,800	1,000,000	732,057	-

ACCOUNT NUMBER	ACCOUNT TITLE	2011 Actual	2012 Actual	2013 Actual	Adopted 2014 Budget	Estimated 2014	Adopted 2015
300 TIF PROJECT #2							
300-00-48000	BOND PROCEEDS	-	-	-	-	-	-
300-00-48300	BOND REIMBURSEMENT	-	75,000	75,229	-	-	-
300-00-48350	DEVELOPER REIMBURSEMENT	-	69,987	20,000	-	-	-
TOTAL BONDS, FD BAL, CAPT LEASES		-	144,987	95,229	-	-	-
TOTAL TIF REVENUES		-	144,987	95,229	-	-	-
300-00-7200	PROFESSIONAL SERVICES	161,321	111,416	9,953	-	2,648	5,000
TOTAL PROFESSIONAL SERVICES		161,321	111,416	9,953	-	2,648	5,000
300-00-89110	CUSTOTIAL FEES	-	-	406	2,032	2500	3000
300-00-89300	BOND ISSUANCE COSTS	-	9,700	-	-	-	-
TOTAL DEBT SERVICE		-	9,700	406	2,032	2,500	3,000
TOTAL TIF EXPENSES		161,321	121,116	10,359	2,032	5,148	8,000
301 MKT PL TIF RESERVE PR#2							
301-00-47700	INTEREST REVENUE	-	-	-	-	-	-
TOTAL MISCELLANEOUS		-	-	-	-	-	-
301-00-49100	TRANSFER FROM GENERAL	0	75,000	50,000	50,000	50,000	50,000
301-00-49760	TRANSFER FROM PR2 SPEC ALLOC			9,000	15,000	15,000	15,000
301-00-49762	TRANSFER FROM PR1A SPEC ALLOC	-	-	-	-	25,000	51,500
TOTAL TRANSFERS		-	75,000	59,000	65,000	90,000	116,500
TOTAL RESERVE FUND REVENUES		-	75,000	59,000	65,000	90,000	116,500
301-00-89521	TRANSFER TO TIF BOND	-	-	-	-	64,599	109,000
TOTAL OTHER USES		-	-	-	-	64,599	109,000
302 MKPL TIF-PR#2 SPEC ALLOW							
302-00-41001	TIF PROJECT #2 PROPERTY TAX	-	-	-	-	53,202	65,000
302-00-42001	TIF PROJECT #2 SALES TAX	-	-	16,655	25,000	25,000	25,000
302-00-47100	COUNTY TAX REVENUES	-	-	4,958	10,000	1,000	10,000
TOTAL REVENUES		-	-	21,613	35,000	79,202	100,000

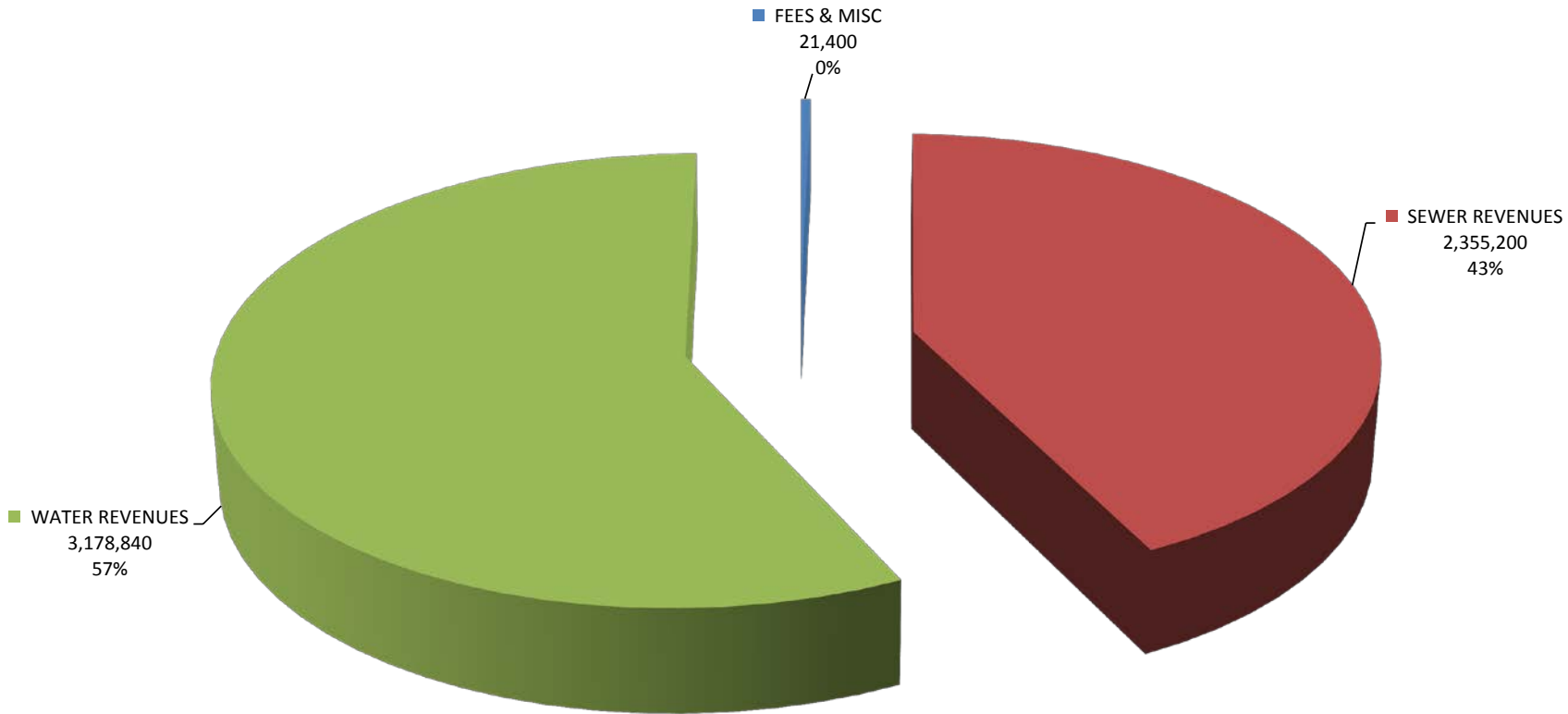
ACCOUNT NUMBER	ACCOUNT TITLE	2011 Actual	2012 Actual	2013 Actual	Adopted 2014 Budget	Estimated 2014	Adopted 2015
302-00-89520	TRANSFER TO MKT PL TIF RESERVE	-	-	8,328	35,000	76,881	15,000
302-00-89521	TRANSFER TO TIF BOND	-	-	-	-	0	85000
TOTAL EXPENSES		-	-	8,328	35,000	76,881	100,000
305 MKT PL TIF PR#2 IDA BDS							
305-0047700	INTEREST REVENUE	-	20	39	-	25	-
305-00-4800	BOND PROCEEDS	-	3,783,668	-	-	-	-
305-00-48700	BEGINNING FUND BALANCE	-	-	-	229,000	-	-
305-00-49761	TRANSFER FROM CID FUND	-	-	-	-	12,091	-
305-00-49762	TRANSFER FROM PROJECT	-	-	-	-	93,965	-
305-00-49763	TRANSFER FROM TIF RESERSES	-	-	-	-	64,599	109,000
305-00-49910	TRANSFER FROM SPECIAL ALLOW	-	-	-	-	-	85,000
TOTAL REVENUES		-	3,783,688	39	229,000	170,680	194,000
305 MKT PL TIF PR#2 IDA BDS							
305-00-77340	DEVELOPER REIMBURSEMENT	-	2,026,200	-	-	-	-
305-00-77341	CITY REIMBURSEMENT	-	-	-	-	-	-
TOTAL TIF, NID, CID EXPENSES		-	2,026,200	-	-	-	-
305 MKT PL TIF PR#2 IDA BDS							
305-00-89000	BOND PRINCIPAL	-	-	-	115,000	115,000	80,000
305-00-89100	INTEREST EXPENSE	-	-	54,000	110,000	110,000	110,000
305-89110	CUSTODIAL FEES	-	-	3,100	4,000	-	4,000
305-89300	BOND ISSUANCE COSTS	-	182,703	75,520	-	-	-
TOTAL DEBT SERVICE		-	182,703	132,620	229,000	225,000	194,000
TOTAL EXPENSES		-	2,208,904	132,620	229,000	225,000	194,000
325 MK PL CIR PR#2							
325-00-42005.9	TIF PR1A SALES TAXES	-	-	-	-	56,159	40,000
325-00-47700	COUNTY TAX REVENUES	-	-	-	-	12,003	12,000
325-00-47700	INTEREST REVENUES	-	-	-	-	5	-
TOTAL REVENUES		-	-	-	-	68,167	52,000
325 MK PL CIR PR#2							
325-00-72000	PROFESSIONAL SERVICES	-	-	34,303	-	1,000	500
325-00-89521	TRANSFER TO MKT PL TIF	-	-	-	-	18,250	51,500
325-00-89521	TRANSFER TO TIF BOND	-	-	-	-	21,482	-
TOTAL EXPENSES		-	-	34,303	-	40,732	52,000

ACCOUNT NUMBER	ACCOUNT TITLE	2011 Actual	2012 Actual	2013 ACTUAL	2014 Budget	ESTIMATED 2014	ADOPTED 2015
310 MKT PLACE NID-PR#2							
310-00-47700	INTEREST REVENUE	-	197	142	200	20	-
TOTAL MISCELLANEOUS REVENUE		-	197	142	200	20	-
310-00-48001	NID NOTE PROCEEDS	-	3,015,000	-	-	-	-
310-00-48000	NID BOND PROCEEDS	-	-	-	-	-	3,100,000
310-00-49700	BEGINNING FUND BALALNCE	-	-	-	99,800	-	37,343
TOTAL BONDS, FD BAL, CAPT LEASES		-	3,015,000	-	99,800	-	3,137,343
TOAL REVENUES		-	3,015,197	142	100,000	20	3,137,343
310-00-72000	PROFESSIONAL SERVICES	2,081	11,138	54	500	-	500
310-00-72060	LEGAL FEES	7,631	1,076	-	-	-	-
310-00-77340	DEVELOPER REIMBURSEMENT	-	1,287,136	-	43,000	43,728	-
310-00-79485	MODOT PROJECT DEPOSIT	-	1,500,000	-	-	-	-
310-00-89000	PRINCIPAL PAYMENTS	-	-	-	-	-	3,015,000
310-00-89100	INTEREST PAYMENTS	-	18,948	37,688	56,000	37,688	37,687
310-00-89110	CUSTODIAL FEES	-	150	261	500	265	1,000
310-00-89300	BOND ISSUANCE COSTS	-	49,197	384	-	-	83,156
TOTAL EXPENSES		9,712	2,867,645	38,387	100,000	81,681	3,137,343

ACCOUNT NUMBER	ACCOUNT TITLE	2011 Actual	2012 Actual	2013 Actual	2014 Budget	Estimated 2014	Adopted 2015
320 MKT PLACE CID PR#2							
320-00-72000	PROFESSIONAL SERVICES	11,550	731	973	-	1,021	-
320-00-72060	LEGAL FEES	-	-				
TOTAL EXPENSES		11,550	731	973	-	1,021	-
321 MKT PLACE CID PR#2 SPECIAL ALLOW FUND							
321-00-42003	MK PL CID PR#2 SALES TAX	-	-	10,917	28,000	28,000	28,000
321-00-42004	MK PL CID PR#2 USE TAX	-	-	90	1,000	200	1,000
321-00-47700	INTEREST REVENUE	-	-	-	-	-	-
TOAL REVENUES		-	-	11,007	29,000	28,200	29,000
321-00-73800	CID OPERATING EXPENSES	-	-	140	2,400	3,000	2,400
321-00-89000	PRINCIPAL PAYMENTS	-	-	-	-	-	-
321-00-89100	INTEREST PAYMENTS	-	-	-	-	-	-
321-00-89111	CITY ADMIN FEES	-	-	165	600	200	600
321-00-89112	SPECIAL ALLOCATION FD TRANS	-	-	-	26,000	-	26,000
321-00-89521	TRANSFER TO TIF BOND	-	-	-	-	11,270	-
321-00-89597	TRANSFER TO TIF BONDS	-	-	-	-	821	-
TOTAL EXPENSES		-	-	305	29,000	15,291	29,000

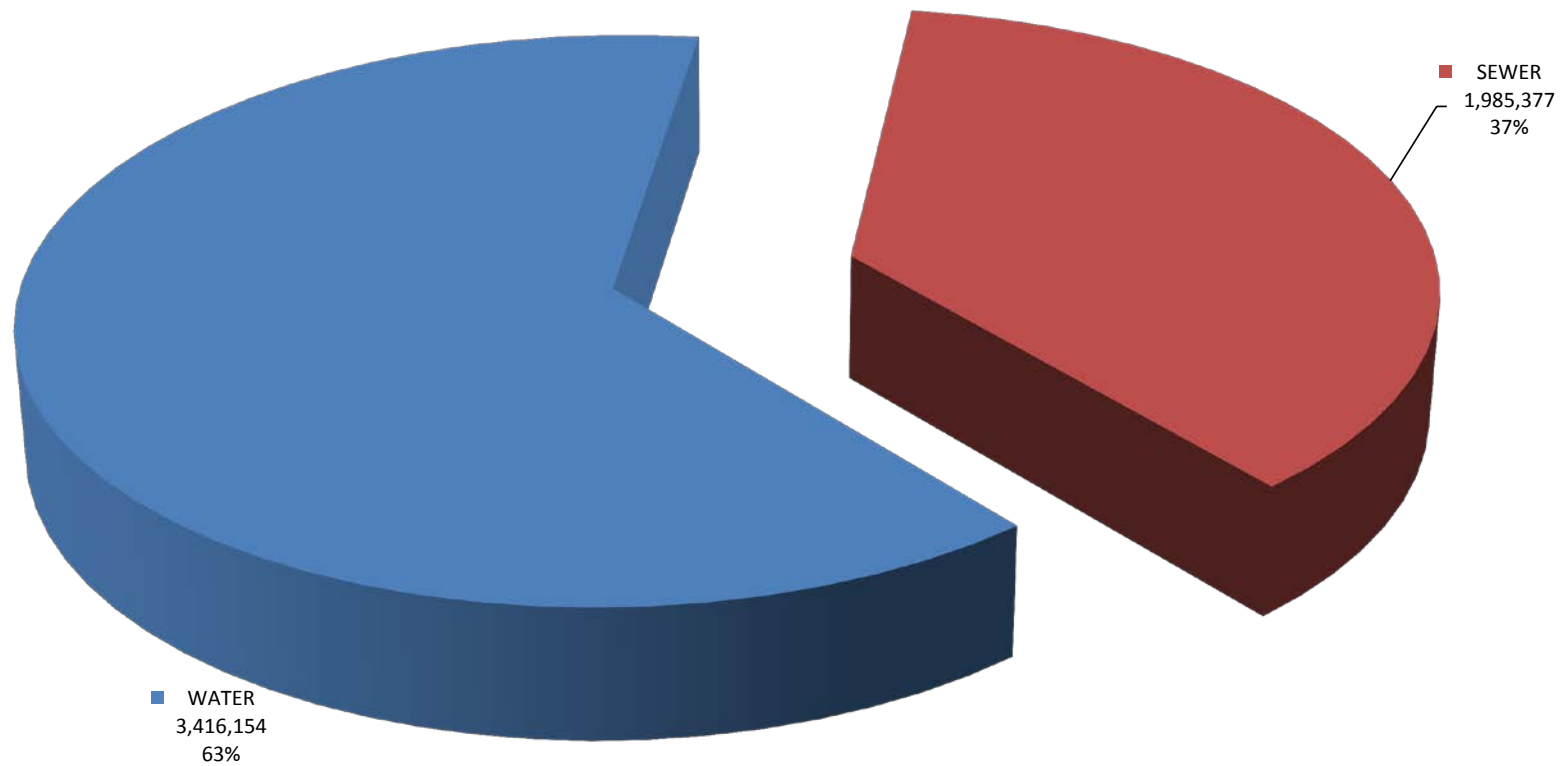
ACCOUNT NUMBER	ACCOUNT TITLE	2011 Actual	2012 Actual	2013 Actual	2014 Budget	Estimated 2014	Adopted 2015
400-00-41000	REAL ESTATE & PROPERTY	1,482,412	1,506,908	1,613,736	1,550,000	1,550,000	1,600,000
400-00-41100	DELINQUENT PROPERTY T	110,746	56,463	66,332	65,000	65,000	25,000
400-00-41400	REPLACEMENT TAXES	23,932	18,964	18,319	23,000	23,000	18,000
400-00-41500	RAIL & UTILITY TAX	20,948	21,061	24,098	19,000	35,000	25,000
400-00-41700	INTEREST - PROPERTY T	36,436	24,432	21,406	15,000	15,000	15,000
TOTAL TAX REVENUES		1,674,474	1,627,828	1,743,891	1,672,000	1,688,000	1,683,000
400-00-47500	MISCELLANEOUS INCOME	-	-	-	-	-	-
400-00-47700	INTEREST INCOME	6,033	3,525	2,900	1,000	1,500	1,000
TOTAL MISCELLANEOUS REVENUES		6,033	3,525	2,900	1,000	1,500	1,000
400-00-48000	REFUNDING BOND PROCEEDS	-	-	5,850,000	-	-	-
400-00-48100	BOND PREMIUM	-	-	187,162	-	-	-
400-00-48700	BEGINNING FUND BALANCE	-	-	-	69,000	-	-
TOTAL FUND BALANCE BUDGETED		-	-	6,037,162	69,000	-	-
TOTAL DEBT SERVICES REVENUES		1,680,507	1,631,353	7,783,953	1,742,000	1,689,500	1,684,000
400-44-89000	PRINCIPAL	960,000	1,040,000	1,130,000	1,250,000	1,250,000	1,350,000
400-44-89010	PAYMENTS TO ESCROW	-	-	6,210,000	-	-	-
400-44-89100	INTEREST	615,951	573,209	530,644	487,000	427,560	290,000
400-44-89110	CUSTODIAN FEES	1,738	2,636	5,288	5,000	5,000	8,000
400-44-73100	POSTAGE & MISCELLANEOUS	-	-	-	-	-	-
400-44-89150	REFUNDING FEES	-	-	74,527	-	-	-
400-44-73900	APPROP./UNDESIG. FUND	-	-	-	-	-	-
TOTAL DEBT SERVICES EXPENSES		1,577,689	1,615,845	7,950,459	1,742,000	1,682,560	1,648,000

WATER /SEWER FUND REVENUES 2015
5,555,440



ACCOUNT NUMBER	ACCOUNT TITLE	2011 Actual	2012 Actual	2013 Actual	2014 Budget	Estimated 2014	Adopted 2015
600-00-42800	SALES TAX ADMIN FEE	714	2,837	751	500	600	500
600-00-44300	REINSPECT FEES	-	-	-	-	-	-
600-00-44500	DEVELOPER FEE	-	4,487	141	-	-	-
600-00-44550	DEVELOPER FEE	-	2,620	520	-	64	-
TOTAL FEE REVENUES		714	9,944	1,412	500	664	500
600-00-45550	BLUE SPRINGS PAYMENT	-	-	-	-	-	-
TOTAL REIMBURSEMENTS		-	-	-	-	-	-
600-00-46150	WATER REVENUE	2,249,727	2,416,405	2,301,226	2,450,000	2,375,000	2,500,000
600-00-46210	RECONNECT FEES	23,826	24,290	28,650	24,000	24,000	24,000
600-00-46230	PENALTIES	79,604	73,329	79,303	75,000	75,000	72,000
600-00-46240	SEWER COLLECTIONS	1,511,543	1,512,973	1,750,168	1,950,000	1,975,000	2,200,000
600-00-46250	SEWER TAP FEES	40,100	52,200	89,656	58,700	109,000	155,200
600-00-46260	TAPPING FEES	17,114	109,093	268,100	186,120	280,000	485,340
600-00-46270	TAP FEE INCREASE REVENUE	95,459	48,476	-	-	-	-
600-00-46280	SEWER LOCATOR REVENUE	400	-	-	-	-	-
600-00-46290	IMPACT FEES	-	-	-	-	-	-
600-00-46300	Labor Reimbursement	-	-	2,404	-	-	-
600-00-46310	METER REPLACEMENT	63,239	33,032	67,532	66,000	66,000	70,000
600-00-46320	TOWER ANTENNAE FEE	24,191	24,916	25,664	25,500	26,434	27,000
600-00-46750	DEVELOPER CONTRIBUTION	-	-	-	-	-	-
TOTAL CHARGES FOR SERVICES		4,105,203	4,294,714	4,612,703	4,835,320	4,930,434	5,533,540
600-00-46900	SALE OF ASSETS	13,862	3,784	3,101	18,216	7,329	14,900
TOTAL SALE OF PROPERTY/MERCHANDISE		13,862	3,784	3,101	18,216	7,329	14,900
600-00-47500	MISCELLANEOUS INCOME	6,875	1,536	11,184	100	10,000	-
600-00-47500	ADMIN A.R. REVENUE	-	-	-	-	-	-
600-00-47500	MISCELLANEOUS REVENUE	-	59	149	-	123	100
600-00-47700	INTEREST INCOME	29,315	17,578	8,459	7,000	3,000	6,000
600-00-47820	Contribution - PW Week	470	450	-	400	450	400
TOTAL MISCELLANEOUS REVENUES		36,660	19,623	19,792	7,500	13,573	6,500
600-00-48500	CONTRIBUTION FROM GOV	-	-	-	-	-	-
600-00-48700	BUDGETED FUND BALANCE	-	-	-	135,790	135,790	-
TOTAL BOND PROCEEDS/FUND BALANCE		-	-	-	135,790	135,790	-
TOTAL WATER/SEWER REVENUES		4,156,439	4,328,065	4,637,008	4,997,326	5,087,790	5,555,440

WATER/SEWER FUND EXPENSES 2015
5,401,531



ACCOUNT NUMBER	ACCOUNT TITLE	2011 Actual	2012 Actual	2013 Actual	2014 Budget	Estimated 2014	Adopted 2015
600-60-61100	PERSONNEL SALARIES	279,630	254,433	308,464	316,200	316,200	358,633
600-60-61110	OVERTIME	4,048	8,200	9,404	10,000	10,000	10,000
TOTAL SALARIES		283,678	262,633	317,868	326,200	326,200	368,633
600-60-61500	F.I.C.A.	20,193	18,146	22,694	24,954	24,953	28,194
600-60-61520	UNEMPLOYMENT	2,398	2,461	2,776	2,484	2,484	2,789
600-60-61530	WORKERS COMPENSATION	4,870	4,786	9,107	10,075	1,075	11,369
600-60-61540	HEALTH INSURANCE	22,700	27,068	31,989	40,389	28,000	35,200
600-60-61550	Health Insurance Appr	6,818	4,679	7,206	9,656	7,500	-
600-60-61555	HSA			-		4,500	8,050
600-60-61560	DENTAL	2,834	3,222	3,700	5,265	4,000	4,200
600-60-61570	LIFE INSURANCE	972	886	1,039	1,015	1,015	1,202
600-60-61580	RETIREMENT	22,763	19,434	28,094	28,170	29,000	28,687
600-60-61590	EAP EXPENSE	-	-	187	2,259	250	2,591
600-00-61600	CAR ALLOWANCE	-	-	900	-	-	-
TOTAL BENEFITS		83,548	80,682	107,692	124,267	102,777	122,282
600-60-62000	EDUCATION REIMBURSEMENT	1,562	1,479	1,546	3,180	2,000	4,000
600-60-62050	COMPUTER TRAINING	356	750	143	800	-	800
600-60-62080	TRAINING	290	282	949	1,100	1,100	1,000
600-60-62200	SUB & MEMBERSHIP	518	649	646	700	700	700
600-60-62250	MEETINGS & CONFERENCE	1,244	1,777	1,462	2,120	2,500	2,300
600-60-62320	MILEAGE	-	138	6	240	140	240
600-60-62350	ED. & REF MATERIAL	319	-	-	250	100	250
TOTAL STAFF DEVELOPMENT		4,289	5,075	4,752	8,390	6,540	9,290
600-60-72000	PROFESSIONAL SERVICES	40,515	48,696	47,910	80,500	70,000	63,000
600-60-72010	ENGINEERING SERVICES	-	-	-	2,500	2,500	65,000
TOTAL PROFESSIONAL SERVICES		40,515	48,696	47,910	83,000	72,500	128,000
600-60-73000	OFFICE SUPPLIES	3,354	2,272	2,548	1,790	1,790	2,175
600-60-73100	POSTAGE	11,072	22,952	14,042	11,800	15,000	15,800
TOTAL OFFICE SUPPLIES		14,426	25,224	16,590	13,590	16,790	17,975
600-60-73200	OFFICE EQUIPMENT	334	386	571	1,600	1,000	800
600-60-73250	OFFICE FURNITURE	-	392	301	800	350	800
TOTAL OFFICE EQUIP/FURNITURE		334	778	872	2,400	1,350	1,600

ACCOUNT NUMBER	ACCOUNT TITLE	2011 Actual	2012 Actual	2013 Actual	2014 Budget	Estimated 2014	Adopted 2015
600-60-73500	FUEL	16,009	11,969	16,399	14,000	17,000	17,000
600-60-73540	ROCK MATERIALS	338	1,200	1,233	1,200	1,200	1,000
600-60-73550	ASPHALT MATERIALS	-	1,644	-	1,000	-	-
600-60-73610	WATER SUPPLIES	13,527	-	238	-	-	-
600-60-73700	WATER PURCHASE	648,242	662,406	538,600	560,000	560,000	575,000
600-60-73760	Missouri One Call	2,032	2,822	3,775	3,500	3,500	3,500
600-60-73790	PERSONAL SAFETY	1,100	1,098	1,267	2,240	2,240	2,000
TOTAL OPERATING EXPENSES		681,248	681,139	561,512	581,940	583,940	598,500
600-60-74500	VEHICLE MAINTENANCE	26	1,342	30	-	-	-
600-60-74530	EQUIPMENT MAINTENANCE	5	(29)	127	550	550	5,200
600-60-74550	FLEET MAINTENANCE - P	14,641	7,650	9,868	10,000	8,000	10,000
600-60-74570	METER REPLACEMENT PRO	1,955	4,416	6,621	73,500	73,600	75,000
600-60-74590	VEHICLE WASHES	2	-	-	-	-	-
600-60-74600	COMPUTER MAINTENANCE	9,458	1,034	2,525	2,304	2,304	2,640
600-60-74610	RADIO EQUIPMENT & MAI	-	-	-	-	-	-
600-60-74710	TANK & PUMP MAINTENANCE	418	11,759	2,920	3,000	3,000	5,500
600-60-74720	WATER LINE MAINTENANCE	2,534	11,663	23,236	15,000	15,550	15,000
600-60-74730	NEW WATER METERS & LI	13,106	12,539	11,943	7,000	7,000	7,000
TOTAL MAINTENANCE EXPENSE		42,145	50,374	57,270	111,354	110,004	120,340
600-60-75300	HAND TOOLS	1,142	1,259	2,509	240	240	400
600-60-75310	SMALL EQUIPMENT	2,298	722	2,539	5,080	5,080	1,200
600-60-75990	LOSS ON SALE OF ASSET	14,392	-	0	-	-	-
TOTAL TOOLS AND EQUIP		17,832	1,981	5,048	5,320	5,320	1,600
600-60-76000	INSURANCE	14,988	13,831	15,462	15,908	20,000	17,181
600-60-76020	Tri/Blue/GV Water Upgrades	693,385	758,598	870,725	840,000	840,000	860,000
600-60-76200	ADVERTISING	1,140	200	-	1,200	200	1,200
600-60-76210	PRINTING	6,388	6,516	7,569	4,200	4,600	4,640
600-60-76350	UNIFORMS	1,780	2,632	2,315	2,000	2,000	2,000
600-60-76390	EQUIPMENT RENTAL	365	20	62	1,000	82	1,000
600-60-76420	ONLINE & CC FEES	2,229	12,448	11,382	10,000	13,500	14,000
600-60-76490	OFFICE EQUIPMENT LEAS	923	1,301	1,484	4,000	4,000	3,500
TOTAL CONTRACTUAL SERVICES		721,198	795,546	908,999	878,308	884,382	903,521
600-60-76500	GENERAL PHONE SERVICE	4,319	4,652	2,584	3,000	3,000	3,000
600-60-76510	CELLULAR SERVICE & EQUIP	1,761	2,487	2,155	2,328	2,000	2,376
600-60-76520	PAGER SERVICE & EQUIP	107	128	91	100	100	100
600-60-76550	INTERNET SERVICES	-	107	486	540	540	564
600-60-76590	PHONE INSTALLATION &	57	564	235	1,000	500	1,000
600-60-76600	ELECTRICITY	43,888	45,957	32,546	40,000	29,000	40,000
600-60-7670	GAS SERVICE	1,358	1,204	1,680	2,400	1,800	2,000
600-60-76800	TRASH SERVICE	618	845	-	400	400	400
TOTAL UTILITIES		52,108	55,944	39,777	49,768	37,340	49,440

ACCOUNT NUMBER	ACCOUNT TITLE	2011 Actual	2012 Actual	2013 Actual	2014 Budget	Estimated 2014	Adopted 2015
600-60-76900	BLDG & GRDS MAINT	10,712	1,336	1,995	2,000	2,400	5,760
600-60-76930	BLDG & JANITORIAL SUPPLIES	1,592	296	237	800	100	800
TOTAL BUILDING MAINTENANCE		12,304	1,632	2,232	2,800	2,500	6,560
600-60-77540	DEPRECIATION EXPENSE	738,619	594,451	607,232	-	-	-
600-60-77580	AMORTIZATION EXPENSE	7,745	163,999	102,039	-	-	-
600-60-77590	BAD DEBT EXPENSE	-	-	51,959	-	-	-
TOTAL DEPRECIATION/AMORTIZATION		746,364	758,450	761,230	-	-	-
600-60-78000	MISCELLANEOUS	14,782	683	815	3,000	1,800	3,000
600-60-78410	LONG / SHORT	1,450	34	-	-	30	-
600-60-78420	PUBLIC WORKS WEEK EVE	1,401	1,446	1,952	2,000	2,476	2,000
TOTAL MISCELLANEOUS		17,633	2,163	2,767	5,000	4,306	5,000
600-60-78500	CAPITAL EQUIPMENT	1,800	4,800	2,267	105,850	101,267	74,377
600-60-78520	COMPUTER EQUIPMENT	331	814	2	1,430	1,430	-
600-60-78530	COMPUTER SOFTWARE PRO	2,745	6,780	8,918	13,436	13,436	7,436
TOTAL CAPITAL EQUIPMENT		4,876	12,394	11,187	120,716	116,133	81,813
600-60-78910	WATER IMPROVE. TRI/BL	-	5,283	-	-	-	-
600-60-78960	Water System Improvement	825	-	5,101	5,000	5,000	5,000
600-60-79400	ANNUAL CIP APPROPRIAT	-	2,241	-	-	-	526,600
600-60-79880	BUILDING IMPROVEMENTS	-	-	1,778	1,400	1,400	4,000
TOTAL CAPITAL PROJECTS		825	7,524	6,879	6,400	6,400	535,600
600-60-89000	BOND PRINCIPAL	-	-	360,000	400,000	392,000	400,000
600-60-89100	INTEREST EXPENSE	263,671	213,108	120,997	65,000	65,000	65,000
600-60-8915	REFUNDING FEES	-	-	22,199	-	-	-
600-60-8930	BOND ISSUANCE COSTS	-	-	48,612	-	-	-
600-60-89320	CUSTODIAN FEE	862	1,480	492	1,000	1,000	1,000
TOTAL DEBT SERVICE EXPENSE		264,533	214,588	552,300	466,000	458,000	466,000
600-60-89560	TRANSFER TO PARKS	-	-	-	-	-	-
TOTAL TRANSFERS OUT		-	-	-	-	-	-
TOTAL WATER EXPENSES		2,987,856	3,004,823	3,404,885	2,785,453	2,734,482	3,416,154

ACCOUNT NUMBER	ACCOUNT TITLE	2011 Actual	2012 Actual	2013 Actual	2014 Budget	Estimated 2014	Adopted 2015
600-65-61100	PERSONNEL SALARIES	202,855	246,762	263,863	284,942	284,942	330,990
600-65-61110	OVERTIME	2,024	7,608	8,774	10,000	10,000	10,000
TOTAL SALARIES		204,879	254,370	272,637	294,942	294,942	340,990
600-65-61500	F.I.C.A.	14,123	17,062	19,267	21,797	21,797	26,079
600-65-61520	UNEMPLOYMENT	1,696	2,423	2,572	2,282	2,282	2,586
600-65-61530	WORKERS COMPENSATION	4,584	4,509	8,667	9,739	10,000	11,118
600-65-61540	HEALTH INSURANCE	17,040	25,679	27,271	36,442	30,000	35,200
600-65-61550	Health Insurance Appr	5,088	4,635	6,499	8,840	6,000	-
600-65-61555	HSA			-	-	4,500	8,000
600-65-61560	DENTAL	2,147	3,037	3,192	4,820	3,500	4,100
600-65-61570	LIFE INSURANCE	180	870	958	965	965	1,115
600-65-61580	RETIREMENT	16,560	18,920	24,589	25,356	25,356	26,255
600-65-61590	EAP EXPENSE	-	-	171	2,068	200	2,402
600-65-61600	CAR ALLOWANCE	-	-	900	-	-	-
TOTAL BENEFITS		61,418	77,135	94,086	112,309	104,600	116,855
600-65-62000	EDUCATION REIMBURSEMENT	1,562	1,479	1,546	3,060	1,800	4,000
600-65-62050	COMPUTER TRAINING	-	-	143	300	-	800
600-65-62080	TRAINING	290	934	1,534	1,500	1,500	1,000
600-65-62200	SUB & MEMBERSHIP	130	125	114	150	560	700
600-65-62250	MEETINGS & CONFERENCE	436	1,677	1,574	2,120	2,400	2,000
600-65-62320	MILEAGE	-	138	6	240	100	240
600-65-62350	ED. & REF MATERIAL	-	-	-	250	250	250
TOTAL STAFF DEVELOPMENT		2,418	4,353	4,917	7,620	6,610	8,990
600-65-72000	PROFESSIONAL SERVICES	72	6,865	793	25,000	25,000	7,500
600-65-72010	ENGINEERING SERVICES	-	-	4,720	2,500	2,500	20,000
TOTAL PROFESSIONAL SERVICES		72	6,865	5,513	27,500	27,500	27,500
600-65-73000	OFFICE SUPPLIES	1,122	1,029	1,226	1,790	1,500	2,175
600-65-73010	COMPUTER SUPPLIES	-	-	133	400	200	400
600-65-73100	POSTAGE	81	97	12,386	11,800	14,000	15,800
TOTAL OFFICE SUPPLIES		1,203	1,126	13,745	13,990	15,700	18,375
600-65-73200	OFFICE EQUIPMENT	185	364	531	1,600	700	800
600-65-73250	OFFICE FURNITURE	-	293	301	800	500	800
TOTAL OFFICE EQUIP/FURNITURE		185	657	832	2,400	1,200	1,600

ACCOUNT NUMBER	ACCOUNT TITLE	2011 Actual	2012 Actual	2013 Actual	2014 Budget	Estimated 2014	Adopted 2015
600-65-73500	FUEL	16,009	11,962	16,389	14,000	16,000	17,000
600-65-73540	ROCK MATERIALS	338	600	619	600	500	1,000
600-65-73550	ASPHALT MATERIALS	-	-	-	-	-	-
600-65-73710	SEWER SYSTEM SUPPLIES	3,257	2,694	1,684	3,800	2,500	3,800
600-65-73720	LOCATOR BALLS	-	(560)	(160)	-	-	-
600-65-73750	SEWER TREATMENT COSTS	391,184	338,384	424,728	420,000	420,000	400,000
600-65-73790	PERSONAL SAFETY	1,001	1,180	1,466	2,240	2,240	2,000
TOTAL OPERATING SUPPLIES		411,789	354,260	444,726	440,640	441,240	423,800
600-65-74500	VEHICLE MAINTENANCE	-	1,342	30	-	-	-
600-65-74530	EQUIPMENT MAINTENANCE	-	61	107	550	550	5,200
600-65-74550	FLEET MAINTENANCE - P	14,720	7,804	9,881	10,000	10,000	10,000
600-65-74590	VEHICLE WASHES	3	-	-	-	-	-
600-65-74600	COMPUTER MAINTENANCE	455	-	2,525	2,304	2,304	2,640
600-65-74750	SEWER LINE MAINTENANCE	12,991	9,625	19,650	35,000	30,000	30,000
600-65-7476	SEWER OUTFALL	-	-	-	-	-	19,000
TOTAL MAINTENANCE EXPENSE		28,169	18,832	32,193	47,854	42,854	66,840
600-65-75300	HAND TOOLS	398	815	1,651	240	240	400
600-65-75310	SMALL EQUIPMENT	1,789	964	961	5,080	5,080	1,200
TOTAL TOOLS & EQUIP		2,187	1,779	2,612	5,320	5,320	1,600
600-65-76000	INSURANCE	3,242	3,356	3,758	3,864	4,500	4,174
600-65-76200	ADVERTISING	1,140	200	-	1,200	100	1,200
600-65-76210	PRINTING	648	264	23	4,100	4,100	3,140
600-65-76350	UNIFORMS	1,914	2,632	2,314	2,000	2,000	2,000
600-65-76390	EQUIPMENT RENTAL	-	20	62	1,000	1,000	1,000
600-65-76420	ONLINE & CC FEES	2,229	12,447	11,259	10,000	13,500	14,000
600-65-76490	OFFICE EQUIPMENT LEAS	232	870	1,484	4,000	4,000	3,500
TOTAL CONTRACTUAL SERVICES		9,405	19,789	18,900	26,164	29,200	29,014
600-65-76500	GENERAL PHONE SERVICE	3,456	4,583	2,583	3,000	3,000	3,000
600-65-76510	CELLULAR SERVICE & EQUIP	939	1,317	1,900	2,328	2,328	2,376
600-65-76520	PAGER SERVICE & EQUIP	107	128	91	100	100	100
600-65-76550	INTERNET SERVICES	-	107	486	540	540	564
600-65-76590	PHONE INSTALLATION &	24	564	235	1,000	1,000	1,000
600-65-76600	ELECTRICITY	12,808	13,112	13,554	14,000	13,500	14,000
600-65-76700	GAS SERVICE	833	1,203	1,681	2,400	1,700	2,000
600-65-76800	TRASH SERVICE	-	-	-	400	400	400
TOTAL UTILITIES		18,167	21,014	20,530	23,768	22,568	23,440
600-65-76900	BLDG & GRNDS MAINT	7,890	4,622	2,051	2,000	2,200	5,760
600-65-76930	BLDG & JANITORIAL SUPPLIES	435	248	237	800	100	800
TOTAL BUILDING MAINTENANCE		8,325	4,870	2,288	2,800	2,300	6,560

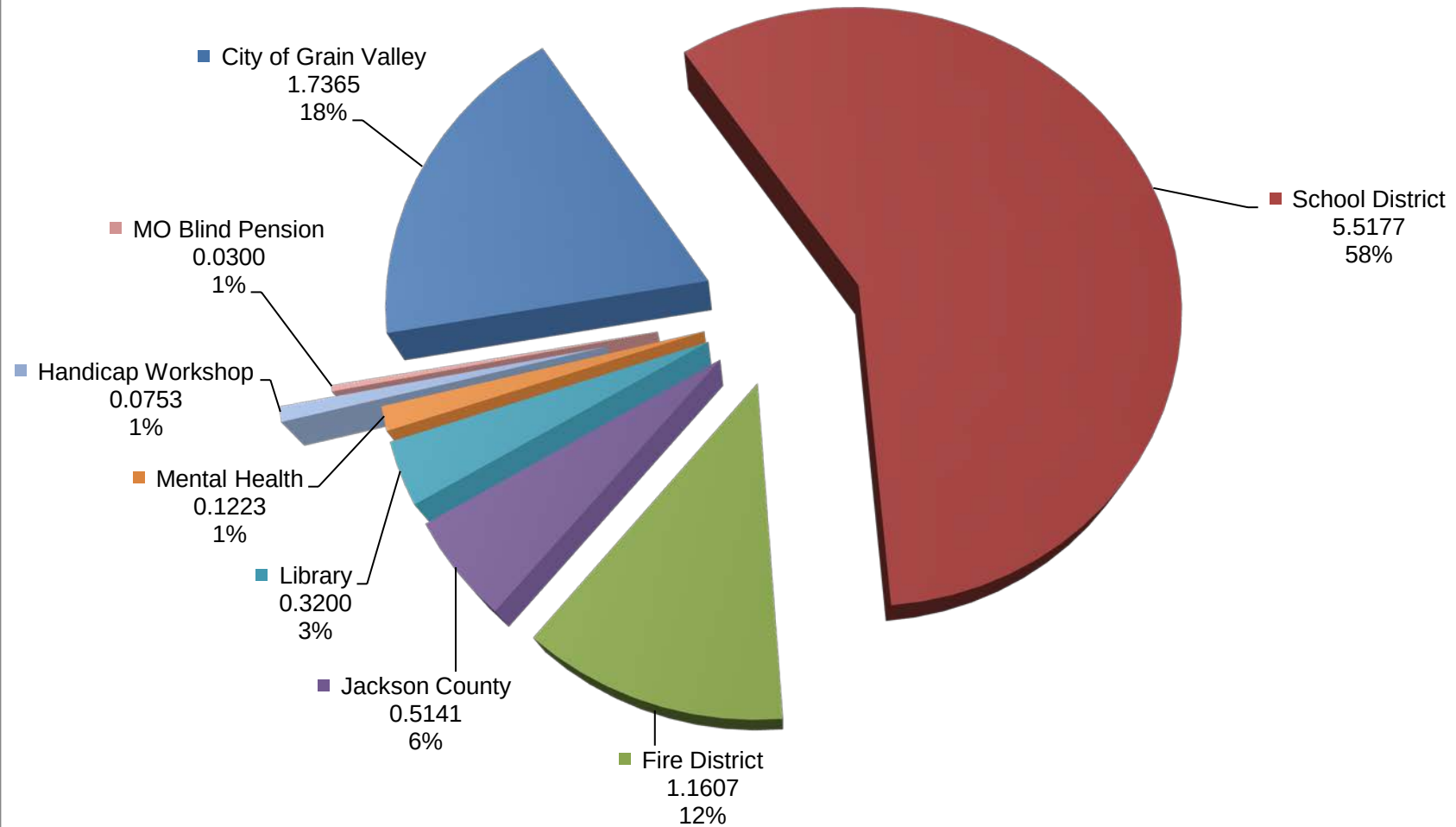
ACCOUNT NUMBER	ACCOUNT TITLE	2011 Actual	2012 Actual	2013 Actual	2014 Budget	Estimated 2014	Adopted 2015
600-65-77590	BAD DEBT EXPENSE	-	-	-	-	-	-
600-65-78000	MISCELLANEOUS	14,654	655	1,011	3,000	1,500	3,000
TOTAL MISCELLANEOUS		14,654	655	1,011	3,000	1,500	3,000
600-65-78500	CAPITAL EQUIPMENT	1,800	4,800	1,921	184,150	181,171	74,377
600-65-78520	COMPUTER EQUIPMENT	230	627	2	1,430	1,430	-
600-65-78530	COMPUTER SOFTWARE PRO	1,943	5,497	6,978	6,786	7,200	7,436
TOTAL CAPITAL EQUIPMENT		3,973	10,924	8,901	192,366	189,801	81,813
600-65-78860	LIFT STATION COUNTRY'S	1,600	15,485	16,578	10,000	6,000	10,000
600-65-78970	WASTEWATER TREATMENT	-	360,173	683,831	880,000	873,000	700,000
600-65-79400	ANNUAL CIP APPROPRIAT	-	-	-	-	-	-
600-65-79880	BUILDING IMPROVEMENTS	-	2,228	1,778	800	800	4,000
TOTAL CAPITAL PROJECTS		1,600	377,886	702,187	890,800	879,800	714,000
600-65-89000	PRINCIPAL 01 ISSUE	-	-	90,000	100,000	98,000	100,000
600-65-89100	INTEREST (2001 BOND)	79,628	64,755	42,378	20,000	16,684	20,000
600-65-8930	BOND ISSUANCE COSTS	-	-	5,205	-	-	-
600-65-89320	CUSTODIAL FEES - BONDS	-	-	855	1,000	1,000	1,000
TOTAL DEBT SERVICE		79,628	64,755	138,438	121,000	115,684	121,000
TOTAL SEWER EXPENSES		848,072	1,219,270	1,763,516	2,212,473	2,180,819	1,985,377
TOTAL WATER/SEWER EXPENSES		3,835,928	4,224,093	5,168,401	4,997,926	4,915,301	5,401,531

**Changes in Unreserved Fund Balances
Grain Valley, Missouri By Fund Statement
Estimated As of December 31, 2015**

	General	Tourism	Park	Transportation	Public Health	Debt Service	Water/ Sewer	Capital Improvement	G.O. Bond	TIF Reserve Fund
Estimated Beginning Fund Balance 12/31/2014	1,777,532	-	578,855	244,511	171,099	743,385	1,263,923	146,825	-	118,327
Budgeted Revenues	3,549,822	22,000	794,151	755,725	80,400	1,684,000	5,555,440	275,000	-	-
Transfers In		35,540	330,000							50,000
Total Available Resources	5,327,354	57,540	1,703,006	1,000,236	251,499	2,427,385	6,819,363	421,825	-	168,327
Budgeted Expenditures	3,427,359	53,540	1,067,354	718,699	37,500	1,648,000	5,401,531	25,000	-	65,000
Transfers Out	110,540			25,000	40,000			240,000		
Estimated Balance 12/31/15	1,789,455	4,000	635,652	256,537	173,999	779,385	1,417,832	156,825	-	103,327

2014 Property Tax Components

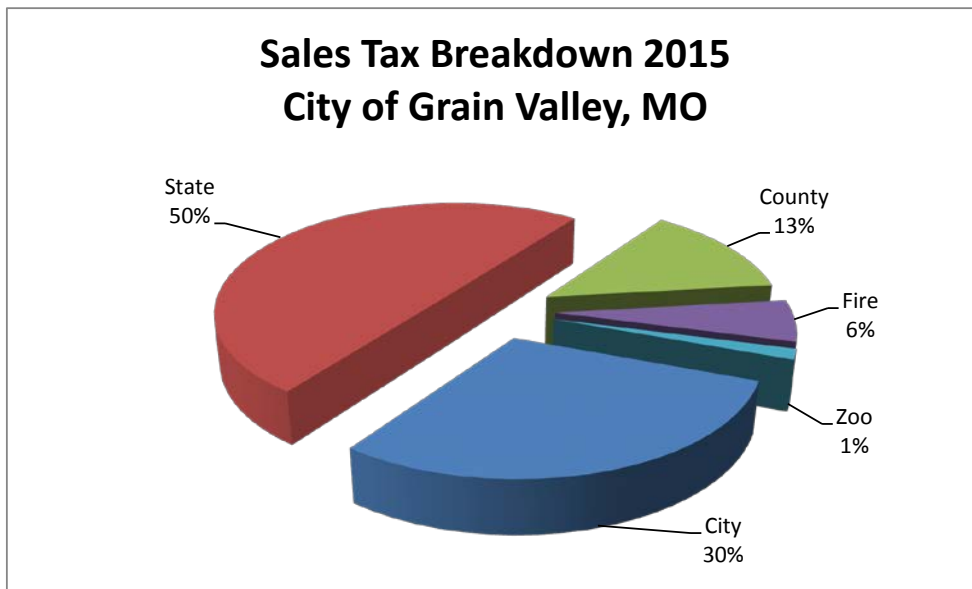
\$9.4766 per \$100 Assessed Value



**Sales Tax Breakdown
City of Grain Valley 2015**

Total City Of Grain Valley Sales Tax			8.475%
City	Sales	1.000	
	Transportation	0.500	
	Capt. Improvement	0.500	
	Park	0.500	
	Total City	2.500	
State	Sales	3.000	
	Consevation	0.125	
	Education	1.000	
	Parks & Soils	0.100	
	Total State	4.225	
County	Sales	0.500	
	Capital Projects	0.375	
	Drug Enforcement	0.250	
	Total County	1.125	
Fire District	Central Jackson Fire	0.500	
	Total	0.500	
KC Zoo		0.125	
	Total Zoo	0.125	
Total Sales Tax			8.475%

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.

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

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

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

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

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

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

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

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

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

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

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

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

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

DARE – Drug Abuse Resistance Education

DEBT SERVICE - Required payments for principal and interest.

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

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

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

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

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

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

DISBURSEMENT - The expenditures of money from an account.

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

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

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

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

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

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

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

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