

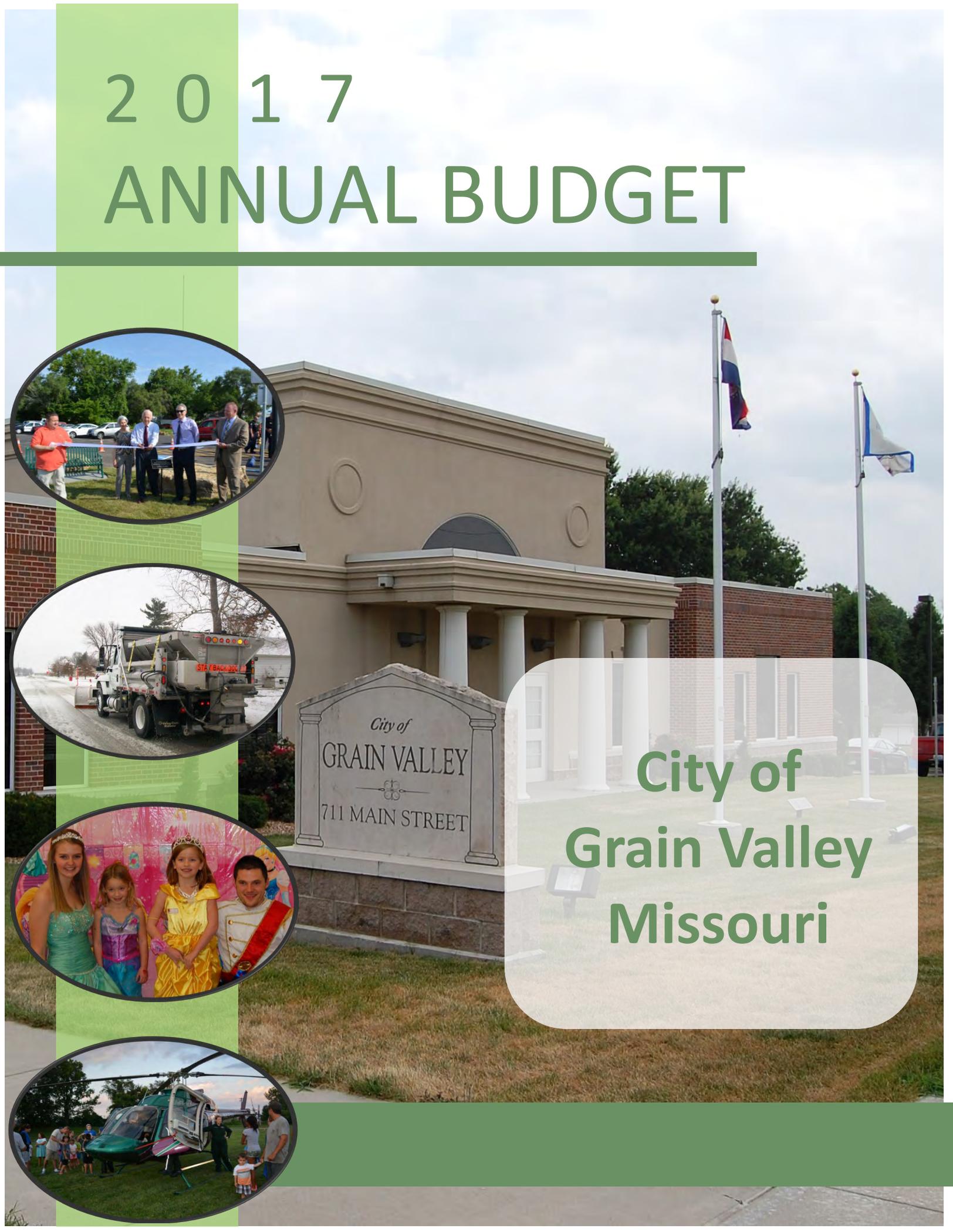
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ANNUAL BUDGET



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

**City of
Grain Valley
Missouri**



City of Grain Valley

2017 Annual Budget

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CITY OF GRAIN VALLEY, MISSOURI

Mayor & Board of Aldermen

Mike ToddMayor
Dale Arnold (Mayor Pro-Tem)..... Ward 1
Valerie Palecek Ward 1
Chuck Johnston..... Ward 2
Yolanda West..... Ward 2
Bob Headley..... Ward 3
Jeffrey Coleman Ward 3

Administration & Department Heads

Ryan HuntCity Administrator
Ken Murphy.....Assistant City Administrator
David Starbuck.....Police Chief
Cathy Bowden.....Finance Director
Khalilah Holland Deputy City Clerk/Exec. Assistant

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



November 14, 2016

To: Honorable Mayor and Board of Aldermen

From: Ryan Hunt, City Administrator

FISCAL YEAR 2017 BUDGET

Attached you will find the balanced, 2017 Grain Valley Budget. All Funds meet and/or exceed the GASB 54 requirement of 25% of annual expenditures in fund balance reserves. I applaud your efforts in working with staff to come up with a fiscally responsible budget that addresses the growing needs of our growing community. This budget contains all items, additions and deletions that were discussed at the October 5th, October 19th and November 2nd budget work sessions.

Over the last decade, the City has invested in infrastructure and other improvements that have made it suitable for quality residential, commercial and industrial development. With this budget we enter into the 3rd year of a marked increase in development. Accordingly, we will continue to invest in the infrastructure and services that make Grain Valley an attractive place to live and do business. As always, the challenge is to remain mindful of our continued commitment to Grain Valley. That commitment is tested every day as we strive to provide efficient, high quality City services to our businesses and residents, both new and established alike.

In 2016, all of the governmental fund revenues continued to increase. As you know, all funds (except for Water/Sewer) are considered governmental funds. In the General Fund, revenues have posted increases for the past 6 years. In 2015, we saw a 4% revenue increase over 2014 and in 2016 we have a year to date increase of 8% from 2015. The expenditures from this fund are not limited to a specific use and can be used for any operation of the City. The main source of General Fund is property tax, sales tax and various development fees. These revenues are used to provide a variety of services including Administration, Public Safety, Animal Control, Planning and Engineering, just to name a few.

Like the General Fund, the Park Fund has seen a continued increase in tax revenues. Unlike the General Fund, these revenues are to be used for expenditures related specifically to the operation of Parks and Recreation. The revenues for the Park Fund come from a variety of sources, but mainly property tax, sales tax, and user fees (i.e. pool admission, activity fees). Additionally, the Park Fund is supported by multiple funds throughout the City in the form of intergovernmental subsidies. Approximately 26% of the \$1.3 million annual operating budget is paid for by sources other than Park Fund revenues. This support comes from the General, Public Health, Capital Projects and Transportation Funds.

Like other governmental fund, the Transportation Fund continues to experience growth in its revenues. This fund is supported by taxes collected specifically for the construction and maintenance of City streets and Right of Ways (ROW). Vehicle sales tax, motor fuel taxes and a portion of all sales tax are collected and used to make sure our City streets are properly maintained.

Although it is not the same force at work, the Water/Sewer Fund revenues also continue to trend upwards. In 2016 the Water/Sewer fund will see a 6% increase over 2015 and a total overall increase of 15% over the 2014 revenues. The continued revenue increase can be directly associated to the continued growth in new construction, as water and sewer rates plateaued in 2015. The Water/Sewer Fund is the City's only enterprise fund. An enterprise fund is an account that exists solely from the collection of user fees. This fund receives no sales tax and therefor does not always trend the same as the governmental funds. This revenue comes from charges associated to water and sewer usage, collected by the City through water bills. Additionally, the fund is heavily influenced by development, as it collects water and sewer tap fees on newly constructed homes and businesses. The key to maintaining a healthy Water/Sewer Fund is accounting for tap fees, but not completely relying on them for operations. Development volatility can have a drastic impact on the Water/Sewer Fund if too much interest is placed in development fees.

In 2017, the City will continue to invest in infrastructure and personnel resources to ensure top notch infrastructure and service delivery. The capital expenditures can be seen in the “Capital Equipment and Project Highlights” exhibit, beginning on page VI. The largest capital outlay is in Parks and Recreation, followed closely by Transportation, but every department has capital needs identified in this budget.

To keep up with our expansion, while maintaining efficient service there are several personnel changes included in this year’s budget. One of the most significant changes is to create a fulltime Assistant City Administrator position. This position will be filled in house by the promotion of Ken Murphy and the City Engineer position will be merged with the Director of Community Development. There is also a recommendation for additional department restructuring in Community Development. This change will allow the City to make the most of the existing personnel, by creating new crew leader positions in the Public Works division. This is accomplished by promoting existing staff members whom have emerged as leaders in the day to day operations of the division. The other personnel increase included in the budget relate to a 2% Cost of Living Adjustment (COLA) and 2% merit raise for all City staff. As you can see in by increasing ending cash balances, this adjustment is sustainable and will not rely on the use of any reserve funding.

OVERVIEW

The 2017 budget revenues (including transfers between funds) total \$14,255,550 and the expenditures total \$13,383,649. See the table below for total 2017 budget revenues and expenses:

Fund	Revenues	Expenditures
General	\$3,681,804	\$3,640,541
Tourism / Economic Dev.	\$65,000	\$65,000
Park	\$1,314,630	\$1,313,545
Transportation	\$847,500	\$785,134
Public Health	\$93,400	\$93,000
TIF: Old Towne	\$380,000	\$380,000
Capital Projects	\$350,000	\$350,000
Debt Services	\$1,784,000	\$1,745,000
Water/Sewer (water)		\$2,862,008
(sewer)	\$5,739,216	\$2,149,421
TOTAL:	\$14,255,550	\$13,383,649

Based on 2016 and 2017 estimates, the ending cash balance for each fund continues to grow as we stay within budget. You can see that we have steadily increased our reserves as demonstrated in the end cash balance. The bottom line of the table shows the increase in reserves over the previous years.

Ending Cash Balance					
FUND	Dec 13 Audited	Dec 14 Audited	Dec 15 Audited	Dec 16 Estimated	Dec 17 Estimated
100-GENERAL	\$2,131,381	\$1,726,646	\$2,271,854	\$2,282,535.00	\$ 2,306,528.00
200-PARK	\$332,736	\$358,553	\$936,829	\$ 546,618	\$ 419,583
210-TRANSPORTATION	\$130,877	\$208,079	\$416,849	\$ 448,727	\$ 511,578
230-PUBLIC HEALTH	\$147,050	\$170,302	\$135,372	\$ 120,272	\$ 120,672
400-DEBT SERVICE	\$1,831,875	\$1,157,223	\$1,773,853	\$ 1,829,853	\$ 1,865,853
600-WATER/SEWER	\$3,014,486	\$2,763,284	\$3,363,735	\$ 3,294,999	\$ 4,045,016
TOTAL ENDING CASH BALANCE	\$7,588,405	\$6,384,087	\$8,898,492	\$8,523,004	\$9,269,230
% OF GROWTH OVER PREVIOUS YEAR		-16%	39%	-4%	9%

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

Ending Unrestricted Cash Balance					
FUND	Dec 13	Dec 14	Dec 15	Dec 16	Dec 17
	Audited	Audited	Audited	Estimated	Estimated
100-GENERAL	\$1,726,646	\$ 1,900,469	\$ 2,244,302	\$2,254,983.00	\$ 2,278,976.00
200-PARK	\$ 358,553	\$ 508,795	\$ 700,411	\$ 681,618	\$ 554,583
210-TRANSPORTATION	\$ 208,079	\$ 248,417	\$ 416,613	\$ 448,491	\$ 511,342
230-PUBLIC HEALTH	\$ 170,302	\$ 97,045	\$ 135,372	\$ 120,272	\$ 120,672
400-DEBT SERVICE	\$1,157,223	\$ 1,220,012	\$ 1,773,853	\$ 1,829,853	\$ 1,865,853
600-WATER/SEWER	\$1,911,374	\$ 1,911,374	\$ 2,529,853	\$ 2,461,117	\$ 3,211,134
TOTAL UNRESTRICTED CASH	\$5,532,177	\$ 5,886,112	\$ 7,800,404	\$ 7,796,334	\$ 8,542,560
% OF GROWTH OVER PREVIOUS YEAR		6%	33%	0%	10%

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	2017 Cost
IT	Network Switches	\$6,600
IT	Asset Management Software (Split between GF/T/W/S)	\$2,380
Administration	Sni-A-Bar Farms Debt Service	\$42,500
Administration	City Administrator Vehicle Lease	\$10,000
Building & Grounds	Sni-A-Bar Farm Improvements	\$25,000
Police	Ford Utility Vehicles	\$28,500
Police	Video/Mobile Data Computer Lease	\$1,832
Police	Police Vehicle Equipment Package	\$5,000
TOTAL		\$121,812

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	2017 Cost
Park Administration	Air Condition Armstrong Concessions	\$2,550
Park Administration	Air Condition MM Concessions	\$2,550
Park Administration	P&R Chevrolet Pick-up w/Dump Bed	\$33,500
Park Administration	JD Commercial 36in Mower	\$5,200
Park Administration	JD Commercial 52in Mower	\$6,800
Park Administration	2017 Trailer (Bobcat)	\$4,500
Park Administration	2017 Trailer (Mower)	\$3,000
Park Administration	Butterfly Trail Restroom	\$20,000
Park Administration	Dillingham Trail	\$135,000
Pool	Pool Deck Loungers	\$3,000
Pool	Air Condition Pool Concessions	\$2,770
TOTAL		\$218,870

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	2017 Cost
Transportation	Annual Concrete Maintenance	\$30,000
Transportation	Hereford Drive CIP Overlay	\$32,800
Transportation	RD Mize/OOIDA Drive CIP Overlay	\$64,377
Transportation	SAB Traffic Circle CIP Overlay	\$33,700
Transportation	Ridgeview Drive CIP Overlay	\$20,000
Transportation	Harvest Drive CIP Overlay	\$26,800
TOTAL		\$207,677

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	2017 Cost
Sewer	Wet Well Re-Lining of Tyer Road Lift Station	\$35,000
TOTAL		\$35,000

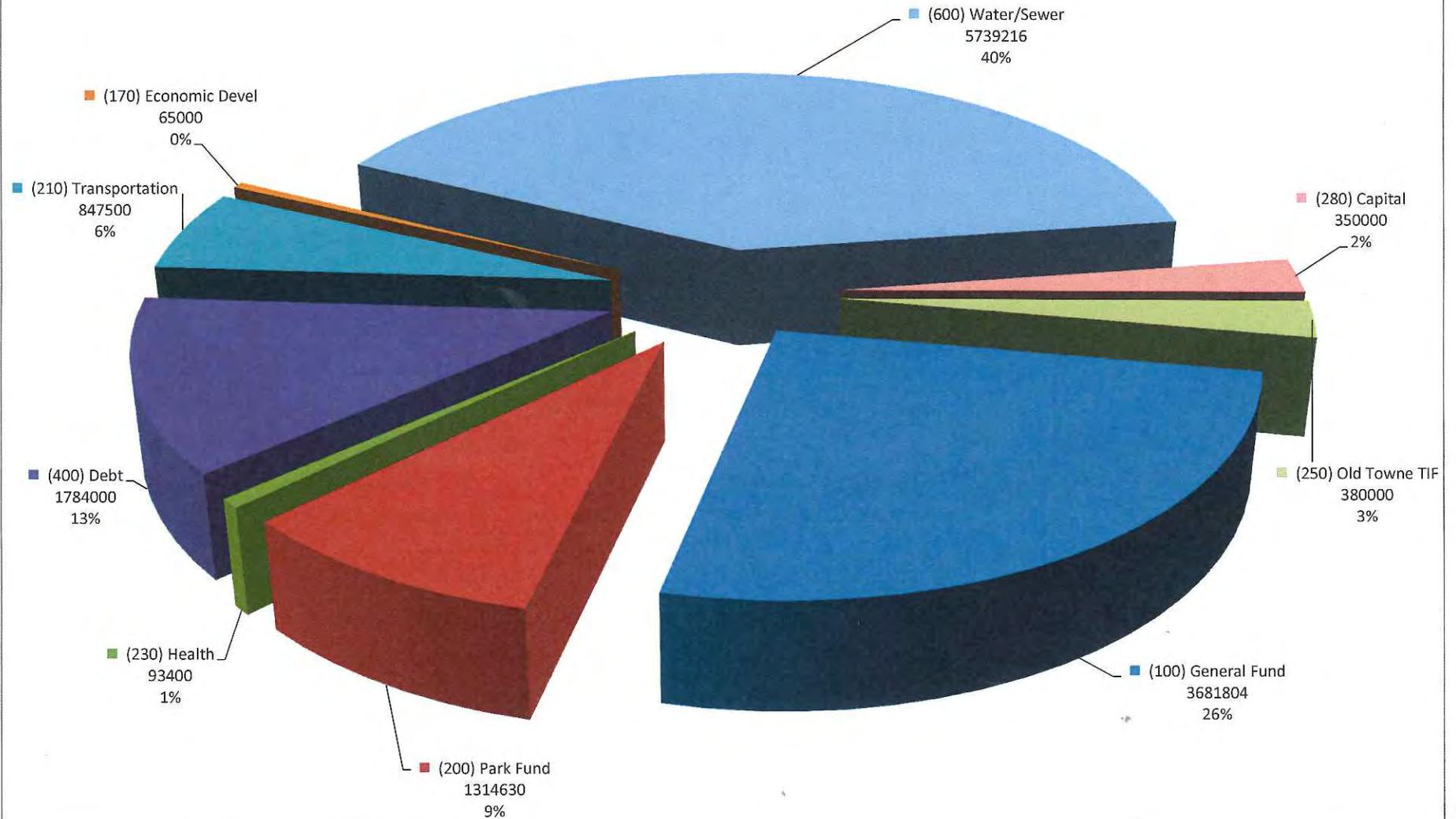
COST SHARE: TRANSPORTATION (210), WATER/SEWER (600) FUND(S)

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

Department	Item Description	2017 Cost
Water/Sewer	Sni-A-Bar Farms Debt Service	\$42,500
Water/Sewer	City Administrator Vehicle Lease	\$10,000
Water/Sewer	Sni-A-Bar Farm Improvements	\$25,000
All	Skid Steer Lease	\$15,000
All	Mini Excavator	\$80,000
All	Light Tower	\$10,000
All	Light Upgrades to Maintenance	\$6,000
TOTAL		\$188,500

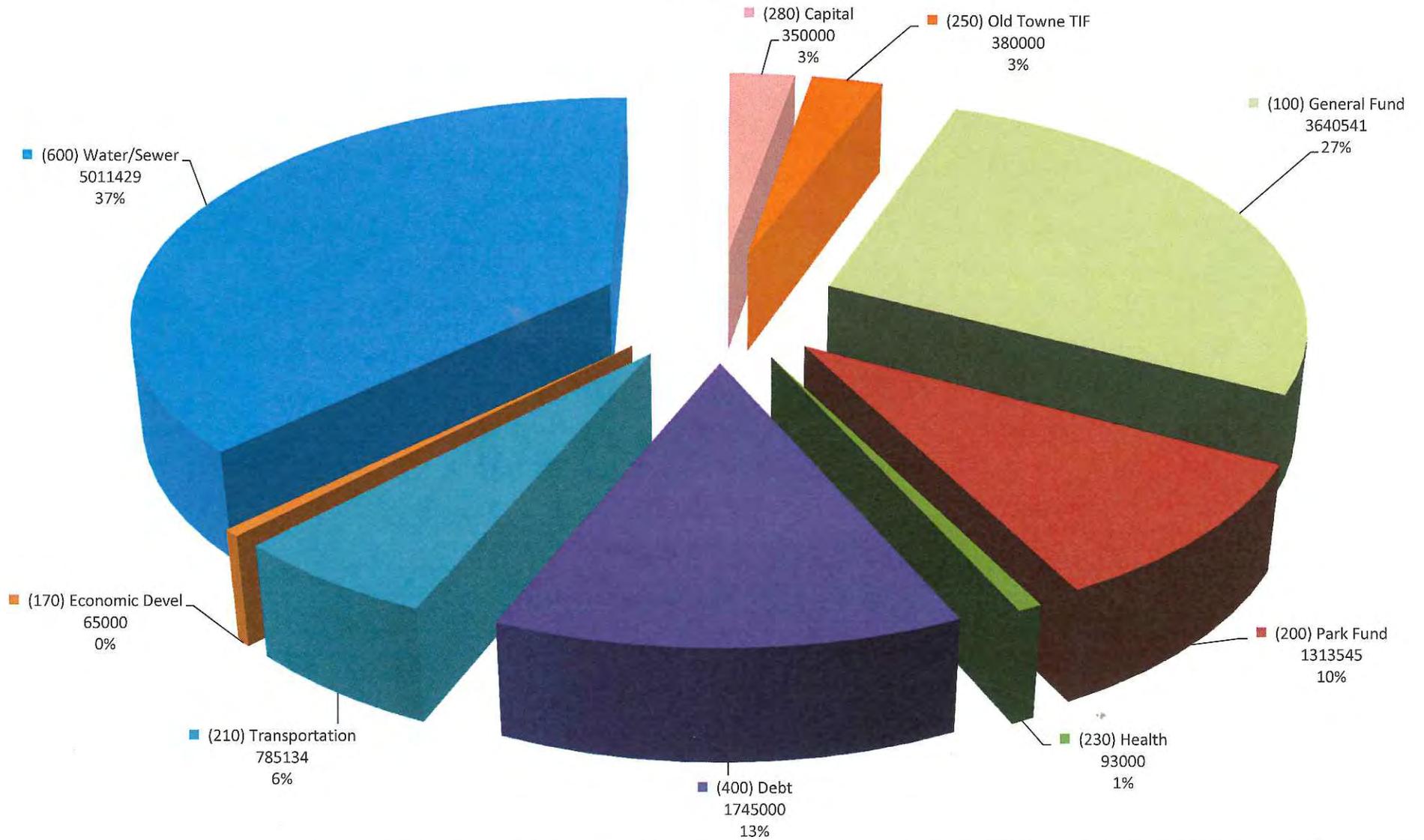
I appreciate the opportunity to serve in this community. None of this would be possible without the input and hard work of our City staff. As elected officials and staff members continue to collaborate, we are able to work toward the shared vision of Grain Valley. Thank you to all of the staff and elected officials who worked to prepare, review and refine the 2017 Budget.

Total City Revenues 2017 14,255,550



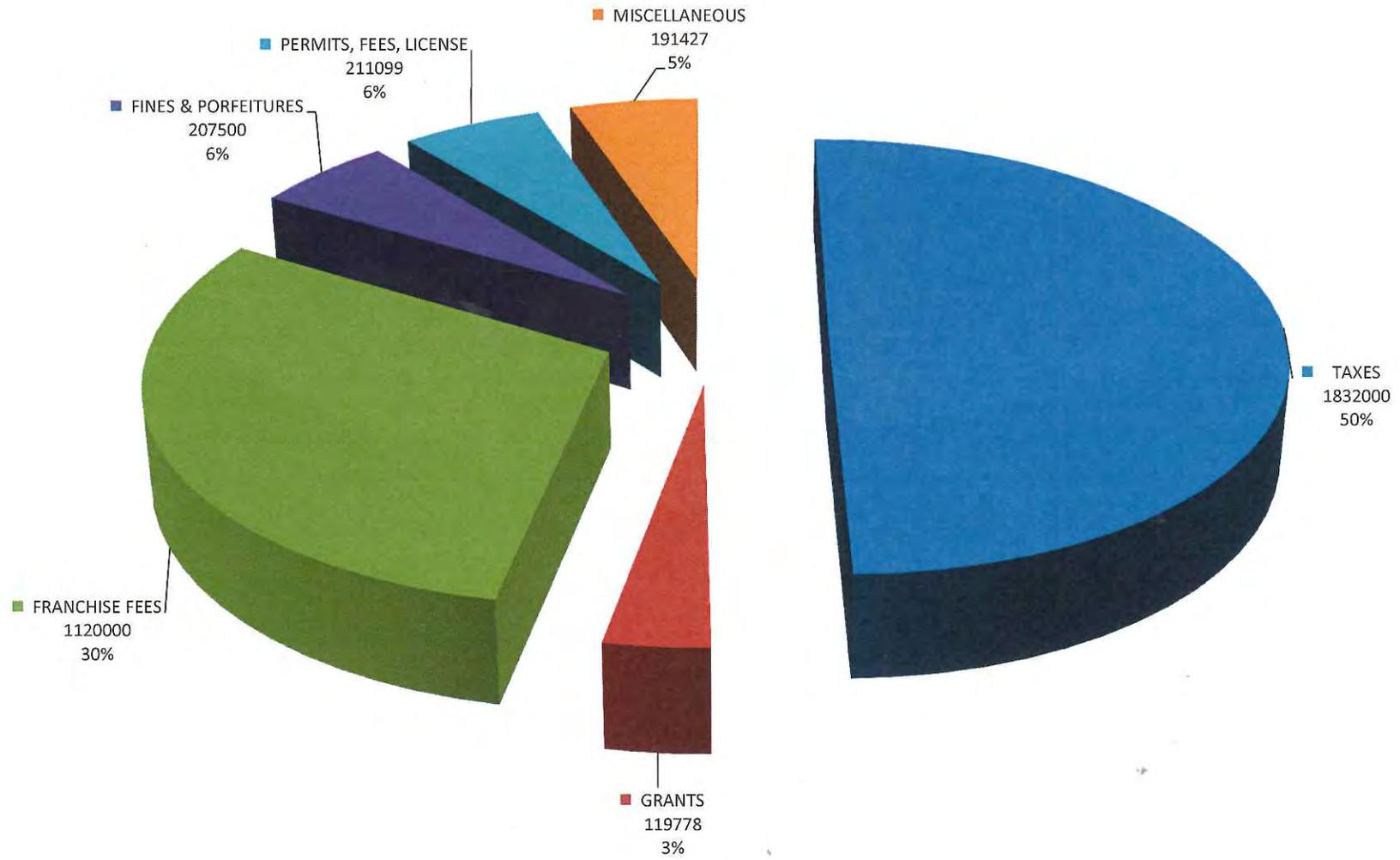
TOTAL EXPENSES 2017

13,383,649



GENERAL FUND REVENUES 2017

3,681,804

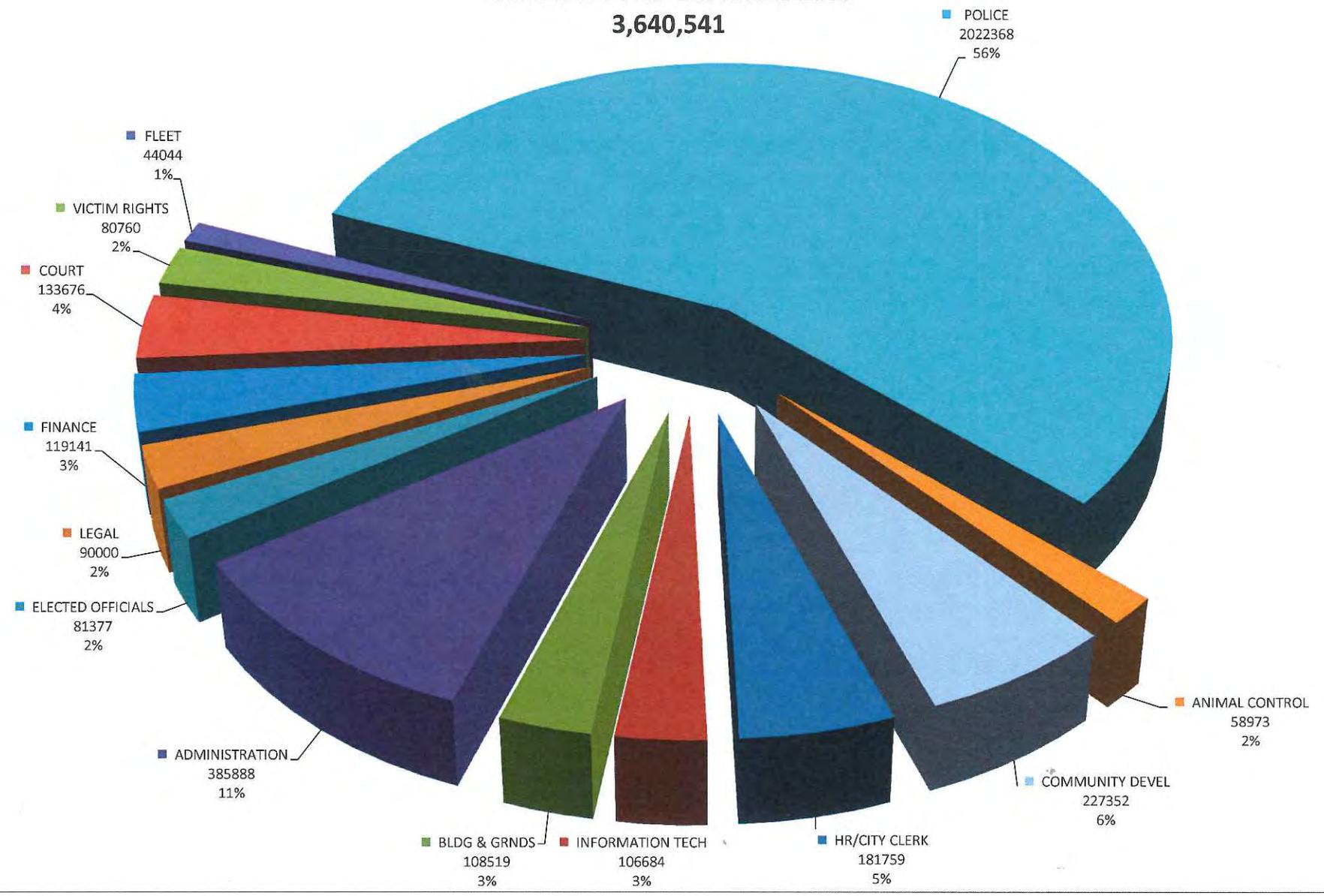


ACCOUNT NUMBER	ACCOUNT TITLE	2013 Actual	2014 Actual	2015 Actual	2016 Budget
100-00-41000	REAL ESTATE & PROPERTY	924,429	882,442	883,767	925,000
100-00-41100	DELINQUENT PROPERTY T	38,307	23,838	23,251	20,000
100-00-41400	REPLACEMENT TAXES	10,495	10,666	9,977	11,000
100-00-41500	RAIL & UTILITY TAX	13,805	20,116	22,119	20,000
100-00-41600	FINANCIAL INSTITUTION	876	-	1,461	-
100-00-41700	INTEREST - PROPERTY T	12,263	10,142	9,720	12,000
100-00-42000	SALES TAX - 1%	700,339	760,475	806,336	760,000
100-00-42900	TOURISM TAX	-	-	-	-
TOTAL TAXES		1,700,514	1,707,679	1,756,631	1,748,000
100-00-43000	ELECTRIC FRANCHISE FE	547,640	553,639	572,334	540,000
100-00-43100	NATURAL GAS FRANCHISE	154,206	167,760	147,106	160,000
100-00-43200	TELECOMMUNICATIONS FR	277,226	260,432	259,122	275,000
100-00-43300	CABLE FRANCHISE FEE	149,156	161,132	157,993	160,000
TOTAL FRANCHISE FEES		1,128,228	1,142,963	1,136,555	1,135,000
100-00-43500	COURT FINES	341,889	221,853	118,344	200,000
100-00-43510	COURT COSTS	45,103	27,240	13,800	32,903
100-00-43520	CITY C.V.C. REVENUE	1,392	842	425	1,000
100-00-43530	COURT TRAINING REVENUE	10,611	7,686	2,302	6,000
100-00-43535	POST OP TRAINING REVENUE	-	-	1,480	-
100-00-43550	BOND FORFEITURE REVENUE	5,000	5,201	3,750	2,500
100-00-43560	RECOUPMENT REVENUE	6,794	5,965	4,035	6,000
100-00-43570	INCARCERATION REIMBURSE	8,431	8,849	4,773	7,500
100-00-43600	Officer Reimb - Recoupment	10,488	9,286	6,531	5,000
100-00-43610	Prisoner Reimb - Recoup	-	-	-	-
100-00-43700	ANIMAL CONTROL REVENUE	10,110	11,585	10,185	11,000
TOTAL FINES & FORFEITURES		439,818	298,507	165,625	271,903
100-00-44000	BUILDING PERMITS	99,980	138,969	159,827	114,100
100-00-44050	PLANNING & ZONING FEE	1,130	600	2,310	1,500
100-00-44100	PLAN REVIEW FEES	22,620	25,077	14,965	28,448
100-00-44200	CUT PERMIT FEES	2,660	1,190	2,450	1,785
100-00-44350	SPRINKLER PERMIT FEES	3,887	80	20	150
100-00-44400	SIGN PERMIT FEES	56	-	20	450
100-00-44800	OCCUPATION LICENSE	17,211	17,498	16,596	17,000
100-00-44850	LIQUOR LICENSE	11,375	10,325	7,850	9,000
100-00-44900	CONTRACTOR'S LICENSE	-	-	-	-
100-00-44950	SOLICITORS LICENSE	145	260	310	-
100-00-44970	RESIDENTIAL MRKTG FEE	-	-	-	-
TOTAL PERMITS, FEES & LICENSE		159,064	193,999	204,348	172,433
100-00-45000	GRANT REVENUE	79,443	119,548	131,376	123,550
TOTAL GRANTS		79,443	119,548	131,376	123,550
100-00-46010	MOWING REVENUE	1,277	552	659	1,000
100-00-46110.1042	TRAIL OR TREAT	0	0	275	-
100-00-46350	FLEET MAINTENANCE INC	-	-	-	-
100-00-46441	SPECIAL EVENT PERMIT	5	25	35	-

ACCOUNT NUMBER	ACCOUNT TITLE	2013 Actual	2014 Actual	2015 Actual	2016 Budget
100-00-46460	HOUSE RENT	-	-	-	-
100-00-46750	DEVELOPER CONTRIBUTIONS	-	-	-	-
TOTAL CHARGES FOR SERVICES		1,282	577	969	1,000
100-00-46900	SALE OF ASSETS	5,102	1,739	14,273	22,600
TOTAL SALE OF ASSETS/MERCHANDISE		5,102	1,739	14,273	22,600
100-00-47500	MISCELLANEOUS INCOME	5,400	2,311	3,350	4,500
100-00-47510	FEED THE NEED REVENUE	-	-	-	-
100-00-47515	HOLIDAY DONATIONS	-	-	-	-
100-00-47600	INSURANCE PROCEEDS	38,237	12,227	3,773	-
100-00-47605	LOSS CONTROL REVENUE	3,032	6,367	-	4,000
100-00-47700	INTEREST EARNED	5,125	4,650	4,802	5,000
100-00-47725	CID ADMIN FEES	165	298	644	100
100-00-47800	VENDING REBATES	61	35	75	100
100-00-47850	VICTIM RIGHTS REVENUE	2,577	19,072	7,579	13,500
100-00-47855	BACKPACKS & BADGES DONATI	-	2,550	2,456	1,900
100-00-47860	CRIME PREVENTION REVENUE	1,400	550	-	-
100-00-47880	D.A.R.E. OPERATING (COMBAT)	16,742	16,600	18,600	18,600
100-00-47890	GVSD SRO/DARE OFFICER	72,777	98,727	98,727	98,727
100-00-47900	DARE SALARY (COMBAT)	38,156	37,800	43,400	43,400
100-00-47920	POLICE REPORT FEES	5,348	3,633	2,739	3,000
100-00-47930	FINGERPRINT FEES	210	200	170	200
TOTAL MISCELLANEOUS		189,230	205,020	186,315	193,027
100-00-48200	PROCEEDS FROM CAPITAL	-	-	216,600	-
100-00-48700	BUDGETED FUND BALANCE	-	63,470	-	-
100-00-48800	BUDGET INSURANCE PAYMENT	-	-	-	-
TOTAL BOND & FUND BALANCE		-	63,470	216,600	-
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		3,702,681	3,733,502	3,812,692	3,667,513

GENERAL FUND EXPENSES 2017

3,640,541



City Clerk's Office

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

Human Resources

In 2016 the Human Resources area was reduced to duties assigned to several employees within the Administration and Finance areas. The city is in the process of reviewing proposals for out sourcing human resources tasks.

By Category

	2014 Actual	2015 Actual	201 Adopted Budget	2016 Estimated Actual	2017 Board Approved Budget
Personnel	63,257	83,201	81,411	27,095	44,726
Professional Services	5,914	4,487	6,835	4,263	31,157
Maintenance & Supplies	7,724	5,467	9,337	4,396	9,687
Contractual	7,279	74,391	84,227	82,784	91,710
Utilities	1,154	1,271	960	324	480
Capital Outlay	-	-	-	-	-
Debt Service	-	-	-	-	-
Transfers/Misc.	6,300	2,902	4,600	2,331	4,000
Total	91,628	171,719	187,370	121,193	181,760

Department Positions Control

	2015 Actual	2016 Actual	2017 Adopted
HR Director/City Clerk	1.0	1.0	1.0
HR Assist/Deputy City Clerk	1.0	0.0	0.0
Total FTE	2.0	1.0	1.0

ACCOUNT NUMBER	ACCOUNT TITLE	2014 Actual	2015 Actual	2016 Budget	Estimated 2016	Adopted 2017
100-07-61100	PERSONNEL SALARIES	40,390	59,332	52,189	18,515	23,738
100-07-61110	OVERTIME	-	-	-	-	
TOTAL SALARY EXPENSE		40,390	59,332	52,189	18,515	23,738
100-07-61500	F.I.C.A.	2,698	4,275	3,992	1,413	1,816
100-07-61520	UNEMPLOYMENT	230	220	250	169	125
100-07-61530	WORKERS COMPENSATION	104	94	302	74	250
100-07-61540	HEALTH INSURANCE	4,343	4,290	7,446	1,766	2,825
100-07-61550	Health Insurance Appr	700	-	-	-	-
100-07-61555	HSA	723	1,103	1,200	457	600
100-07-61560	DENTAL	446	394	530	165	300
100-07-61570	LIFE INSURANCE	115	132	144	60	90
100-07-61580	RETIREMENT	3,706	4,037	4,279	393	1,950
100-07-61590	EAP EXPENSE	21	27	318	7	-
TOTAL BENEFITS		13,086	14,571	18,461	4,504	7,956
100-07-62000	EDUCATION REIMBURSEMENT	5,204	3,485	2,500	-	6,000
100-07-62080	TRAINING	1,886	2,086	3,090	705	2,576
100-07-62200	SUBS & MEMBERSHIPS	904	554	1,020	273	850
100-07-62250	MEETING & CONFERENCES	1,611	3,125	3,900	3,053	3,356
100-07-62320	MILEAGE	175	50	250	45	250
TOTAL STAFF DEVELOPMENT		9,780	9,298	10,760	4,076	13,032
100-07-72000	PROFESSIONAL SERVICES	4,658	2,206	4,636	2,107	28,957
100-07-72080	CODIFICATION	1,256	2,282	2,200	2,156	2,200
TOTAL PROFESSIONAL SERVICES		5,914	4,487	6,836	4,263	31,157
100-07-73000	OFFICE SUPPLIES	1,668	1,138	2,000	556	2,000
100-07-73100	POSTAGE	1,648	389	2,937	1,566	2,937
100-07-73250	OFFICE FURNITURE	-				
TOTAL SUPPLIES		3,316	1,526	4,937	2,122	4,937
100-07-74190	SAFETY COMMITTEE	4,408	3,941	4,400	2,274	4,750
TOTAL PROGRAM EXPENSES		4,408	3,941	4,400	2,274	4,750
100-07-76000	INSURANCE	-	64,569	74,057	70,896	80,900
100-07-76100	APPLICANT COSTS	5,561	6,871	6,830	9,649	7,470
100-07-76200	ADVERTISING	1,659	2,951	3,140	2,208	3,140
100-07-76210	PRINTING	59	-	200	31	200
TOTAL CONTRACTUAL		7,279	74,391	84,227	82,784	91,710
100-07-76510	CELLULAR SERVICE	1,154	1,271	960	324	480
TOTAL UTILITIES		1,154	1,271	960	324	480
100-07-78000	MISCELLANEOUS	6,300	2,902	4,600	2,331	4,000
TOTAL MISCELLANEOUS		6,300	2,902	4,600	2,331	4,000
TOTAL HR/CITY CLERK		91,627	171,720	187,370	121,193	181,760

ACCOUNT NUMBER	ACCOUNT TITLE	2014 Actual	2015 Actual	2016 Budget	Estimated 2016	Adopted 2016
100-08-62050	COMPUTER TRAINING	-	-	2,500	-	2,500
100-08-62250	MEETINGS & CONFERENCES	-	-	500	242	500
100-08-73010	COMPUTER SUPPLIES	1,677	1,514	2,992	2,085	2,850
100-08-74600	COMPUTER MAINTENANCE	17,814	16,376	19,295	18,701	33,600
100-08-74620	WEB SITE MAINTENANCE	563	1,015	650	1,061	680
100-08-76510	CELLULAR SERVICE	3,693	2,843	3,840	2,882	2,880
100-08-76590	PHONE MAINTENANCE	-	-	-	-	-
100-08-78500	CAPITAL EQUIPMENT	13,368	4,161	20,000	21,492	6,600
100-08-78520	COMPUTER EQUIPMENT	7,142	9,913	16,350	16,190	10,400
100-08-78530	COMPUTER SOFTWARE	38,636	40,801	41,895	41,141	46,674
TOTAL INFORMATION TECHNOLOGY		82,893	76,623	108,022	103,794	106,684

Building and Grounds

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

By Category

	<u>2014 Actual</u>	<u>2015 Actual</u>	<u>2016 Adopted Budget</u>	<u>2016 Estimated Actual</u>	<u>2017 Board Approved Budget</u>
Personnel	42,846	43,111	22,147	22,419	22,918
Professional Services	-	-	-	-	-
Maintenance & Supplies	64,035	26,686	73,786	18,277	53,990
Contractual	-	-	-	-	-
Utilities	30,482	30,833	29,220	28,469	31,620
Capital Outlay	-	-	15,000	10,917	-
Debt Service	-	-	-	-	-
Transfers/Misc.	-	-	-	-	-
Total	137,363	100,630	140,153	80,082	108,528

Department Positions Control

	<u>2015 Actual</u>	<u>2016 Actual</u>	<u>2017 Adopted</u>
Bldg/ Grds Maintenance Worker	1.0	1.0	1.0
Total FTE	1.0	1.0	1.0

ACCOUNT NUMBER	ACCOUNT TITLE	2014 Actual	2015 Actual	2016 Budget	Estimated 2016	Adopted 2017
100-09-61100	PERSONNEL SALARIES	30,553	30,653	15,663	15,469	16,290
100-09-61110	OVERTIME	-	-	-	22	
TOTAL SALARY EXPENSE		30,553	30,653	15,663	15,491	16,290
100-09-61500	F.I.C.A.	2,337	2,345	1,198	1,184	1,258
100-09-61520	UNEMPLOYMENT	291	220	125	169	125
100-09-61530	WORKERS COMPENSATION	2,008	1,413	249	1,055	249
100-09-61540	HEALTH INSURANCE	3,530	3,992	2,578	2,333	2,578
100-09-61550	Health Insurance Appr	-	-	-	-	-
100-09-61555	HSA	786	1,210	600	642	600
100-09-61560	DENTAL	422	417	219	215	225
100-09-61570	LIFE INSURANCE	144	144	72	90	72
100-09-61580	RETIREMENT	2,748	2,691	1,284	1,223	1,352
100-09-61590	EAP EXPENSE	27	27	159	17	159
TOTAL BENEFITS		12,293	12,458	6,484	6,928	6,618
100-09-62000	EDUCATION REIMBURSEMENT	-	-	-	-	-
TOTAL STAFF DEVELOPMENT		-	-	-	-	-
100-09-76500	GENERAL TELE SERVICE	4,152	4,170	4,176	4,204	4,176
100-09-76510	CELLULAR SERVICE	-	-	-	-	-
100-09-76550	INTERNET SERVICES	2,753	2,601	2,844	2,697	2,844
100-09-76590	TELEPHONE INSTALLATION	1,981	1,982	2,000	1,474	2,400
100-09-76600	ELECTRICITY	19,949	20,520	18,000	18,463	20,000
100-09-76700	GAS SERVICE	801	715	1,200	786	1,200
100-09-76800	TRASH SERVICE	846	845	1,000	845	1,000
TOTAL UTILITIES		30,482	30,833	29,220	28,469	31,620
100-09-78000	MISCELLANEOUS	-	-	-	-	-
TOTAL MISCELLANEOUS		-	-	-	-	-
100-09-76900	BUILDING MAINTENANCE	58,028	24,338	71,286	15,833	51,490
100-09-76910	JANITOR	4,193	-	-	-	-
100-09-76930	BUILDING & JANITORIAL	1,814	2,348	2,500	2,444	2,500
100-09-74690	MISC. MAINTENANCE	-	-	-	-	-
TOTAL BUILDING MAINTENANCE		64,035	26,686	73,786	18,277	53,990
CAPITAL EQUIPMENT						
100-09-78500	CAPITAL EQUIPMENT	-	-	-	-	-
100-09-79880	BUILDING IMPROVEMENTS	-	-	15,000	10,917	-
TOTAL CAPITAL EQUIPMENT		-	-	15,000	10,917	-
TOTAL BUILDING & GROUNDS		137,363	100,631	140,153	80,082	108,518

Administration Department

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

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

In 2016 a Public Information Officer was added to the area. This position prepares press releases, flyers for public events and compiles the City View magazine.

By Category

	2014 Actual	2015 Actual	2016 Adopted Budget	2016 Estimated Actual	2017 Board Approved Budget
Personnel	143,612	170,264	145,322	154,377	175,979
Professional Services	3,306	7,973	11,500	22,332	16,500
Maintenance & Supplies	3,876	3,479	30,150	20,175	25,450
Contractual	39,984	9,794	11,325	7,902	11,020
Utilities	483	1,040	960	1,203	1,440
Capital Outlay	-	362,558	-	13,475	
Debt Service	-	-	-	42,032	42,500
Transfers/Misc.	102,616	126,038	107,000	103,524	113,000
Total	293,877	681,145	306,257	365,020	385,889

Department Positions Control

	2015 Actual	2016 Actual	2017 Adopted
City Administrator	1.0	1.0	1.0
Administrative Assistant	1.0	1.0	1.0
Public Information Officer	0.0	0.0	1.0
Total FTE	2.0	2.0	3.0

ACCOUNT NUMBER	ACCOUNT TITLE	2014 Actual	2015 Actual	2016 Budget	Estimated 2016	Adopted 2017
100-10-61100	PERSONNEL SALARIES	104,043	120,284	100,416	106,803	119,098
100-10-61110	OVERTIME	-	-	-	49	-
100-10-61150	SALARIES - PART TIME	-	-	-	-	-
TOTAL SALARIES		104,043	120,284	100,416	106,852	119,098
100-10-61500	F.I.C.A.	7,144	9,357	7,431	8,132	9,097
100-10-61520	UNEMPLOYMENT	375	363	350	412	500
100-10-61530	WORKERS COMPENSATION	1,851	196	1,506	195	1,537
100-10-61540	HEALTH INSURANCE	4,118	8,119	12,200	12,276	13,250
100-10-61550	Health Insurance Appr	1,163	-	-	-	-
100-10-61555	HSA	894	1,386	900	1,508	1,500
100-10-61560	DENTAL	550	845	1,122	1,237	1,375
100-10-61570	LIFE INSURANCE	223	294	396	228	252
100-10-61580	RETIREMENT	11,122	15,238	8,022	10,580	9,269
100-10-61590	EAR EXPENSE	28	22	557	43	398
100-10-61600	CAR ALLOWANCE	3,611	3,779	600	465	4,800
TOTAL BENEFITS		31,079	39,598	33,084	35,076	41,978
100-10-62000	EDUCATION REIMBURSEMENT	-	-	-	-	-
100-10-62050	COMPUTER TRAINING	-	-	-	-	-
100-10-62080	Training	-	-	-	-	-
100-10-62200	SUBSCRIPTIONS & MEMBERSHIP	6,679	7,282	6,920	7,656	7,800
100-10-62250	MEETINGS & CONFERENCE	1,811	3,103	4,703	4,793	7,103
100-10-62320	MILEAGE	-	-	200	-	-
100-10-62350	EDUCATIONAL & REF MAT	-	-	-	-	-
TOTAL STAFF DEVELOPMENT		8,490	10,385	11,823	12,449	14,903
100-10-72000	PROFESSIONAL SERVICES	3,306	7,973	10,000	22,332	15,000
100-10-7201	ENGINEERING SERVICES	-	-	1,500	-	1,500
TOTAL PROFESSIONAL SERVICES		3,306	7,973	11,500	22,332	16,500
100-10-73000	OFFICE/OPERATING SUPP	941	1,115	1,500	1,421	1,500
100-10-73010	COMPUTER SUPPLIES	-	-	-	-	-
100-10-73100	POSTAGE	1,020	2,081	4,000	1,514	4,000
100-10-73200	OFFICE EQUIPMENT	-	-	-	692	-
100-10-73250	OFFICE FURNITURE	140	280	500	776	2,000
TOTAL OFFICE SUPPLIES		2,101	3,476	6,000	4,403	7,500

ACCOUNT NUMBER	ACCOUNT TITLE	2014 Actual	2015 Actual	2016 Budget	Estimated 2016	Adopted 2017
100-10-73500	FUEL	-	-	750	472	2,250
100-10-7376	MISSOURI ONE CALL SYS	-	-	-	-	-
100-10-7390	APPROP./UNDESIG. FUND	-	-	-	-	-
100-10-7391	RESTRICTED/RESERVED F	-	-	-	-	-
TOTAL OPERATING EXPENSES		-	-	750	472	2,250
100-10-74100.1042	SPEC EVENT TRAIL/TREAT	-	5,713	6,000	4,479	4,000
100-10-74100.1046	SPEC EVENT MAYORS TREE	-	4,642	7,000	6,857	4,000
100-10-74100.6000	SPEC EVENT PARADE	-	1,083	1,000	1,351	1,300
100-10-74160	CHAMBER OF COMMERCE E	-	-	-	-	-
100-10-74170	CHRISTMAS LIGHT EXPENSE	-	-	7,000	1,113	4,000
100-10-74190	CUSTOMER SERVICE INIT	-	-	-	-	-
100-10-74220	OUTSIDE SERVICE AGENCY	1,500	1,500	1,500	1,500	1,500
100-10-7425	Economic Development	-	-	-	-	-
100-10-74350	FEED THE NEED EXPENSE	275	275	500	-	500
100-10-74430	VICTIM RIGHTS GOLF TO	-	-	400	-	400
TOTAL PROGRAM EXPENSES		1,775	13,213	23,400	15,300	15,700
100-10-76000	INSURANCE	28,925	-	-	-	-
100-10-76200	ADVERTISING	279	411	2,250	318	2,250
100-10-76210	PRINTING	-	-	825	36	1,500
100-10-76290	FIDELITY BONDS	-	-	-	-	-
100-10-76490	OFFICE EQUIPMENT LEASE	10,780	9,383	8,250	7,548	7,270
TOTAL CONTRACTUAL SERVICES		39,984	9,794	11,325	7,902	11,020
100-10-76500	GENERAL TELE SERVICE	-	-	-	-	-
100-10-76510	CELLULAR SERVICE	483	1,040	960	1,203	1,440
100-10-7652	PAGERS	-	-	-	-	-
100-10-76590	TELEPHONE INSTALLATION	-	-	-	-	-
100-10-76600	ELECTRICITY	-	-	-	-	-
100-10-76700	GAS SERVICE	-	-	-	-	-
100-10-76800	TRASH SERVICE	-	-	-	-	-
TOTAL UTILITIES		483	1,040	960	1,203	1,440
100-10-76900	BUILDING MAINTENANCE	-	-	-	-	-
100-10-7691	JANITOR	-	-	-	-	-
100-10-76930	BUILDING & JANITORIAL	-	-	-	-	-
TOTAL BUILDING MAINTENANCE		-	-	-	-	-

ACCOUNT NUMBER	ACCOUNT TITLE	2014 Actual	2015 Actual	2016 Budget	Estimated 2016	Adopted 2017
100-10-7710	TIF - WARD(EAST)	-	-	-	-	-
100-10-7711	TIF- CITY INITIATED	-	-	-	-	-
100-10-7712	TIF EXPENSE - BLUE RI	-	-	-	-	-
100-10-7713	TIF EXPENSES - GILDEH	-	-	-	-	-
100-10-7714	TIF EXPENSES - HERMAN	-	-	-	-	-
100-10-7715	TIF EXPENSES - WARD	-	-	-	-	-
100-10-7716	TIF EXPENSES - WARD/N	-	-	-	-	-
100-10-7718	TIF EXPENSES-UNSPECIFIED	-	-	-	-	-
100-10-77210	PENNY'S CONCRETE AGREE	-	-	-	-	-
100-10-7721	MALL AT SNI TIF OBLIG	-	-	-	-	-
100-10-77300	CID - OLD TOWNE MARKET	-	-	-	-	-
TOTAL TIF, NID, CID		-	-	-	-	-
100-10-78000	MISCELLANEOUS	751	1,605	4,000	1,922	4,000
100-10-78010	TAX REPORTING FEES	-	-	-	-	-
100-10-78030	TOURISM EXPENSE	-	-	-	-	-
100-10-78080	Administrator Discretion	1,325	680	3,000	1,602	3,000
100-10-78200	SETTLEMENTS	-	-	-	-	-
100-10-78400	ELECTION EXPENSE	-	-	-	-	-
100-10-7841	LONG/SHORT	-	-	-	-	-
TOTAL MISCELLANEOUS EXPENSES		2,076	2,285	7,000	3,524	7,000
100-10-78500	CAPITAL EQUIPMENT	-	-	-	13,475	-
100-10-78520	COMPUTER EQUIPMENT	-	-	-	-	-
100-10-78530	COMPUTER SOFTWARE	-	-	-	-	-
100-10-78599	LAND ACQUISITION	-	362,558	42,500	42,032	42,500
TOTAL CAPITAL EQUIPMENT		-	362,558	42,500	55,507	42,500
100-10-8910	INTEREST EXPENSE	-	-	-	-	-
100-10-89510	TRANSFER TO ECON DEV	35,540	35,540	25,000	25,000	31,000
100-10-8954	TRANSFER TO POOL	-	-	-	-	-
100-10-8954	TRANSFER TO COMMUNITY	-	-	-	-	-
100-10-8955	TRANSFER TO CAPITAL I	-	-	-	-	-
100-10-89520	TRANSFER TO MKT PL TIF RES	50,000	50,000	50,000	50,000	50,000
100-10-89560	TRANSFER TO PARKS	15,000	25,000	25,000	25,000	25,000
100-10-89580	TRANSFER TO TRANSPORT	-	-	-	-	-
100-10-89600	TRANSFER TO G.O. BOND	-	-	-	-	-
TOTAL TRANSFERS OUT		100,540	110,540	100,000	100,000	106,000
Administration Total Expenses		293,877	681,145	348,758	365,020	385,889

Elected Officials

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

By Category

	<u>2014 Actual</u>	<u>2015 Actual</u>	<u>2016 Adopted Budget</u>	<u>2016 Estimated Actual</u>	<u>2017 Board Approved Budget</u>
Personnel	29,296	24,829	32,467	25,087	34,652
Professional Services	11,485	8,448	12,500	8,487	22,500
Maintenance & Supplies	8,200	687	600	51	60
Contractual	3,732	138	265	-	265
Utilities	480	480	3,360	3,360	3,360
Capital Outlay	-	-	-		
Debt Service	-	-	-		
Transfers/Misc.	10,443	16,302	25,000	20,885	20,000
Total	63,636	50,885	74,192	57,870	80,837

Department Positions Control

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

ACCOUNT NUMBER	ACCOUNT TITLE	2014 Actual	2015 Actual	2016 Budget	Estimated 2016	Adopted 2017
100-11-61100	PERSONNEL SALARIES	20,875	20,083	21,000	18,958	22,200
TOTAL SALARIES		20,875	20,083	21,000	18,958	22,200
100-11-61500	F.I.C.A.	1,597	1,536	1,589	1,450	1,699
100-11-61520	UNEMPLOYMENT	-	-	169	-	169
100-11-61530	WORKERS COMPENSATION	54	44	361	32	361
100-11-61540	HEALTH INSURANCE	-	-	-	-	-
100-11-61560	DENTAL	-	-	-	-	-
100-11-6157	LIFE INSURANCE	-	-	-	-	-
100-11-61580	RETIREMENT	-	-	-	-	-
TOTAL BENEFITS		1,651	1,581	2,119	1,482	2,229
100-11-62200	SUB & MEMBERSHIP	225	790	300	675	675
100-11-62250	MEETINGS & CONFERENCE	6,545	2,375	8,290	3,972	8,790
100-11-62320	MILEAGE	-	-	758	-	758
TOTAL STAFF DEVELOPMENT		6,770	3,165	9,348	4,647	10,223
100-11-72000	PROFESSIONAL SERVICES	3,675		4,500	-	4,500
100-11-72005	PUBLIC COMMUNICATIONS	7,810	8,448	8,000	8,487	18,000
TOTAL PROFESSIONAL SERVICES		11,485	8,448	12,500	8,487	22,500
100-11-73000	OFFICE / OPERATING SU	109	687	600	51	600
100-11-73010	COMPUTER SUPPLIES	-	-	-	-	-
TOTAL SUPPLIES/COMMODITIES		109	687	600	51	600
100-11-74180	MAYOR'S CHRISTMAS LIGHT	8,091	-	-	-	-
100-11-74600	COMPUTER MAINTENANCE	-	-	-	-	-
TOTAL PROGRAM EXPENSES		8,091	-	-	-	-
100-11-76000	INSURANCE	3,646	-	-	-	-
100-11-76200	ADVERTISING	86	138	265	-	265
TOTAL CONTRACTUAL EXPENSES		3,732	138	265	-	265
100-11-76510	CELLULAR SERVICE	480	480	3,360	3,360	3,360
TOTAL UTILITIES		480	480	3,360	3,360	3,360
100-11-78000	MISCELLANEOUS	-	296	-	-	-
100-11-78070	DISCRETIONARY FUND	463	458	5,000	2,506	5,000
100-11-78400	ELECTION EXPENSE	9,980	15,548	20,000	18,379	15,000
TOTAL MISCELLANEOUS EXPENSES		10,443	16,302	25,000	20,885	20,000
100-11-78520	Computer Equipment	-	-	-	-	-
100-11-78530	COMPUTER SOFTWARE	-	-	-	-	-
TOTAL CAPITAL EXPENSES		-	-	-	-	-
TOTAL ELECTED EXPENSES		63,636	50,885	74,192	57,870	81,377

Legal

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

By Category

	<u>2014 Actual</u>	<u>2015 Actual</u>	<u>2016 Adopted Budget</u>	<u>2016 Estimated Actual</u>	<u>2017 Board Approved Budget</u>
Personnel	-	-	-	-	-
Professional Services	120,299	70,851	90,000	35,705	90,000
Maintenance & Supplies	-	-	-	-	-
Contractual	-	-	-	-	-
Utilities	-	-	-	-	-
Capital Outlay	-	-	-	-	-
Debt Service	-	-	-	-	-
Transfers/Misc.	-	-	30,000	-	-
Total	120,299	70,851	120,000	35,705	90,000

Department Positions Control

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

ACCOUNT NUMBER	ACCOUNT TITLE	2014 Actual	2015 Actual	2016 Budget	Estimated 2016	Adopted 2017
100-12-61000	CITY ATTORNEY					
100-12-61050	ASST CITY ATTORNEY	-	-	-	-	-
100-12-61140	OTHER ATTORNEY	-	-	-	-	-
TOTAL SALARIES		-	-	-	-	-
100-12-7207	OTHER LITIGATION	-	-	-	-	-
100-12-7285	PWD#16 LITIGATION	-	-	-	-	-
100-12-7299	PWD#17 DETACHMENT	-	-	-	-	-
TOTAL PROFESSIONAL SERVICES		-	-	-	-	-
100-12-72400	SETTLEMENT EXPENSES	42,500	18,017	25,000	8,329	25,000
100-12-72000	PROFESSIONAL SERVICES	63,675	52,834	65,000	27,376	65,000
100-12-72001	PROFESSIONAL SERV RACE	14,124	-	-	-	-
TOTAL SETTLEMENTS		120,299	70,851	90,000	35,705	90,000
100-12-78410	LONG / SHORT	-	-	-	-	-
TOTAL		-	-	-	-	-
TOTAL LEGAL EXPENSES		120,299	70,851	90,000	35,705	90,000

Finance Department

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

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

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

By Category					
	2014 Actual	2015 Actual	2016 Adopted Budget	2016 Estimated Actual	2017 Board Approved Budget
Personnel	77,491	78,276	80,301	79,239	86,311
Professional Services	24,350	23,700	29,000	27,900	30,000
Maintenance & Supplies	1,024	911	1,025	1,230	1,850
Contractual	-	-	-	-	-
Utilities	483	488	480	481	480
Capital Outlay	-	-	-	-	-
Debt Service	-	-	-	-	-
Transfers/Misc.	547	576	500	620	500
Total	103,895	103,951	111,306	109,470	119,141
Department Positions Control					
	2015 Actual	2016 Actual	2017 Adopted		
Finance Director	1.0	1.0	1.0		
Accountant	1.0	1.0	1.0		
Utility Supervisor	1.0	1.0	1.0		
Utility Clerk	1.0	1.0	1.0		
Receptionist/Cashier	0.5	0.5	0.5		
Total FTE	4.5	4.5	4.5		

ACCOUNT NUMBER	ACCOUNT TITLE	2014 Actual	2015 Actual	2016 Budget	Estimated 2016	Adopted 2017
100-14-61100	PERSONNEL SALARIES	61,263	63,396	63,232	60,816	64,173
100-14-61110	OVERTIME					
TOTAL SALARY		61,263	63,396	63,232	60,816	64,173
100-14-61500	F.I.C.A.	4,332	4,537	4,837	4,459	4,909
100-14-61520	UNEMPLOYMENT	332	253	288	200	288
100-14-61530	WORKERS COMPENSATION	140	126	59	105	59
100-14-61540	HEALTH INSURANCE	2,697	2,722	3,730	5,321	5,250
100-14-61550	Health Insurance Appr	1,000	-	-	-	-
100-14-61555	HSA	523	631	600	1,205	1,200
100-14-61560	DENTAL	288	212	300	534	525
100-14-61570	LIFE INSURANCE	138	119	144	114	144
100-14-61580	RETIREMENT	5,358	5,254	4,998	4,724	5,132
100-14-61590	EAP EXPENSES	27	27	318	27	318
TOTAL BENEFITS		14,835	13,882	15,274	16,689	17,825
100-14-62080	Training	-	-	-	-	-
100-14-62200	SUBSCRIPTIONS & MEMBERSHIP	358	363	295	170	325
100-14-62250	MEETINGS & CONFERENCE	1,035	635	1,500	1,564	3,988
100-14-62350	EDUCATIONAL & REF MAT	-	-	-	-	-
TOTAL STAFF DEVELOPMENT		1,393	998	1,795	1,734	4,313
100-14-72050	AUDITOR	24,350	23,700	29,000	27,900	30,000
TOTAL PROFESSIONAL SERVICES		24,350	23,700	29,000	27,900	30,000
100-14-73000	OFFICE/OPERATING SUPP	899	911	1,025	1,230	1,100
100-14-73010	COMPUTER SUPPLIES	-	-	-	-	-
100-14-7310	POSTAGE	-	-	-	-	-
100-14-73200	OFFICE EQUIPMENT	-	-	-	-	-
100-14-73250	OFFICE FURNITURE	125	-	-	-	750
TOTAL SUPPLIES/COMMODITIES		1,024	911	1,025	1,230	1,850
100-14-75610	CELLULAR SERVICE	483	488	480	481	480
100-14-7600	INSURANCE					
100-14-7649	OFFICE EQUIPMENT LEASE					
TOTAL UTILITIES		483	488	480	481	480
100-14-78000	MISCELLANEOUS	75	106	-	150	-
100-14-78010	TAX REPORTING FEES	472	471	500	470	500
TOTAL MISCELLANEOUS		547	577	500	620	500
TOTAL FINANCE EXPENSES		103,895	103,951	111,306	109,470	119,141

Court

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

By Category

	2014 Actual	2015 Actual	2016 Adopted Budget	2016 Estimated Actual	2017 Board Approved Budget
Personnel	67,267	66,492	69,973	91,907	74,627
Professional Services	29,475	24,288	30,000	24,213	30,000
Maintenance & Supplies	19,559	1,931	27,950	19,064	28,000
Contractual	1,157	12,596	2,000	183	1,000
Utilities	-	-	-	-	-
Capital Outlay	-	-	-	-	-
Debt Service	-	-	-	-	-
Transfers/Misc.	-	-	50	17	50
Total	117,458	105,307	129,973	135,384	133,677

Department Positions Control

	<u>2015 Actual</u>	<u>2016 Actual</u>	<u>2017 Adopted</u>
Court Administrator	1.0	1.0	1.0
Total FTE	1.0	1.0	1.0

ACCOUNT NUMBER	ACCOUNT TITLE	2014 Actual	2015 Actual	2016 Budget	Estimated 2016	Adopted 2017
100-15-61100	PERSONNEL SALARIES	43,301	43,509	44,489	65,722	48,726
100-15-61110	OVERTIME	2,065	1,589	1,550	1,236	-
100-15-61200	JUDGE	7,200	7,200	7,500	7,200	7,500
100-15-61210	CITY PROSECUTOR	-	-	-	-	-
TOTAL SALARIES		52,566	52,298	53,539	74,158	56,226
100-15-61500	F.I.C.A.	3,452	3,421	3,522	5,109	3,711
100-15-61520	UNEMPLOYMENT	289	220	250	169	250
100-15-61530	WORKERS COMPENSATION	104	89	52	70	52
100-15-61540	HEALTH INSURANCE	3,728	4,158	4,900	5,497	5,225
100-15-61550	Health Insurance Appr	-	-	-	-	-
100-15-61555	HSA	817	713	-	727	1,200
100-15-61560	DENTAL	598	583	450	583	450
100-15-61570	LIFE INSURANCE	144	127	144	110	144
100-15-61580	RETIREMENT	4,081	3,959	3,648	4,387	3,901
100-15-61590	EAP EXPENSES	27	27	318	27	318
TOTAL BENEFITS		13,240	13,297	13,284	16,679	15,251
100-15-6200	EDUCATION REIMBURSEMENT	-	-	-	-	-
100-15-6205	COMPUTER TRAINING	-	-	-	-	-
100-15-62200	SUB & MEMBERSHIP	100	150	150	150	150
100-15-62250	MEETINGS & CONFERENCE	-	-	-	-	-
100-15-6232	MILEAGE	-	-	-	-	-
100-15-6235	ED. & REF MATERIAL	-	-	-	-	-
100-15-62400	COURT FUNDED TRAINING	1,361	748	3,000	920	3,000
TOTAL STAFF DEVELOPMENT		1,461	898	3,150	1,070	3,150
100-15-7200	PROFESSIONAL SERVICES	29,475	24,288	30,000	24,213	30,000
100-15-7205	AUDITOR	-	-	-	-	-
100-15-7208	CODIFICATION	-	-	-	-	-
TOTAL PROFESSIONAL SERVICES		29,475	24,288	30,000	24,213	30,000
100-15-73000	OFFICE / OPERATING SU	2,725	1,471	3,500	2,076	3,500
100-15-73100	POSTAGE	611	460	450	482	500
100-15-73500	FUEL	-	-	-	-	-
TOTAL OFFICE SUPPLIES/COMMODITIES		3,336	1,931	3,950	2,558	4,000
100-15-73650	PRISONER RELATED COST	16,223	12,301	24,000	16,506	24,000
TOTAL OPERATING EXPENSES		16,223	12,301	24,000	16,506	24,000
100-15-74600	COMPUTER MAINTENANCE	-	-	-	-	-
TOTAL MAINTENANCE EXPENSE		-	-	-	-	-

100-15-76000	INSURANCE	267	-	-	-	-
100-15-76010	ALERT SYSTEM	-	-	-	-	-
100-15-76200	ADVERTISING	-	-	-	-	-
100-15-76210	PRINTING	890	295	2,000	36	1,000
100-15-76290	FIDELITY BONDS	-	-	-	-	-
100-15-76490	OFFICE EQUIPMENT LEASE	-	-	-	147	-
TOTAL CONTRACTUAL SERVICES		1,157	295	2,000	183	1,000
100-15-76500	GENERAL PHONE SERVICE	-	-	-	-	-
100-15-7651	CELLULAR SERVICE	-	-	-	-	-
100-15-7652	PAGERS	-	-	-	-	-
100-15-7659	PHONE INSTALLATION &	-	-	-	-	-
100-15-76600	ELECTRICITY	-	-	-	-	-
100-15-76700	GAS SERVICE	-	-	-	-	-
TOTAL UTILITIES		-	-	-	-	-
100-15-76900	BUILDING MAINTENANCE	-	-	-	-	-
100-15-76910	JANITOR	-	-	-	-	-
100-15-76930	BUILDING & JAN. SUPPLIES	-	-	-	-	-
TOTAL BUILDING MAINTENANCE		-	-	-	-	-
100-15-78000	MISCELLANEOUS	-	-	50	17	50
100-15-78410	LONG / SHORT	-	-	-	-	-
TOTAL MISCELLANEOUS		-	-	50	17	50
100-15-7850	CAPITAL EQUIPMENT	-	-	-	-	-
100-15-78520	COMPUTER EQUIPMENT	-	-	-	-	-
100-15-78530	COMPUTER SOFTWARE PRO	-	-	-	-	-
TOTAL CAPITAL EXPENSES		-	-	-	-	-
TOTAL COURT EXPENSES		117,458	105,307	129,973	135,384	133,677

Fleet

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

By Category

	2014 Actual	2015 Actual	2016 Adopted Budget	2016 Estimated Actual	2017 Board Approved Budget
Personnel	74,482	57,420	29,286	34,182	31,414
Professional Services	-	-	-	-	-
Maintenance & Supplies	11,326	10,678	11,650	8,305	11,650
Contractual	506	242	250	313	400
Utilities	483	488	480	481	480
Capital Outlay	20,000	13,837	23,750	6,101	-
Debt Service	-	-	-	-	-
Transfers/Misc.	-	48	100	-	100
Total	106,797	82,712	65,516	49,382	44,044

Department Positions Control

	<u>2015 Actual</u>	<u>2016 Actual</u>	<u>2017 Adopted</u>
Fleet Maintenance	1.0	1.0	1.0
Total FTE	1.0	1.0	1.0

ACCOUNT NUMBER	ACCOUNT TITLE	2014 Actual	2015 Actual	2016 Budget	Estimated 2016	Adopted 2017
100-19-61100	Personnel Salaries	55,352	42,222	21,480	25,584	22,374
100-19-61110	Overtime	226	45	-	-	-
TOTAL SALARIES		55,578	42,267	21,480	25,584	22,374
100-19-61500	FICA	4,168	3,211	1,643	1,945	1,714
100-19-61520	Unemployment	361	220	125	85	250
100-19-61530	Workers Compensation	2,468	1,936	496	609	991
100-19-61540	Health Insurance	4,858	4,117	2,578	2,753	2,625
100-19-61550	Health Insurance Appr	346	-	-	-	-
100-19-61555	HSA	789	1,210	600	725	600
100-19-61560	Dental Insurance	713	579	300	342	425
100-19-61570	Life Insurance	180	144	144	72	144
100-19-61580	Retirement	4,988	3,711	1,761	2,050	1,973
100-19-61590	EAP EXPENSES	33	27	159	17	318
TOTAL BENEFITS		18,904	15,153	7,806	8,598	9,040
100-19-73000	Office / Operating Su	81	96	150	124	150
TOTAL OFFICE SUPPLIES		81	96	150	124	150
100-19-73560	FLEET MAINTENANCE PAR	-	-	-	-	-
100-19-73570	FLEET MAINTENANCE SUP	5,031	7,171	7,000	6,541	7,000
100-19-74500	VEHICLE MAINTENANCE	-	1,420	2,500	115	2,500
TOTAL VEHICLE MAINTENANCE		5,031	8,591	9,500	6,656	9,500
100-19-75400	Misc. Hand Tools	6,115	1,991	2,000	1,525	2,000
TOTAL TOOLS		6,115	1,991	2,000	1,525	2,000
100-19-76000	INSURANCE	30	-	-	-	-
100-19-76350	Uniforms	476	242	250	313	400
TOTAL CONTRACTUAL SERVICES		506	242	250	313	400
100-19-76510	Cellular Service	483	488	480	481	480
TOTAL UTILITIES		483	488	480	481	480
100-19-76900	Building Maintenance	-	-	-	-	-
100-19-76930	Building & Janitor Su	-	-	-	-	-
TOTAL BUILDING MAINTENANCE		-	-	-	-	-
100-19-78000	Miscellaneous	99	48	100	-	100
TOTAL MISCELLANEOUS		99	48	100	-	100
100-19-78500	CAPITAL EQUIPMENT	20,000	13,837	23,750	6,101	-
100-19-78520	COMPUTER EQUIPMENT	-	-	-	-	-
100-19-78530	Computer Software Pro	-	-	-	-	-
TOTAL CAPITAL		20,000	13,837	23,750	6,101	-
TOTAL FLEET MAINTENANCE EXPENSES		106,797	82,713	65,516	49,382	44,044

Grain Valley Police Department

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

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

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

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

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

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

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

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

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

By Category

	2014 Actual	2015 Actual	2016 Adopted Budget	2016 Estimated Actual	2017 Board Approved Budget
Personnel	1,704,651	1,694,277	1,781,186	1,697,567	1,878,883
Professional Services	44,764	40,310	52,200	40,640	44,700
Maintenance & Supplies	131,534	107,945	158,848	105,231	134,080
Contractual	50,950	30,342	30,283	25,498	32,202
Utilities	11,364	13,079	13,875	13,819	13,875
Capital Outlay	109,322	95,309	133,983	105,792	30,332
Debt Service	24,287	40,463	18,481	18,481	9,545
Transfers/Misc.	11,548	9,958	9,797	9,824	
Total	2,088,420	2,031,683	2,198,653	2,016,852	2,143,617

Department Positions Control

	2015 Actual	2016 Actual	2017 Adopted
Chief of Police	1.0	1.0	1.0
Captain	0.0	2.0	2.0
Detective	2.0	2.0	2.0
Police Sergeant	4.0	4.0	4.0
Police Officer	11.0	11.0	11.0
School Resource Officer	3.0	3.0	3.0
Drug Task Force	1.0	1.0	1.0
Operations Manager	1.0	1.0	1.0
Police Clerk	2.0	2.0	2.0
Animal Control Officer	1.0	1.0	1.0
Animal Control Officer-PT	0.1	0.1	0.1
Victim Advocate	1.0	1.0	1.0
Victim Advocate - PT	0.6	0.6	0.6
Total FTE	27.7	29.7	29.7

ACCOUNT NUMBER	ACCOUNT TITLE	2014 Actual	2015 Actual	2016 Budget	Estimated 2016	Adopted 2017
100-17-61100	PERSONNEL SALARIES	60,484	57,136	62,028	56,973	61,415
100-17-61110	OVERTIME		85.9			
TOTAL SALARIES		60,484	57,222	62,028	56,973	61,415
100-17-61500	F.I.C.A.	4,393	4,115	4,745	4,150	4,702
100-17-61520	UNEMPLOYMENT	583	575	750	338	500
100-17-61530	WORKERS COMPENSATION	146	125	155	101	103
100-17-61540	HEALTH INSURANCE	8,342	7,306	7,100	6,882	7,600
100-17-61550	Health Insurance Appr	434	-	-	-	-
100-17-61550	HSA	1,821	1,574	1,200	1,202	1,200
100-17-61560	DENTAL	1,033	770	650	632	650
100-17-61570	LIFE INSURANCE	288	192	432	156	144
100-17-61580	RETIREMENT	5,440	3,682	2,874	2,774	3,024
100-17-61590	EAP EXPENSES	53	40	954	27	318
TOTAL BENEFITS		22,533	18,379	18,860	16,262	18,241
100-17-62080	TRAINING	-	-	-	-	-
100-17-62320	MILEAGE	-	-	-	-	-
TOTAL STAFF DEVELOPMENT		-	-	-	-	-
100-17-7200	PROFESSIONAL SERVICES	-	-	-	-	-
TOTAL PROFESSIONAL SERVICES		-	-	-	-	-
100-17-7300	OFFICE/OPERATING SUPP	-	-	-	-	-
TOTAL OFFICE SUPPLIES		-	-	-	-	-
100-17-73500	FUEL	-	-	-	-	-
TOTAL COMMODITIES		-	-	-	-	-
100-17-74420	VICTIM RIGHTS EXPENSE	-	-	-	-	-
TOTAL PROGRAM EXPENSE		-	-	-	-	-
100-17-7621	PRINTING	-	-	-	-	-
TOTAL CONTRACTUAL SERVICES		-	-	-	-	-
100-17-76510	CELLULAR EQUIPMENT &	967	633	1,104	1,101	1,104
TOTAL UTILITIES		967	633	1,104	1,101	1,104
TOTAL VICTIM SERVICES EXPENSES		83,984	76,234	81,992	74,336	80,760

ACCOUNT NUMBER	ACCOUNT TITLE	2014 Actual	2015 Actual	2016 Budget	Estimated 2016	Adopted 2017
100-20-61100	PERSONNEL SALARIES	1,127,245	1,119,916	1,156,645	1,113,706	1,194,143
100-20-61110	OVERTIME	38,442	46,284	41,200	56,676	41,200
100-20-61130	ANIMAL CARE - K9	4,480	4,868	4,500	4,947	5,000
TOTAL SALARIES		1,170,167	1,171,068	1,202,345	1,175,329	1,240,343
100-20-61500	F.I.C.A.	85,492	84,343	93,270	84,009	95,098
100-20-61520	UNEMPLOYMENT	7,834	6,313	7,000	4,646	7,250
100-20-61530	WORKERS COMPENSATION	38,250	39,897	39,101	38,082	39,101
100-20-61540	HEALTH INSURANCE	101,058	119,387	150,200	142,145	181,500
100-20-61550	Health Insurance Appr	14,340	-	-	-	-
100-20-61555	HSA	18,643	23,777	25,200	22,356	25,200
100-20-61560	DENTAL	11,441	12,100	12,700	12,501	13,900
100-20-61570	LIFE INSURANCE	3,456	3,552	3,744	3,528	3,744
100-20-61580	RETIREMENT	116,516	101,823	97,842	88,781	110,938
100-20-61590	EAP EXPENSES	570	504	7,635	1,737	7,635
100-20-61600	CLOTHING ALLOWANCE-GR	1,804	1,632	1,800	1,802	1,800
TOTAL BENEFITS		399,404	393,328	438,492	399,587	486,166
100-20-62000	EDUCATION REIMBURSEMENT	-	-	-	-	-
100-20-62050	COMPUTER TRAINING	-	-	-	-	-
100-20-62080	TRAINING	-	-	-	-	-
100-20-62100	IN HOUSE TRAINING	1,805	750	2,914	2,441	6,744
100-20-62200	SUB & MEMBERSHIP	584	1,070	1,420	1,285	1,465
100-20-62250	MEETINGS & CONFERENCE	2,718	1,944	4,830	2,753	5,300
100-20-62350	ED. & REF MATERIAL	30	135	150	-	150
100-20-62410	COURT TRAINING EXPENSE	3,711	6,084	4,500	4,416	10,000
TOTAL STAFF DEVELOPMENT		8,848	9,983	13,814	10,895	23,659
100-20-72000	PROFESSIONAL SERVICES	42,309	40,310	51,700	40,640	44,200
100-20-72040	LABORATORY SERVICES	2,455	-	500	-	500
TOTAL PROFESSIONAL SERVICES		44,764	40,310	52,200	40,640	44,700
100-20-73000	OFFICE / OPERATING SU	2,568	2,406	2,000	2,714	3,000
100-20-73010	COMPUTER SUPPLIES	-	-	-	-	-
100-20-73100	POSTAGE	1,184	739	800	655	800
100-20-73200	OFFICE EQUIPMENT	160	-	1,000	1,088	3,400
100-20-73250	OFFICE FURNITURE	-	-	-	20	1,000
TOTAL OFFICE SUPPLIES/FURNITURE		3,912	3,145	3,800	4,477	8,200
100-20-73500	FUEL	66,595	44,725	65,000	35,254	52,000
TOTAL COMMODITIES		66,595	44,725	65,000	35,254	52,000

ACCOUNT NUMBER	ACCOUNT TITLE	2014 Actual	2015 Actual	2016 Budget	Estimated 2016	Adopted 2017
100-20-74290	Explorers Expenditure	656	409	750	673	750
100-20-74400	D.A.R.E. EXPENSES	11,271	12,720	19,967	20,109	19,967
100-20-74410	K-9 UNIT	223	245	500	99	500
100-20-74420	VICTIM RIGHTS EXPENDITURES	536	2,183	1,500	1,027	1,500
100-20-74430	VR FUNDRAISERS EXPENSE	11,638	4,826	12,000	-	2,500
100-20-74435	BACKPACKS & BADGES EXP	2,550	1,900	1,900	-	1,900
100-20-74440	CRIME PREVENTION EXPENSE	3,733	4,797	5,375	5,311	5,875
100-20-7448	SHARPS EXPENDITURES	-	-	-	-	-
TOTAL PROGRAM EXPENSES		30,607	27,080	41,992	27,219	32,992
100-20-74500	VEHICLE MAINTENANCE	309	-	-	-	-
100-20-74550	FLEET MAINTENANCE	18,188	17,809	18,000	12,420	18,000
100-20-74590	VEHICLE WASHES	1,047	672	1,200	1,176	1,200
TOTAL VEHICLE MAINTENANCE		19,544	18,481	19,200	13,596	19,200
100-20-74600	COMPUTER MAINTENANCE	-	-	-	-	-
100-20-74610	RADIO MAINTENANCE	-	376	500	-	500
100-20-74690	MISCELLANEOUS MAINTENANCE	-	-	-	-	-
TOTAL EQUIPMENT MAINTENANCE		-	376	500	-	500
100-20-75000	PATROL EQUIPMENT	5,216	4,440	6,006	5,638	7,706
100-20-75010	RADAR GUNS	585	540	750	540	-
100-20-75020	SUPPORT(AMMO, FILM, E	-	-	-	-	-
100-20-75030	RADIO EQUIPMENT	370	395	1,000	731	3,757
100-20-75040	VEHICLE EQUIPMENT	2,352	7,426	12,900	15,794	6,750
100-20-75100	INVESTIGATIVE EQUIPMENT	663	303	1,000	1,017	1,000
TOTAL PATROL EQUIPMENT		9,186	13,104	21,656	23,720	19,213
100-20-76000	INSURANCE	25,896	-	-	-	-
100-20-76010	LAW ENFORCEMENT NETWK	2,362	4,106	5,112	4,629	4,146
100-20-76200	ADVERTISING	-	-	-	-	-
100-20-76210	PRINTING	1,140	1,784	1,200	887	1,200
100-20-76290	FIDELITY BONDS	-	-	-	-	-
100-20-76310	PRE-EMPLOYMENT TESTING	-	-	-	-	-
100-20-76350	UNIFORMS	10,593	16,088	12,775	10,825	17,575
100-20-76440	RENTAL CAR - DRUG TAS	-	-	-	-	-
100-20-76490	OFFICE EQUIP LEASE	10,559	7,645	10,296	8,707	8,381
TOTAL CONTRACTUAL SERVICES		50,550	29,623	29,383	25,048	31,302
100-20-76500	GENERAL PHONE SERVICE	-	-	-	-	-
100-20-76510	CELLULAR SERVICE	10,023	11,887	12,231	12,503	12,231
100-20-7652	PAGERS	-	-	-	-	-
100-20-76590	PHONE INSTALLATION &	-	-	-	-	-
100-20-76600	ELECTRICITY	-	-	-	-	-
100-20-76700	GAS SERVICE	-	-	-	-	-
TOTAL UTILITIES		10,023	11,887	12,231	12,503	12,231

ACCOUNT NUMBER	ACCOUNT TITLE	2014 Actual	2015 Actual	2016 Budget	Estimated 2016	Adopted 2017
100-20-76900	BUILDING MAINTENANCE	-	-	-	-	-
100-20-7691	JANITOR	-	-	-	-	-
100-20-76930	BUILDING & JAN. SUPPLIES	-	-	-	-	-
TOTAL BUILDING MAINTENANCE		-	-	-	-	-
100-20-78000	MISCELLANEOUS	2,508	2,276	1,472	3,749	2,400
100-20-7831	FED FORF EXPENSES	-	-	-	-	-
100-20-78360	RECOUPMENT EXPENSES	356	1,056	1,825	1,828	645
100-20-7841	LONG / SHORT					
TOTAL MISCELLANEOUS		2,864	3,332	3,297	5,577	3,045
100-20-78500	CAPITAL EQUIPMENT	109,322	69,563	105,983	105,792	30,332
100-20-78520	COMPUTER EQUIPMENT	-	-	-	-	-
100-20-78530	COMPUTER SOFTWARE PRO	-	-	-	-	-
100-20-89100	INTEREST EXPENSE	1,298	873	893	893	455
100-20-89200	PRINCIPLE PAY/CARS	22,989	39,590	17,588	17,588	18,031
TOTAL CAPITAL EXPENSES		133,609	110,026	124,464	124,273	48,818
TOTAL POLICE EXPENSES		1,950,073	1,876,467	2,028,374	1,898,118	2,022,369

ACCOUNT NUMBER	ACCOUNT TITLE	2014 Actual	2015 Actual	2016 Budget	Estimated 2016	Adopted 2017
100-21-61100	PERSONNEL SALARIES	31,794	31,719	33,268	28,646	34,503
100-21-61110	OVERTIME	535	1,175	-	574	-
TOTAL SALARIES		32,329	32,894	33,268	29,220	34,503
100-21-61500	F.I.C.A.	2,445	2,436	2,545	2,170	2,630
100-21-61520	UNEMPLOYMENT	313	230	419	211	419
100-21-61530	WORKERS COMPENSATION	808	732	743	595	743
100-21-61540	HEALTH INSURANCE	3,530	4,059	4,900	3,440	5,225
100-21-61550	HEALTH INSURANCE APPR	-	-	-	-	-
100-21-61555	HSA	785	565	-	300	1,200
100-21-61560	DENTAL	-	-	-	-	425
100-21-61570	LIFE INSURANCE	144	144	144	120	144
100-21-61580	RETIREMENT	2,834	2,835	2,609	1,933	2,751
100-21-61590	EAP EXPENSES	27	27	218	7	318
TOTAL BENEFITS		10,886	11,028	11,578	8,776	13,855
100-21-62080	TRAINING & OTHER	-	375	700	525	700
100-21-6208	TRAINING	-	-	-	-	-
100-21-62350	ED & REF MATERIALS	-	-	-	-	-
TOTAL STAFF DEVELOPMENT		-	375	700	525	700
100-21-73000	OFFICE SUPPLIES	-	-	-	-	-
100-21-73100	POSTAGE	-	-	-	-	-
TOTAL SUPPLIES		-	-	-	-	-
100-21-73500	FUEL	1,498	1,033	1,700	595	1,275
TOTAL COMMODITIES		1,498	1,033	1,700	595	1,275
100-21-74500	VEHICLE MAINTENANCE	-	-	-	-	-
100-21-74550	FLEET MAINTENANCE	163	-	500	-	500
100-21-74610	RADIO MAINTENANCE	-	-	-	-	-
TOTAL VEHICLE MAINTENANCE		163	-	500	-	500
100-21-75020	SUPPORT (AMMO, FILM,	29	2	200	370	200
100-21-7503	RADIO EQUIPMENT	-	-	-	-	-
100-21-75040	VEHICLE EQUIPMENT	-	-	-	-	-
TOTAL EQUIPMENT		29	2	200	370	200
100-21-76210	PRINTING	400	454	500	400	500
100-21-76350	UNIFORMS	-	265	400	50	400
TOTAL CONTRACTUAL SERVICES		400	719	900	450	900
100-21-76510	CELLULAR SERVICE	374	560	480	215	540
TOTAL UTILITIES		374	560	480	215	540

ACCOUNT NUMBER	ACCOUNT TITLE	2014 Actual	2015 Actual	2016 Budget	Estimated 2016	Adopted 2017
100-21-78000	MISCELLANEOUS	-	-	-	-	
100-21-78050	KENNELING	5,005	4,341	4,500	3,520	4,500
100-21-78090	VET CARE	3,679	2,285	2,000	727	2,000
	TOTAL MISCELLANEOUS	8,684	6,626	6,500	4,247	6,500
	CAPITAL EQUIPMENT					
100-21-78500	CAPITAL EQUIPMENT	-	25,746	-	-	-
	TOTAL CAPITAL EQUIPMENT	-	25,746	-	-	-
	TOTAL ANIMAL CONTROL EXPENSES	54,363	78,982	55,826	44,398	58,973

Community Development

Community Development Division is responsible for all planning, engineering, GIS/IT, development, building inspection and codes enforcement within the City. The division provides planning for needed improvements to the city's infrastructure, offers input to new development and reviews all new development plans. It also provides essential building inspection and plan review services to our citizens and community. In addition, codes enforcement is responsible for the monitoring and enforcement of the City's nuisance and property maintenance codes.

In 2017 the area was reorganized to add an Assistant City Administrator position and reassign some of the community development duties to the city engineer.

By Category

	2014 Actual	2015 Actual	2016 Adopted Budget	2016 Estimated Actual	2017 Board Approved Budget
Personnel	349,612	245,795	218,478	193,070	205,240
Professional Services	32,905	231	5,800	593	5,800
Maintenance & Supplies	7,626	4,598	9,900	5,305	8,800
Contractual	5,769	2,596	3,000	3,147	3,100
Utilities	1,891	1,950	1,512	1,688	1,512
Capital Outlay	-	-	-	-	-
Debt Service	-	-	-	-	-
Transfers/Misc.	2,016	2,437	5,500	2,029	2,900
Total	399,819	257,607	244,190	205,832	227,352

Department Positions Control

	<u>2015 Actual</u>	<u>2016 Actual</u>	<u>2017 Adopted</u>
Assistant City Administrator	1.0	1.0	1.0
City Engineer/Com Dev Dire	1.0	1.0	1.0
Building Official	1.0	1.0	1.0
GIS/IT Specialist	1.0	1.0	1.0
Codes Inforcement Officer	1.0	1.0	1.0
Permit Technician	1.0	1.0	1.0
Total FTE	6.0	6.0	6.0

ACCOUNT NUMBER	ACCOUNT TITLE	2014 Actual	2015 Actual	2016 Budget	Estimated 2016	Adopted 2017
100-31-61100	PERSONNEL SALARIES	261,846	181,871	156,722	140,467	142,951
100-31-61110	OVERTIME	2,192	302	2,100	53	2,100
TOTAL SALARIES		264,038	182,173	158,822	140,520	145,051
100-31-61500	F.I.C.A.	19,637	13,416	11,989	10,190	10,932
100-31-61520	UNEMPLOYMENT	1,861	912	813	606	738
100-31-61530	WORKERS COMPENSATION	9,140	6,871	5,487	4,803	5,361
100-31-61540	HEALTH INSURANCE	20,391	17,095	16,931	18,063	18,800
100-31-61550	Health Insurance Appr	1,694	-	-	-	-
100-31-61555	HSA	4,402	4,675	4,080	3,623	4,080
100-31-61560	DENTAL	2,324	1,790	1,525	1,488	1,400
100-31-61570	LIFE INSURANCE	766	550	396	562	396
100-31-61580	RETIREMENT	23,348	15,512	12,851	11,142	11,870
100-31-61590	EAP EXPENSES	143	102	1,034	96	922
TOTAL BENEFITS		83,706	60,922	55,106	50,573	54,499
100-31-62000	EDUCATION REIMBURSEMENT	-	-	800	-	800
100-31-62050	COMPUTER TRAINING	-	550	-	135	-
100-31-62080	TRAINING	-	-	-	-	-
100-31-62200	SUB & MEMBERSHIP	1,762	1,508	2,320	1,518	2,410
100-31-62250	MEETINGS & CONFERENCE	70	428	1,000	255	1,000
100-31-62320	MILEAGE	-	-	100	-	100
100-31-62350	ED. & REF MATERIAL	36	214	330	69	1,380
TOTAL STAFF DEVELOPMENT		1,868	2,700	4,550	1,977	5,690
100-31-72000	PROFESSIONAL SERVICES	2,184	-	3,000	-	3,000
100-31-72010	ENGINEERING SERVICES	2,495	-	2,500	-	2,500
100-31-72100	RECORDING EXPENSE	321	231	300	593	300
100-31-72900	COMPREHENSIVE PLAN	27,905	-	-	-	-
100-31-7295	WATER SHED STUDY	-	-	-	-	-
TOTAL PROFESSIONAL SERVICES		32,905	231	5,800	593	5,800
100-31-73000	OFFICE / OPERATING SU	1,471	1,498	2,200	1,604	2,000
100-31-73100	POSTAGE	2,210	605	1,500	267	1,200
100-31-73200	OFFICE EQUIPMENT	111	-	300	136	750
100-31-73250	OFFICE FURNITURE	540	77	400	416	400
TOTAL OFFICE SUPPLIES		4,332	2,180	4,400	2,423	4,350
100-31-73500	FUEL	2,491	2,240	3,000	1,761	2,250
TOTAL COMMODITIES		2,491	2,240	3,000	1,761	2,250
100-31-74360	NEIGHBORHOOD SERVICES	400	-	1,000	221	1,000
TOTAL PROGRAM EXPENSES		400	-	1,000	221	1,000

ACCOUNT NUMBER	ACCOUNT TITLE	2014 Actual	2015 Actual	2016 Budget	Estimated 2016	Adopted 2017
100-31-74500	VEHICLE MAINTENANCE	-	-	-	-	-
100-31-74550	FLEET MAINTENANCE - P	-	172	1,000	900	800
100-31-74600	COMPUTER MAINTENANCE	-	-	-	-	-
TOTAL EQUIPMENT EXPENSES		-	172	1,000	900	800
100-31-75040	VEHICLE EQUIPMENT	403	6	500	-	400
TOTAL VEHICLE EXPENSES		403	6	500	-	400
100-31-76000	INSURANCE	3,644	-	-	-	-
100-31-76200	ADVERTISING	215	813	800	1,169	800
100-31-76210	PRINTING	390	894	1,000	1,048	1,100
100-31-76350	UNIFORMS	1,115	889	1,200	930	1,200
100-31-76490	OFFICE EQUIPMENT LEASE	405	-	-	-	-
TOTAL CONTRACTUAL EXPENSES		5,769	2,596	3,000	3,147	3,100
100-31-76500	GENERAL PHONE SERVICE	-	-	-	-	-
100-31-76510	CELLULAR EQUIPMENT &	1,891	1,950	1,512	1,688	1,512
TOTAL UTILITIES		1,891	1,950	1,512	1,688	1,512
100-31-76900	Building Maintenance	-	-	-	-	-
100-31-76930	Building & Jan Supplies	-	-	-	-	-
TOTAL BUILDING MAINTENANCE		-	-	-	-	-
100-31-78000	MISCELLANEOUS	2	272	500	8	400
100-31-78050	KENNELING/VET CARE	-	-	-	-	-
100-31-78060	ABATEMENT SERVICES	2,014	2,165	5,000	2,021	2,500
100-31-78410	LONG / SHORT	-	-	-	-	-
TOTAL MISCELLANEOUS		2,016	2,437	5,500	2,029	2,900
100-31-78500	CAPITAL EQUIPMENT	-	-	-	-	-
100-31-78520	COMPUTER EQUIPMENT	-	-	-	-	-
100-31-78530	COMPUTER SOFTWARE PRO	-	-	-	-	-
100-31-89100	INTEREST EXPENSE	-	-	-	-	-
TOTAL CAPITAL EXPENSES		-	-	-	-	-
TOTAL PLANNING & ENGINEERING EXPENSES		399,819	257,607	244,190	205,832	227,352

ACCOUNT NUMBER	ACCOUNT TITLE	2014 Actual	2015 Actual	2016 Budget	Estimated 2016	Adopted 2017
170-00-42900	TOURISM TAX	27,210	34,682	27,000	40,473	34,000
170-00-47750	DONATIONS	22,279	-	-	-	-
TOTAL TAXES		49,489	34,682	27,000	40,473	34,000
200-00-4910	TRANSFER FROM GENERAL	35,540	35,540	25,000	25,000	31,000
TOTAL TRANSFERS IN		35,540	35,540	25,000	25,000	31,000
TOTAL TOURISM FUND REVENUES		85,029	70,222	52,000	65,473	65,000
ECONOMIC DEVELOPMENT EXPENSES						
170-70-62200	SUBS & MEMBERSHIPS	9,000	7,500	9,000	7,859	9,000
170-70-62250	MEETINGS & CONFERENCES		143	2,000	1,090	1,000
TOTAL STAFF DEVELOPMENT		9,000	7,643	11,000	8,949	10,000
170-70-72000	PROFESSIONAL SERVICES	39,630	14,274	35,500	35,461	35,500
TOTAL PROFESSIONAL SERVICES		39,630	14,274	35,500	35,461	35,500
170-70-74155	CHAMBER SPONSORSHIPS	5,000	5,000	5,000	4,709	19,500
TOTAL PROGRAM EXPENSES		5,000	5,000	5,000	4,709	19,500
170-70-78599	LAND ACQUISITIONS	22,620	-	-	-	-
TOTAL CAPITAL		22,620	-	-	-	-
TOTAL ECONOMIC DEVELOPMENT		76,250	26,917	51,500	49,119	65,000

Parks & Recreation

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

Administration

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

Parks Operation/Maintenance

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

Recreation

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

Community Center

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

Pool

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

By Category

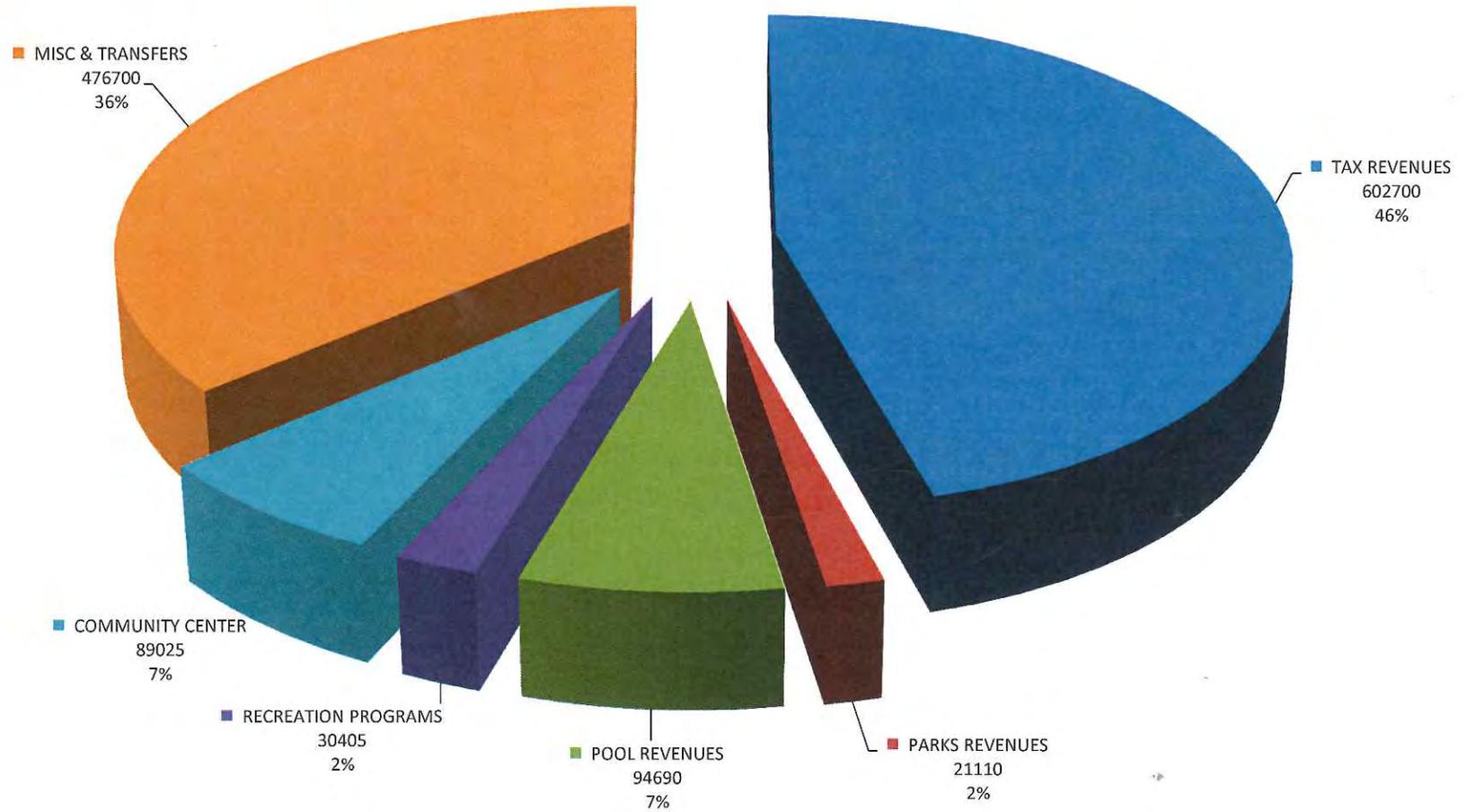
	2014 Actual	2015 Actual	2016 Adopted Budget	2016 Estimated Actual	2017 Board Approved Budget
Personnel	432,321	440,087	465,568		
Professional Services	-	-	-		
Maintenance & Supplies	125,736	143,893	196,975		
Contractual	127,123	130,999	142,704		
Utilities	52,218	53,872	49,166		
Capital Outlay	116,778	37,423	11,600		
Debt Service	225,292	233,542	246,800		
Transfers/Misc.	1,973	2,157	2,200		
Total	1,081,441	1,041,974	1,115,013	-	-

Department Positions Control

	2015 Actual	2016 Actual	2017 Adopted
Parks & Rec Director	1.0	1.0	1.0
Recreation Supervisor	1.0	1.0	1.0
Community Ctr Manager	1.0	1.0	1.0
Park Maint Superintendent	1.0	1.0	1.0
Park Maint Worker	2.0	2.0	2.0
Front Desk Part Time	3.0	3.0	3.0
Summer Part Time	3.0	3.0	3.0
Total FTE	12.0	12.0	12.0

PARK REVENUES 2017

1,314,630



ACCOUNT NUMBER	ACCOUNT TITLE	2013 Actual	2014 Actual	2015 Actual	2016 Budget	Estimated 2016	Adopted 2017
200-00-41000	REAL ESTATE & PROPERTY	204,119	194,876	195,167	200,000	208,190	205,000
200-00-41100	DELINQUENT PROPERTY TAX	8,440	5,252	5,124	4,000	4,078	5,000
200-00-41400	REPLACEMENT TAXES	2,318	2,355	2,203	2,300	2,722	2,300
200-00-41500	RAIL & UTILITY TAX	3,049	4,443	4,885	4,400	5,069	4,400
200-00-41700	INTEREST - PROPERTY TAX	2,708	2,240	2,146	2,000	1,949	2,000
200-00-42100	SALES TAX 1/2%	292,539	319,688	350,172	320,000	320,000	352,000
200-00-42700	CIGARETTE TAX	20,692	24,021	25,744	20,000	25,107	25,000
200-00-44960	BILLBOARD LICENSE TAX	5,611	3,823	7,756	6,000	6,701	7,000
TOTAL TAX REVENUES		539,476	556,698	593,196	558,700	573,816	602,700
200-00-45000	GRANT REVENUE	-	-	-	-	-	-
TOTAL GRANT REVENUE		-	-	-	-	-	-
200-00-46050	GVAA FIELD COSTS	-	-	294	4,500	4,110	4,750
200-00-46051	SHELTER HOUSE FEES	9,048	9,502	10,115	9,000	11,560	10,500
200-00-46052	LEAGUE REVENUES	-	-	-	-	-	-
200-00-46053	BALL FIELD RENTAL	3,375	7,440	3,273	4,000	6,230	5,000
200-00-46055	COMMUNITY GARDEN	-	-	200	320	3,010	360
200-00-46090	REC SPONSORSHIP REVENUE	-	-	-	-	600	500
TOTAL PARKS		12,423	16,942	13,882	17,820	25,510	21,110
200-00-46110	SPECIAL EVENTS - PARK	-	-	-	-	-	-
200-00-46110.1032	NATIONAL TRAILS DAY	-	-	-	-	-	-
200-00-46110.1033	MOVIE IN THE PARK	144	193	310	250	185	200
200-00-46110.1042	TRAIL OR TREAT	-	-	-	-	-	-
200-00-46110.1046	MAYORS XMAS TREE/FESTI	-	-	-	-	-	-
200-00-46130	REC PROGRAMS REVENUE	-	-	-	-	-	-
200-00-46130.1001	MM-EVERYTHING NATURE	36	55	24	60	-	60
200-00-46130.1002	MM-ITS A JUNGLE	-	36	18	-	-	60
200-00-46130.1003	MM-OUTER SPACE	-	-	-	60	-	60
200-00-46130.1004	MM-CAPTIVATING CRITTER	54	-	-	-	18	-
200-00-46130.1005	MM-INSECT INVASION	78	-	-	60	60	-
200-00-46130.1006	MM-LITTLE LUAU	78	-	-	60	6	-
200-00-46130.1007	MM-UNDER THE SEA	48	-	-	60	30	-
200-00-46130.1008	MM-ALL ABOUT ME	-	42	24	-	-	-
200-00-46130.1009	MM-CASTLES&DRAGONS	-	54	18	-	-	60
200-00-46130.1015	MM-WEATHER	-	42	36	-	-	-
200-00-46130.1020	STORYBOOK TRAIL	-	-	-	-	-	-
200-00-46130.1025	POPSICLES IN THE PARK	-	-	-	-	-	-
200-00-46130.1030	PITCH, HIT & RUN	-	-	-	-	-	-
200-00-46130.1031	PUNT, PASS & KICK	-	-	-	-	-	-
200-00-46130.1035	PRESCHOOL SOCCER	-	-	-	-	880	800
200-00-46130.1038	YOUTH TENNIS	2,400	3,145	3,688	3,200	1,260	3,500
200-00-46130.1040	SPEC SCARECROW	10	-	-	-	-	-
200-00-46130.1041	HALLOWEEN CANDY SCRAMB	260	270	175	200	312	320
200-00-46130.1043	SPEC SNOWMAN	-	-	-	-	-	-
200-00-46130.1044	CANDY CANE HUNT	15	60	75	75	126	105
200-00-46130.1045	STORYTIME W/MRS CLAUS	31	66	54	120	120	240
200-00-46130.3010	DUCT TAPE CREATIONS	160	130	-	300	-	-
200-00-46152	LEAGUE REVENUES	-	-	-	-	-	-
200-00-46154	TENNIS LESSONS	-	-	-	-	-	-
200-00-46155	VOLLEYBALL LEAGUE	-	-	-	-	-	-
200-00-46156	HIGH SCHOOL BASKETBALL	-	-	-	-	-	-

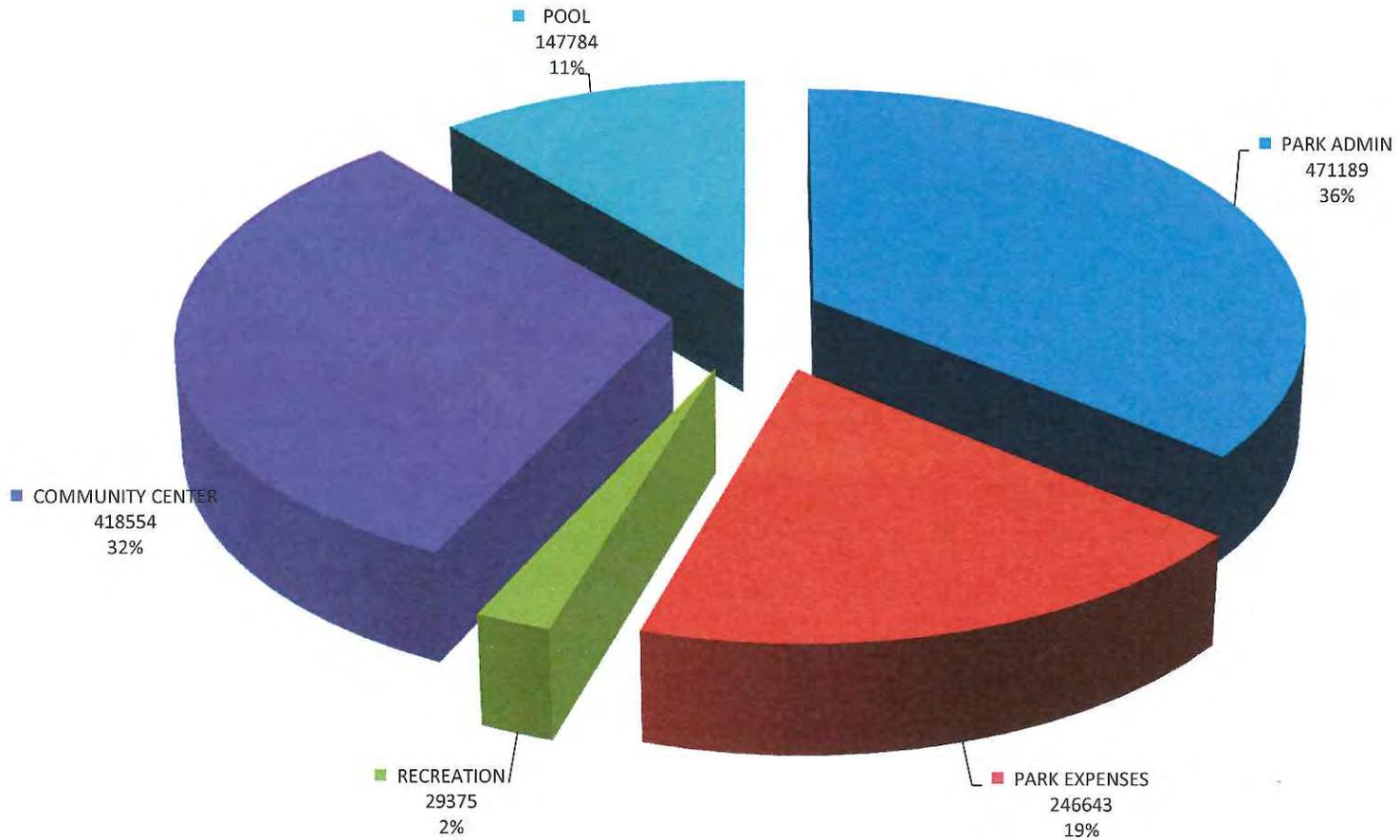
ACCOUNT NUMBER	ACCOUNT TITLE	2013 Actual	2014 Actual	2015 Actual	2016 Budget	Estimated 2016	Adopted 2017
200-00-46157	SOFTBALL-PARTICIPANT F	-	-	-	-	-	-
200-00-46157.1080	SOFTBALL FALL YOUTH	-	-	4,481	-	-	-
200-00-46157.1090	SOFTBALL SPRING YOUTH	-	-	12,148	-	-	-
200-00-46158	SOCCER-PARTICIPANT FEE	-	-	-	-	-	-
200-00-46159	BASKETBALL-PARTICIPANT	-	-	-	-	-	-
200-00-46160	BASEBALL-PARTICIPANT F	-	-	-	-	-	-
200-00-46160.1060	BASEBALL FALL LEAGUE	-	6,945	11,939	-	-	-
200-00-46160.1070	BASEBALL SPRING LEAGUE	-	-	24,240	-	40	-
200-00-46162	GV 5K	(16)	-	-	-	-	-
200-00-46185	REC CONCESSIONS REVENUE	27,019	21,083	21,586	25,000	18,472	25,000
200-00-46190	SPONSORSHIP REV-RECREA	-	-	-	-	-	-
TOTAL RECREATION		30,317	32,121	78,816	29,445	21,509	30,405
200-00-46210	SPECIAL EVENTS- COMMUN	-	45	-	-	-	-
200-00-46210.3002	FATHER/DAUGHTER VAL DA	1,435	1,130	1,158	1,300	1,463	1,500
200-00-46210.3003	CRAFT/PRODUCT SPRING	1,243	975	820	1,100	1,020	-
200-00-46210.3004	CRAFT/PRODUCT FALL	1,065	1,075	875	1,100	-	-
200-00-46210.3005	PRESCHOOL PUMPKINS	72	66	90	60	60	60
200-00-46210.3006	PRINCESS PARTY	154	220	264	220	443	330
200-00-46210.3008	PAINTING PARTY	-	-	-	-	300	675
200-00-46210.3010	DUCT TAPE CREATIONS	-	50	-	-	-	-
200-00-46210.3014	BOX CAR DRIVE IN	-	-	-	-	-	-
200-00-46210.3015	ORGANIZING 101	(15)	-	-	-	-	-
200-00-46210.3016	TEDDY BEAR SLEEPOVER	5	100	96	160	24	160
200-00-46210.3017	A SEUSS CELEBRATION	-	-	-	-	-	-
200-00-46210.3518	PRESCHOOL BASKETBALL	-	-	-	-	960	800
200-00-46250	FITNESS MEMBERSHIP	10,008	8,426	7,860	10,000	7,015	8,000
200-00-46255	DAILY ADMISSIONS - FIT	5,814	5,639	5,479	8,000	2,033	6,000
200-00-46260	COMMUNITY CENTER RENTAL	28,744	39,232	32,855	35,000	40,824	35,000
200-00-46270	COMMUNITY CENTER RENTAL	12,436	12,365	13,222	12,000	8,445	12,000
200-00-46280	COMMUNITY CENTER CLASS	96	(320)	673	-	-	-
200-00-46280.3000	BABYSITTING	1,170	-	1,337	1,300	-	1,300
200-00-46280.3001	SR COFFEE	-	-	-	-	-	-
200-00-46280.3018	TOT TIME	557	618	594	600	821	600
200-00-46280.3019	SCRAPBOOKING	-	-	-	-	-	-
200-00-46280.3020	LEGO CAMP	44	4	-	-	945	-
200-00-46280.3021	SR BRIDGE	866	891	1,017	850	1,023	1,000
200-00-46280.3500	PICKLEBALL	148	1,546	2,376	1,500	2,457	2,500
200-00-46280.3501	GROUP FITNESS CLASS	-	-	258	-	264	-
200-00-46280.3502	ZUMBA - MONDAY	1,778	1,840	28	-	-	-
200-00-46280.3503	ZUMBA - THURSDAY	-	992	3,473	1,500	3,026	3,400
200-00-46280.3504	SR SILVERSNEAKERS	8,601	8,840	9,106	9,000	10,738	9,000
200-00-46280.3505	SR LINE DANCING	1,575	2,142	2,357	1,500	2,165	2,250
200-00-46280.3506	KARATE YOUTH - SPRING	2,174	1,370	810	1,500	788	750
200-00-46280.3507	KARATE YOUTH - FALL	964	320	1,535	1,500	1,530	500
200-00-46280.3508	PILATES	181	512	930	500	544	500
200-00-46280.3509	KAEROBOX CLASS	1,059	276	-	300	-	300
200-00-46280.3510	YOGA	-	1,410	2,317	1,250	1,621	2,000
200-00-46280.3511	CO-ED DODGEBALL	-	-	-	-	-	-
200-00-46280.3512	DAY CAMP	-	-	-	-	-	-
200-00-46280.3513	ZUMBA FOR KIDS	-	835	949	-	-	-
200-00-46280.3514	BODY BLAST FITNESS	-	558	742	-	330	500
200-00-46280.3515	CLOGGING DANCE CLASS	-	-	-	-	-	-
200-00-46280.3516	SILVERSNEAKERS YOGA	-	-	303	-	900	250
200-00-46280.3517	HOOP FIT FITNESS	-	-	-	-	428	-
200+00462803020	LEGO CAMP	-	-	-	-	-	(600)

ACCOUNT NUMBER	ACCOUNT TITLE	2013 Actual	2014 Actual	2015 Actual	2016 Budget	Estimated 2016	Adopted 2017
200-00-46290	SPONSORSHIP REV-COMM C	25	35	-	250	-	250
TOTAL COMMUNITY CENTER		80,199	91,192	91,524	90,490	90,167	89,025

ACCOUNT NUMBER	ACCOUNT TITLE	2013 Actual	2014 Actual	2015 Actual	2016 Budget	Estimated 2016	Adopted 2017
200-00-46310	SPECIAL EVENTS - POOL	-	(56)	-	-	-	-
200-00-46310.4000	SWIM LESSONS	10,860	12,980	14,360	15,000	13,905	14,500
200-00-46310.4006	PRIVATE SWIM LESSONS	-	1755	340	1,000	1,490	1,725
200-00-46310.4007	WATER AEROBICS	2,231	2,726	-	-	1,152	1,500
200-00-46310.4012	UNDERWATER EGG HUNT	133	98	-	140	98	140
200-00-46310.4013	DOG PADDLE DAY	90	125	150	75	245	75
200-00-46366	DAILY ADMISSIONS - POOL	33,086	33,936	36,732	34,000	41,774	34,500
200-00-46367	SEASON PASSES	13,387	16,925	16,495	18,000	18,343	18,000
200-00-46368	SWIM LESSONS	-	-	-	-	-	-
200-00-46368.30	SWIM LESSONS	-	-	-	-	-	-
200-00-46369	POOL RENTALS	7,490	7,055	6,883	8,000	7,656	8,000
200-00-46370	WATER AEROBICS	-	-	-	-	-	-
200-00-46380	POOL CONCESSIONS REVENUE	14,346	15,090	13,497	16,000	15,896	16,000
200-00-46390	SPONSORSHIP REV-POOL	-	-	-	250	-	250
TOTAL POOL		81,623	90,634	88,457	92,465	100,559	94,690
200-00-46900	SALE OF ASSETS	-	28	-	6,000	1,991	400
TOTAL SALE OF MERCHANDISE/PROPERTY		-	28	-	6,000	1,991	400
200-00-47500	MISCELLANEOUS INCOME	480	219	20	200	54	200
200-00-47510	FEED THE NEED SPONSORSHIP	-	2,075	1,925	-	-	-
200-00-47600	INSURANCE PROCEEDS	-	824	-	-	574	-
200-00-47700	INTEREST INCOME	809	813	1,082	800	1,336	800
200-00-47750	DONATIONS	-	-	-	100	-	100
200-00-47800	COCA-COLA REBATES	295	222	149	200	126	200
TOTAL MISCELLANEOUS REVENUES		1,584	4,153	3,176	1,300	2,090	1,300
200-00-48000	Bond Proceeds	-	-	-	-	-	-
200-00-4870	BEGINNING CASH BALANCE	-	-	-	175,000	-	135,000
TOTAL BONDS AND FUND BALANCE		-	-	-	175,000	-	135,000
200-00-49100	TRANSFER FROM GENERAL	15,000	15,000	-	25,000	25,000	25,000
200-00-49300	TRANSFER FROM WTR/SWR	-	-	-	-	-	-
200-00-49500	TRANSFER FROM CAPITAL	240,000	240,000	-	250,000	250,000	250,000
200-00-49650	TRANSFER FROM TRANS	25,000	25,000	-	25,000	25,000	25,000
200-00-49700	TRANSFER FROM PUBLIC	25,000	132,849	-	40,000	40,000	40,000
200-00-49750	TRANSFER FROM G.O. BOND	-	-	-	-	-	-
TOTAL TRANSFERS IN		305,000	412,849	-	340,000	340,000	340,000
TOTAL PARK REVENUES		1,050,622	1,204,617	869,050	1,311,220	1,155,642	1,314,630

PARK FUND EXPENSES 2017

1,313,545



ACCOUNT TITLE		2014 Actual	2015 Actual	2016 Budget	Estimated 2016	Adopted 2017
200-22-61100	PERSONNEL SALARIES	139,154	136,781	143,042	137,894	152,554
200-22-61110	PARKS OVERTIME	-	-	-	-	-
200-22-61150	PARKS PART TIME	-	-	-	-	-
200-22-61160	SALARIES - CONCESSION	-	-	-	-	-
TOTAL SALARIES		139,154	136,781	143,042	137,894	152,554
200-22-61500	F.I.C.A.	9,766	9,348	11,408	9,542	12,133
200-22-61520	UNEMPLOYMENT	722	549	650	454	650
200-22-61530	WORKERS COMPENSATION	2,273	285	368	234	364
200-22-61540	HEALTH INSURANCE	12,262	14,091	18,475	17,356	15,200
200-22-61550	Health Insurance Appr	1,090	-	-	-	-
200-22-61555	HSA	1,149	2,315	2,900	2,970	3,100
200-22-61560	DENTAL	1,423	1,619	1,500	1,763	3,121
200-22-61570	LIFE INSURANCE	373	363	389	359	360
200-22-61580	RETIREMENT	12,814	12,118	11,676	11,015	12,109
200-22-61590	EAP EXPENSE	66	66	827	66	763
TOTAL BENEFITS		41,938	40,755	48,193	43,759	47,800
200-22-62000	EDUCATION REIMBURSE	-	-	-	-	-
200-22-62050	COMPUTER TRAINING	-	-	-	-	-
200-22-62080	TRAINING	25	198	500	855	300
200-22-62200	SUB & MEMBERSHIP	1,224	1,283	1,450	1,415	1,450
200-22-62250	MEETINGS & CONFERENCE	1,888	2,332	2,250	1,490	2,355
200-22-62320	MILEAGE	-	60	100	83	100
200-22-62350	ED. & REF MATERIAL	-	-	-	-	-
TOTAL STAFF DEVELOPMENT		3,137	3,873	4,300	3,843	4,205
200-22-72000	PROFESSIONAL SERVICES	-	-	-	-	4,000
TOTAL PROFESSIONAL SERVICES		-	-	-	-	4,000
200-22-73000	OFFICE/OPERATING SUPPLIES	778	849	850	1,038	850
200-22-73100	POSTAGE	2,370	2,564	1,600	2,599	2,750
TOTAL OFFICE SUPPLIES		3,148	3,414	2,450	3,637	3,600
200-22-73500	FUEL	12,886	7,910	13,000	7,051	8,750
TOTAL COMMODITIES		12,886	7,910	13,000	7,051	8,750
200-22-74030	PROGRAM SUPPLIES	39	-	-	-	-
200-22-74080	BALL FIELD MAINTENANCE	-	-	-	-	-
200-22-74350	FEED THE NEED EXPENSES	2,075	1,925	-	-	-
TOTAL PROGRAM EXPENSES		2,114	1,925	-	-	-

	ACCOUNT TITLE	2014 Actual	2015 Actual	2016 Budget	Estimated 2016	Adopted 2017
200-22-74550	FLEET MAINTENANCE	-	-	500	-	500
200-22-74600	COMPUTER MAINTENANCE	2,115	2,104	2,595	1,976	2,400
200-22-74630	MONKEY MOUNTAIN PARK					
	TOTAL EQUIPMENT MAINTENANCE	2,115	2,104	3,095	1,976	2,900
200-22-75350	TOOLS & SUPPLIES	110	98	100	133	100
	TOTAL TOOLS	110	98	100	133	100
200-22-76000	INSURANCE	9,357	15,244	15,000	15,445	16,400
200-22-76200	ADVERTISING	1,582	-	300	-	300
200-22-76210	PRINTING	8,219	5,950	5,200	5,941	6,600
200-22-76350	UNIFORMS	990	977	1,065	1,058	1,110
200-22-76490	OFFICE EQUIPMENT LEASE	51	-	-	-	-
	TOTAL CONTRACTUAL SERVICES	20,199	22,171	21,565	22,444	24,410
200-22-76500	GENERAL PHONE SERVICE	692	695	696	701	720
200-22-76510	CELLULAR SERVICE/PAGE	1,100	1,109	1,095	1,101	1,095
200-22-76550	INTERNET SERVICES	1,540	1,510	1,680	1,646	2,280
200-22-76590	PHONE INSTALLATION &	-	-	-	-	-
200-22-76600	ELECTRICITY	-	-	-	-	-
	TOTAL UTILITIES	3,332	3,314	3,471	3,448	4,095
200-22-76900	BUILDING MAINTENANCE-	-	-	-	-	-
	TOTAL BUILDING MAINTENANCE	-	-	-	-	-
200-22-77260	PENNY'S CONCRETE AGREE	-	-	-	-	-
	TOTAL CONTRACTUAL	-	-	-	-	-
200-22-78000	MISCELLANEOUS	1,543	1,573	1,500	1,091	1,500
	TOTAL MISCELLANEOUS	1,543	1,573	1,500	1,091	1,500
200-22-78500	CAPITAL EQUIPMENT	17,232	16,767	45,750	42,505	58,075
200-22-78520	COMPUTER EQUIPMENT	-	-	-	-	-
200-22-78530	COMPUTER SOFTWARE	-	-	3,480	3,900	4,200
200-22-78720	PARK IMPROVEMENTS	-	-	-	-	20,000
200-22-78780	TRAIL IMPROVEMENTS	-	-	175,000	12,547	135,000
200-22-78785	BASEBALL FIELD IMPROVEMENTS	-	-	11,000	11,000	-
	TOTAL CAPITAL	17,232	16,767	235,230	69,952	217,275
	TOTAL PARK ADMIN EXPENSES	246,908	240,684	475,946	295,228	471,189

	ACCOUNT TITLE	2014 Actual	2015 Actual	2016 Budget	Estimated 2016	Adopted 2017
200-23-61100	SALARIES	81,088	99,109	101,342	95,780	103,650
200-23-61110	OVERTIME	6,967	4,406	3,100	4,152	3,100
200-23-61130	PARKS SEASONAL WAGES	11,818	9,944	11,164	11,407	11,622
	TOTAL SALARIES	99,873	113,459	115,606	111,339	118,372
200-23-61500	FICA	8,053	8,589	8,895	8,282	9,033
200-23-61520	UNEMPLOYMENT	1,253	827	1,088	931	1,088
200-23-61530	WORKERS COMPENSATION	2,792	4,308	3,106	3,856	3,106
200-23-61540	HEALTH INSURANCE	9,949	8,600	9,800	13,849	18,550
200-23-61550	HEALTH INSURANCE APPR	251	-	-	-	-
200-23-61555	HSA	1,725	1,210	1,200	1,848	3,600
200-23-61560	DENTAL	1,113	878	1,900	1,130	1,400
200-23-61570	LIFE INSURANCE	396	432	432	408	432
200-23-61580	RETIREMENT	6,658	8,895	8,825	5,525	9,172
200-23-61590	EAP EXPENSE	53	80	954	80	954
	TOTAL BENEFITS	32,243	33,818	36,200	35,909	47,335
200-23-62080	TRAINING	-	-	300	-	300
	TOTAL STAFF DEVELOPMENT	-	-	300	-	300
200-23-74080	BALL FIELD MAINTENANCE	4,667	7,169	12,000	13,628	15,000
200-23-74085	COMMUNITY GARDEN EXPENSE	-	-	500	-	500
	TOTAL PROGRAM EXPENSES	4,667	7,169	12,500	13,628	15,500
200-23-74500	Vehicle & Equipment Maint.	943	558	1,000	650	1,000
200-23-74550	FLEET MAINTENANCE	6,050	4,640	7,000	6,111	7,000
200-23-74800	PLAYGROUND MAINT.	1,237	5,694	5,000	50	7,000
	TOTAL EQUIPMENT MAINTENANCE	8,230	10,892	13,000	6,811	15,000
200-23-75350	TOOLS & SUPPLIES	6,062	5,605	6,000	5,614	6,000
	TOTAL TOOLS	6,062	5,605	6,000	5,614	6,000
200-23-76510	CELLULAR SERVICE	1,046	975	1,440	1,280	1,440
200-23-76600	ELECTRICITY	2,778	18,784	16,700	20,260	17,500
200-23-76700	GAS SERVICE		271		861	1,000
200-23-76800	TRASH SERVICE	485	385	800	385	495
	TOTAL UTILITIES	4,309	20,415	18,940	22,786	20,435
200-23-76900	BUILDINGS & GROUNDS M	13,694	20,215	26,000	25,332	22,950
	TOTAL BUILDING & GRDS	13,694	20,215	26,000	25,332	22,950

ACCOUNT TITLE		2014 Actual	2015 Actual	2016 Budget	Estimated 2016	Adopted 2017
CAPITAL EQUIPMENT						
200-23-78520	COMPUTER EQUIPMENT	-	-	-	-	750
TOTAL CAPITAL EQUIPMENT		-	-	-	-	750
TOTAL PARK EXPENSES		169,078	211,574	228,546	221,419	246,642
200-24-61110	OVERTIME	-	-	-	-	-
200-24-61120	SALARIES - CONCESSION	8,122	7,437	9,000	5,642	8,850
200-24-61150	SALARIES - REC LEADER	95	170	-	-	-
200-24-61150.1001	MM-EVERYTHING NATURE	15	8	15	-	15
200-24-61150.1002	MM-ITS A JUNGLE	14	-	-	-	15
200-24-61150.1003	MM-OUTER SPACE	-	-	15	13	15
200-24-61150.1004	MM-CAPTIVATING CRITTER	-	-	-	-	-
200-24-61150.1005	MM-INSECT INVASION	-	-	15	-	-
200-24-61150.1006	MM-LITTLE LUAU	-	-	15	-	-
200-24-61150.1007	MM-UNDER THE SEA	-	-	15	13	-
200-24-61150.1008	MM-ALL ABOUT ME	15	8	-	-	-
200-24-61150.1009	MM-CASTLES&DRAGONS	25	8	-	-	15
200-24-61150.1015	MM-WEATHER	8	8	-	-	-
200-24-61150.1020	STORYBOOK TRAIL	-	-	-	-	-
200-24-61150.1025	POPSICLES IN THE PARK	8	13	30	9	30
200-24-61150.1030	PITCH, HIT & RUN	58	147	150	117	-
200-24-61150.1031	PUNT, PASS & KICK	-	-	-	-	-
200-24-61150.1032	NATIONAL TRAILS DAY	-	-	-	-	-
200-24-61150.1033	MOVIE IN THE PARK	278	389	400	390	385
200-24-6115.1035	PRESCHOOL SOCCER	-	-	-	124	270
200-24-61150.1041	HALLOWEEN CANDY SCRAMB	34	78	50	26	75
200-24-61150.1042	TRAIL OR TREAT	32	167	-	107	-
200-24-61150.1044	CANDY CANE HUNT	15	-	15	15	15
200-24-61150.1045	STORYTIME W/MRS CLAU	46	54	30	75	80
200-24-61150.1046	MAYORS XMAS TREE/FESTI	-	-	150	157	150
200-24-61500	F.I.C.A.	626	582	1,235	432	1,250
200-24-61500.1001	MM-EVERYTHING NATURE	1	1	-	-	-
200-24-61500.1002	MM-ITS A JUNGLE	1	-	-	-	-
200-24-61500.1003	MM-OUTER SPACE	-	-	-	-	-
200-24-61500.1004	MM-CAPTIVATING CRITTER	-	-	-	-	-
200-24-61500.1005	MM-INSECT INVASION	-	-	-	1	-
200-24-61500.1006	MM-LITTLE LUAU	-	-	-	-	-
200-24-61500.1007	MM-UNDER THE SEA	-	-	-	1	-
200-24-61500.1008	MM-ALL ABOUT ME	1	1	-	-	-
200-24-61500.1009	MM-CASTLES&DRAGONS	2	1	-	-	-
200-24-61500.1015	MM-WEATHER	1	1	-	-	-
200-24-61500.1025	POPSICLES IN THE PARK	1	1	1	1	-
200-24-61500.1030	PITCH, HIT & RUN	4	11	-	9	-
200-24-61500.1031	PUNT, PASS & KICK	-	-	-	-	-
200-24-61500.1032	NATIONAL TRAILS DAY	-	-	-	-	-
200-24-61500.1033	MOVIE IN THE PARK	21	30	-	30	-
200-24-61500.1035	PRESCHOOL SOCCER	-	-	-	8	-
200-24-61500.1041	HALLOWEEN CANDY SCRAMB	5	6	-	2	-

	ACCOUNT TITLE	2014 Actual	2015 Actual	2016 Budget	Estimated 2016	Adopted 2017
200-24-61500.1042	TRAIL OR TREAT	-	-	-	8	-
200-24-61500.1044	CANDY CANE HUNT	1	-	-	1	-
200-24-61500.1045	STORYTIME W/MRS CLAUS	4	4	-	6	-
200-24-61500.1046	MAYORS XMAS TREE/FESTI	-	-	-	12	-
200-24-61520	UNEMPLOYMENT	500	409	600	278	600
200-24-61530	WORKERS COMPENSATION	259	728	800	638	800
200-24-61540	HEALTH INSURANCE	-	-	-	-	-
200-24-61590	EAP EXPENSE	-	-	-	-	-
TOTAL PERSONNEL SERVICE		10,192	10,262	12,536	8,115	12,565
200-24-74020	CONCESSIONS	11,450	12,073	12,500	9,281	12,500
200-24-74030	PROGRAM SUPPLIES	57	-	-	-	-
200-24-74030.1001	MM-EVERYTHING NATURE	11	-	20	-	20
200-24-74030.1002	MM-ITS A JUNGLE	-	4	-	-	20
200-24-74030.1003	MM-OUTER SPACE	-	-	20	-	20
200-24-74030.1004	MM-CAPTIVATING CRITTER	-	-	-	3	-
200-24-74030.1005	MM-INSECT INVASION	-	-	20	18	-
200-24-74030.1006	MM-LITTLE LUAU	-	-	20	-	-
200-24-74030.1007	MM-UNDER THE SEA	-	-	20	26	-
200-24-74030.1008	MM-ALL ABOUT ME	8	8	-	-	-
200-24-74030.1009	MM-CASTLES&DRAGONS	27	6	-	-	20
200-24-74030.1015	MM-WEATHER	3	-	-	-	-
200-24-74030.1020	STORYBOOK TRAIL	38	100	100	49	100
200-24-74030.1025	POPSICLES IN THE PARK	-	19	20	18	20
200-24-74030.1031	PUNT, PASS & KICK	-	-	-	-	-
200-24-74030.1032	NATIONAL TRAILS DAY	-	-	-	-	-
200-24-74030.1033	MOVIE IN THE PARK	848	914	1,175	1,361	1,000
200-24-74030.1035	PRESCHOOL SOCCER	-	-	-	404	350
200-24-74030.1038	YOUTH TENNIS	574	742	500	91	500
200-24-74030.1040	SPEC SCARECROW	-	-	-	-	-
200-24-74030.1041	HALLOWEEN CANDY SCRAMB	217	108	100	225	150
200-24-74030.1042	TRAIL OR TREAT	-	-	-	-	-
200-24-74030.1044	CANDY CANE HUNT	47	33	50	98	50
200-24-74030.1045	STORYTIME W/MRS CLAUS	14	40	60	35	60
200-24-74030.1046	MAYORS XMAS TREE/FESTI	-	-	-	-	-
200-24-74050	ADULT SOFTBALL LEAGUE	-	-	-	-	-
200-24-74060	YOUTH SOFTBALL EXPENSE	-	-	-	-	-
200-24-74070	YOUTH BASEBALL EXPENSE	-	-	-	-	-
200-24-74070.1060	BASEBALL FALL LEAGUE	14,459	8,326	-	-	-
200-24-74070.1070	BASEBALL SPRING LEAGUE	51	21,742	-	-	-
200-24-74070.1080	SOFTBALL FALL YOUTH	16	4,366	-	-	-
200-24-74070.1090	SOFTBALL SPRING YOUTH	-	9,991	-	-	-
200-24-74090	YOUTH BASKETBALL EXPEN	-	-	-	-	-
TOTAL PROGRAM EXPENSES		27,820	58,471	14,605	11,609	14,810

	ACCOUNT TITLE	2014 Actual	2015 Actual	2016 Budget	Estimated 2016	Adopted 2017
200-24-76410	CONTRACT LABOR	-	-	-	-	-
200-24-76410.1038	YOUTH TENNIS	1,555	1,835	2,000	630	2,000
200-24-76410.1060	BASEBALL FALL LEAGUE	-	-	-	-	-
200-24-76410.1070	BASEBALL SPRING LEAGUE	-	-	-	-	-
200-24-76410.1080	SOFTBALL FALL YOUTH	-	-	-	-	-
	TOTAL CONTRACT LABOR	1,555	1,835	2,000	630	2,000
200-24-76600	ELECTRICITY	15,964	367	500	-	-
	TOTAL UTILITIES	15,964	367	500	-	-
	TOTAL RECREATION EXPENSES	55,531	70,935	29,641	20,354	29,375
200-25-61100	SALARIES	42,340	40,760	41,672	42,147	44,127
200-25-61110	OVERTIME	-	-	-	-	-
200-25-61150	SALARIES - REC LEADER	-	-	-	-	-
200-25-61150.3002	FATHER/DAUGHTER VAL DA	-	-	32	-	50
200-25-61150.3003	CRAFT/PRODUCT - SPRING	-	-	-	-	-
200-25-61150.3005	PRESCHOOL PUMPKINS	15	15	15	15	15
200-25-61150.3006	PRINCESS PARTY	87	97	94	114	125
200-25-61150.3008	PAINTING PARTY	-	-	-	47	75
200-25-61150.3010	DUCT TAPE CREATIONS	41	-	50	-	-
200-25-61150.3016	TEDDY BEAR SLEEPOVER	34	34	40	-	40
200-25-61150.3518	PRESCHOOL BASKETBALL	-	-	-	230	270
200-25-61150.3019	SCRAPBOOKING	-	-	-	-	-
200-25-61160	SALARIES - PART TIME	35,283	33,865	35,954	37,395	36,795
200-25-61500	F.I.C.A.	5,777	5,539	6,334	5,916	8,150
200-25-61500.3002	FATHER/DAUGHTER VAL DA	-	-	-	-	-
200-25-61500.3005	PRESCHOOL PUMPKINS	1	1	-	1	-
200-25-61500.3006	PRINCESS PARTY	7	7	-	8	-
200-25-61500.3008	PAINTING PARTY	-	-	-	3	-
200-25-61500.3010	DUCT TAPE CREATIONS	3	-	-	-	-
200-25-61500.3016	TEDDY BEAR SLEEPOVER	3	3	-	-	-
200-25-61500.3018	PRESCHOOL BASKETBALL	-	-	-	18	-
200-25-61520	UNEMPLOYMENT	1,087	672	932	479	1,446
200-25-61530	WORKERS COMPENSATION	165	136	203	188	206
200-25-61540	HEALTH INSURANCE	-	-	-	-	-
200-25-61550	HEALTH INSURANCE APPR	-	-	-	-	-
200-25-61555	HSA	-	-	-	-	-
200-25-61560	DENTAL	192	417	450	437	450
200-25-61570	LIFE INSURANCE	144	144	144	144	144
200-25-61580	RETIREMENT	3,648	3,578	3,418	3,299	3,584
200-25-61590	EAP EXPENSE	26	27	318	27	318
	TOTAL SALARIES & PERSONNEL	88,853	85,295	89,656	90,468	95,795
200-25-72000	PROFESSIONAL SERVICES	-	-	-	-	-
	TOTAL PROFESSIONAL SERVICES	-	-	-	-	-

	ACCOUNT TITLE	2014 Actual	2015 Actual	2016 Budget	Estimated 2016	Adopted 2017
200-25-73000	OFFICE SUPPLIES	1,150	1,035	1,300	1,068	1,300
200-25-73100	POSTAGE	-	-	100	-	100
200-25-73290	MISC SUPPLIES & MATERIAL	-	36	100	100	100
TOTAL OFFICE SUPPLIES		1,150	1,071	1,500	1,168	1,500
200-25-74030	PROGRAM SUPPLIES	-	-	-	-	-
200-25-74030.3000	BABYSITTING	-	-	-	-	-
200-25-74030.3001	SR COFFEE	235	145	300	60	300
200-25-74030.3002	FATHER/DAUGHTER VAL DA	634	566	700	925	950
200-25-74030.3003	CRAFT/PRODUCT SPRING	110	-	100	-	-
200-25-74030.3004	CRAFT/PRODUCT FALL	185	185	100	9	-
200-25-74030.3005	PRESCHOOL PUMPKINS	24	34	30	35	30
200-25-74030.3006	PRINCESS PARTY	331	103	75	241	150
200-25-74030.3008	PAINTING PARTY	-	-	-	200	150
200-25-74030.3010	DUCT TAPE CREATIONS	(11)	-	30	-	-
200-25-74030.3014	BOX CAR DRIVE IN	-	-	-	-	-
200-25-74030.3015	ORGANIZING 101	-	-	-	-	-
200-25-74030.3016	TEDDY BEAR SLEEPOVER	40	27	40	-	40
200-25-74030.3017	A SEUSS CELEBRATION	-	-	-	-	-
200-25-74030.3018	TOT TIME	250	-	250	250	250
200-25-74030.3020	LEGO CAMP	-	-	-	880	600
200-25-74030.3021	SR BRIDGE	-	-	-	-	-
200-25-74030.3500	PICKLEBALL	296	85	250	106	250
200-25-74030.3501	CARDIO KICKBOXING	-	-	-	-	-
200-25-74030.3502	ZUMBA - MONDAY	-	-	-	-	-
200-25-74030.3503	ZUMBA - THURSDAY	-	-	-	-	-
200-25-74030.3504	SR SILVERSNEAKERS	108	53	100	141	-
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	-	-	-	-	-
200-25-74030.3518	PRESCHOOL BASKETBALL	-	-	-	411	440
TOTAL PROGRAM EXPENSES		2,202	1,197	1,975	3,258	3,160
200-25-74530	EQUIPMENT MAINTENANCE	1,844	1,635	1,900	870	1,900
200-25-74600	COMPUTER MAINTENANCE	265	475	500	355	305
200-25-74650	FITNESS EQUIPMENT MAIN	1,429	611	1,750	1,249	1,500
TOTAL MAINTENANCE EXPENSE		3,538	2,721	4,150	2,474	3,705
200-25-76000	INSURANCE	5,374	-	-	-	0
200-25-76200	ADVERTISING	-	-	250	-	0
200-25-76350	UNIFORMS	415	493	500	516	500
200-25-76410	COMMUNITY CENTER	-	-	-	-	0
200-25-76410.3000	BABYSITTING	-	1,148	1,160	-	850

	ACCOUNT TITLE	2014 Actual	2015 Actual	2016 Budget	Estimated 2016	Adopted 2017
200-25-76410.3002	FATHER/DAUGHTER VAL DA	200	200	200	250	250
200-25-76410.3015	ORGANIZING 101	-	-	-	-	0
200-25-76410.3501	GROUP FITNESS CLASS	-	103	-	172	0
200-25-76410.3502	ZUMBA - MONDAY	1,086	-	-	-	0
200-25-76410.3503	ZUMBA - THURSDAY	581	1,998	1,000	1,823	2,100
200-25-76410.3504	SR SILVERSNEAKERS	3,628	3,622	3,500	4,100	3,500
200-25-76410.3505	SR LINE DANCING	2,505	2,901	2,000	3,224	3,000
200-25-76410.3506	KARATE YOUTH - SPRING	685	513	1,000	500	750
200-25-76410.3507	KARATE YOUTH - FALL	-	718	1,000	765	500
200-25-76410.3508	PILATES	312	591	400	325	600
200-25-76410.3509	KAEROBOX CLASS	214	-	400	-	-
200-25-76410.3510	YOGA	835	1,354	800	905	1,000
200-25-76410.3511	CO-ED DODGEBALL	-	-	-	-	-
200-25-76410.3513	ZUMBA FOR KIDS	400	592	-	-	-
200-25-76410.3514	BODY BLAST FITNESS	406	487	-	191	-
200-25-76410.3515	CLOGGING DANCE CLASS	-	-	500	-	-
200-25-76410.3516	SILVERSNEAKERS YOGA	-	625	-	1,300	1,000
200-25-76410.3517	HOOP FIT FITNESS	-	-	-	235	-
200-25-76420	ONLINE & CC FEES	1,855	2,469	2,500	3,659	4,500
200-25-76490	OFFICE EQUIPMENT LEASE	4,730	4,219	4,092	4,040	3,790
TOTAL CONTRACT EXPENSES		23,226	22,033	19,302	22,005	22,340
200-25-76500	TELEPHONE SERVICE	-	195	300	149	300
200-25-76510	Cellular Service	617	617	615	620	615
200-25-76550	INTERNET SERVICES	-	-	1,140	-	1,140
200-25-76600	ELECTRICITY	24,146	25,084	19,000	21,567	19,000
200-25-76700	GAS SERVICE	3,137	2,641	4,000	2,180	4,000
200-25-76800	TRASH SERVICE	713	1,239	1,200	1,240	1,200
TOTAL UTILITIES		28,613	29,777	26,255	25,756	26,255
200-25-76900	BUILDING MAINTENANCE	17,775	7,375	12,000	7,997	10,000
200-25-76930	BUILDING & JANITORIAL	4,512	4,498	5,000	4,986	6,000
TOTAL BUILDING MAINTENANCE		22,287	11,872	17,000	12,983	16,000
200-25-78000	MISCELLANEOUS	235	402	500	456	500
TOTAL MISCELLANEOUS		235	402	500	456	500
200-25-78500	CAPITAL PURCHASES	4,383	18,753	8,000	5,920	-
200-25-78520	COMPUTER EQUIPMENT	-	-	500	11	500
200-25-78530	COMPUTER SOFTWARE	-	-	100	-	-
200-25-79880	BUILDING IMPROVEMENTS	89,248	53	4,200	4,200	-
TOTAL CAPITAL		93,631	18,806	12,800	10,131	500

	ACCOUNT TITLE	2014 Actual	2015 Actual	2016 Budget	Estimated 2016	Adopted 2017
200-25-89000	PRINCIPAL	150,000	165,000	185,000	185,000	195,000
200-25-89100	INTEREST (2006 bonds)	72,575	65,825	59,000	58,647	51,000
200-25-89320	CUSTODIAL FEES	2,717	2,717	2,800	2,448	2,800
TOTAL DEBT SERVICE EXPENSES		225,292	233,542	246,800	246,095	248,800
TOTAL COMMUNITY CENTER EXPENSE		489,027	406,716	419,938	414,794	418,555
200-26-61100	SALARIES	-	-	-	-	-
200-26-61120	SALARIES - CONCESSION	9,635	8,447	9,500	8,676	9,850
200-26-61150	SALARIES - REC LEADER	-	-	-	-	-
200-26-61150.4000	SWIM LESSONS	4,353	4,426	4,500	4,863	5,000
200-26-61150.4006	PRIVATE SWIM LESSONS	832	376	470	717	880
200-26-61150.4012	UNDERWATER EGG HUNT	11	-	30	11	30
200-26-61150.4013	DOG PADDLE DAY	-	18	50	17	50
200-26-61500	F.I.C.A.	742	646	1,185	664	1,195
200-26-61500.4000	SWIM LESSONS	333	339	-	372	500
200-26-61500.4006	PRIVATE SWIM LESSONS	64	29	-	55	100
200-26-61500.4012	UNDERWATER EGG HUNT	1	-	-	2	-
200-26-61520	UNEMPLOYMENT	28	75	-	183	-
200-26-61530	WORKERS COMPENSATION	932	1,474	-	610	-
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		16,931	15,830	15,735	16,170	17,605
200-26-73770	SUPPLIES & EQUIPMENT	2,087	1,267	2,500	991	2,750
TOTAL OPERATING SUPPLIES		2,087	1,267	2,500	991	2,750
200-26-74020	CONCESSIONS	8,070	5,183	8,500	7,660	8,500
200-26-74030	PROGRAM SUPPLIES	-	-	-	-	-
200-26-74030.4000	SWIM LESSONS	144	81	150	97	150
200-26-74030.4007	WATER AEROBICS	-	-	-	-	-
200-26-74030.4012	UNDERWATER EGG HUNT	13	-	20	-	20
200-26-74030.4013	DOG PADDLE DAY	-	-	-	-	-
TOTAL PROGRAM COSTS		8,227	5,264	8,670	7,757	8,670
200-26-76000	INSURANCE	-	-	-	-	-
200-26-76050	POOL MANAGEMENT	80,192	84,961	99,837	91,782	102,759
200-26-76410	SPECIAL EVENTS - POOL	-	-	-	-	-
200-26-76410.33	WATER AEROBICS	1,951	-	-	691	700
TOTAL CONTRACTUAL SERVICES		82,143	84,961	99,837	92,473	103,459
200-26-76900	BLDG & GRNDS MAINT	5,399	2,697	6,000	2,169	6,000
TOTAL MAINTENANCE		5,399	2,697	6,000	2,169	6,000

ACCOUNT TITLE		2014 Actual	2015 Actual	2016 Budget	Estimated 2016	Adopted 2017
200-26-78000	MISCELLANEOUS	195	195	200	-	200
TOTAL MISCELLANEOUS		195	195	200	-	200
200-26-78500	CAPITAL EQUIPMENT	5,915	1,851	3,000	2,163	8,350
200-26-78520	COMPUTER EQUIPMENT	-	-	-	-	750
TOTAL CAPITAL EXPENSES		5,915	1,851	3,000	2,163	9,100
TOTAL POOL		120,897	112,065	135,942	121,723	147,784
GRAND TOTAL PARK EXPENSES		1,081,441	1,041,974	1,290,013	1,073,518	1,313,545

Transportation

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

By Category

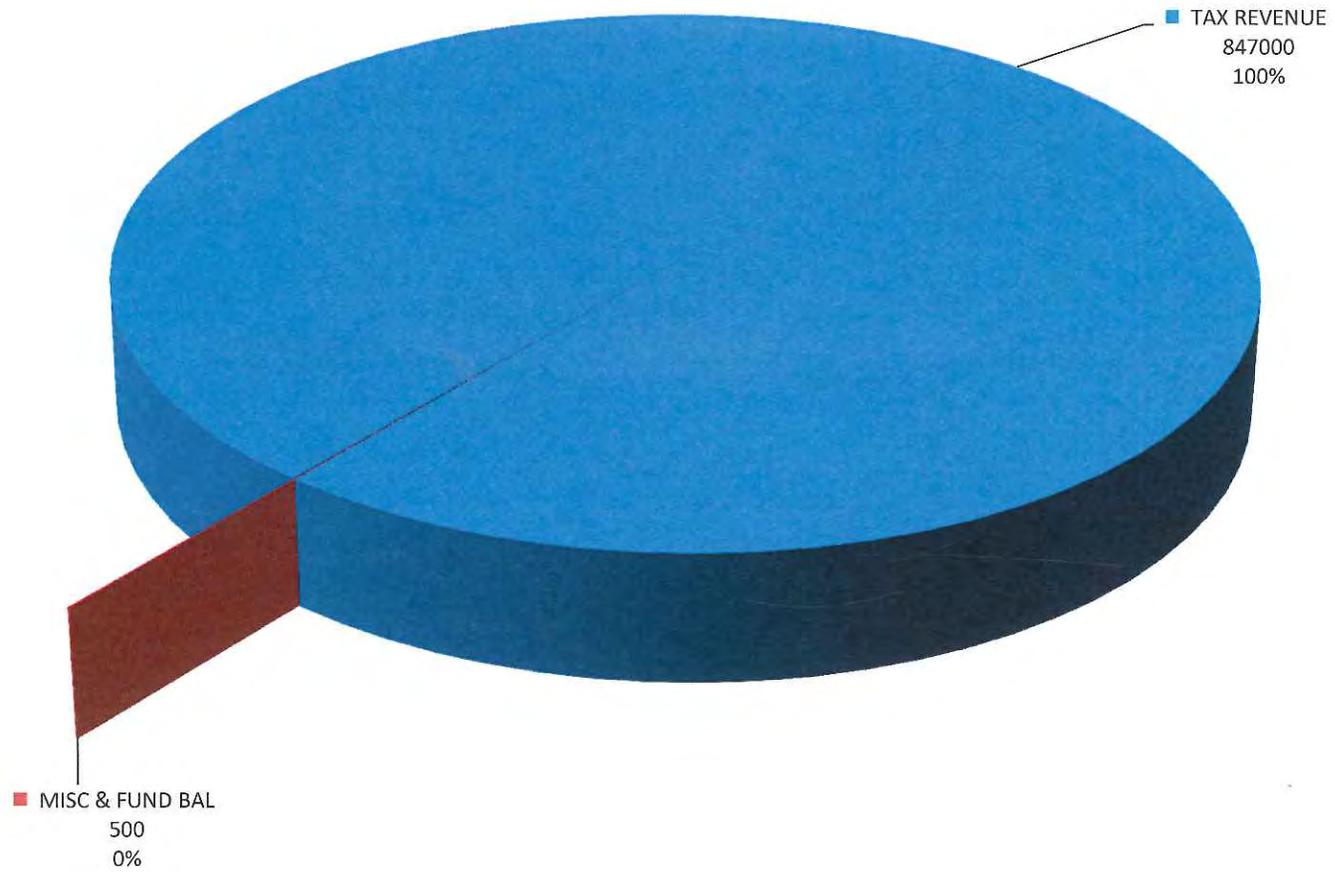
	2014 Actual	2015 Actual	2016 Adopted Budget	2016 Estimated Actual	2017 Board Approved Budget
Personnel	142,853	143,081	143,258	147,628	160,929
Professional Services	13,318	650	46,000	25,900	15,000
Maintenance & Supplies	118,283	126,223	310,445	112,355	153,645
Contractual	50,346	50,527	55,834	40,647	57,588
Utilities	146,513	149,741	166,361	137,080	166,476
Capital Outlay	330,439	207,104	21,224	156,612	202,657
Debt Service	-	-	-	-	-
Transfers/Misc.	25,350	25,282	26,000	26,682	28,840
Total	827,102	702,609	769,122	646,904	785,135

Department Positions Control

	<u>2015 Actual</u>	<u>2016 Actual</u>	<u>2017 Adopted</u>
Public Works Operations Mgr	0.2	0.2	0.0
Public Works Superintendent	0.2	0.2	0.2
Public Works Team Leader	0.0	0.0	0.4
Public Works Maintenance	1.4	1.6	1.2
Administrative Assistant	0.2	0.2	0.2
Total FTE	2.0	2.2	2.0

TRANSPORTATION FUND REVENUES 2017

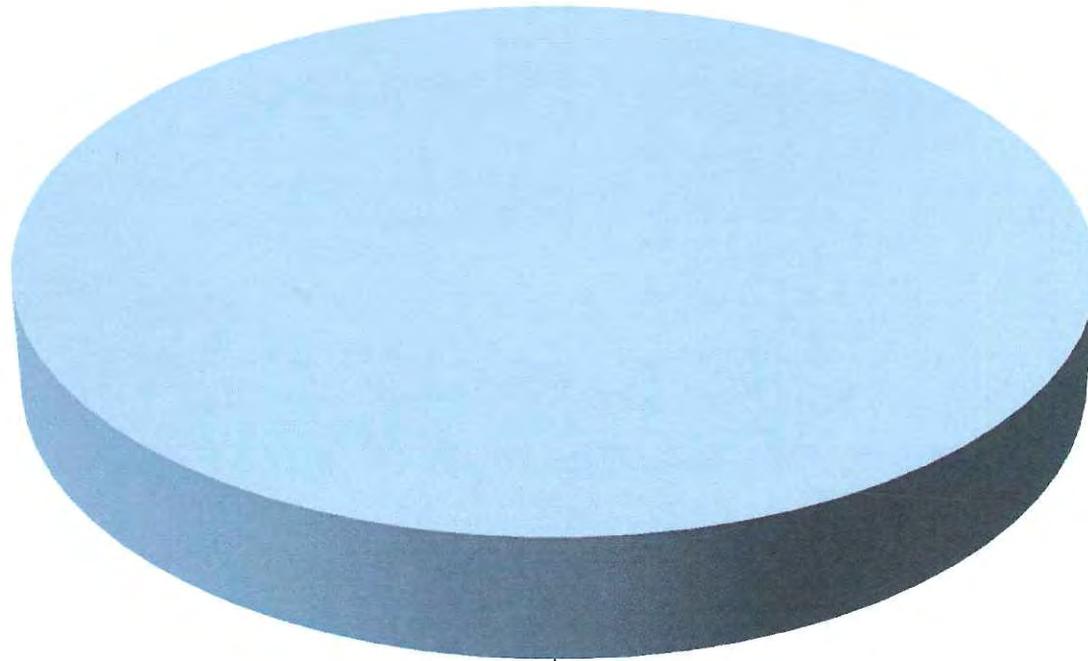
847,500



ACCOUNT NUMBER	ACCOUNT TITLE	2014 Actual	2015 Actual	2016 Budget	Estimated 2016	Adopted 2017
210-00-42200	SALES TAX	319,882	350,195	320,000	350,000	352,000
210-00-42400	SALES TAX - VEHICLE	100,218	106,583	90,000	90,000	100,000
210-00-42500	MOTOR FUEL TAX	335,194	340,164	335,000	335,000	340,000
210-00-42600	MOTOR VEHICLE FEE INC	53,757	57,006	55,000	55,000	55,000
TOTAL TAX REVENUES		809,051	853,947	800,000	830,000	847,000
210-00-44600	DEVELOPMENT FEES	5,411	4,951	-	26,394	-
210-00-4465	TRAFFIC SIGN REVENUE	631	520	-	2,600	-
210-00-4500	GRANT REVENUE	-	-	-	-	-
210-00-44655	STREET LIGHT UPGRADE	5,000	12,500	-	22,500	-
TOTAL FEES		11,042	17,971	-	51,494	-
210-00-45500	CURS FUNDS	-	-	-	-	-
TOTAL OTHER GOVERNMENTAL		-	-	-	-	-
210-00-46050	OUTSIDE WORK REIMBURSE	-	-	-	-	-
TOTAL CHARGES FOR SERVICES		-	-	-	-	-
210-00-46900	SALE OF ASSET	5,289	324	1,000	-	-
TOTAL SALE OF MERCHANDISE/ASSET		5,289	324	1,000	-	-
210-00-47500	MISCELLANEOUS INCOME	160	-	-	-	-
210-00-47700	INTEREST EARNED	569	710	-	1,077	500
210-00-47800	VENDING REBATES	-	26	-	5	0
TOTAL MISCELLANEOUS		729	736	-	1,082	500
210-00-48700	BEGINNING FUND BALANCE	0	-	-	-	-
TOTAL BEGINNING FUND BALANCE		-	-	-	-	-
210-00-49100	TRANSFER FROM GENERAL	-	-	-	-	-
210-00-49500	TRANSFER FROM CAPITAL	60,000	-	-	-	-
TOTAL TRANSFERS IN		60,000	-	-	-	-
TOTAL TRANSPORTATION REVENUES		886,111	872,979	801,000	882,576	847,500

TRANSPORTATION EXPENSES 2017

785,134



■ TRANSPORTATION
785134
100%

ACCOUNT NUMBER	ACCOUNT TITLE	2014 Actual	2015 Actual	2016 Budget	Estimated 2016	Adopted 2017
210-55-61100	PERSONNEL SALARIES	97,459	97,074	92,092	101,209	104,483
210-55-61110	OVERTIME	5,181	5,312	5,150	4,088	5,150
TOTAL SALARIES		102,640	102,386	97,242	105,297	109,633
210-55-61500	F.I.C.A.	7,142	7,181	7,441	7,401	8,375
210-55-61520	UNEMPLOYMENT	695	560	600	451	638
210-55-61530	WORKERS COMPENSATION	4,926	4,610	4,650	3,844	4,705
210-55-61540	HEALTH INSURANCE	10,622	14,891	17,600	17,167	18,650
210-55-61550	Health Insurance Appr	1,753	-	-	-	-
210-55-61555	HSA	1,776	2,887	2,820	2,742	2,820
210-55-61560	DENTAL	1,275	1,357	1,300	1,268	1,500
210-55-61570	LIFE INSURANCE	336	360	346	355	346
210-55-61580	RETIREMENT	9,091	8,634	8,067	8,063	9,171
210-55-615900	EAP EXPENSE	64	65	763	65	811
TOTAL BENEFITS		37,680	40,546	43,587	41,356	47,016
210-55-62000	EDUCATION REIMBURSEMENT	766	-	-	-	-
210-55-62050	COMPUTER TRAINING	-	-	500	-	500
210-55-62080	TRAINING	466	-	660	90	660
210-55-62200	SUB & MEMBERSHIP	100	90	350	102	200
210-55-62250	MEETINGS & CONFERENCE	1,151	59	800	783	2,800
210-55-62320	MILEAGE	50	-	120	-	120
210-55-62350	ED. & REF MATERIAL	-	-	-	-	-
TOTAL STAFF DEVELOPMENT		2,533	149	2,430	975	4,280
210-55-72000	PROFESSIONAL SERVICES	10,823	650	1,000	-	3,000
210-55-72010	ENGINEERING SERVICES	2,495	-	45,000	25,900	12,000
TOTAL PROFESSIONAL SERVICES		13,318	650	46,000	25,900	15,000
210-55-73000	OFFICE SUPPLIES	293	316	600	352	500
210-55-73100	POSTAGE	36	204	400	-	400
TOTAL OFFICE SUPPLIES		329	520	1,000	352	900
210-55-73200	OFFICE EQUIPMENT	3	71	400	146	185
210-55-73250	OFFICE FURNITURE	149	77	200	268	100
TOTAL OFFICE EQUIP/FURNITURE		152	147	600	414	285
210-55-73500	FUEL	6,951	5,664	8,000	4,253	6,000
210-55-73520	SALT & SAND	33,722	32,131	44,500	25,301	44,500
210-55-73540	ROCK MATERIALS	5,050	5,000	5,000	4,550	5,000
210-55-73550	ASPHALT MATERIALS	16,441	32,880	35,000	15,664	35,000
210-55-73730	STREET/STORM SUPPLIES	14,536	17,595	38,600	31,402	22,000
210-55-73740	TRAFFIC SIGNS, SIGNALS	20,684	7,574	7,500	6,625	7,500
210-55-73790	PERSONAL SAFETY	1,120	1,081	1,300	593	1,300
TOTAL OPERATING SUPPLIES		98,504	101,924	139,900	88,388	121,300

ACCOUNT NUMBER	ACCOUNT TITLE	2014 Actual	2015 Actual	2016 Budget	Estimated 2016	Adopted 2017
210-55-74500	VEHICLE MAINTENANCE	-	-	-	-	-
210-55-74530	EQUIPMENT MAINTENANCE	259	2,591	4,000	8,325	6,000
210-55-74550	FLEET MAINTENANCE - P	5,117	4,565	6,000	3,809	6,000
210-55-74590	VEHICLE WASHES	-	-	-	-	-
210-55-74600	COMPUTER MAINTENANCE	1,152	1,177	1,430	1,235	1,560
210-55-74860	CRACK SEALING	8,778	9,990	12,000	7,448	12,000
TOTAL MAINTENANCE EXPENSE		15,306	18,323	23,430	20,817	25,560
210-55-75300	HAND TOOLS	112	325	800	764	800
210-55-75310	SMALL EQUIPMENT	1,792	2,427	1,660	1,620	4,800
TOTAL TOOLS & EQUIP		1,904	2,753	2,460	2,384	5,600
210-55-76000	INSURANCE	7,359	7,616	9,000	8,500	9,800
210-55-76030	STREET SWEEPING	6,424	12,690	13,000	6,120	13,000
210-55-76200	ADVERTISING	21	-	500	-	500
210-55-76210	PRINTING	6	-	500	-	500
210-55-76350	UNIFORMS	925	1,038	1,200	1,082	1,400
210-55-76390	EQUIPMENT RENTAL	979	600	1,000	548	1,000
210-55-76470	ANNUAL CONCRETE MAINT	33,464	27,916	30,000	23,806	30,000
210-55-76480	ANNUAL STREET MAINTEN	423	-	-	-	-
210-55-76490	OFFICE EQUIPMENT LEASE	745	666	634	591	1,388
TOTAL CONTRACTUAL SERVICES		50,346	50,527	55,834	40,647	57,588
210-55-76500	GENERAL PHONE SERVICE	1,159	959	960	995	960
210-55-76510	CELLULAR SERVICE & EQUIP	1,057	1,071	1,170	1,045	1,080
210-55-76520	PAGER SERVICE & EQUIP	50	48	100	47	100
210-55-76550	INTERNET SERVICES	398	538	600	572	600
210-55-76590	PHONE INSTALLATION &	-	224	500	149	500
210-55-76600	ELECTRICITY	142,876	146,131	161,832	133,386	162,036
210-55-76700	GAS SERVICE	973	771	1,200	886	1,200
TOTAL UTILITIES		146,513	149,741	166,362	137,080	166,476
210-55-76900	BUILDING MAINTENANCE	2,066	2,517	1,825	862	2,440
210-55-76930	BUILDING & JAN. SUPPLY	22	39	400	45	400
TOTAL BUILDING MAINTENANCE		2,088	2,556	2,225	907	2,840
210-55-77260	PENNY'S CONCRETE AGREE	-	-	-	-	-
TOTAL TIF, NID, CID		-	-	-	-	-
210-55-78000	MISCELLANEOUS	350	282	1,000	775	1,000
210-55-78020	TDD EXPENDITURES	-	-	-	-	-
TOTAL MISCELLANEOUS		350	282	1,000	775	1,000

ACCOUNT NUMBER	ACCOUNT TITLE	2014 Actual	2015 Actual	2016 Budget	Estimated 2016	Adopted 2017
210-55-78500	CAPITAL EQUIPMENT	186,441	33,358	20,450	19,072	21,000
210-55-78520	COMPUTER EQUIPMENT	402	-	-	-	-
210-55-78530	COMPUTER SOFTWARE PRO	707	693	774	773	2,380
TOTAL CAPITAL EXPENSES		187,550	34,050	21,224	19,845	23,380
210-55-79400	ANNUAL CIP APPROPRIATE	142,346	172,602	139,550	135,946	177,677
210-55-79880	BUILDING IMPROVEMENTS	543	452	1,280	821	1,600
TOTAL CAPITAL PROJECTS		142,889	173,054	140,830	136,767	179,277
210-55-89560	TRANSFER TO PARKS - M	25,000	25,000	25,000	25,000	25,000
TOTAL TRANSFERS OUT		25,000	25,000	25,000	25,000	25,000
TOTAL TRANSPORTATION EXPENSES		827,102	702,609	769,124	646,904	785,135

ACCOUNT NUMBER	ACCOUNT TITLE	2014 Actual	2015 Actual	2016 Budget	Estimated 2016	Adopted 2017
230-00-41000	REAL ESTATE & PROPERTY	77,626	77,844	80,000	83,023	87,000
230-00-41100	DELINQUENT PROPERTY T	2,176	2,118	3,000	1,599	3,000
230-00-41400	REPLACEMENT TAXES	938	878	1,000	1,087	1,000
230-00-41700	INTEREST - PROPERTY T	1,770	855	1,200	778	1,200
230-00-41500	RAIL & UTILITY TAX	892	1,946	1,200	2,023	1,200
TOTAL TAX REVENUES		83,402	83,641	86,400	88,510	93,400
230-00-47500	MISCELLANEOUS INCOME	-	-	-	377	-
230-00-47700	INTEREST INCOME	-	-	-	-	-
TOTAL MISCELLANEOUS REVENUES		-	-	-	377	-
230-00-48700	BEGINNING FUND BALANCE	-	-	15,100	-	-
TOTAL BONDS AND FUND BALANCE		-	-	15,100	-	-
TOTAL PUBLIC HEALTH REVENUES		83,402	83,641	101,500	88,887	93,400
230-33-61100	PERSONNEL SALARIES	-	-	-	-	-
TOTAL SALARIES		-	-	-	-	-
230-33-74200	SENIOR HEALTH SERVICE	9,725	9,579	21,000	9,260	15,000
230-33-74210	GV CLEAN UP	14,815	15,000	15,000	14,906	15,000
230-33-74300	COMMUNITY PROGRAMS	4,625	514	1,500	-	23,000
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		29,165	25,092	37,500	24,166	53,000
230-33-78000	MISCELLANEOUS	-	-	-	-	-
230-33-78540	WARNING SIREN	-	-	24,000	23,853	-
TOTAL MISCELLANEOUS		-	-	24,000	23,853	-
230-33-89540	TRANSFER TO PARK/CC	132,849	40,000	40,000	40,000	40,000
TOTAL TRANSFERS OUT		132,849	40,000	40,000	40,000	40,000
TOTAL PUBLIC HEALTH EXPENSES		162,014	65,092	101,500	88,019	93,000

ACCOUNT NUMBER	ACCOUNT TITLE	2014 Actual	2015 Actual	2016 Budget	Estimated 2016	Adopted 2017
250-00-41000	PROPERTY TAX REVENUE	230,526	230,797	230,000	230,000	230,000
250-00-42000	SALES TAX REVENUE	101,620	100,355	110,000	110,000	100,000
250-00-47100	COUNTY REVENUE	55,890	55,196	50,000	50,000	50,000
TOTAL TIF (OLD TOWNE) REVENUE		388,036	386,348	390,000	390,000	380,000
270-80-77310	TIF EXPENSE-OLD TOWNE	-	-	-	5,110	
250-80-77320	DEVELOPER EXPENSE-PRO	230,526	230,797	220,000	214,890	230,000
250-80-77330	DEVELOPER EXPENSE-SAL	157,509	141,810	170,000	170,000	150,000
TOTAL TIF (OLD TOWNE) EXPENSES		388,035	372,608	390,000	390,000	380,000

ACCOUNT NUMBER	ACCOUNT TITLE	2014 Actual	2015 Actual	2016 Budget	Estimated 2016	Adopted 2017
280-00-42300	SALES TAX	319,881	350,194	320,000	350,000	350,000
280-00-4610	REIMBURSEMENT FOR PRO				-	-
280-00-4690	SALE OF ASSETS				-	-
280-00-47700	BEGINNING FUND BALANCE	-	-	100,000	-	-
	TOTAL CAPITAL IMPROVE REVENUES	319,881	350,194	420,000	350,000	350,000
280-88-78000	MISCELLANEOUS	-	-	-	-	-
280-88-77260	PENNY'S CONCRETE AGREE	-	-	-	-	-
280-88-78510	CAPITAL OUTLAY	-	-	-	-	-
280-88-72610	CONSULTATION FEES - M	-	-	-	-	-
280-88-72510	CONSULTATION FEES - I	-	-	-	-	-
280-88-89580	TRANSFER TO TRANSPORT	60,000	-	-	-	-
280-88-89510	TRANSFER TO COMMUNITY	240,000	240,000	250,000	250,000	250,000
280-88-77420	GV MARKETPLACE TIF	-	-	-	-	-
280-88-77400	GV MARKETPLACE - CID	-	-	-	-	-
280-88-77410	GV MARKETPLACE - NID	-	-	-	-	-
280-88-73900	APPROP./UNDESIG. FUND	-	-	-	-	-
280-88-79260	STREETSCAPE - MAIN ST	-	23,314	-	-	-
280-88-79900	DOWNTOWN STREET IMPROVEN	-	-	100,000	-	100,000
	TOTAL CAPITAL IMPROVE EXPENSES	300,000	263,314	350,000	250,000	350,000

ACCOUNT NUMBER	ACCOUNT TITLE	2014 Actual	2015 Actual	2016 Budget	Estimated 2016	Adopted 2017
295-00-48000	BOND PROCEEDS	-	-	-	-	-
295-00-47700	INTEREST REVENUE	2,500	1,224	-	-	-
295-00-48700	BEGINNING FUND BALANCE	1,000,000	-	707,000	707,000	175,000
295-00-49750	TRANSFER FROM GO BOND	-	-	-	-	-
GO BOND REVENUES		1,002,500	1,224	707,000	707,000	175,000
295-00-72060	LEGAL FEES		-	-	-	-
295-00-79180	MAIN STREET ENHANCEMENTS	17,144	2,216	-	-	-
295-00-79485	2011 GO BONDS TO 1-70 PRO		-	-	-	-
295-00-73900	PRINCIPAL ON BONDS		-	-	-	-
295-00-79486	DEPOSIT W/ MODOT- MAIN ST	714,913	-	-	(79,633)	
295-00-79900	DOWNTOWN STREET IMPROVEM	-	-	707,000	604,985	175,000
295-00-89000	INTEREST EXPENSE	-	-	-	-	-
TOTAL 2011 GO EXPENSES		732,057	2,216	707,000	525,352	175,000

ACCOUNT NUMBER	ACCOUNT TITLE	2014 Actual	2015 Actual	2016 Budget	Estimated 2016	Adopted 2017
300 TIF PROJECT #2						
300-00-48000	BOND PROCEEDS	-	-	-	-	-
300-00-48300	BOND REIMBURSEMENT	-	-	-	-	-
300-00-48350	DEVELOPER REIMBURSEMENT	-	19,879	-	60,000	8,000
TOTAL BONDS, FD BAL, CAPT LEASES		-	19,879	-	60,000	8,000
TOTAL TIF REVENUES		-	19,879	-	60,000	8,000
300-00-72000	PROFESSIONAL SERVICES	5,608	36,507	5,000	58,656	5,000
300-00-76200	ADVERTISING	-	-	-	1,049	-
TOTAL PROFESSIONAL SERVICES		5,608	36,507	5,000	59,705	5,000
300-00-89110	CUSTODIAL FEES	2823	2,823	3,000	2,638	3,000
300-00-89300	BOND ISSUANCE COSTS	-	-	-	300	-
TOTAL DEBT SERVICE		2,823	2,823	3,000	2,938	3,000
TOTAL TIF EXPENSES		8,431	39,330	8,000	62,643	8,000
301 MKT PL TIF RESERVE PR#2						
301-00-47700	INTEREST REVENUE	-	-	-	-	-
TOTAL MISCELLANEOUS		-	-	-	-	-
301-00-49100	TRANSFER FROM GENERAL	50,000	50,000	50,000	50,000	50,000
301-00-49760	TRANSFER FROM PR2 SPEC ALLOC	4,398	40,174	20,000	47,774	25,000
301-00-49762	TRANSFER FROM PR1A SPEC ALLOC	18,250	-	-	-	-
TOTAL TRANSFERS		72,648	90,174	70,000	97,774	75,000
TOTAL RESERVE FUND REVENUES		72,648	90,174	70,000	97,774	75,000
301-00-89521	TRANSFER TO TIF BOND	64,599	53,728	65,000	-	55,000
TOTAL OTHER USES		64,599	53,728	65,000	-	55,000
302 MKPL TIF-PR#2 SPEC ALLOW						
302-00-41001	TIF PROJECT #2 PROPERTY TAX	71,293	57,439	65,000	81,603	70,000
302-00-42001	TIF PROJECT #2 SALES TAX	51,770	85,874	35,000	95,553	50,000
302-00-47100	COUNTY TAX REVENUES	6,901	28,696	10,000	22,904	20,000
302-00-47700	INTEREST REVENUE	-	4	-	48	-
302-00-48700	BEGINNING FUND BALANCE	-	-	-	-	25,000
TOTAL REVENUES		129,964	172,013	110,000	200,108	165,000

ACCOUNT NUMBER	ACCOUNT TITLE	2014 Actual	2015 Actual	2016 Budget	Estimated 2016	Adopted 2017
302-00-77342	PAYMENT TO TRUSTEE	-	-	-	-	115,000
302-00-89520	TRANSFER TO MKT PL TIF RESERVE	76,881	40,174	20,000	47,774	25,000
302-00-89521	TRANSFER TO TIF BOND	-	94,837	80,000	168,099	25,000
TOTAL EXPENSES		76,881	135,011	100,000	215,873	165,000
305 MKT PL TIF PR#2 IDA BDS						
305-00-47700	INTEREST REVENUE	27	47	-	155	-
305-00-48000	BOND PROCEEDS	-	-	-	-	-
305-00-48700	BEGINNING FUND BALANCE	-	-	50,000	-	-
305-00-49761	TRANSFER FROM CID FUND	12,091	38,802	-	17,650	111,770
305-00-49762	TRANSFER FROM PROJECT	93,965	-	-	-	-
305-00-49763	TRANSFER FROM TIF RESERVES	64,599	53,728	65,000	-	55,000
305-00-49910	TRANSFER FROM SPECIAL ALLOW	-	94,837	80,000	168,098	25,000
TOTAL REVENUES		170,682	187,415	195,000	185,903	191,770
305-00-77340	DEVELOPER REIMBURSEMENT	-	-	-	-	-
305-00-77341	CITY REIMBURSEMENT	-	-	-	-	-
TOTAL TIF, NID, CID EXPENSES		-	-	-	-	-
305-00-89000	BOND PRINCIPAL	115,000	80,000	80,000	80,000	80,000
305-00-89100	INTEREST EXPENSE	109,694	107,394	106,000	105,794	106,000
305-00-89110	CUSTODIAL FEES	-	-	4,000	-	4,000
305-00-89300	BOND ISSUANCE COSTS	-	-	-	-	-
TOTAL DEBT SERVICE		224,694	187,394	190,000	185,794	190,000
TOTAL EXPENSES		224,694	187,394	190,000	185,794	190,000
325 MK PL CIR PR#2						
325-00-41001.91	TIF PR1A PROPERTY TAX	-	31,744	-	33,009	-
325-00-42005.91	TIF PR1A SALES TAXES	56,159	47,874	55,000	43,983	55,000
325-00-47100.91	PR1A COUNTY TAX REV	-	24,967	25,000	20,468	25,000
325-00-47700	COUNTY TAX REVENUES	12,003	-	-	-	-
325-00-47700	INTEREST REVENUES	5	162	50	390	50
TOTAL REVENUES		68,167	104,746	80,050	97,850	80,050
325-00-72000	PROFESSIONAL SERVICES	1,000	-	-	1,277	-
325-00-89521	TRANSFER TO MKT PL TIF	18,250	-	-	-	-
325-00-89521	TRANSFER TO TIF BOND	21,482	-	-	-	-
TOTAL EXPENSES		40,732	-	-	1,277	-

ACCOUNT NUMBER	ACCOUNT TITLE	2014 ACTUAL	2015 Actual	2016 Budget	Estimated 2016	Adopted 2017
310 MKT PLACE NID-PR#2						
310-00-47700	INTEREST REVENUE	20	-	200	-	200
TOTAL MISCELLANEOUS REVENUE		20	-	200	-	200
310-00-48001	NID NOTE PROCEEDS	-	3,125,000		-	
310-00-48000	NID BOND PROCEEDS	-	-	3,250,000	3,250,000	
310-00-48700	BEGINNING FUND BALANCE		-	54,000	54,000	75,800
TOTAL BONDS, FD BAL, CAPT LEASES		-	3,125,000	3,304,000	3,304,000	75,800
TOTAL REVENUES		20	3,125,000	3,304,200	3,304,000	76,000
310-00-72000	PROFESSIONAL SERVICES	-	-	500	1,347	500
310-00-72060	LEGAL FEES	-	-	-	-	-
310-00-77340	DEVELOPER REIMBURSEMENT	43,728	-		-	-
310-00-79485	MODOT PROJECT DEPOSIT	-	-		-	-
310-00-89000	PRINCIPAL PAYMENTS	-	3,015,000	3,125,000	3,125,000	-
310-00-89100	INTEREST PAYMENTS	37,688	34,643	75,000	75,000	75,000
310-00-89110	CUSTODIAL FEES	650	950	500	650	500
310-00-89300	BOND ISSUANCE COSTS	-	53,809	75,000	74,000	-
TOTAL EXPENSES		82,066	3,104,402	3,276,000	3,275,997	76,000

ACCOUNT NUMBER	ACCOUNT TITLE	2014 Actual	2015 Actual	2016 Budget	Estimated 2016	Adopted 2017
320 MKT PLACE CID PR#2						
320-00-72000	PROFESSIONAL SERVICES	1,021	-	-	3,052	-
320-00-72060	LEGAL FEES	-	-	-	-	-
TOTAL EXPENSES		1,021	-	-	3,052	-
321 MKT PLACE CID PR#2 SPECIAL ALLOW FUND						
321-00-42003	MK PL CID PR#2 SALES TAX	21,142	42,012	28,900	41,562	119,900
321-00-42004	MK PL CID PR#2 USE TAX	182	74	100.00	20	100
321-00-47700	INTEREST REVENUE	8	20		16	50
TOTAL REVENUES		21,332	42,105	29,000	41,598	120,050
321-00-73800	CID OPERATING EXPENSES	2,834	2,764	2,400	5,401	6,480
321-00-89000	PRINCIPAL PAYMENTS	-	-	-	-	-
321-00-89100	INTEREST PAYMENTS	-	-	-	-	-
321-00-89111	CITY ADMIN FEES	298	644	600	576	1,800
321-00-89112	SPECIAL ALLOCATION FD TRANS	-	-	26,000	-	111,770
321-00-89521	TRANSFER TO TIF BOND	12,091	38,802	-	17,650	-
TOTAL EXPENSES		15,223	42,210	29,000	23,627	120,050

ACCOUNT NUMBER	ACCOUNT TITLE	2014 Actual	2015 Actual	2016 Budget	Estimated 2016	Adopted 2017
400-00-41000	REAL ESTATE & PROPERTY	1,540,348	1,577,632	1,685,000	1,666,296	1,700,000
400-00-41100	DELINQUENT PROPERTY T	41,278	40,281	25,000	31,729	25,000
400-00-41400	REPLACEMENT TAXES	18,618	17,415	18,000	22,259	18,000
400-00-41500	RAIL & UTILITY TAX	35,119	38,611	25,000	41,449	25,000
400-00-41700	INTEREST - PROPERTY T	17,704	16,966	15,000	15,864	15,000
TOTAL TAX REVENUES		1,653,067	1,690,905	1,768,000	1,777,597	1,783,000
400-00-47500	MISCELLANEOUS INCOME					
400-00-47700	INTEREST INCOME	1,967	2,024	1,000	1,700	1,000
TOTAL MISCELLANEOUS REVENUES		1,967	2,024	1,000	1,700	1,000
400-00-48000	REFUNDING BOND PROCEEDS	-	-	-	-	-
400-00-48100	BOND PREMIUM	-	-	-	-	-
400-00-48700	BEGINNING FUND BALANCE	-	-	-	-	-
TOTAL FUND BALANCE BUDGETED		-	-	-	-	-
TOTAL DEBT SERVICES REVENUES		1,655,034	1,692,929	1,769,000	1,779,297	1,784,000
400-44-89000	PRINCIPAL	1,249,892	1,335,000	1,450,000	1,450,000	1,520,000
400-44-89010	PAYMENTS TO ESCROW	-	-	-	-	-
400-44-89100	INTEREST	427,560	285,910	255,000	253,010	220,000
400-44-89110	CUSTODIAN FEES	4,934	2,534	8,000	5,690	5,000
400-44-73100	POSTAGE & MISCELLANEOUS	-	-	-	-	-
400-44-89150	REFUNDING FEES	-	-	-	-	-
400-44-73900	APPROP./UNDESIG. FUND	-	-	-	-	-
TOTAL DEBT SERVICES EXPENSES		1,682,386	1,623,444	1,713,000	1,708,700	1,745,000

Water/Sewer

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

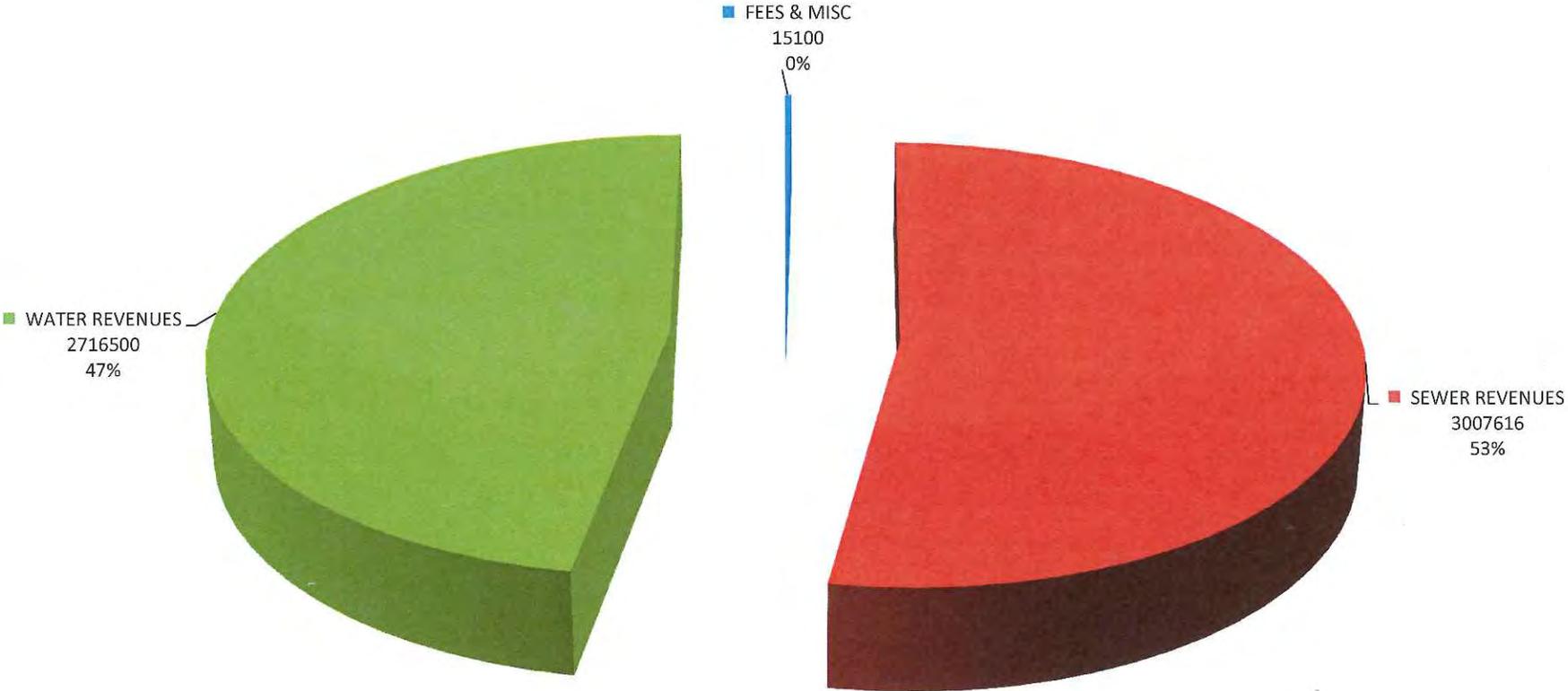
By Category

	2014 Actual	2015 Actual	2016 Adopted Budget	2016 Estimated Actual	2017 Board Approved Budget
Personnel	875,850	1,002,859	1,067,074	989,231	1,088,328
Professional Services	103,579	105,893	115,088	82,114	113,536
Maintenance & Supplies	1,092,022	1,229,375	1,338,258	1,280,193	1,328,730
Contractual	941,210	946,054	957,266	868,567	875,840
Utilities	62,190	66,623	81,002	64,142	83,798
Capital Outlay	1,128,931	939,366	1,484,624	1,205,767	910,340
Debt Service	556,353	556,503	614,500	558,500	566,500
Transfers/Misc.	4,741	3,573	8,000	6,629	44,360
Total	4,764,876	4,850,245	5,665,812	5,055,143	5,011,432

Department Positions Control

	<u>2015 Actual</u>	<u>2016 Actual</u>	<u>2017 Adopted</u>
Public Works Operations Mgr	0.8	0.8	0.0
Public Works Superintendent	0.8	0.8	0.8
Public Works Team Leader	0.0	0.0	1.6
Public Works Maintenance	5.6	6.4	4.8
Administrative Assistant	0.8	0.8	0.8
Total FTE	8.0	8.8	8.0

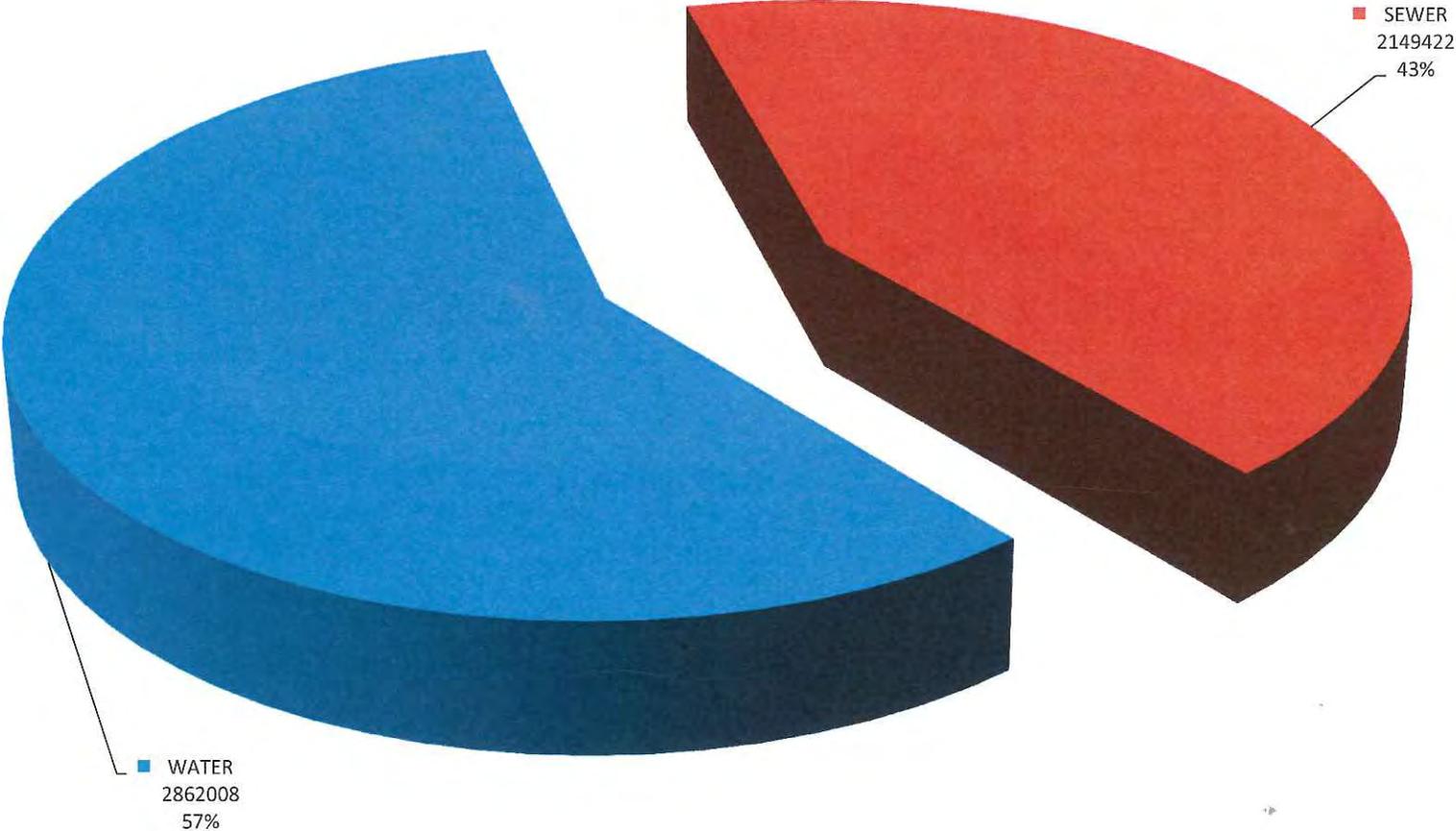
WATER /SEWER FUND REVENUES 2017
5,739,216



ACCOUNT NUMBER	ACCOUNT TITLE	2014 Actual	2015 Actual	2016 Budget	Estimated 2016	Adopted 2017
600-00-42800	SALES TAX ADMIN FEE	792	762	500	822	500
600-00-44300	REINSPECT FEES	-	-	-	-	-
600-00-44500	DEVELOPER FEE	244	781	-	3,969	-
600-00-44550	DEVELOPER FEE	380	1,572	-	7,610	-
TOTAL FEE REVENUES		1,416	3,115	500	12,401	500
600-00-45550	BLUE SPRINGS PAYMENT	-	-	-	-	-
TOTAL REIMBURSEMENTS		-	-	-	-	-
600-00-46411	Labor Reimbursement	-	307	-	160	-
600-00-46412	REIMBURSEMENT FOR PRO	-	801	-	566	-
600-00-46415	WATER REVENUE	2,327,466	2,305,856	2,500,000	2,500,000	2,525,000
600-00-46421	RECONNECT FEES	27,275	28,225	27,000	18,375	18,000
600-00-46423	PENALTIES	73,591	70,434	72,000	75,342	72,000
600-00-46424	SEWER COLLECTIONS	2,023,219	2,230,772	2,200,000	2,300,000	2,225,000
600-00-46425	SEWER TAP FEES	119,900	216,900	191,500	201,700	215,500
600-00-46426	TAPPING FEES	304,184	470,496	486,166	439,486	567,116
600-00-46427	TAP FEE INCREASE REVENUE	-	-	-	-	-
600-00-46428	SEWER LOCATOR REVENUE	-	-	-	-	-
600-00-46429	IMPACT FEES	-	-	-	-	-
600-00-46431	METER REPLACEMENT	68,502	69,637	73,500	71,146	73,500
600-00-46432	TOWER ANTENNAE FEE	26,434	27,227	27,810	28,043	28,000
600-00-46450	RE LEASE- PW MAINT PROPERTY	-	476	-	476	-
600-00-46460	HOUSE RENT	-	-	-	3,150	-
600-00-46750	DEVELOPER CONTRIBUTION	-	-	-	-	-
TOTAL CHARGES FOR SERVICES		4,970,571	5,421,132	5,577,976	5,638,444	5,724,116
600-00-46900	SALE OF ASSETS	7,329	9,341	4,000	220,752	-
TOTAL SALE OF PROPERTY/MERCHANDISE		7,329	9,341	4,000	220,752	-
600-00-47500	MISCELLANEOUS INCOME	8,142	8,613	8,000	1,219	8,000
600-00-47500	ADMIN A.R. REVENUE	-	-	-	-	-
600-00-47700	INTEREST INCOME	5,576	15,155	6,000	3,000	6,000
600-00-47800	VENDING REBATES	123	115	100	20	100
600-00-47820	Contribution - PW Week	450	675	500	900	500
TOTAL MISCELLANEOUS REVENUES		14,291	24,558	14,600	5,139	14,600
600-00-48500	CONTRIBUTION FROM GOV	-	-	-	-	-
600-00-48700	BUDGETED FUND BALANCE	135,790	-	72,500	-	-
TOTAL BOND PROCEEDS/FUND BALANCE		135,790	-	72,500	-	-
TOTAL WATER/SEWER REVENUES		5,129,397	5,458,146	5,669,576	5,876,736	5,739,216

WATER/SEWER FUND EXPENSES 2017

5,011,429



ACCOUNT NUMBER	ACCOUNT TITLE	2014 Actual	2015 Actual	2016 Budget	Estimated 2016	Adopted 2017
600-60-61100	PERSONNEL SALARIES	331,977	364,425	367,473	353,821	377,757
600-60-61110	OVERTIME	9,366	10,883	10,300	8,227	10,300
TOTAL SALARIES		341,343	375,307	377,773	362,048	388,057
600-60-61500	F.I.C.A.	23,681	26,790	28,799	25,982	29,653
600-60-61520	UNEMPLOYMENT	2,127	1,878	2,150	1,485	2,088
600-60-61530	WORKERS COMPENSATION	10,283	9,372	10,781	8,846	10,555
600-60-61540	HEALTH INSURANCE	29,082	43,783	58,516	52,308	57,800
600-60-61550	Health Insurance Appr	4,944	-	-	-	-
600-60-61555	HSA	5,650	8,779	9,360	8,907	9,700
600-60-61560	DENTAL	3,745	3,973	4,300	4,216	4,500
600-60-61570	LIFE INSURANCE	1,029	1,161	1,217	1,165	1,087
600-60-61580	RETIREMENT	30,561	32,888	30,227	27,635	32,014
600-60-61590	EAP EXPENSE	188	199	2,704	210	2,450
600-00-61600	CAR ALLOWANCE	-	-	-	-	-
TOTAL BENEFITS		111,290	128,823	148,054	130,754	149,847
600-60-62000	EDUCATION REIMBURSEMENT	1,533	-	2,000	-	2,000
600-60-62050	COMPUTER TRAINING	-	-	800	-	500
600-60-62080	TRAINING	1,100	202	1,320	180	1,320
600-60-62200	SUB & MEMBERSHIP	230	317	700	426	400
600-60-62250	MEETINGS & CONFERENCE	2,409	577	2,650	1,566	1,900
600-60-62320	MILEAGE	135	-	240	-	240
600-60-62350	ED. & REF MATERIAL	17	-	250	-	250
TOTAL STAFF DEVELOPMENT		5,424	1,096	7,960	2,172	6,610
600-60-72000	PROFESSIONAL SERVICES	71,548	62,503	65,588	69,797	66,736
600-60-72010	ENGINEERING SERVICES	2,495	37,240	20,000	-	20,000
TOTAL PROFESSIONAL SERVICES		74,043	99,743	85,588	69,797	86,736
600-60-73000	OFFICE SUPPLIES	1,851	2,185	2,325	1,686	2,350
600-60-73100	POSTAGE	14,494	14,539	17,800	15,113	19,800
TOTAL OFFICE SUPPLIES		16,345	16,724	20,125	16,799	22,150
600-60-73200	OFFICE EQUIPMENT	695	270	1,100	293	370
600-60-73250	OFFICE FURNITURE	329	179	400	536	200
TOTAL OFFICE EQUIP/FURNITURE		1,024	449	1,500	829	570
600-60-73500	FUEL	18,005	13,580	16,000	10,432	12,000
600-60-73540	ROCK MATERIALS	230	1,000	1,000	471	1,000
600-60-73550	ASPHALT MATERIALS	-	-	-	-	-
600-60-73610	WATER SUPPLIES	-	-	-	-	-
600-60-73700	WATER PURCHASE	539,595	542,987	575,000	621,712	598,000
600-60-73760	Missouri One Call	3,068	3,267	3,500	3,854	3,500
600-60-73790	PERSONAL SAFETY	2,240	2,162	2,600	1,185	2,600
TOTAL OPERATING EXPENSES		563,138	562,996	598,100	637,654	617,100

ACCOUNT NUMBER	ACCOUNT TITLE	2014 Actual	2015 Actual	2016 Budget	Estimated 2016	Adopted 2017
600-60-74500	VEHICLE MAINTENANCE	-	-	-	-	-
600-60-74530	EQUIPMENT MAINTENANCE	518	4,206	5,600	5,153	5,000
600-60-74550	FLEET MAINTENANCE - P	8,166	9,423	10,000	5,240	10,000
600-60-74570	METER REPLACEMENT PRO	73,600	74,575	75,000	75,009	75,000
600-60-74590	VEHICLE WASHES	-	-	-	-	-
600-60-74600	COMPUTER MAINTENANCE	2,304	2,195	2,859	2,223	3,120
600-60-74610	RADIO EQUIPMENT & MAI	-	-	-	-	-
600-60-74710	TANK & PUMP MAINTENANCE	693	6,776	6,000	5,081	7,000
600-60-74720	WATER LINE MAINTENANCE	8,745	12,895	16,500	20,259	19,600
600-60-74730	NEW WATER METERS & LI	2,374	3,707	23,100	24,080	29,250
TOTAL MAINTENANCE EXPENSE		96,400	113,776	139,059	137,045	148,970
600-60-75300	HAND TOOLS	224	419	1,600	1,672	1,600
600-60-75310	SMALL EQUIPMENT	889	1,500	3,720	3,690	1,900
600-60-75990	LOSS ON SALE OF ASSET					
TOTAL TOOLS AND EQUIP		1,113	1,919	5,320	5,362	3,500
600-60-76000	INSURANCE	17,473	18,079	13,000	15,825	14,200
600-60-76020	Tri/Blue/GV Water Upgrades	867,148	869,671	873,000	786,506	785,850
600-60-76200	ADVERTISING	-	325	1,200	333	1,200
600-60-76210	PRINTING	5,197	4,557	4,640	4,097	5,000
600-60-76350	UNIFORMS	1,814	2,163	2,400	2,155	2,800
600-60-76390	EQUIPMENT RENTAL	963	305	1,000	145	1,000
600-60-76420	ONLINE & CC FEES	15,244	16,886	17,000	19,449	18,500
600-60-76425	NOTIFICATION FEES	-	-	-	185	300
600-60-76490	OFFICE EQUIPMENT LEAS	3,658	3,485	3,643	3,160	2,745
TOTAL CONTRACTUAL SERVICES		911,497	915,470	915,883	831,855	831,595
600-60-76500	GENERAL PHONE SERVICE	2,318	1,918	1,920	1,989	1,920
600-60-76510	CELLULAR SERVICE & EQUIP	2,114	2,143	2,362	2,089	2,184
600-60-76520	PAGER SERVICE & EQUIP	99	95	100	95	100
600-60-76550	INTERNET SERVICES	795	1,075	1,200	1,144	1,200
600-60-76590	PHONE INSTALLATION &	329	838	1,000	595	1,000
600-60-76600	ELECTRICITY	33,282	37,089	42,000	37,121	44,100
600-60-76700	GAS SERVICE	1,948	1,519	2,000	1,595	2,000
600-60-76800	TRASH SERVICE	418	312	420	312	420
TOTAL UTILITIES		41,303	44,988	51,002	44,940	52,924
600-60-76900	BLDG & GRDS MAINT	2,580	5,737	28,650	2,564	17,380
600-60-76930	BLDG & JANITORIAL SUPPLIES	44	78	800	91	800
TOTAL BUILDING MAINTENANCE		2,624	5,815	29,450	2,655	18,180
600-60-77540	DEPRECIATION EXPENSE	-	634,991	-	-	-
600-60-77580	AMORTIZATION EXPENSE	-	102,039	-	-	-
600-60-77590	BAD DEBT EXPENSE	457	9,052	-	-	-
TOTAL DEPRECIATION/AMORTIZATION		457	746,081	-	-	-

ACCOUNT NUMBER	ACCOUNT TITLE	2014 Actual	2015 Actual	2016 Budget	Estimated 2016	Adopted 2017
600-60-78000	MISCELLANEOUS	1,172	777	3,000	37	3,000
600-60-78410	LONG / SHORT	20	5	-	10	-
600-60-78420	PUBLIC WORKS WEEK EVE	2,476	2,306	2,000	1,999	2,000
TOTAL MISCELLANEOUS		3,668	3,087	5,000	2,046	5,000
600-60-78500	CAPITAL EQUIPMENT	99,942	69,209	29,900	23,962	42,000
600-60-78520	COMPUTER EQUIPMENT	1,349	-	-	-	-
600-60-78530	COMPUTER SOFTWARE PRO	7,989	9,309	8,451	8,199	12,820
600-60-78599	LAND ACQUISITIONS	-	-	21,250	21,016	21,250
TOTAL CAPITAL EQUIPMENT		109,280	78,518	59,601	53,177	76,070
600-60-78910	WATER IMPROVE. TRI/BL	-	-	-	-	-
600-60-78960	Water System Improvement	5,000	4,057	-	-	-
600-60-79400	ANNUAL CIP APPROPRIAT	-	64,350	670,000	387,669	-
600-60-79880	BUILDING IMPROVEMENTS	1,089	1,158	10,060	1,945	3,200
TOTAL CAPITAL PROJECTS		6,089	69,565	680,060	389,614	3,200
600-60-89000	BOND PRINCIPAL	392,000	400,000	410,000	405,000	420,000
600-60-89100	INTEREST EXPENSE	48,966	43,120	40,000	36,877	30,500
600-60-89150	REFUNDING FEES	-	-	-	-	-
600-60-8930	BOND ISSUANCE COSTS	-	-	-	-	-
600-60-89320	CUSTODIAN FEE	352	352	1,000	100	1,000
TOTAL DEBT SERVICE EXPENSE		441,318	443,471	451,000	441,977	451,500
600-60-89560	TRANSFER TO PARKS	-	-	-	-	-
TOTAL TRANSFERS OUT		-	-	-	-	-
TOTAL WATER EXPENSES		2,726,356	3,607,830	3,575,475	3,128,724	2,862,009
600-65-61100	PERSONNEL SALARIES	299,728	359,563	367,473	353,805	377,757
600-65-61110	OVERTIME	8,896	10,395	10,300	8,225	10,300
TOTAL SALARIES		308,624	369,958	377,773	362,030	388,057
600-65-61500	F.I.C.A.	21,261	26,423	28,799	25,978	29,653
600-65-61520	UNEMPLOYMENT	1,954	1,856	2,150	1,476	2,088
600-65-61530	WORKERS COMPENSATION	9,887	9,015	10,781	8,579	10,555
600-65-61540	HEALTH INSURANCE	27,860	42,918	58,516	52,090	57,800
600-65-61550	Health Insurance Appr	4,602	-	-	-	-
600-65-61555	HSA	5,158	8,650	9,360	8,906	9,700
600-65-61560	DENTAL	3,363	4,045	4,300	4,191	4,300
600-65-61570	LIFE INSURANCE	943	1,147	1,217	1,159	1,087
600-65-61580	RETIREMENT	27,661	32,419	30,227	27,633	32,014
600-65-61590	EAP EXPENSE	172	196	2,704	210	2,450
600-65-61600	CAR ALLOWANCE	-	-	-	-	-
TOTAL BENEFITS		102,861	126,670	148,054	130,222	149,647

ACCOUNT NUMBER	ACCOUNT TITLE	2014 Actual	2015 Actual	2016 Budget	Estimated 2016	Adopted 2017
600-65-62000	EDUCATION REIMBURSEMENT	1,532	-	2,000	-	2,000
600-65-62050	COMPUTER TRAINING	-	-	800	-	500
600-65-62080	TRAINING	1,500	202	1,120	180	1,120
600-65-62200	SUB & MEMBERSHIP	560	225	700	259	400
600-65-62250	MEETINGS & CONFERENCE	2,366	577	2,350	1,566	1,600
600-65-62320	MILEAGE	100	-	240	-	240
600-65-62350	ED. & REF MATERIAL	250	-	250	-	250
TOTAL STAFF DEVELOPMENT		6,308	1,004	7,460	2,005	6,110
600-65-72000	PROFESSIONAL SERVICES	27,041	6,150	9,500	12,317	6,800
600-65-72010	ENGINEERING SERVICES	2,495	-	20,000	-	20,000
TOTAL PROFESSIONAL SERVICES		29,536	6,150	29,500	12,317	26,800
600-65-73000	OFFICE SUPPLIES	1,274	1,305	2,375	1,044	2,350
600-65-73010	COMPUTER SUPPLIES	187	-	400	-	400
600-65-73100	POSTAGE	13,789	14,539	17,800	15,113	19,800
TOTAL OFFICE SUPPLIES		15,250	15,844	20,575	16,157	22,550
600-65-73200	OFFICE EQUIPMENT	695	270	1,100	293	370
600-65-73250	OFFICE FURNITURE	329	179	400	536	200
TOTAL OFFICE EQUIP/FURNITURE		1,024	449	1,500	829	570
600-65-73500	FUEL	18,005	13,580	16,000	10,427	12,000
600-65-73540	ROCK MATERIALS	500	1,000	1,000	471	1,000
600-65-73550	ASPHALT MATERIALS	-	-	-	-	-
600-65-73710	SEWER SYSTEM SUPPLIES	1,906	936	3,800	477	3,800
600-65-73720	LOCATOR BALLS	(720)	-	-	-	-
600-65-73750	SEWER TREATMENT COSTS	343,706	443,364	420,000	413,903	441,000
600-65-73790	PERSONAL SAFETY	2,240	2,162	2,000	1,185	2,600
TOTAL OPERATING SUPPLIES		365,637	461,042	442,800	426,463	460,400
600-65-74500	VEHICLE MAINTENANCE	-	-	-	8	-
600-65-74530	EQUIPMENT MAINTENANCE	518	4,227	5,600	11,579	13,250
600-65-74550	FLEET MAINTENANCE - P	8,059	9,386	12,000	5,232	10,000
600-65-74590	VEHICLE WASHES	-	-	-	-	-
600-65-74600	COMPUTER MAINTENANCE	2,304	2,195	2,859	2,223	3,120
600-65-74750	SEWER LINE MAINTENANCE	14,891	19,122	25,000	15,245	20,000
600-65-7476	SEWER OUTFALL	-	8,270	-	-	-
TOTAL MAINTENANCE EXPENSE		25,772	43,200	45,459	34,287	46,370
600-65-75300	HAND TOOLS	224	427	1,600	1,507	1,600
600-65-75310	SMALL EQUIPMENT	835	1,500	3,320	3,261	4,950
TOTAL TOOLS & EQUIP		1,059	1,927	4,920	4,768	6,550

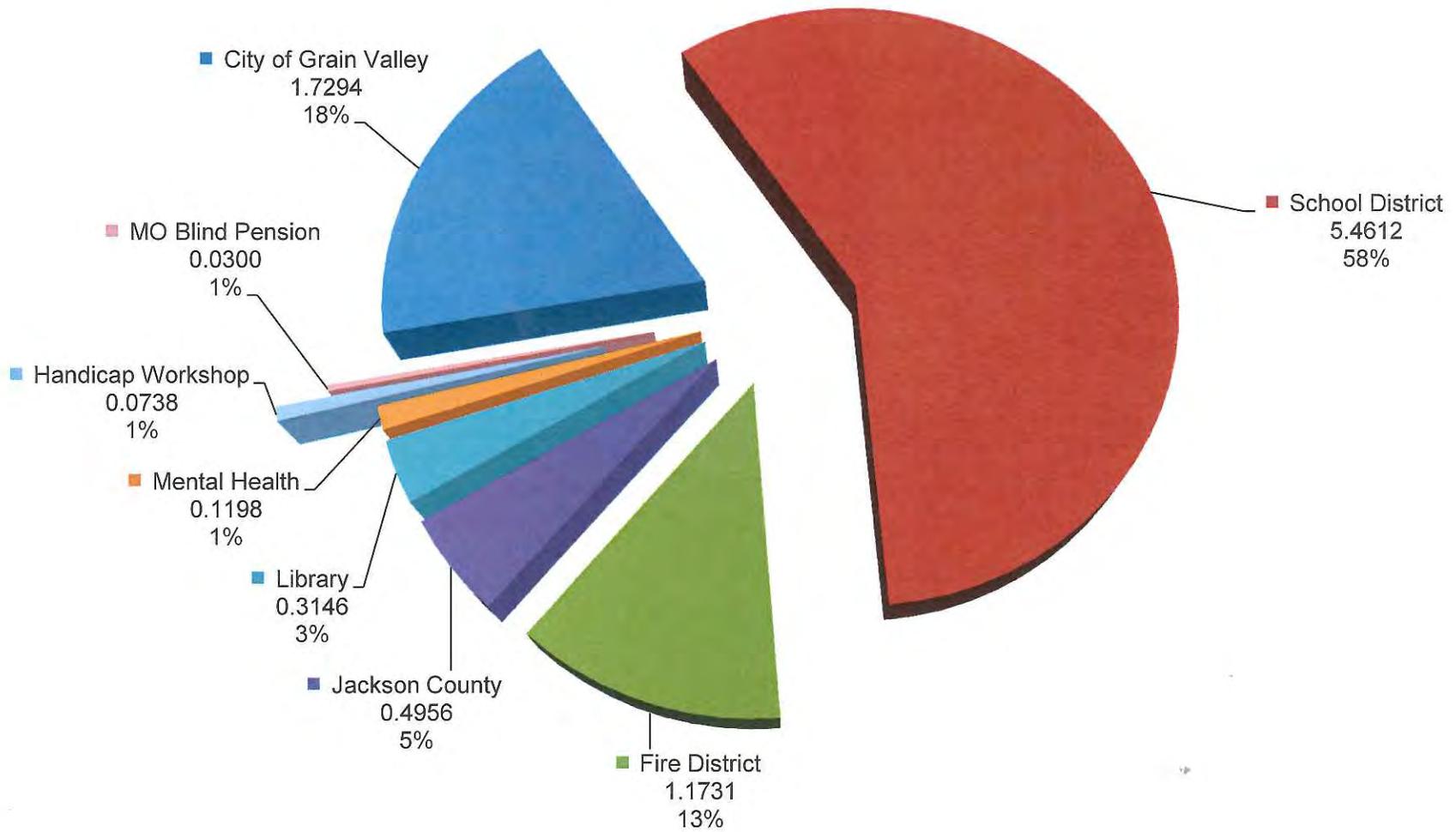
ACCOUNT NUMBER	ACCOUNT TITLE	2014 Actual	2015 Actual	2016 Budget	Estimated 2016	Adopted 2017
600-65-76000	INSURANCE	4,246	4,396	13,000	8,969	14,200
600-65-76200	ADVERTISING	100	-	1,200	-	1,200
600-65-76210	PRINTING	3,686	3,510	3,140	2,648	3,500
600-65-76350	UNIFORMS	1,807	1,989	2,400	2,155	2,800
600-65-76390	EQUIPMENT RENTAL	992	320	1,000	145	1,000
600-65-76420	ONLINE & CC FEES	15,224	16,886	17,000	19,449	18,500
600-65-76425	NOTIFICATION FEES	-	-	-	185	300
600-65-76490	OFFICE EQUIPMENT LEAS	3,658	3,483	3,643	3,161	2,745
TOTAL CONTRACTUAL SERVICES		29,713	30,584	41,383	36,712	44,245
600-65-76500	GENERAL PHONE SERVICE	2,318	1,918	1,920	1,989	1,920
600-65-76510	CELLULAR SERVICE & EQUIP	2,114	2,143	2,361	2,089	2,184
600-65-76520	PAGER SERVICE & EQUIP	99	95	100	95	100
600-65-76550	INTERNET SERVICES	795	1,075	1,200	1,144	1,200
600-65-76590	PHONE INSTALLATION &	329	838	1,000	596	1,000
600-65-76600	ELECTRICITY	13,083	13,735	21,000	11,381	22,050
600-65-76700	GAS SERVICE	1,949	1,520	2,000	1,596	2,000
600-65-76800	TRASH SERVICE	200	312	420	312	420
TOTAL UTILITIES		20,887	21,635	30,001	19,202	30,874
600-65-76900	BLDG & GRNDS MAINT	2,575	5,156	28,650	1,822	17,380
600-65-76930	BLDG & JANITORIAL SUPPLIES	61	78	800	91	800
TOTAL BUILDING MAINTENANCE		2,636	5,234	29,450	1,913	18,180
600-65-77590	BAD DEBT EXPENSE	-	(453)	-	-	-
600-65-78000	MISCELLANEOUS	616	486	3,000	15	3,000
TOTAL MISCELLANEOUS		616	33	3,000	15	3,000
600-65-78500	CAPITAL EQUIPMENT	288,838	69,209	29,900	23,962	42,000
600-65-78520	COMPUTER EQUIPMENT	1,256	-	-	-	-
600-65-78530	COMPUTER SOFTWARE PRO	7,406	7,914	11,252	9,999	14,620
600-65-78599	LAND ACQUISITIONS	-	-	21,250	21,016	21,250
600-65-7884	AERIAL SEWER LINE	-	-	-	-	-
TOTAL CAPITAL EQUIPMENT		297,500	77,123	62,402	54,977	77,870
600-65-78860	LIFT STATION COUNTRY'S	7,952	13,662	15,000	6,356	50,000
600-65-78970	WASTEWATER TREATMENT	707,027	699,594	700,000	700,000	700,000
600-65-79400	ANNUAL CIP APPROPRIAT	-	-	-	-	-
600-65-79880	BUILDING IMPROVEMENTS	1,083	903	10,060	1,643	3,200
TOTAL CAPITAL PROJECTS		716,062	714,159	725,060	707,999	753,200
600-65-89000	PRINCIPAL 01 ISSUE	98,000	100,000	105,000	105,000	105,000
600-65-89100	INTEREST (2001 BOND)	16,684	12,680	15,000	11,423	9,000
600-65-8930	BOND ISSUANCE COSTS	-	-	-	-	-
600-65-89320	CUSTODIAL FEES - BONDS	351	352	1,000	100	1,000
TOTAL DEBT SERVICE		115,035	113,032	121,000	116,523	115,000
TOTAL SEWER EXPENSES		2,038,520	1,988,045	2,090,337	1,926,419	2,149,423
TOTAL WATER/SEWER EXPENSES		4,764,876	5,595,874	5,665,812	5,055,143	5,011,432

**Changes in Cash Balances
Grain Valley, Missouri By Fund Statement
Estimated As of December 31, 2017**

	General	Tourism	Park	Transportation	Public Health	Debt Service	Water/ Sewer	Capital Improvement	G.O. Bond	TIF Reserve Fund
Estimated Beginning Cash Balance 12/31/2016	2,254,983	75,250	681,618	448,491	120,272	1,829,853	2,461,117	323,867	-	275,596
Budgeted Revenues	3,681,804	34,000	974,630	847,500	93,400	1,784,000	5,739,216	350,000	-	-
Transfers In		31,000	340,000							75,000
Total Available Resources	5,936,787	140,250	1,996,248	1,295,991	213,672	3,613,853	8,200,333	673,867	-	350,596
Budgeted Expenditures	3,534,541	65,000	1,313,545	760,134	53,000	1,745,000	5,011,429	100,000	-	
Transfers Out	106,000			25,000	40,000			250,000		55,000
Estimated Balance 12/31/17	2,296,246	75,250	682,703	510,857	120,672	1,868,853	3,188,904	323,867	-	295,596

2017 Property Tax Components

\$9.4052 per \$100 Assessed Value



**Sales Tax Breakdown
City of Grain Valley 2017**

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
	Conservation	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.