



Work Session Agenda
BOARD OF ALDERMEN
CITY OF PARKVILLE, MISSOURI
October 20, 2014 – 5:30 pm
City Hall Boardroom

1. GENERAL AGENDA

- A. Proposed 2015 Budget and 2015-2020 Capital Improvement Program

CITY OF PARKVILLE Policy Report

Date: October 12, 2014

Prepared By:
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City Administrator

Reviewed By:
Matthew Chapman
Human Resources/Finance Director

ISSUE:
First Work Session – 2015 City of Parkville Operating and Capital Budget

BACKGROUND:

The City operates on a January 1 – December 31 fiscal year and therefore must adopt a 2015 operating budget and 2015-2020 Capital Improvement Program (CIP) before the end of the calendar year. The process involves four budget work sessions followed by an action item during a regular legislative meeting to review and adopt the final budget. The major topic of the first work session is the General Fund forecast. Future work session topics are outlined in the budget calendar (see Attachment 1).

The major operating fund of the City is the General Fund, and it includes most of the City's personnel and commodity expenses related to key municipal services including administration, police, municipal court, community development, public works, and parks. The audited beginning fund balance for 2014 (\$738,327) was under budget by \$13,628. However, other revenues in 2014 are expected to exceed budget by about \$245,000. The most significant revenue changes are as follows:

- To be conservative, sales taxes were essentially budgeted flat in 2014. However, year-end sales tax revenues are expected to exceed budget by 4-5% (≈\$30,000).
- Both residential and commercial development have picked up considerably in 2014, so building permit fees, public improvement fees, and other related development fees are expected to exceed budget by ≈\$75,000. Development is expected to remain strong in 2015, but the significant influx of revenue will likely not be repeated. Conservative forecasting is advised since development timing is uncertain and based on a variety of factors.
- Cable franchise fees experienced a dramatic increase (≈\$60,000).
- The General Fund received two major one-time revenue transfers in 2014 (closeout of the Brink Myers Retaining Wall Fund = \$82,745 and Health Insurance Fund = \$46,870). These revenues will not be repeated in 2015.
- There were also considerable declines in some revenue streams, including municipal court revenue (≈\$30,000) and interest income (≈\$15,000).

In addition, 2014 General Fund expenses are projected to be approximately \$275,000 below budget. This is based on routine savings that occur throughout the year due to conservative budgeting, good management of budgets, and personnel vacancies. At least two capital outlay expenses totaling \$130,000 will need to be deferred to 2015 due to timing. With the combination of healthy revenues and managed expenditures, the year-end General Fund balance is expected to exceed budget by \$515,000.

The City is well-positioned for the 2015 budget based on the larger than expected carryover for 2015. In addition, revenues to the General Fund (primarily sales taxes, property taxes, and franchise fees) are projected to grow by 5.0% over the 2014 budget (net of transfers and fund balance).

ITEM 1A

For 10-20-14

Board of Aldermen Budget Work Session

For the first budget work session, staff has prepared a recommended General Fund budget with an 8.0% operating expense increase of \$290,000 (net of transfers and capital outlay), which is approximately \$212,096 above anticipated revenues for 2014 (net of fund balance). The significant changes to the General Fund for 2015 are as follows, and each will be discussed in more detail at the work session:

- Personnel adjustments - \$46,200
- Move to LAGERS Tier L3 - \$41,500
- Workers compensation insurance – \$47,567
- Employee health insurance - \$66,827
- Public improvements part-time inspections - \$30,000
- Enhanced code enforcement - \$15,000
- Legal services – \$45,000
- Eliminate the fall clean-up event – (\$5,000)
- Reduction in Transportation Fund transfer - \$110,000

The current projected General Fund ending balance for 2015 is approximately \$568,000. This represents a General Fund reserve of 13%, which is consistent with the City's reserve policy to "endeavor to grown a general fund balance of 15% of general fund appropriations for the succeeding fiscal year" (Resolution No. 12-01-13). This assumes General Fund capital outlay (CIP) expenses for projects and equipment of \$358,175 in 2015. This is a preliminary estimate, and the CIP will be reviewed in further detail during the 2nd and 3rd budget work sessions. As a point of reference, the 2014 General Fund capital outlay (CIP) was budgeted at \$245,750, and actual expenditures are projected at \$120,112.

The work session will include a review of the Emergency Reserve Fund. The Emergency Reserve Fund has a projected year-end balance of \$1.39 million that well exceeds the reserve policy target of 25% of general fund appropriations. For this reason, staff recommends continuing to build General Fund reserves by not making another transfer to the Emergency Reserve Fund in 2015. This will be an important policy discussion for the 2015 budget. The City has been intentionally building a healthy emergency reserve due to the City's limited general obligation debt for the Brush Creek and Brink Meyer NIDs. The first round of assessments is due in December 2014, and the first debt payment will be made in 2015. After the first of the year, the City will have much more information regarding any potential debt liability for the 2016 budget. The City intentionally structured interest-only payments in 2015 and 2016 in order to manage its exposure. The Emergency Reserve Fund can more than cover any shortfall in assessments in 2015, and, if needed, adjustments may be made for the 2016 budget.

BUDGET IMPACT:

As this is a work session, there is no budget impact at this time.

ALTERNATIVES:

1. Provide direction to City Administration regarding the 2015 budget.
2. Table the discussion.

STAFF RECOMMENDATION:

Provide direction to City Administration regarding the 2015 budget.

SUGGESTED MOTION

As this is a work session, no motion is necessary.

ATTACHMENTS:

1. Revised Budget Calendar
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2. General Fund Forecast
 3. General Fund Budget Sheets – 1st Draft
 - a. Revenues
 - b. Administration
 - c. Police
 - d. Municipal Court
 - e. Community Development
 - f. Public Works Administration
 - g. Streets
 - h. Parks
 - i. Nature Sanctuary
 - j. Information Technology
 - k. Public Information
 4. Economic Development Fund Forecast
 5. Economic Development Fund Budget Sheet – 1st Draft
 6. Emergency Reserve Fund Forecast
 7. Emergency Reserve Fund Budget Sheet – 1st Draft
 8. Equipment Reserve Fund Forecast
 9. Equipment Reserve Fund Budget Sheet – 1st Draft
 10. Fewson Fund Forecast
 11. Fewson Fund Budget Sheet – 1st Draft
 12. Nature Sanctuary Donation Fund Forecast
 13. Nature Sanctuary Donation Fund Budget Sheet – 1st Draft
 14. Park Donations Fund Forecast
 15. Park Donations Fund Budget Sheet – 1st Draft
 16. Projects Fund Forecast
 17. Projects Fund Budget Sheet – 1st Draft
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2015 Budget Calendar

Revised 10-12-14

August						
S	M	T	W	T	F	S
					1	2
3	4	5	6	7	8	9
10	11	12	13	14	15	16
17	18	19	20	21	22	23
24	25	26	27	28	29	30
31						

September						
S	M	T	W	T	F	S
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28	29	30				

October						
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26	27	28	29	30	31	

November						
S	M	T	W	T	F	S
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16	17	18	19	20	21	22
23	24	25	26	27	28	29
30						

December						
S	M	T	W	T	F	S
	1	2	3	4	5	6
7	8	9	10	11	12	13
14	15	16	17	18	19	20
21	22	23	24	25	26	27
28	29	30	31			

Denotes Board of Aldermen review/action

July 2014

- 18th Board of Aldermen Priority Setting Workshop
- 28th Review 2015 Budget Calendar with Finance Committee

August 2014

- 1st Budget worksheets issued to staff for capital budgets and all funds.

September 2014

- 2nd Public hearing on the revised property tax levy for the 2014 tax year.
- 9th Initial review of Community Development budget request by Planning and Zoning Commission.
- 12th Deadline for departments to have 2015 Budget requests in to the City Administrator.
- 15th - 19th Review and creation of initial operating budget for major funds and CIP
- 22nd - Oct. 3rd City Administrator and Department Head Budget Meetings
 - General Fund and CIP
 - Revenues
 - Administration
 - Information Technology
 - Public Information
 - Community Development
 - Police
 - Municipal Court
 - Public Works
 - Administration
 - Parks
 - Streets
 - Nature Sanctuary
 - Transportation Fund
 - Sewer Utility
 - Other Funds

October 2014

- 6th – 15th** Review and creation of second iteration of operating budget for major funds and CIP.
- 8th** Initial review of Parks and Nature Sanctuary budget request by Community Land and Recreation Board (CLARB).
- 14th** Planning and Zoning Commission Review of proposed projects for 2015-2020 CIP.
- 21st** First budget work session with the Board of Aldermen on proposed 2015 Budget
(3rd Tuesday - 5:30 p.m.)
Tentative Topics – Revenue forecast, General Fund operating budget, Emergency Reserve Fund, minor funds
- 28th** Second budget work session with the Board of Aldermen on proposed 2015 Budget and 2015-2020 CIP. (5th Tuesday – 5:30 p.m.)
Tentative Topics – CIP – Part 1 (Administration, Police, Court, Community Development); Debt Service Funds; General Fund operating follow-up

November 2014

- 4th** Third budget work session with the Board of Aldermen on proposed 2015 Budget and 2015-2020 CIP. (1st Tuesday – 5:30 p.m.)
Tentative Topics – CIP – Part 2 (Public Works – Streets, Parks, Nature Sanctuary); Transportation Fund, miscellaneous follow-up
- 18th** Fourth and final budget work session with the Board of Aldermen on proposed 2015 Budget and 2015-2020 CIP. (3rd Tuesday – 5:30 p.m.)
Tentative Topics - Sewer Utility Fund and Sewer CIP; Summary Review

December 2014

- 2nd** Adoption of the 2015 City Budget, 2015-2020 CIP, and amended 2014 City Budget for select funds if necessary. (1st Tuesday – 7:00 p.m.)
- 16th** **(If Needed)** Final adoption of the 2015 Budget and 2015-2020 CIP. (3rd Tuesday – 7:00 p.m.)

January 2015

- 1st** 2015 Fiscal Year begins
- 31st** Publication of adopted 2015 Budget document

General Fund (10)

Last Updated 10/16/14

	2012	2013	2014	2014	2014	2015	2016	2017	2018	2019
	Actual	Actual	Budget	YTD	Projected	Proposed Budget	Projected	Projected	Projected	Projected
<i>Beginning Fund Balance</i>	\$ 320,089	\$ 374,112	\$ 751,955	\$ 1,952,827	\$ 738,327	\$ 936,423	\$ 567,930	\$ 533,484	\$ 483,838	\$ 412,767
Revenues										
Taxes	1,913,138	1,966,167	1,977,700	1,821,144	2,018,692	2,056,100	1,974,274	2,008,795	2,043,932	2,079,699
Licenses	44,846	39,907	40,900	43,131	43,754	45,950	45,400	45,853	46,312	46,775
Permits	171,051	210,575	201,000	254,678	276,658	251,500	251,500	251,500	251,500	251,500
Franchise Fees	832,470	865,901	837,000	606,558	885,818	907,000	936,900	955,158	973,781	992,777
Other Revenue	20,411	28,280	28,200	27,672	31,184	31,200	31,700	31,710	31,720	31,730
Court Revenue	325,275	257,910	290,000	196,649	258,623	260,000	262,600	265,226	267,878	270,557
Interest Income	26,155	18,153	22,000	4,962	5,500	7,000	7,140	7,283	7,283	7,283
Miscellaneous Revenue	123,562	32,350	24,000	24,875	30,270	29,880	19,880	20,080	20,284	20,786
Grant Revenue	225,511	4,594	13,000	2,337	2,337	-	-	-	-	-
Transfers	651,000	1,027,876	455,000	388,181	584,676	346,500	420,768	427,080	433,486	439,988
Total - General Fund Revenues:	4,333,419	4,451,713	3,888,800	3,370,185	4,137,512	3,935,130	3,995,561	4,012,685	4,076,177	4,141,095
Total Sources	4,653,509	4,825,825	4,640,755	5,323,012	4,875,840	4,871,553	4,563,492	4,546,169	4,560,015	4,553,862
Expenditures										
Administration	1,275,198	766,897	909,886	698,870	907,348	998,291	1,021,952	1,046,424	1,071,738	1,097,930
Police	1,036,993	1,096,361	1,212,836	823,158	1,122,367	1,268,167	1,244,948	1,278,044	1,312,158	1,347,324
Municipal Court	138,839	135,531	147,314	105,641	140,722	157,784	150,590	153,956	157,417	160,974
Public Works	99,926	102,708	146,414	94,167	134,273	179,209	149,783	153,243	156,797	160,449
Community Development	262,111	258,083	265,367	178,774	259,033	294,393	272,390	272,390	272,390	272,390
Street Department	600,367	674,175	360,137	253,457	360,689	388,562	366,902	376,975	387,366	398,087
Parks Department	250,508	251,594	302,008	198,347	285,067	349,328	309,080	316,370	323,885	331,632
Nature Sanctuary	17,258	19,352	28,300	15,545	21,212	29,050	28,539	28,781	29,024	29,270
Information Technology	-	45,884	46,900	29,313	35,028	43,914	47,135	47,370	47,607	47,845
Public Information	30,638	16,915	17,600	9,243	15,565	17,750	17,688	17,776	17,865	17,955
Capital Outlay (CIP)	-	-	245,750	62,983	120,112	358,175	200,000	150,000	150,000	125,000
Transfers	567,558	720,000	538,000	403,500	538,000	219,000	221,000	221,000	221,000	221,000
Total - General Fund Expenditures:	\$ 4,279,396	\$ 4,087,498	\$ 4,220,512	\$ 2,872,998	\$ 3,939,416	\$ 4,303,623	\$ 4,030,008	\$ 4,062,330	\$ 4,147,248	\$ 4,209,856
Estimated Ending Balance (deficit):	\$ 374,112	\$ 738,327	\$ 420,243	\$ 2,450,014	\$ 936,423	\$ 567,930	\$ 533,484	\$ 483,838	\$ 412,767	\$ 344,006

**2015 Budget
General Fund Revenues**

General Fund (10) Revenues								
Type	Account	Description	Account	2012 Actual	2013 Actual	2014 Budget	2014 Projected	2015 Budget
	Beginning Fund Balance	Projected carryover from prior year.		205,562	374,112	751,955	738,327	936,423
Taxes	Real & Personal Property Taxes	Taxes levied annually on real and personal property.	41001-00	875,739	888,026	895,600	903,939	920,600
	Penalties	Penalties charged on outstanding property taxes.	41002-00	5,939	4,474	6,000	4,430	4,500
	Corporate Merchants & Manufacturing	Disbursement of county tax collected to replace lost revenues from the merchants and manufacturing personal property tax exemption.	41003-00	141,378	141,599	142,000	137,763	140,000
	Financial Institution Tax	Disbursement of state tax on financial institutions located within the City.	41004-00	571	1,224	600	1,261	1,000
	Vehicle Tax	A \$5 fee charged for every vehicle registered within City limits.	41005-00	23,635	23,703	23,500	24,715	24,500
	Sales Tax	The City levies a 1% sales tax on purchases made within City limits.	41401-00	808,222	846,520	850,000	880,381	900,000
	Motor Vehicle Sales Tax	Sales taxes levied on the purchase of motor vehicles by citizens of Parkville.	41402-00	34,346	37,547	35,000	42,650	42,000
	Motor Vehicle Fees	Fees paid for motor vehicles.	41403-00	23,309	23,074	25,000	23,553	23,500
Total Taxes				1,913,137	1,966,167	1,977,700	2,018,692	2,056,100
Licenses	Dog Licenses (Tags)	License fee charged for each dog owned by a resident. The fee is \$5 for each spayed/neutered dog and \$10 for each non-spayed/neutered dog.	41101-00	920	805	900	926	950
	Occupational Licenses	The license fee charged to maintain, operate, or conduct a business within City limits.	41102-00	26,157	23,069	40,000	28,700	29,000
	Late Fees on Bus Licenses	This line item is no longer used.	41102-02	450	100			
	Peddlers License	License fee charged for peddlers and solicitors.			40			
	Liquor Licenses	The license fee charged to any business that manufactures, brews, sells or distributes alcoholic beverages.	41104-00	17,319	15,893		13,928	15,000
	Credit Card Processing Fees	Surcharge applied to credit/debit card transactions to cover processing costs.	41111-00				200	1,000
Total Licenses				44,846	39,907	40,900	43,754	45,950

**2015 Budget
General Fund Revenues**

General Fund (10) Revenues								
Type	Account	Description	Account	2012 Actual	2013 Actual	2014 Budget	2014 Projected	2015 Budget
Permits	Building Permits	Permit fees charged for construction on any property in the City.	41201-00	145,172	151,544	180,000	240,000	220,000
	Occupancy Permit	This line item is no longer used.	41201-01	275	400			
	Sign Permits	A fee is charged for any sign erected in the City. Amount included in Building Permits above.	41202-00	1,070	895			
	Electrical Permits	Permit is required for any electrical work. Amount included in Building Permits above.	41203-00	54	397			
	Development Permits	Permit fee to (re)develop any property.	41205-00	995	450	1,000	1,958	1,500
	Public Improvement Fees	Fee charged on public improvement projects to cover staff time and materials.	41205-01	22,930	54,998	20,000	34,700	30,000
	Rezoning Permits	Fee charged for rezoning permits.	41206-00		1,081			
	BZA-Variance, Exemption, Appeal	Fee charged for applications to the Board of Zoning adjustment for variances, exemptions, and appeals.	41209-00		300			
	Conditional Use Permits	These permits are issued subject to certain conditions stipulated by the Board of Aldermen. Amount included in Development Permits above.	41209-00	300	300			
	Grading/Public Works Use Permits	Permits issued to alter the grade of land or work in the City's right-of-way.	41210-00	105	210			
	Special Event Permit	This line item is no longer used.	41209-01	150				
Total Permits				171,051	210,575	201,000	276,658	251,500
Franchise Fees	Telecom Franchise	All telecom companies are charged a franchise fee equal to 5% of gross receipts.	05-01-00	232,585	237,859	235,000	212,663	220,000
	Missouri Gas Energy	The gas utility franchise license fee is 5% of gross receipts.	05-02-00	96,291	117,843	120,000	121,539	122,000
	Missouri American Water	The water utility franchise license fee is 5% of gross receipts.	05-03-00	133,891	131,037	115,000	111,853	120,000
	KC Power & Light	The electricity utility franchise license fee is 5% of gross receipts.	05-04-00	283,882	293,051	280,000	289,708	295,000
	Martin Marietta Stone Royalties	Stone royalties are \$0.03 per ton of limestone physically removed from the mine.	05-05-00	11,000	12,131	12,000	12,067	12,000
	Cable/Video Service Franchise	The cable/video service franchise fee is 5% of gross receipts.	05-20-00	74,821	73,979	75,000	137,988	138,000
Total Franchise Fees				832,470	865,901	837,000	885,818	907,000

**2015 Budget
General Fund Revenues**

General Fund (10) Revenues								
Type	Account	Description	Account	2012 Actual	2013 Actual	2014 Budget	2014 Projected	2015 Budget
Other Revenue	Farmers Market	Fees paid for stall rentals at the farmers market.	41501-00	2,915	3,125	1,000	1,000	1,000
	Park Shelter Reservations	Fees paid to reserve shelters at English Landing Park.	41504-00	7,690	12,675	10,500	11,800	12,000
	Sports Field Reservations	Fees paid to reserve the athletic fields at English Landing Park.	41504-01	145	3,100	3,000	4,184	4,000
	ELP Park Event Reservations	Fees paid to host events at or around English Landing Park.	41504-02	9,661	9,380	10,000	11,500	10,500
	PLP Park Event Reservations	Fees paid to host events at or around Platte Landing Park.	41504-03			1,000	-	1,000
	Nature Sanctuary Programs	Fees paid for events and programming at Parkville Nature Sanctuary properties.	41505-01			2,700	2,700	2,700
Total Other Revenue				20,411	28,280	28,200	31,184	31,200
Court Revenue	Fines	Fines collected from City ordinance violations.	41601-00	315,923	250,868	290,000	258,623	260,000
	CVC Reports	Collection fee for the Crime Victims Compensation reports.	41602-00	834	620			
	Appointed Attorney Reimbursement	Money received to reimburse cost of attorney for qualified defendants.	41602-01	2,630	2,098			
	Boarding of Prisoners Reimbursement	Money received to reimburse expense of boarding prisoners at the County prison.	41602-02	3,398	1,960			
	Police Reports	Fee charged to produce police reports upon request.	41603-00	2,491	2,365			
Total Court Revenue				325,275	257,910	290,000	258,623	260,000
Interest Income	Interest Income	Interest earned from general fund investments.	41701-00	26,155	18,153	22,000	5,500	7,000
	Total Professional Fees				26,155	18,153	22,000	5,500

**2015 Budget
General Fund Revenues**

General Fund (10) Revenues								
Type	Account	Description	Account	2012 Actual	2013 Actual	2014 Budget	2014 Projected	2015 Budget
Miscellaneous	Miscellaneous	Money received from various sources that do not fall into any other category.	41801-00	50,652	19,715	10,000	8,353	10,000
	Meeting Videos	Sale of meeting videos.	41801-02	15	15			
	Rebates	Product rebate claims.	41801-03		2,465		780	
	Proceeds from cleanup/recycling	Proceeds from cleanup/recycling events.	41801-04	93				
	Refund of Overpaid FICA	Refund of Overpaid FICA.	41801-09	59				
	Leased/Owned Properties	Revenue from City-owned properties with lease arrangements made with outside organizations, such as the Chamber of Commerce, Parkville EDC, and the City Farm Ground. 2012 excess due to sale of Wall Street property.	41802-00	60,714	4,920	10,000	9,600	5,880
	Sale of Vehicles & Equipment	Revenue generated from the sale of City-owned vehicles and equipment.	41805-00		2,819			10,000
	Insurance Claim Reimbursement	Reimbursements for insurance claims, workers compensation, etc.	41807-01	10,372	683		7,337	
	POST Monies	Any P.O.S.T. certified training to include per diems and lodging.	41808-00	1,658	1,733			
	Newsletter Advertising	Money received from advertisers for space in the City newsletters. The City's newsletters are fully funded by this advertising.	41801-05			4,000	4,200	4,000
	Convenience Fees Under \$200	Fees charged to credit and debit card purchases under \$200, used to offset cost of card processing fees.	41111-00					
Convenience Fees Over \$200	Fees charged to credit and debit card purchases over \$200, used to offset cost of card processing fees.	41112-00						
Total Miscellaneous				123,562	32,350	24,000	30,270	29,880
Grant Revenue	FEMA Grant	Grant money received from FEMA to cover the costs associated with the flooding of English Landing Park. Total estimated cost of \$250,000, reimbursement at 75%. All funds used in 2012.	41804-00	217,450				
	Police Overtime Grant	Grant money received to reimburse police overtime expenses.	41804-01	3,665		7,000		-
	Safe Routes to School Grant	Safe Routes to School Grant for the purchase of speed detection equipment, safety education and enforcement.	41804-06	938	4,594	6,000	-	
	Bulletproof Vest Grant	Grant for bulletproof vests for police department, if any.	41804-07	1,106			690	
	Other Grants	Grant money received from other miscellaneous sources.	41804-09	2,353			1,647	
Total Grant Revenue				225,511	4,594	13,000	2,337	-

**2015 Budget
General Fund Revenues**

General Fund (10) Revenues								
Type	Account	Description	Account	2012 Actual	2013 Actual	2014 Budget	2014 Projected	2015 Budget
Transfers	Transfer from Transportation Fund	Fund transfer to reimburse General Fund for transportation-related expenses.	41901-00	508,000	625,000	355,000	355,000	245,000
	Sewer Administrative Fee	Fee from Sewer Fund for salaries and various administrative functions relating to the Sewer Fund and operations, to include sewer billing service.	41903-00	75,000	100,000	100,000	100,000	101,500
	Transfer from Projects	Transfer from Projects from 2012 carryover.	41904-00	-	280,000			
	Transfer from Equipment Fund	Transfer from Equipment Fund to cover ELP restoration expenses. (2012)	41905-00	28,000				
	Transfer from Park Donations	Transfer from Park Donations Fund for ELP restoration expenses. (2012 + 2013)	41906-00	40,000				
	Transfer from Nature Sanctuary Fund	Transfer from Nature Sanctuary Fund for special projects and budget contingency in the Nature Sanctuary Department. Any balance in these items shall remain in the Nature Sanctuary Fund.	41907-00	-	5,000			
	Transfer from Health Insurance Fund	Refund for Prior Employer Contributions upon close out of the Self-Insurance Fund.	41908-00				46,870	
	Transfer from Sewer Special Assessments Fund	Transfer from Sewer Special Assessments Fund to close out fund.	41909-00			14,595	61	
	Transfer from Other Donations Fund	Transfer from Other Donations Fund to close out fund.	41910-00			3,281		
	Transfer from Brink Meyer Wall Fund	Proceeds from the closeout of the Brink Meyer Retaining Wall reconstruction project.					82,745	
Total Transfers				651,000	1,027,876	455,000	584,676	346,500
Total General Fund (10) Revenues				4,538,981	4,825,825	4,640,755	4,875,839	4,871,553

**2015 Budget
General Fund - Administration**

General Fund (10) Administration (501)								
Type	Account	Description	Account	2012 Actual	2013 Actual	2014 Budget	2014 Projected	2015 Budget
Personnel	Salaries	The total salaries for Administration employees. This includes all accrued vacation. A portion of Staff salaries are covered by the Sewer Administrative Fee, as related to sewer work performed.	01-01-00	255,907	224,025	297,300	287,673	298,608
	Overtime	Any additional salary payment over the base rate of pay for department employees.	01-03-00	1,428	247	500	-	-
	Miscellaneous Obligations	Miscellaneous settlements and similar obligations.	01-05-00		30,000			-
	Mayor and Aldermen	The Mayor's annual salary is \$14,400. Each Alderman's annual salary is \$5,400.	01-11-00	57,602	57,602	57,600	57,600	57,600
	FICA & Medicare	This is the City's share of FICA & Medicare cost for its employees.	01-21-00	23,972	23,005	27,188	25,891	26,875
	Retirement	The City's LAGERS contribution for 2015 is 5.9% of general employee salaries. Includes ICMA-RC Retirement contribution per City Administrator contract.	01-22-00	8,128	8,491	18,370	15,239	23,300
	Board of Aldermen Allowance	Elected officials receive a monthly allowance of \$45.	01-32-00	4,860	4,860	4,860	4,860	4,860
	City Administrator Expense Allowance	The City Administrator receives an auto allowance of \$100 per month.	01-33-00	4,200	2,521	1,200	1,200	1,200
	Membership Fees & Dues - Mayor and Board of Aldermen	The fees associated with membership to organizations for the Mayor and Board.	01-40-00		994	1,200	411	1,000
	Membership Fees & Dues - Administrative Staff	The fees associated with membership to organizations for administration employees.	01-41-00	4,759	5,758	3,500	1,742	2,970
	Professional Development - Administrative Staff	This includes the costs for educational seminars and conferences attended by Administrative employees.	01-41-02	9,770	3,950	12,400	9,807	11,320
	Professional Development - Mayor and Board of Aldermen	This includes the costs for educational seminars and conferences attended by Elected Officials.	01-41-03		3,033	4,600	1,200	5,850
Total Personnel				370,626	364,487	428,718	405,622	433,583

**2015 Budget
General Fund - Administration**

General Fund (10) Administration (501)								
Type	Account	Description	Account	2012 Actual	2013 Actual	2014 Budget	2014 Projected	2015 Budget
Insurance	Liability	Premium payment for the City's liability insurance.	02-01-00	89,381	65,763	88,383	88,264	90,000
	Insurance Deductible	Any insurance claim has a \$5,000 deductible. This is a budget placeholder, but any claims will be recorded to the appropriate department.	02-01-01	12,536	5,000	20,000	9,337	20,000
	Health, Life, & Dental	The City offers health, dental, and life insurance to its employees and subsidizes a portion of the premium. Reflects premium increases for employees.	02-02-00	23,275	27,191	25,900	25,500	33,150
	Workers Compensation	The insurance premium that covers all Administration employees.	02-03-00	858	(7,111)	1,100	1,176	1,650
	Unemployment	This covers the cost of any unemployment insurance claims for the Administration Department.	02-04-00	2,560	3,840	2,500	5,760	2,500
	Property Insurance	Premium payment for the City's property insurance.	02-05-00		17,674	18,500	18,533	20,959
Total Insurance				128,610	112,357	156,383	148,569	168,259
Utilities	Telephone & Voicemail	Charges for local and long distance telephone service for City Hall.	03-01-00	5,365	6,038	5,400	4,882	5,400
	Electricity	Electric utility charges for City Hall.	03-02-00	32,298	43,688	42,000	50,000	57,000
	Water	Water utility charges for City Hall.	03-04-00	6,914	5,297	4,000	4,329	4,400
	Mobile Phones	Cellular phones and coverage for Administration employees.	03-05-00	400				120
	Train Depot Utilities	All utility charges for the Train Depot.	03-07-00	8,059	8,696	8,500	9,000	-
	Cable	Internet charges for City Hall.	03-08-00		2,100	2,100	2,100	2,100
	Trash Hauling/Recycling	Recycling charges for City Hall. (Blacksher \$300/year)	03-09-00		225	300	450	300
Total Utilities				53,036	66,043	62,300	70,761	69,320

**2015 Budget
General Fund - Administration**

General Fund (10) Administration (501)								
Type	Account	Description	Account	2012 Actual	2013 Actual	2014 Budget	2014 Projected	2015 Budget
Capital Expenditures	Computers & Programming	The purchase of new computers and any software necessary to carry out staff functions. This line item has been moved to Information Technology Services.	04-11-00	3,775				
	Office Equipment	For the purchase of a copy machine or any large item such as a scanner, etc.	04-21-00		10		140	
	Lease Purchase - Office Equipment	For the Lease of the postage machine.	04-22-00	958	957	1,000	1,024	1,024
	Facility Improvements	Enhancements or improvements made to City Hall. It does not include general maintenance.	04-51-00	385				
Total Capital Expenses				5,118	967	1,000	1,164	1,024
Office Expenses	Office Supplies, Computer Accessories & Consumable Items	Includes items such as stationery, pens/pencils, folders, etc. as well as computer accessories, meeting supplies and general consumables.	05-01-00	7,431	5,531	6,000	4,620	5,500
	Postage	All postage and shipping costs, along with any incidental charges.	05-02-00	1,242	1,132	1,500	1,020	1,500
	Computer Equipment, Access, & Programming	Includes the cost of computer accessories and any programming charges associated with their access and use. This line item has been moved to Information Technology Services.	05-03-00	4,043				
	Printing	Expenses for printing work not performed by City personnel. It would include items such as business cards, forms, election notices, letterhead, and books.	05-04-00	562	893	600	1,019	1,100
	Publications	Publications includes the purchase of books and periodicals that are pertinent to City services and/or employee performance, such as the MARC salary report.	05-05-00		174	200	768	200
	Small Office Equipment	Items such as printers, calculators, etc.	05-20-00	64				
Total Office Expenses				13,342	7,729	8,300	7,427	8,300

**2015 Budget
General Fund - Administration**

General Fund (10) Administration (501)								
Type	Account	Description	Account	2012 Actual	2013 Actual	2014 Budget	2014 Projected	2015 Budget
Maintenance	Building Maintenance & Repair	This covers all maintenance and repair charges for City Hall.	06-01-00	9,176	5,496	9,000	6,500	20,000
	HVAC Maintenance & Repair	To cover maintenance and repair costs associated with City Hall's HVAC unit.	06-01-01	2,585	6,329	2,500	1,500	2,500
	Janitorial Services/Supplies	For additional janitorial services contracted for the cleaning of City Hall and the purchase of supplies such as cleaning and toilet paper, etc.	06-02-00	7,637	7,378	9,500	9,400	11,000
	Train Depot Maintenance	Costs associated with the upkeep of the Train Depot and its contents. Increase in 2015 due to planned utility savings. Staff will be more proactive about ongoing repairs and maintenance.	06-11-00	2,188	1,046	2,000	1,000	6,200
	Software Support Agreement	Annual software maintenance for Incode, the City's accounting software program. Moved to information technology services.	06-33-00	10,280	10,794		-	
	Office Equipment Maintenance	Maintenance costs for the Administration copier.	06-34-00	2,139	2,324	2,500	2,486	2,500
Total Maintenance				34,005	33,365	25,500	20,886	42,200

**2015 Budget
General Fund - Administration**

General Fund (10) Administration (501)								
Type	Account	Description	Account	2012 Actual	2013 Actual	2014 Budget	2014 Projected	2015 Budget
City Services	Elections	The City's share of the county's cost to hold elections.	07-01-00	1,390	2,000	1,800	1,767	2,000
	Advertising/Public Notice	For any advertisements placed in local newspapers of City business and codification of city ordinances.	07-02-00	848	4,165	5,000	5,000	6,120
	Farmers Market	The cost of managing and maintaining the Farmers Market.	07-03-00	2,023	1,967			
	MARC HHW Program	The cost of participating in MARC's Hazardous Household Waste program, which allows residents to safely dispose of such waste at no charge.	07-47-00	5,776	5,776	5,800	5,776	5,800
	Flood Mitigation Consultant	For the costs associated with solutions for future Flood protective measures.	07-90-01	20,000				
	Information Technology Support	This line item specifically includes the costs associated with IT Support. This line item has been moved to Information Technology Services.	07-90-02	9,000				
	Public Relations Consultant	This line item specifically includes the costs associated with a Public Relations Consultant. (2012)	07-90-03	95				
	Friends of Parkville Animal Shelter - Animal Control	The City pays the Friends of Parkville Animal Shelter for providing animal control and kenneling services.	07-99-00	6,000	6,000	6,000	6,000	6,000
Total City Services				45,132	19,908	18,600	18,543	19,920
Professional Fees	Attorney/Legal Fees	Fees paid for services and advice provided by the City's contracted law firm, includes monthly contracted amount and balance for special services.	08-01-00	129,080	91,147	90,000	131,115	135,000
	Litigation	Legal fees arising from litigation.	08-01-01	197,135	41,408	60,000	44,621	60,000
	Auditor Fees	Fees paid for services rendered to perform the annual financial audit of the City.	08-02-00	13,110	12,000	11,000	11,040	12,000
	Professional Services	Contractual arrangements with outside professionals such as engineers, planning, executive search, etc. Includes memberships for regional and state organizations.	08-02-02		11,124	38,635	36,000	38,635
Total Professional Fees				339,325	155,678	199,635	222,776	245,635

**2015 Budget
General Fund - Administration**

General Fund (10) Administration (501)								
Type	Account	Description	Account	2012 Actual	2013 Actual	2014 Budget	2014 Projected	2015 Budget
Other Expenses	Holiday Decorations	The cost of hanging decorations on utility poles around the City during the holidays.	09-04-00	775	936	500	855	900
	Newsletter/Website	For costs associated with the newsletter mailed out to residents in 2013. Moved to public information division.	09-05-00	2,291	3,994			
	Website Maintenance	Maintenance and upkeep charges for the City's website (http://www.parkvillemo.com). Moved to public information division.	09-05-01	5,725	523			
	Cemetery Maintenance	Maintenance of the Old Parkville Cemetery.	09-11-00	3,000	860	3,500	3,500	4,000
	Misc-BOA Food/Travel	For costs associated with the Board of Aldermen food and travel expenses for conferences. Now included in Professional Development.	09-20-01	2,767				
	Meeting Food	For food costs associated with various meetings including work sessions, Finance Committee, and executive sessions (combined with 09-20-03)	09-20-02	2,755	2,610	2,950	2,165	2,650
	Misc-Mayor Food/Travel	For costs associated with the Mayor's food and travel expenses for conferences. Now included in Professional Development.	09-20-04	1,199				
	Misc-Administrator Food/Travel	For costs associated with the City Administrator's food and travel expenses for conferences. Now included in Professional Development.	09-20-05	3,791				
	Misc-Staff Food/Travel	For costs associated with Staff's food and travel expenses for conferences. Now included in Professional Development.	09-20-06	483				
	Meeting Supplies	Miscellaneous supplies for meetings (kitchenware, gifts, nameplates, ribbon, etc.)	09-20-07	130	395	500	80	500
	Miscellaneous	Miscellaneous includes uncategorized expenses.	09-21-00	18,173	2,044	2,000	5,000	2,000
	Contingency	Any unbudgeted emergency expenses the Department may incur. Replaced with a General Fund operating reserve for 2014.	09-21-02					
	Flood Management	Covers any expenses resulting from any flooding of English Landing Park or the downtown area to be reimbursed by FEMA.	09-25-00	54,793				
	Park Restoration - Flood	Expenses associated with restoring English Landing Park and the downtown area due to the Flood of 2011. To be reimbursed by FEMA.	09-25-01	190,122				
Total Other Expenses				286,004	11,363	9,450	11,600	10,050

**2015 Budget
General Fund - Administration**

General Fund (10) Administration (501)								
Type	Account	Description	Account	2012 Actual	2013 Actual	2014 Budget	2014 Projected	2015 Budget
Transfers	Transfer to Emergency Reserve	Transfer to Emergency Reserve Fund to cover any emergency expenses.	20-20-00	106,058	450,000	317,000	317,000	
	Transfer to Debt Service	Transfer to Debt Service to cover the City's current, annual debt obligations.	20-21-00	214,000	214,000	221,000	221,000	219,000
	Transfer to Projects Fund	Transfer to the Projects Fund to cover various project expenses.	20-22-00	146,500				
	Transfer to Equipment Fund	Transfer to the Equipment Fund to cover various equipment purchases.	20-23-00	81,000	36,000			
	Transfer to Economic Development Fund	Transfer to the Economic Development Fund to cover contractual obligations with the Parkville EDC. Eliminated in 2014 because expense is included in 08-02-02.	20-24-00	20,000	20,000			
	Transfer to Retaining Wall Fund	Transfer to Retaining Wall Fund to cover expenses relating to the reconstruction of the Brink Meyer Retaining Wall.	20-25-00					
Total Transfers				567,558	720,000	538,000	538,000	219,000
Total General Fund (10) Administration (501)				1,842,756	1,491,897	1,447,886	1,445,349	1,217,291

**2015 Budget
General Fund - Police**

General Fund (10) Police (505)								
Type	Account	Description	Account	2012 Actual	2013 Actual	2014 Budget	2014 Projected	2015 Budget
Personnel	Salaries	The total salaries for Police Department employees. This includes all accrued vacation.	01-01-00	731054	757261	818650	791310	830500
	Overtime	Any additional salary payment over the base rate of pay for department employees.	01-03-00	12641	14996	26000	15000	15000
	FICA & Medicare	This is the City's share of FICA & Medicare cost for its employees.	01-21-00	53251	56506	64616	57816	63533
	Retirement	The City's LAGERS contribution for 2015 is 6.7% of police salaries. The contribution for employees who are not police officers is 5.9%.	01-22-00	31683	32092	36320	32424	54614
	Membership Fees & Dues	The fees associated with membership to organizations for Police employees.	01-41-00	385	550	950	500	950
	Professional Development	This includes the costs for educational seminars and conferences attended by employees, such as registration, travel, meals, and other incidentals. Metro Chiefs.	01-41-02	5787	3305	6100	1000	6000
	Tuition Reimbursement	Used for the reimbursement of educational advancement of employees.	01-43-00			2000	0	2000
Total Personnel				834801	864710	954636	898050	972597
Insurance	Health, Life, & Dental	The City offers health, dental, and life insurance to its employees and subsidizes a portion of the premium.	02-02-00	101181	122892	127900	107439	139671
	Workers Compensation	The insurance premium that covers all Police employees.	02-03-00	18942	27200	21000	31916	45699
	Unemployment	This covers the cost of any unemployment insurance claims for the Police Department.	02-04-00	81	81	1000	1600	1500
Total Insurance				120204	150174	149900	140955	186870

**2015 Budget
General Fund - Police**

General Fund (10) Police (505)								
Type	Account	Description	Account	2012 Actual	2013 Actual	2014 Budget	2014 Projected	2015 Budget
Utilities	Telephone & Voicemail	Used for private lines associated with confidential matters in the Department.	03-01-00	1124	1253	1500	1100	1500
	Mobile Phones	The cost of cellular phones and coverage for Police personnel.	03-05-00	3971	4179	4500	4300	4500
	Total Utilities			5095	5432	6000	5400	6000
Capital Exp.	Computers & Programming	The purchase of new computers and any software necessary to carry out staff functions. This line item has been moved to Information Technology Services.	04-11-00	2549				
	Office Equipment	This covers the purchase of office equipment, such as copiers.	04-21-00					
	Total Capital Expenses			2549	0	0	0	0
Office Expenses	Office Supplies, Computer Accessories & Consumable Items	Includes items such as stationery, pens/pencils, ink/toner, folders, etc. as well as computer accessories, meeting supplies and general consumables.	05-01-00	1500	1846	2800	1500	2800
	Postage	All postage and shipping costs, along with any incidental charges.	05-02-00	169	184	250	178	250
	Computer Equipment, Access, & Programming	Includes the cost of software for computers and any programming charges associated with their access and use. This line item has been moved to Information Technology Services.	05-03-00	430				
	Printing	Expenses for printing work not performed by City personnel. It would include items such as business cards, forms, notices, letterhead, and books.	05-04-00	300	100	500	300	500
	Small Office Equipment	Items such as printers, calculators, etc.	05-20-00	587	50	1000	800	1000
	Equipment and Hand Tools	Equipment like radar, in-car video, bulletproof vests, fingerprinting materials, ammunition, taser cartridges, HAM radio, safety vests, and batteries, etc.	05-21-00	5537	2429	9000	3916	7000
	Terminal - Rejis	Service charges to access the REJIS database. Recurring monthly fee of \$2.25 per user.	05-22-01	727	751	1650	1650	1400
	Terminal - Platte County	Service charges to access the Platte County Sheriff's database.	05-22-02	1932	2008	2500	2100	2200
	Uniforms	For purchase of uniforms and uniform equipment for each officer.	05-31-00	2993	2710	10000	2986	7000
	Other Purchases	For the training and use of AED devices within the Department.	05-99-00	421	8	500	48	500
Total Office Expenses				14596	10084	28200	10326	22650

**2015 Budget
General Fund - Police**

General Fund (10) Police (505)								
Type	Account	Description	Account	2012 Actual	2013 Actual	2014 Budget	2014 Projected	2015 Budget
Maintenance	Vehicle Repair & Maintenance	All maintenance and repair of police vehicles.	06-21-00	9330	11932	15000	14000	15000
	Equipment Repair & Maintenance	The maintenance and repair of police equipment.	06-21-01	287	57	1000	900	1400
	Vehicle Gas & Oil	Fuel for Police Department vehicles.	06-22-00	44247	45461	45000	48831	50000
	Crimestar Maintenance	Maintenance on the City's Crimestar service and TIPS Hotline Fee.	06-32-02	1500	1500	1500	1500	1500
	Office Equipment Maintenance	Service contract/maintenance for Police Department copier.	06-34-00	707	813	850	792	1100
Total Maintenance				56071	59763	63350	62397	69000
City Services	Hiring Expenses	Includes the screening tests completed before hiring new police officers as well as advertising costs to recruit new police officers for vacant positions.	07-56-00	1980	3570	4000	2700	4000
	Crime Commission	The City's annual contribution to the Crime Commission.	07-57-00	500	500	500	500	500
	Lab Work	The cost of sending evidence out for laboratory analysis if needed.	07-81-00	35	0	2000	500	2000
	Contractual Service Agreement	Payments for investigative information services rendered, Leads on Line, if renewed in 2015 will be \$1488, Medical Advisor/AED, and Accurint Information Services.	07-90-00	330	360	2000	720	2000
	Other City Services	Any other services performed by the Police Department not already covered. This includes the boarding of animals not covered by FOPAS agreement, to include Euthanasia.	07-99-00	83	194	400	119	700
Total City Services				2928	4623	8900	4539	9200
Other Exp.	Miscellaneous	Miscellaneous includes uncategorized expenses.	09-21-00	429	74	350	200	350
	Harvesters-Deer Donation	This line item is used for Harvester donations for deer management. 2014 - \$1,500 for processing 30 deer	09-21-04	320	1500	1500	1500	1500
Total Other Expenses				749	1574	1850	700	1850
Total General Fund (10) Police Expenses				1036992	1096361	1212836	1122368	1268167

**2015 Budget
General Fund - Municipal Court**

General Fund (10) Court (510)								
Type	Account	Description	Account	2012 Actual	2013 Actual	2014 Budget	2014 Projected	2015 Budget
Personnel	Salaries	This includes the salaries of the Administrative Court Clerk and Part-Time Court Clerk.	01-01-00	45468	47661	46457	48833	50483
	Overtime	Any additional salary payment over the base rate of pay for department employees.	01-03-00	96	125	500	0	0
	Judge	The Judge's annual salary is \$18,000.	01-11-00	18000	18000	18000	18000	18000
	FICA & Medicare	This is the City's share of FICA & Medicare cost for its employees.	01-21-00	4904	5004	4969	5088	5250
	Retirement	The City's LAGERS contribution for 2015 is 5.9% of general employee salaries.	01-22-00	1490	1381	1737	1416	1885
	Judge Allowance	Elected Officials receive a monthly allowance of \$45.	01-32-00	540	540	540	540	540
	Membership Fees & Dues	The fees associated with membership to organizations for the Judge, attorneys, and Court employees.	01-41-00	150	400	500	200	500
	Professional Development	This includes the costs for educational seminars and conferences attended by employees, such as registration, travel, lodging, and per diem.	01-41-02	2674	3412	3500	3768	4200
	Prosecutor & Assistant Prosecutor	This includes the salaries of the Prosecutor and Assistant Prosecutor.	01-51-00	22200	22200	22000	22200	22200
	Public Defender	This includes the salary of the Public Defender. Number of cases assigned to the Public Defender has increased significantly.	01-51-02	6500	6500	6500	6500	7200
Total Personnel				102022	105222	104704	106545	110258
Insurance	Health, Life, & Dental	The City offers health, dental, and life insurance to its employees and subsidizes a portion of the premium.	02-02-00	7152	8017	6550	7289	9476
	Workers Compensation	The insurance premium that covers all Municipal Court employees.	02-03-00	1792	1460	2200	2841	4080
	Unemployment	This covers the cost of any unemployment insurance claims for the Municipal Court.	02-04-00			1000	0	0
	Total Insurance				8944	9477	9750	10130

**2015 Budget
General Fund - Municipal Court**

General Fund (10) Court (510)								
Type	Account	Description	Account	2012 Actual	2013 Actual	2014 Budget	2014 Projected	2015 Budget
Utilities	Mobile Phones	The cost of cellular phones, coverage, and allowances for Court employees and the Judge.	03-05-00	1043	120	120	120	120
	Total Utilities			1043	120	120	120	120
Capital Ex	Computers & Programming	The purchase of new computers and any software necessary to carry out staff functions. This line item has been moved to Information Technology Services.	04-11-00	1991				
	Total Capital Expenses			1991	0	0	0	0
Office Expenses	Office Supplies, Computer Accessories & Consumable Items	Includes items such as stationery, pens/pencils, folders, etc. as well as computer accessories, meeting supplies and general consumables. Office supplies have not been coded accurately.	05-01-00	667	1305	1800	250	1800
	Postage	All postage and shipping costs, along with any incidental charges.	05-02-00	433	410	500	500	500
	Computer Equipment, Access, & Programming	Includes the cost of computer accessories and any programming charges associated with their access and use. This line item has been moved to Information Technology Services.	05-03-00	20				
	Printing	Expenses for printing work not performed by City personnel. It would include items such as business cards, forms, notices, letterhead, and books.	05-04-00	4625	3049	4000	3500	4000
	Publications	Publications includes the purchase of books and periodicals that are pertinent to City services and/or employee performance.	05-05-00	207	251	350	350	350
	Processing Fees	Fees associated with Court credit card machine use. Previously included in Computer Equipment, Access, & Programming.	05-06-00		1366	1500	2000	2200
	Small Office Equipment	Items such as printers, calculators, etc. Receipt printer has been malfunctioning for a few years now. Would like to replace before we are without.	05-20-00			100		
Total Office Expenses				5953	6381	8250	6600	8850

**2015 Budget
General Fund - Municipal Court**

General Fund (10) Court (510)									
Type	Account	Description	Account	2012 Actual	2013 Actual	2014 Budget	2014 Projected	2015 Budget	
Maintenance	REJIS System	The fees incurred to check for warrants on defendants. REJIS is going to increase 4% starting Oct. 1, 2013.	06-32-00	237	237	400	400	700	
	Software Support Agreement	Maintenance agreement with Incode for the court module.	06-33-00	1968	2066	2200	2169	2500	
	Office Equipment Maintenance	Maintenance costs for Municipal Court copier.	06-34-00	241	220	480	653	800	
	Total Maintenance				2446	2523	3080	3222	4000
City Services	Boarding of Prisoners	The City's share of the county's cost to hold elections.	07-80-00	10675	4669	14000	5981	14000	
	Bailiff	For any advertisements placed in local newspapers of City business and codification of city ordinances.	07-82-00	5666	5660	6000	6000	6000	
	Translator	The cost of managing and maintaining the Farmers Market.	07-82-01		894	800	1924	800	
Total City Services				16341	11223	20800	13905	20800	
Other Exp.	Miscellaneous	Miscellaneous includes uncategorized expenses.	09-21-00	98	584	500	200	200	
	Contingency	Any unbudgeted emergency expenses the Department may incur. Replaced with a General Fund operating reserve for 2014.	09-21-02						
Total Other Expenses				98	584	500	200	200	
Total General Fund (10) Court Expenses					138838	135531	147204	140722	157784

2015 Budget
General Fund - Community Development

General Fund (10) Community Development (518)								
Type	Account	Description	Account	2012 Actual	2013 Actual	2014 Budget	2014 Projected	2015 Budget
Personnel	Salaries	The total salaries for Community Development employees. This includes all accrued vacation. A portion of Staff salaries are covered in Sewer Expenses, as related to sewer work performed.	01-01-00	193925	197068	195300	197970	198900
	Overtime	Any additional salary payment over the base rate of pay for department employees. None planned for 2014.	01-03-00		57			
	FICA & Medicare	This is the City's share of FICA & Medicare cost for its employees.	01-21-00	13527	14101	14940	15145	15216
	Retirement	The City's LAGERS contribution for 2015 is 5.9% of general employee salaries.	01-22-00	7951	7224	7226	6473	10713
	Community Development Director Auto Allowance	The Community Development Director's auto allowance of \$200 per month.	01-31-00	2400	2400	2400	2400	2400
	Membership Fees and Dues	The fees associated with membership to organizations for Community Development employees.	01-41-00	944	824	1675	1675	1675
	Professional Development	This includes the costs for educational seminars and conferences attended by employees, such as registration, travel, lodging, and per diem.	01-41-02	4796	1228	6400	4820	6400
	Membership Fees and Dues	This item no longer used.	01-42-00	50				
Total Personnel				223594	222902	227942	228483	235304
Insurance	Health, Life, & Dental	Health, Life & Dental contributions for Community Development Department employees. The City offers health, dental, and life insurance to its employees and subsidizes a portion of the premium.	02-02-00	29470	28067	21925	21240	27612
	Workers Compensation	The insurance premium that covers all Community Development employees.	02-03-00	967	-1207	1200	631	1007
	Unemployment	This covers the cost of any unemployment insurance claims for the Community Development Department.	02-04-00			1000	0	1000
Total Insurance				30438	26860	24125	21871	29619
Utilities	Mobile Phones & Pagers	The cost of cellular phones, pagers, and coverage for Community Development employees (inspection staff).	03-05-00	1577	1642	1500	1248	1200
Total Utilities				1577	1642	1500	1248	1200
Capital Exp.	Office Equipment	The purchase of major office equipment. None planned for 2015.	04-21-00	27				0
Total City Services				27	0	0	0	0

**2015 Budget
General Fund - Community Development**

General Fund (10) Community Development (518)								
Type	Account	Description	Account	2012 Actual	2013 Actual	2014 Budget	2014 Projected	2015 Budget
Office Expenses	Office Supplies, Computer Accessories & Consumable Items	Includes items such as stationery, pens/pencils& folders, meeting supplies, computer accessories, plotter ink and general consumables.	05-01-00	368	103	600	1226	1600
	Postage	All postage and shipping costs, along with any incidental charges.	05-02-00	428	536	500	828	750
	Printing	Expenses for printing work not performed on City equipment. Examples include items such as business cards, inspection forms, violation notice cards, etc.	05-04-00	50	224	500	122	500
	Publications	Publications includes the purchase of code books and other printed manuals that are pertinent to City services and/or employee performance.	05-05-00		772			870
	Small Office Equipment	Small equipment such as desktop printers, hole punches, calculators, etc.	05-20-00	28		100		0
	Equipment and Hand Tools	Equipment necessary to carry out department duties including, electrical testers, flash lights, canned smoke and other necessary tools.	05-21-00		20	300		300
	Uniforms	An allowance is provided for required apparel including uniforms, boots, gloves, etc. on an "as needed" basis.	05-31-00	240		400		200
Total Office Expenses				1115	1656	2400	2176	4220
Maintenance	Vehicle Repair & Maintenance	All maintenance and repair work for Community Development Department vehicles (2000 Ford F150 & 2004 Ford Taurus).	06-21-00	486	1251	2200	2200	2200
	Vehicle Gas & Oil	Fuel for Community Development Department vehicles.	06-22-00	1814	1867	1800	1593	1800
	Office Equipment Maintenance	Annual maintenance contracts for Community Development major office equipment. None for 2015.	06-34-00	185	434	0		0
Total Maintenance				2486	3552	4000	3793	2200

**2015 Budget
General Fund - Community Development**

General Fund (10) Community Development (518)								
Type	Account	Description	Account	2012 Actual	2013 Actual	2014 Budget	2014 Projected	2015 Budget
City Services	Public Notices	The cost to advertise and post public notices, including newspaper publications, signage, etc. and for recording. Certified mail included in Postage above.	07-02-01	816	360	800	1462	2000
	Code Enforcement	Costs associated with code enforcement services, including condemnation, demolition, mowing, trash removal, liens and other enforcement expenses. New line item in 2015.	07-?-?					15000
	One Call Utility Locating	This is a fee charged to the City for every One Call utility locate requested in the City limits. This line item has been moved to Sewer Expenses because it is a sewer utility location service provided by Community Development Staff.	07-42-00	1859	828			-
Total City Services				2675	1188	800	1462	17000
Professional Fees	Engineer & Planning Fees	The fees for consultant engineering, planning, surveying or similar specialty work or reviews performed for the Community Development Department.	08-03-00	160	192	3000		3000
	NPDES II/Arcview	The cost to purchase data, aerials, and maintain the City's GIS mapping system.	08-03-02			1500		1500
Total Professional Fees				160	192	4500	0	4500
Other Expenses	Misc – Planning Commission food/supplies	For costs associated with Planning Commission. New line item in 2015.	09-20-?					150
	Miscellaneous	Miscellaneous includes uncategorized Expenses, including file share costs in 2015.	09-21-00	39	91	100		200
	Contingency	Any unbudgeted emergency Expenses the Department may incur. Replaced with a General Fund operating reserve starting in 2014.	09-21-02					-
Total Other Expenses				39	91	100	0	350
Total General Fund (10) Community Development Expenses				262109	258083	265367	259033	294394

2015 Budget
General Fund - Public Works Administration

General Fund (10) Public Works (515)								
Type	Account	Description	Account	2012 Actual	2013 Actual	2014 Budget	2014 Projected	2015 Budget
Personnel	Salaries	Public Works Director annual salary. A portion is covered in Sewer expenses, as related to sewer work performed. Includes funding for a new part-time inspector position.	01-01-00	72000	74248	98000	74599	119075
	FICA & Medicare	This is the City's share of FICA & Medicare cost for its employees.	01-21-00	5393	5570	7497	5707	9109
	Retirement	The City's LAGERS contribution for 2015 is 5.9% of general employee salaries.	01-22-00	2952	2891	2812	2029	4130
	Public Works Director Auto Allowance	The Public Works Director receives an auto allowance of \$250 per month.	01-33-00	3000	3000	3000	2500	3000
	Membership Fees & Dues	The fees associated with membership to organizations for the Public Works Director. APWA, KCAPWA, NSPE.	01-41-00	185	229	500	634	750
	Professional Development	This includes the costs for educational seminars and conferences attended by employees, such as registration, travel, lodging, and per diem.	01-41-02	3270	1868	2600	2824	2600
Total Personnel				86801	87804	114409	88293	138664
Insurance	Health, Life, & Dental	The City offers health, dental, and life insurance to its employees and subsidizes a portion of the premium.	02-02-00	5530	6150	6675	3559	10200
	Workers Compensation	The insurance premium that covers one Public Works Admin. employee.	02-03-00	81	-940	200	437	815
	Unemployment	This covers the cost of any unemployment insurance claims for the Public Works Administration Department.	02-04-00			500	3200	0
Total Insurance				5611	5210	7375	7196	11015
Utilities	Mobile Phones	Cellular phones and coverage for Administration employees.	03-05-00	480	480	480	400	480
Total Utilities				480	480	480	400	480
Capital Exp.	Computers & Programming	The purchase of new computers and any software necessary to carry out staff functions. This line item has been moved to Information Technology Services.	04-11-00	1350				
	Office Equipment	The purchase of major office equipment, such as copiers.	04-21-00		19			
	Storm Water Projects	For improvements of storm water projects. This line item has been moved to CIP.	04-90-00	-120				
Total Capital Expenses				1230	19	0	0	0

**2015 Budget
General Fund - Public Works Administration**

General Fund (10) Public Works (515)								
Type	Account	Description	Account	2012 Actual	2013 Actual	2014 Budget	2014 Projected	2015 Budget
Office Expenses	Office Supplies, Computer Accessories & Consumable Items	Includes items such as stationery, pens/pencils, folders, etc. as well as computer accessories, meeting supplies and general consumables.	05-01-00	711	174	850	550	750
	Postage	All postage and shipping costs, along with any incidental charges.	05-02-00	119	262	150	75	150
	Printing	Expenses for printing work not performed by City personnel. It would include items such as business cards, forms, notices, letterhead, and books.	05-04-00		50		26	50
	Small Office Equipment	Items such as printers, calculators, etc.	05-20-00		30	100	9	
	Uniforms	An allowance is provided for required apparel on an "as needed" basis.	05-31-00			100	100	100
	Other Purchases	Miscellaneous purchases necessary to perform jobs. Consolidated with miscellaneous (09-21-00).	05-32-00		64	100	0	0
Total Office Expenses				831	580	1300	760	1050
Maint.	Tornado Siren	Contracted monthly maintenance on the City's tornado/public safety siren.	06-36-00	2304	2424	2450	2424	2500
	Total Maintenance				2304	2424	2450	2424
Professional Fees	Construction Observation Fees	For observation and inspection of private installation of public improvements.	08-01-01		2333			
	Engineer & Planning Fees	For on-call assistance to supplement staff for special projects and periods of high volume for plan reviews and inspections. Offset in part by development fees for public improvements.	08-03-00	2283	3522	20000	35000	25000
Total Professional Fees				2283	5855	20000	35000	25000
Other Exp.	Miscellaneous	Miscellaneous includes uncategorized expenses.	09-21-00	386	336	400	200	500
	Total Other Expenses				386	336	400	200
Total General Fund (10) Public Works Expenses				99926	102708	146414	134273	179209

**2015 Budget
General Fund - Streets**

General Fund (10) Streets (520)								
Type	Account	Description	Account	2012 Actual	2013 Actual	2014 Budget	2014 Projected	2015 Budget
Personnel	Salaries	The total salaries for Street Department employees. This includes all accrued vacation.	01-01-00	215910	216761	230700	228012	232262
	Overtime	Any additional salary payment over the base rate of pay for department employees.	01-03-00	8398	12813	15000	14685	12500
	FICA & Medicare	This is the City's share of FICA & Medicare cost for its employees.	01-21-00	15999	16655	18796	17078	17718
	Retirement	The City's LAGERS contribution for 2015 is 5.9% of general employee salaries.	01-22-00	8618	8609	9091	7772	13668
	Professional Development	This includes the costs for educational seminars and conferences attended by employees, such as registration, travel, lodging, and per diem.	01-41-02		70	300	100	300
Total Personnel				248925	254907	273887	267647	276448
Insurance	Health, Life, & Dental	The City offers health, dental, and life insurance to its employees and subsidizes a portion of the premium.	02-02-00	37948	39498	32850	31806	41348
	Workers Compensation	The insurance premium that covers all Streets Department employees.	02-03-00	10692	20428	12000	20205	29016
	Unemployment	This covers the cost of any unemployment insurance claims for the Streets Department.	02-04-00			1500	0	1500
Total Insurance				48641	59926	46350	52011	71864
Utilities	Telephone & Voicemail	The charges for local and long distance telephone service and internet for the Street Barn.	03-01-00	1378	1392	1500	1400	1500
	Electricity	Electric utility charges for the Street Barn.	03-02-00	2640	3511	3000	3150	3200
	Gas	Gas utility charges for the Street Barn.	03-02-01	1105	1559	2000	2000	2200
	Water	Water loads and drinking water for the Street Barn.	03-04-00	3433	3790	4000	3747	4000
	Mobile Phones	The cost of cellular phones and coverage for Street Department employees.	03-05-00	1910	2475	2500	2200	2800
	Trash Hauling	The hauling charges for the trash at the Street Barn and trash cans on Main Street. (G-W Trash: \$360/year for Streets dumpster, FREE for Downtown trash)	03-09-00	583	495	600	600	600
Total Utilities				11049	13221.98	13600	13097	14300

**2015 Budget
General Fund - Streets**

General Fund (10) Streets (520)								
Type	Account	Description	Account	2012 Actual	2013 Actual	2014 Budget	2014 Projected	2015 Budget
Capital Exp.	Equipment & Machinery	For the purchase of equipment to be used for street related projects.	04-31-00	543	549			
	Total Capital Expenses			543	549	0	0	0
Office Expenses	Office Supplies, Computer Accessories & Consumable Items	Includes items such as stationery, pens/pencils, folders, etc. as well as computer accessories, meeting supplies and general consumables.	05-01-00	362	695	800	750	800
	Postage	All postage and shipping costs, along with any incidental charges.	05-02-00	466			2	
	Printing	Expenses for printing work not performed by City personnel. It would include items such as business cards, forms, notices, letterhead, and books.	05-04-00	1575				
	Small Office Equipment	Items such as printers, fax machines, telephones, etc.	05-20-00	150	60	400	200	400
	Shop Supplies & Materials	Misc small equipment purchases such as hedge trimmers, saws, brooms, etc.	05-21-00	4200	4028	4000	4500	5000
	Uniforms	An allowance provided for uniforms, including boots, winter apparel, and apparel with the City logo.	05-31-00	2481	2353	2600	2500	2600
Total Office Expenses				9233	7135	7800	7952	8800
Maintenance	Building Maintenance & Repair	This covers maintenance and repairs for the Street Barn. This also includes heating/ air conditioning repair, minor roof repairs, etc.	06-01-00	1653	2660			
	Security System	The security system at the Street Barn.	06-01-01	473	158			
	Vehicle Repair & Maintenance	All maintenance and repair work for Street Department vehicles, such as brakes, tires, hydraulic problems, etc.	06-21-00	4548	7457		333	
	Equipment Repair & Maintenance	All maintenance and repair work for Street Department equipment.	06-21-01	3653	4461		180	
	Vehicle Gas & Oil	Fuel for Street Department vehicles.	06-22-00	16145	20525		24	
	Equipment Gas & Oil	Fuel for Street Department equipment.	06-22-01	3973	3531			
Total Maintenance				30445	38792	0	538	0

**2015 Budget
General Fund - Streets**

General Fund (10) Streets (520)								
Type	Account	Description	Account	2012 Actual	2013 Actual	2014 Budget	2014 Projected	2015 Budget
City Services	Emergency Snow Removal	The purchase of salt and sand to spread on roads during emergency snow removal.	07-20-00	14073	29785			
	Storm Sewers - General Repair	All general repairs on the City's storm sewer system.	07-32-00	283	3221			
	Street Repair Materials	For asphalt necessary to complete pothole repairs on City streets. This does not include asphalt overlay projects, crack seal material, dirt, and paint.	07-33-00	10347	6401			
	Street Lights - Electricity	The utility charges for the City street lights. The increase is due to an agreement with KCPL for Riss Lake street lights (\$250/62 lights annually).	07-41-00	207979	239198		774	
	Street Light Repair & Maintenance	The costs to repair City street lights.	07-41-10	440	130			
	Spring/Fall Cleanup	All expenses pertaining to the semiannual cleanup weekends held during the spring and fall for residents. Recycling Extravaganza and HHW Event now separated below.	07-43-00	10363	9717	11500	11000	9000
	Recycling Extravaganza	All expenses pertaining to the annual Recycling Extravaganza event held during the spring for residents.	07-43-01		926	500	1475	1500
	HHW Collection Event	All expenses pertaining to the Household Hazardous Waste Collection event. Program fees included in Administration Division.	07-43-02		94	400	400	400
	Street Signs	The purchase of street signs needed for City streets. Replace warning signs and regulatory signs.	07-44-00	2842	1726			
	Street Sweeping	Street sweeping conducted each spring.	07-45-00		5100			
	Mosquito & Weed Control	Chemicals used to abate weeds and mosquitoes around the City.	07-51-00	1553	841	2000	1600	2000
	Tree Trimming & Removal	The City cares for trees located within the right-of-way of City streets and maintains Tree City USA status.	07-52-00	3050	2100	4000	4000	4000
	Animal Control	To purchase supplies for animal control.	07-55-00			100	0	100
	Rental Equipment	Rental costs for equipment needed but not owned by the City. This is used for trailer mounted air compressors, chippers and bucket trucks.	07-60-00	485	263			
Total City Services				251414	299502	18500	19249	17000

**2015 Budget
General Fund - Streets**

General Fund (10) Streets (520)								
Type	Account	Description	Account	2012 Actual	2013 Actual	2014 Budget	2014 Projected	2015 Budget
Professional Fees	Engineer & Planning Fees	The fees for work performed by the City Contract Engineer for the Streets Department.	08-03-00					
	NPDES II/Arcview Programming	The cost to upgrade and program the City's GIS software.	08-03-02	30			120	
	Total Professional Fees			30	0	0	120	0
Other Exp.	Miscellaneous	Miscellaneous includes uncategorized expenses.	09-21-00	88	142		72	150
	Contingency	Any unbudgeted emergency expenses the Department may incur. Replaced with a General Fund operating reserve for 2014.	09-21-02					
Total Other Expenses			88	142	0	72	150	
Total General Fund (10) Streets Expenses				600368	674175	360137	360686	388562

**2015 Budget
General Fund - Parks**

General Fund (10) Parks (525)								
Type	Account	Description	Account	2012 Actual	2013 Actual	2014 Budget	2014 Projected	2015 Budget
Personnel	Salaries	The total salaries for Parks employees. This includes all accrued vacation.	01-01-00	113295	115973	119400	120725	119874
	Overtime	Any additional salary payment over the base rate of pay for department employees.	01-03-00	6039	5815	7500	7500	7500
	Seasonal Landscape Maintenance Worker	Three part-time seasonal employees are hired to maintain parks during the summer. Increased from 2012 due to new Platte Landing Park.	01-05-00		6131	30000	22375	33800
	FICA & Medicare	This is the City's share of FICA & Medicare cost for its employees.	01-21-00	8497	9055	9708	10137	9975
	Retirement	The City's LAGERS contribution for 2015 is 5.9% of general employee salaries.	01-22-00	4893	4735	4695	4614	7100
	Membership Fees and Dues	The fees associated with membership to organizations for Parks employees.	01-41-00		15	100	0	100
	Professional Development	This includes the costs for educational seminars and conferences attended by employees, such as registration, travel, lodging, and per diem.	01-41-02	35	41	350	0	100
Total Personnel				132759	141764.45	171753	165351	178449
Insurance	Health, Life, & Dental	The City offers health, dental, and life insurance to its employees and subsidizes a portion of the premium.	02-02-00	17688	19954	18200	17730	23049
	Workers Compensation	The insurance premium that covers all Parks Department employees.	02-03-00	3333	4193	5705	5969	8705
	Unemployment	This covers the cost of any unemployment insurance claims for the Parks Department.	02-04-00			500	0	500
Total Insurance				21021	24146	24405	23699	32254
Utilities	Telephone & Voicemail	The charges for local and long distance telephone service for the Parks office.	03-01-00	1341	1667	1500	1673	1700
	Electricity	Electric utility charges for the Parks office.	03-02-00	10034	13343	10000	13300	14300
	Gas	Gas utility charges for the Parks office.	03-03-00	1074	1397	1200	1800	1500
	Water	Water utility charges and drinking water for the Parks office.	03-04-00	14630	13377	12500	12500	12500
	Mobile Phones	The cost of cellular phones and coverage for Parks employees.	03-05-00	1865	1833	1800	1800	2250
	Trash Hauling	The charges for trash hauling for the City parks. (G-W Trash: \$1,200/year for ELP & Parks dumpsters)	03-09-00	1005	1005	2400	1500	1500
Total Utilities				29948	32621	29400	32573	33750

**2015 Budget
General Fund - Parks**

General Fund (10) Parks (525)								
Type	Account	Description	Account	2012 Actual	2013 Actual	2014 Budget	2014 Projected	2015 Budget
Office Expenses	Office Supplies, Computer Accessories & Consumable Items	Includes items such as stationery, pens/pencils, folders, etc. as well as computer accessories, meeting supplies and general consumables.	05-01-00	764	371	600	345	500
	Postage	All postage and shipping costs, along with any incidental charges.	05-02-00	2	5	50	67	75
	Computer Equipment, Access, & Programming	Includes the cost of computer accessories and any programming charges associated with their access and use. This line item has been moved to Information Technology Services.	05-03-00					
	Printing	Expenses for printing work not performed by City personnel. It would include items such as business cards, forms, notices, letterhead, and books.	05-04-00	6	29	100	386	250
	Publications	Publications includes the purchase of books and periodicals that are pertinent to City services and/or employee performance.	05-05-00			100	0	100
	Small Office Equipment	Items such as printers, fax machines, etc.	05-20-00		150	100		100
	Equipment & Hand Tools	Any equipment or hand tools needed to carry out the work of the Parks Department.	05-21-00	4219	2007	5500	4500	5500
	Uniforms	An allowance provided for uniforms, including boots, winter apparel, and apparel with the City logo.	05-31-00	1088	5838	1200	1000	1500
	Restroom Supplies	Toiletries for the public restrooms in English Landing Park and Platte Landing Park	05-41-01	1080	1792	1800	2200	2200
	Trash Bags	Trash and dog waste bags for the receptacles in City parks.	05-41-02	3831	1931	5000	3000	3800
	Park Enhancements	Amenity improvements for City parks. Includes funding to repair Adams Park retaining wall in 2015.	05-41-03	2971	4296	3000	2209	7000
	Grass Seed & Fertilizer	Grass seed and fertilizer for the City parkland.	05-42-00	1954	1055	2800	2800	2800
Other Purchases	Unbudgeted purchase of supplies.	05-99-00	255	189	500	151	500	
Total Office Expenses				16170	17662	20750	16657	24325

**2015 Budget
General Fund - Parks**

General Fund (10) Parks (525)								
Type	Account	Description	Account	2012 Actual	2013 Actual	2014 Budget	2014 Projected	2015 Budget
Maintenance	Building Maintenance & Repair	Maintenance and repair of Parks office building and other park structures. Includes new efficient cooling systems to replace window units for Parks Building.	06-01-00	2902	3860	4500	4500	6900
	Restrooms	Maintenance of the permanent public restrooms in English Landing Park and Platte Landing Park	06-03-00	1006	557	5300	2089	5500
	Stage Maintenance	Maintenance for the Maxine McKeon Stage in English Landing Park.	06-05-01	134	121		0	150
	Ball Field Maintenance	Includes maintenance for Ball Field 1, Grigsby Field, Volleycourts, and related amenities. Includes beach quality sand for Volleyball courts and backstop netting for Grigsby Field in 2015.	06-05-02	324	503	800	850	6600
	Trail Maintenance	Maintenance of trails in English Landing Park.	06-05-03	1063		3200	226	3000
	Playground Equipment Repair	Maintenance for the playground at English Landing Park.	06-12-00		295	1500	1500	2000
	Spirit Fountain	Maintenance for the Gresham Spirit fountain by the Train Depot.	06-13-00	1791	774	1300	603	1200
	Retention Pond Maintenance	Maintenance on the retaining pond behind the Parkville Athletic Complex.	06-14-00	405				
	Vehicle Repair & Maintenance	Maintenance for the Parks Department vehicles.	06-21-00	5200	1995	5500	5559	6500
	Equipment Repair & Maintenance	Repair and maintenance of Parks Department equipment. This does not include lawn mowers.	06-21-01	2324	3427	2800	3500	2200
	Tractor Mowing Equipment	Maintenance and repair of Parks Department lawn mowers.	06-21-02	3128	2458	3000	6732	4000
	Vehicle Gas & Oil	Fuel for Parks Department vehicles.	06-22-00	11125	6575	7500	6955	7500
Equipment Gas & Oil	Fuel and oil for park mowing equipment.	06-22-01	9955	3566	5500	2891	5000	
Total Maintenance				39358	24131	40900	35406	50550

**2015 Budget
General Fund - Parks**

General Fund (10) Parks (525)								
Type	Account	Description	Account	2012 Actual	2013 Actual	2014 Budget	2014 Projected	2015 Budget
City Services	Rental of Portable Toilets	The City places portable toilets in convenient locations throughout English Landing Park.	07-20-00	3720	2420	3000	2640	3000
	Mosquito & Weed Control	Chemicals used to abate weeds and mosquitoes in City parks.	07-51-00	1085	876	2500	1338	2800
	Landscaping	To purchase mulch, perennials, top soil, etc. for all Parks.	07-51-01	474		2000		2000
	Tree Trimming & Removal	The trimming and removal of any unsafe and/or unhealthy trees in City parks. To maintain Tree City USA status.	07-52-00	4796	7206	5000	6404	12000
	Tree Planting	The cost of planting new trees in City parks.	07-53-00	1069				8000
	Rental Equipment	Rental costs for equipment needed but not owned by the City, such as a lift to accommodate more in-house tree pruning.	07-60-00	41	109	800	600	1000
Total City Services				11185	10611	13300	10981	28800
Other Exp.	Miscellaneous	Miscellaneous includes uncategorized expenses.	09-21-00	67		1500	400	1000
	Contingency	Any unbudgeted emergency expenses the Department may incur. Replaced with a General Fund operating reserve for 2014.	09-21-02					
Total Other Expenses				67	0	1500	400	1000
Total General Fund (10) Parks Expenses				250440	250936	300508	285067	349128

**2015 Budget
General Fund - Nature Sanctuary**

General Fund (10) Nature Sanctuary (535)								
Type	Account	Description	Account	2012 Actual	2013 Actual	2014 Budget	2014 Projected	2015 Budget
Personnel	Salaries	This includes the salary of the Nature Sanctuary Director and part-time employee.	01-01-00	10000	10765	18000	15001	18000
	FICA & Medicare	This is the City's share of FICA & Medicare cost for its employees.	01-21-00	765	828	1350	1148	1377
	Expense Allowance - Other	This is to reimburse personnel for incidental expenses.	01-31-00		61	200		200
	Total Personnel				10765	11654	19550	16149
Utilities	Mobile Phones	Cellular phones and coverage for Nature Sanctuary employees.	03-05-00	94	0	0	0	0
	Total Utilities				94	0	0	0
Capital Exp.	Special Projects	Improvement projects funded by the Nature Sanctuary donation funds. Need to extend electrical service to the maintenance shed in 2015.	04-03-00	0	2803	0	0	2000
	Total Capital Expenses				0	2803	0	2000
Office Expenses	Office Supplies, Computer Accessories & Consumable Items	Includes items such as stationery, pens/pencils, folders, etc. as well as computer accessories, meeting supplies and general consumables.	05-01-00	97		100	90	100
	Postage	All postage and shipping costs, along with any incidental charges.	05-02-00	4	7	50	27	50
	Printing	Expenses for printing work not performed by City personnel. It would include items such as business cards, forms, notices, letterhead, and books.	05-04-00	515		500	497	500
	Equipment & Hand Tools	Equipment and hand tools necessary to completing work for the Nature Sanctuary.	05-21-00	79	154	450	175	400
	Materials	Hardware, mulch, signs, and other miscellaneous materials.	05-41-00	1538	302	1200	221	1000
	Program Expenses	Costs associated with the Day Camps, Ghost Stories, and other events held in the Nature Sanctuary throughout the year. Offset by program fees.	05-42-00	2305	1931	2700	1079	2700
	Other Purchases	This line item is no longer used.	05-99-00	21				
	Total Office Expenses				4559	2394	5000	2089

**2015 Budget
General Fund - Nature Sanctuary**

General Fund (10) Nature Sanctuary (535)								
Type	Account	Description	Account	2012 Actual	2013 Actual	2014 Budget	2014 Projected	2015 Budget
Maintenance	Building Maintenance & Repair	Maintenance for the maintenance shed and Girl Scout shelter. Also includes funding for portable restroom facilities as needed.	06-01-00	634	15			950
	Trail Maintenance	Maintenance of trails in the Nature Sanctuary.	06-05-03		1085	1500	1907	1500
	Vehicle Repair and Maintenance	All maintenance and repair work for Nature Sanctuary vehicles. Such as brakes, tires, hydraulic problems, etc.	06-21-00	79	933	1000	648	1000
	Equipment Repair & Maintenance	All maintenance and repair work for Nature Sanctuary equipment.	06-21-01		63	150	12	150
	Vehicle Gas and Oil	Fuel for Nature Sanctuary vehicles.	06-22-00	103	129	600	184	400
Total Maintenance				816	2226	3250	2751	4000
City Services	Mosquito & Weed Control	Materials for mosquito and weed abatement in the Nature Sanctuary.	07-51-00				223	250
	Total City Services				0	0	0	223
Other Exp.	Miscellaneous	Miscellaneous includes uncategorized expenses.	09-21-00	1024	276	500		500
	Total Other Expenses				1024	276	500	0
Total General Fund (10) Nature Sanctuary (535)				17258	19352	28300	21213	31077

2015 Budget
General Fund - Information Technology

General Fund (10) Information Technology (555)								
Type	Account	Description	Account	2012 Actual	2013 Actual	2014 Budget	2014 Projected	2015 Budget
Personnel	Information Technology Support Contract	The Information Technology Support annual contract with eNet, LLC for \$2,125 per month (maximum).	01-52-00	9000	18713	25500	18660	25500
	Specialized Support Contract	Specialized personnel and contract services required beyond Information Technology Support annual contract.	01-53-00		1975			
	Total Personnel				9000	20688	25500	18660
IT Expenses	Equipment	The purchase of any new IT related equipment, such as computers, servers, printers, copiers, etc.	02-01-00		18214		494	2000
	Software	The purchase of software licenses such as Microsoft Office and annual maintenance for the Incode accounting program. Previously located in Administration.	02-02-00		5875	19100	13600	13900
	Domain Registrations	Cost of domain registrations for parkvillemo.com (\$24/year), and parkvillemo.gov (\$125.00/year), and website hosting with InfoDeli, LLC for \$20 per month.	02-04-00			175	150	390
	Total IT Expenses				0	24090	19275	14244
Maint.	Maintenance & Repair	Annual subscriptions for offside backup and disaster recovery.	06-01-00		1106	2125	2124	2124
	Total Maintenance				0	1106	2125	2124
Total General Fund (10) Information Technology (555)				9000	45884	46900	35028	43914

**2015 Budget
General Fund - Public Information**

General Fund (10) Public Information (540)								
Type	Account	Description	Account	2012 Actual	2013 Actual	2014 Budget	2014 Projected	2015 Budget
Personnel	Technical Consultant	This is the contract with Curious Eye to manage filming and live streaming of Board of Aldermen and Planning Commission meetings.	01-52-00	29834	12373	9000	9000	10200
	Production Assistant/Intern	Cost for contract production assistants to film meetings. Previously included in Technical Consultant fee above.	01-53-00		803	2100	1650	2100
	Total Personnel			29834	13175	11100	10650	12300
Capital Exp.	Computers & Programming	Expense for live streaming annual contract and one-time setup.	04-11-00	712	3717		299	
	Office Equipment	The purchase of supplies for web streaming such as DVDs.	04-21-00		23	200		200
Total Capital Expenses			712	3740	200	299	200	
Office Exp.	Computer Equipment, Access & Programming	Includes the cost of computer accessories and any programming charges associated with their access and use.	05-03-00	60		500	150	500
	Equipment & Hand Tools	For any equipment needed for the operation of Channel 2. This includes a switcher for the control room and cameras for the Board room.	05-21-00	32				
Total Office Expenses			92	0	500	150	500	
Maintenance	Newsletter/Website	For costs associated with the twice per year resident newsletter. Previously in Administration division	09-05-00			4000	3966	4000
	Website Maintenance	Maintenance and upkeep charges for the City's website (http://www.parkvillemo.gov). Previously in Administration division.	09-05-01			1200		250
	Computer Maintenance	Annual subscription fees for live streaming and storage service.	06-31-00			600	500	500
Total Maintenance			0	0	5800	4466	4750	
Total General Fund (10) Public Information (540)				30637	16915	17600	15566	17750

**2015 Budget
General Fund - Public Information**

General Fund (10) Public Information (540)								
Type	Account	Description	Account	2012 Actual	2013 Actual	2014 Budget	2014 Projected	2015 Budget
Personnel	Technical Consultant	This is the contract with Curious Eye to manage filming and live streaming of Board of Aldermen and Planning Commission meetings.	01-52-00	29834	12373	9000	9000	10200
	Production Assistant/Intern	Cost for contract production assistants to film meetings. Previously included in Technical Consultant fee above.	01-53-00		803	2100	1650	2100
	Total Personnel			29834	13175	11100	10650	12300
Capital Exp.	Computers & Programming	Expense for live streaming annual contract and one-time setup.	04-11-00	712	3717		299	
	Office Equipment	The purchase of supplies for web streaming such as DVDs.	04-21-00		23	200		200
Total Capital Expenses			712	3740	200	299	200	
Office Exp.	Computer Equipment, Access & Programming	Includes the cost of computer accessories and any programming charges associated with their access and use.	05-03-00	60		500	150	500
	Equipment & Hand Tools	For any equipment needed for the operation of Channel 2. This includes a switcher for the control room and cameras for the Board room.	05-21-00	32				
Total Office Expenses			92	0	500	150	500	
Maintenance	Newsletter/Website	For costs associated with the twice per year resident newsletter. Previously in Administration division	09-05-00			4000	3966	4000
	Website Maintenance	Maintenance and upkeep charges for the City's website (http://www.parkvillemo.gov). Previously in Administration division.	09-05-01			1200		250
	Computer Maintenance	Annual subscription fees for live streaming and storage service.	06-31-00			600	500	500
Total Maintenance			0	0	5800	4466	4750	
Total General Fund (10) Public Information (540)				30637	16915	17600	15566	17750

Guest Room Tax/Economic Development (46)

Last Updated 10/13/14

	2011 Actual	2012 Actual	2013 Actual	2014 Budget	2014 YTD	2014 Projected	2015 Budget	2016 Projected	2017 Projected	2018 Projected	2019 Projected	2020 Projected
<i>Beginning Fund Balance</i>	\$13,294	\$ (2,692)	\$ 309	\$ 4,001	\$ 2,312	\$ 2,312	\$ 312	\$ 1,812	\$ 3,327	\$ 4,857	\$ 6,403	\$ 7,964
Revenues												
Guest Room Tax	4,014	3,001	2,003	2,500	1,160	1,500	1,500	1,515	1,530	1,545	1,561	1,577
Partner Contributions					1,500	1,500						
Transfer from Carry Over		-	-									
Transfer from General Fund		20,000	20,000	-								
Eco Devo Fund Revenues:	4,014	23,001	22,003	2,500	2,660	3,000	1,500	1,515	1,530	1,545	1,561	1,577
Total Sources:	\$17,308	\$20,309	\$22,312	\$6,501	\$4,972	\$5,312	\$1,812	\$3,327	\$4,857	\$6,403	\$7,964	\$9,540
Expenditures												
Advertising		-	-			-						
Economic Development	20,000	20,000	20,000	5,000	5,000	5,000	-	-	-	-	-	-
Eco Devo Fund Expenditures:	20,000	20,000	20,000	5,000	5,000	5,000	-	-	-	-	-	-
Estimated Ending Balance (deficit) :	(\$2,692)	\$309	\$2,312	\$1,501	(\$28)	\$312	\$1,812	\$3,327	\$4,857	\$6,403	\$7,964	\$9,540

**2015 Budget
Economic Development/Guest Room Tax Fund (46)**

Economic Development Fund (46) Revenues and Expenses								
Type	Account	Description	Account	2012 Actual	2013 Actual	2014 Budget	2014 Projected	2015 Budget
Revenues	Beginning Fund Balance	Projected carryover from prior year.		-2692	309	4001	2312	312
	Guest Room Tax	Proceeds from the 5% guest room tax applied to overnight hotel/motel room stays.	41001-00	3001	2003	2500	1500	1500
	Parkville EDC Contribution	Partnership funding from the EDC for joint projects such as feasibility studies and outside consultants.					1500	
	Transfers	Transfers from other funds.	41003-00	20000	20000			
Total Economic Development Fund (46) Revenues				20309	22312	6501	5312	1812
Expenses	Economic Development - PEDC	Annual membership dues for the Parkville Economic Development Council. Moved to General Fund - Administration in 2014.	0703-00	20000	20000			
	Economic Development - Other	Other miscellaneous economic development projects, studies, fees, etc.	0703-00			5000	5000	
Total Economic Development Fund (46) Expenses				20000	20000	5000	5000	0
Ending Fund Balance Economic Development Fund (46)				309	2312	1501	312	1812

Emergency Reserve (50)

Last Updated 10/13/14

	2012 Actual	2013 Actual	2014 Budget	2014 YTD	2014 Projected	2015 Budget	2016 Projected	2017 Projected	2018 Projected	2019 Projected	202 Projected
<i>Beginning Fund Balance</i>	\$ 618,931	\$ 724,989	\$ 1,070,966	\$ 1,070,966	\$ 1,070,966	\$ 1,387,966	\$ 1,387,966	\$ 1,387,966	\$ 1,387,966	\$ 1,387,966	\$ 1,387,966
Revenues											
Transfer from Transportation Fund	-	-	-	-	-	-	-	-	-	-	-
Transfer from Sewer Fund	-	-	-	-	-	-	-	-	-	-	-
Transfer from General Fund	106,058	450,000	317,000	237,750	317,000	-	-	-	-	-	-
Emergency Reserve Revenues:	106,058	450,000	317,000	237,750	317,000	-	-	-	-	-	-
Total Sources:	724,989	1,174,989	1,387,966	1,308,716	1,387,966	1,387,966	1,387,966	1,387,966	1,387,966	1,387,966	1,387,966
Expenditures											
Brush Creek Sewer NID	-	104,023	-	-	-	-	-	-	-	-	-
Brink Meyer Road NID	-	-	-	-	-	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-	-	-	-	-	-
Emergency Reserve Expenditures:	-	104,023	-	-	-	-	-	-	-	-	-
Estimated Ending Balance (deficit):	724,989	1,070,966	1,387,966	1,308,716	1,387,966	1,387,966	1,387,966	1,387,966	1,387,966	1,387,966	1,387,966
TARGET (per reserve policy):	1,069,849	1,021,875	1,055,128	1,055,128	1,004,554	1,046,427	1,050,000	1,050,000	1,050,000	1,050,000	1,050,000

**2015 Budget
Emergency Reserve Fund**

Emergency Reserve (50) Revenues and Expenses								
Type	Account	Description	Account	2012 Actual	2013 Actual	2014 Budget	2014 Projected	2015 Budget
Revenues	Beginning Fund Balance	Projected carryover from prior year.		618,931	724,989	1,070,966	1,070,966	1,387,966
	Transfer from General Fund	Fund transfer from the General Fund.	42010-00	106,058	450,000	317,000	317,000	-
Total Emergency Reserve (50) Revenues				724,989	1,174,989	1,387,966	1,387,966	1,387,966
Expenses	Brush Creek Drainage NID	Unanticipated costs related to financing for the Brush Creek NID.	01-01-00		104,023			
	Brink Myers Road NID	Unanticipated costs related to financing for the Brink Myers NID	01-01-01					
	Miscellaneous	Emergency expenses that are unfunded and uncategorized.	09-21-00					
Total Emergency Reserve (50) Expenses				-	104,023	-	-	-
Ending Fund Balance Emergency Reserve (50)				\$ 724,989	\$ 1,070,966	\$ 1,387,966	\$ 1,387,966	\$ 1,387,966

**2015 Budget
Equipment Reserve Fund (42)**

Equipment Fund (42) Revenues and Expenses								
Type	Account	Description	Account	2012 Actual	2013 Actual	2014 Budget	2014 Projected	2015 Budget
Revenues	Beginning Fund Balance	Projected carryover from prior year.		84,542	3,175		3,281	3,281
	Sale of Equipment	Revenue generated from the sale of City-owned equipment.	41805-00		25,295			
	Transfer from Transportation Fund	Transfer to fund transportation equipment.	42001-00	20,000	111,000			
	Transfer from Sewer Fund	Transfer to fund sewer equipment.	42002-00		23,431			
	Transfer from General Fund	Transfer to fund equipment purchases not covered by specific Funds.	42010-00	81,000	36,000			
Total Equipment Fund (42) Revenues				185,542	198,901	-	3,281	3,281
Exp: Police	Vehicle	For the purchase of a 2013 AWD Police Taurus Sedan with emergency equipment, radio, video, etc.	04-01-00	31,498	30,564			
	Equipment Replacement Program	Funded Countywide Public Communication System for 2012. Nothing budgeted in 2013.	04-11-00	88,019	5,557			
	Expenses: Police				119,517	36,121	-	-
Exp: Court	Office Equipment - Copier	For the purchase of a multi-function copier, printer, fax, scanner to replace existing equipment.	04-21-00		3,923			
	Expenses: Community Development				-	3,923	-	-
Exp: Streets	Vehicle	For the purchase of a 1-ton truck (cab with chassis). To be equipped for snow plowing.	04-01-00		48,941			
	Uniloader	For the purchase of a uniloader for the Streets Department in 2012.	04-32-00	34,850				
	Backhoe	For the purchase of a 2013 extendahoe, 4 wheel drive backhoe.	04-33-00		78,970			
Expenses: Streets				34,850	127,911	-	-	-
Exp: Parks	Flex Wing Mower Attachment	Attachment to tractor for mowing in Platte Landing Park (2013).	04-31-00		4,234			
	Playground Equipment/Replacement	Shown as a transfer to General Fund for budgeted equipment purchases.	04-33-00	28,000				
Expenses: Parks				28,000	4,234	-	-	-
Exp: Sewer	Vehicle	For the purchase of a F-150 4x4 with V8, long bed, power windows, extended cab, and tow package.	04-01-01		23,431			
	Expenses: Sewer				-	23,431	-	-
Total Equipment Fund (42) Expenses				182,367	195,620	-	-	-
Ending Fund Balance Equipment Fund (42)				3,175	3,281	-	3,281	3,281

Fewson Fund (45)

Last Updated 10/13/14

	2011 Actual	2012 Actual	2013 Actual	2014 Budget	2014 YTD	2014 Projected	2015 Budget	2016 Projected	2017 Projected	2018 Projected	2019 Projected	2020 Projected
<i>Beginning Fund Balance</i>	\$529,213	\$ 538,487	\$ 545,515	\$ 572,935	\$ 557,014	\$ 557,014	\$ 542,164	\$ 544,096	\$ 546,039	\$ 547,992	\$ 549,956	\$ 551,930
Revenues												
Interest Income	17,091	11,589	6,283	6,500	5,236	6,500	5,964	5,985	6,006	6,028	6,050	6,071
Miscellaneous	-	-	28,285	-	-	-	-	-	-	-	-	-
Return on Investments	-	2,261	-	-	-	-	-	-	-	-	-	-
Earned on Investments	14,288	-	-	-	-	-	-	-	-	-	-	-
Total Fewson Fund Revenues	31,379	13,850	34,569	6,500	5,236	6,500	5,964	5,985	6,006	6,028	6,050	6,071
Total Sources	560,592	552,337	580,084	579,435	562,251	563,514	548,128	550,081	552,045	554,020	556,005	558,002
Expenditures												
Purchase of Interest on Bonds	968	-	-	-	-	-	-	-	-	-	-	-
Loss on Investment	15,029	6,682	8,642	5,000	-	3,700	900	900	900	900	900	900
Trust/Bank Fees	5,453	139	139	150	53	150	150	150	150	150	150	150
Federal Tax	656	-	-	-	-	-	-	-	-	-	-	-
Distribution to City (50% of Proceeds)	-	-	-	3,250	-	3,284	2,982	2,993	3,003	3,014	3,025	3,036
Distribution to City (Reserved from Prior Years)	-	-	14,289	14,216	-	14,216	-	-	-	-	-	-
Project Loans	-	-	-	-	-	-	-	-	-	-	-	-
Transfers	-	-	-	-	-	-	-	-	-	-	-	-
Fewson Fund Expenses	22,105	6,821	23,069	22,616	53	21,350	4,032	4,043	4,053	4,064	4,075	4,086
Estimated Ending Balance (deficit) :	538,487	545,516	557,014	556,819	562,198	542,164	544,096	546,039	547,992	549,956	551,930	553,916

Note: The distribution to the City is calculated as 50% of interest earnings and gain on investment minus any administrative fees.

**2015 Budget
Fewson Fund (45)**

Fewson Fund (45) Revenues and Expenses								
Type	Account	Description	Account	2012 Actual	2013 Actual	2014 Budget	2014 Projected	2015 Budget
Revenues	Beginning Fund Balance	Projected carryover from prior year.		538,486	545,515	572,935	557,014	542,164
	Interest Income	Interest earned on investments. George Fewson stipulated that 1/2 of earnings be retained in the fund.	41701-01	11,589	6,283	6,500	6,500	5,964
	Miscellaneous	Miscellaneous revenues including donations, tax refunds, etc.	41801-00		28,285			
	Gain on Investment	Any capital gains on investments from the previous year.	41804-00	2,261				
	Earned on Investments	Monies earned on investments through CD's and cash on hand for the purpose of loans to fund specific projects.	41901-00					
Total Fewson Fund (45) Revenues				552,336	580,084	579,435	563,514	548,128
Expenses	Loss on Investment	Any losses on investments from the previous year.	09-50-00	6,682	8,642	5,000	3,700	900
	Trust/Bank Fees	Fees deducted prior to receiving the gain on investment. Prior trust manager charged management fees for 2010 in 2011.	09-50-01	139	139	150	150	150
	Capital Expenses	Monies expended for eligible projects with 50% share of annual proceeds (includes accumulated proceeds 2011 - 2014).	04-01-00			17,466		
	Distribution to City (50% of proceeds)	Per trust requirements, 50% of interest earnings plus any gain on investment (minus administrative fees) is returned to the City for eligible projects.					3,284	2,982
	Distribution to City (Reserved from prior years)	Distribution proceeds held from prior years due to lack of an eligible project.	20-02-00		14,289		14,216	
Total Fewson Fund (45) Expenses				6,821	23,069	22,616	21,350	4,032
Ending Fund Balance Fewson Fund (45)				545,515	557,014	556,819	542,164	544,096

Nature Sanctuary Fund (60)

Last Updated 10/13/14

	2012 Actual	2013 Actual	2014 Budget	2014 YTD	2014 Projected	2015 Budget	2016 Projected	2017 Projected	2018 Projected	2019 Projected	2020 Projected
<i>Beginning Fund Balance</i>	\$ 34,532	\$ 41,129	\$ 40,792	\$ 40,821	\$ 40,821	\$ 32,496	\$ 33,996	\$ 35,424	\$ 36,774	\$ 38,042	\$ 39,223
Revenues											
Donations	8,265	6,058	2,500	2,638	2,400	2,000	2,020	2,040	2,061	2,081	2,102
Memberships	-	-	-	-	-	-	-	-	-	-	-
Programs	-	-	-	-	1,500	1,500	1,508	1,515	1,523	1,530	1,538
Sales - Tees Shirts	-	-	-	-	-	-	-	-	-	-	-
Grants	-	-	-	-	-	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-	-	-	-	-	-
Nature Sanctuary Fund Revenues:	8,265	6,058	2,500	2,638	3,900	3,500	3,528	3,555	3,583	3,611	3,640
Total Sources:	42,797	47,187	43,292	43,459	44,721	35,996	37,524	38,979	40,357	41,654	42,862
Expenditures											
Expenditures	1,668	1,366	13,000	4,225	12,225	2,000	2,100	2,205	2,315	2,431	2,553
Transfers	-	5,000	-	-	-	-	-	-	-	-	-
Nature Sanctuary Fund Expenditures:	1,668	6,366	13,000	4,225	12,225	2,000	2,100	2,205	2,315	2,431	2,553
Estimated Ending Balance (deficit) :	41,129	40,821	30,292	39,234	32,496	33,996	35,424	36,774	38,042	39,223	40,310

**2015 Budget
Nature Sanctuary Donations Fund (60)**

PNS Donation Fund (60) Revenues and Expenses								
Type	Account	Description	Account	2012 Actual	2013 Actual	2014 Budget	2014 Projected	2015 Budget
Revenues	Beginning Fund Balance	Projected carryover from prior year.		34532	41129	40792	40821	32496
	Donations	Gifts from private citizens or groups.	40901-00	8265	6058	2500	2400	2000
	Programs	Registration fees for events and programs.	40903-00				1500	1500
Total PNS Donation Fund (60) Revenues				42797	47187	43292	44721	35996
Exp: PNS Donation Fund	Special Projects	Special improvement projects to enhance Nature Sanctuary grounds and facilities.	04-03-00	1668	1366			0
	Transfer to the General Fund	Transfer to the General Fund to support Nature Sanctuary projects or operating expenses.	20-10-00		5000			0
	Expenses: PNS Donation Fund				1668	6366.00	0	0
Exp: CIP	Equipment	No equipment purchases planned in 2015.				5000	4225	
	Project	Repair the low water crossing over White Alloe Creek by pumping concrete into the voids under the existing slab.				8000	8000	
	Project	Extend electrical service to the maintenance building.						2000
Expenses: CIP				0	0	13000	12225	2000
Total PNS Donation Fund (60) Expenses				1668	6366	13000	12225	2000
Ending Fund Balance PNS Donation Fund (60)				41129	40821	30292	32496	33996

Park Donations (63)

Last Updated 10/13/14

	2013 Actual	2014 Budget	2014 YTD	2014 Projected	2015 Budget	2016 Projected	2017 Projected	2018 Projected	2019 Projected	2020 Projected
<i>Beginning Fund Balance</i>	\$ 70,847	\$ 45,105	\$ 45,462	\$ 45,462	\$ 45,767	\$ 45,767	\$ 45,767	\$ 45,767	\$ 45,767	\$ 45,767
Revenues										
Transfer from Park Reservations & Fees	576	-	-	-	-	-	-	-	-	-
Transfer from Parkland Dedication Fund	43,362	-	-	-	-	-	-	-	-	-
Donations	6,592	-	305	305	-	-	-	-	-	-
Park Donations Fund Revenues:	50,530	-	305	305	-	-	-	-	-	-
Total Sources:	121,377	45,105	45,767	45,767	45,767	45,767	45,767	45,767	45,767	45,767
Expenditures										
Parks	11,151	-	-	-	-	-	-	-	-	-
Transfers	64,764	-	-	-	-	-	-	-	-	-
Park Donations Expenditures:	75,915	-	-	-	-	-	-	-	-	-
Estimated Ending Balance (deficit) :	45,462	45,105	45,767	45,767	45,767	45,767	45,767	45,767	45,767	45,767
<i>Restricted Donations</i>		<i>1,560</i>	<i>1,560</i>	<i>1,560</i>	<i>1,560</i>					

**2015 Budget
Park Donations Fund (63)**

Parks Donation Fund (63) Revenues and Expenses							
Type	Account	Description	Account	2013 Actual	2014 Budget	2014 Projected	2015 Budget
Revenues	Beginning Fund Balance	Projected carryover from prior year.		70847	45105	45462	45767
	Transfer from Park Reservations & Fees	Combining this fund with Parks Donations in 2014.	41901-00	576			
	Transfer from Parkland Dedication Fund	Combining this fund with Parks Donations in 2014.	41901-00	43362			
	Donations	Miscellaneous grants and private donations to Parkville parks.	40901-00	6592		305	
Total Parks Donation Fund (63) Revenues				121377	45105	45767	45767
Exp.	Other Park Expenses	Smaller projects such as the tree inventory in English Landing Park.	05-41-00	11151			
	Transfer to Projects Fund	Transfer to Projects Fund to supplement eligible projects.	20-20-00	64764			
Total Parks Donation Fund (63) Expenses				75915	0	0	0
Ending Fund Balance Parks Donation Fund (63)				45462	45105	45767	45767

**2015 Budget
Projects Fund (95)**

Projects Fund (95) Revenues and Expenses								
Type	Account	Description	Account	2012 Actual	2013 Actual	2014 Budget	2014 Projected	2015 Budget
Revenues	Beginning Fund Balance	Projected carryover from prior year.		243,700	331,920		69,604	82
	Transfer from Park Donation Fund	Transfer from the Park Donation Fund to cover expenses relating to the Parks/Sewer building façade improvements and DRJP project materials.	41601-00		64,764		350	
	Transfer from Transportation Fund	Transfer from the Transportation Fund to cover expenses relating to the Route 9 Bicycle-Pedestrian Trail.	41611-00	41,000				
	Transfer from General Fund	Transfer from the General Fund to cover project expenses.	41621-00	146,500				
	Transfer from Sewer Fund	Transfer from the Sewer Fund to assist in funding expenses relating to the Parks/Sewer building façade improvements.	41631-00		25,000			
	Platte County Grant for A-Truss Bridge	Grant monies received from Platte County for project expenses relating to the painting of the A-Truss Bridge.	41761-00	25,000				
	Grant for Livable Communities	Grant monies received to cover Livable Communities project costs. Grant awarded.	41781-00	27,985	77,821		416	
	Grant for PSP Downtown Master Plan	MARC Planning Sustainable Places Grant monies to be received for downtown Parkville Master Plan. Grant awarded.	41781-01		46,318		17,682	
	Grant for PAC Detention Pond Dredging	Platte County Outreach Grant monies to be applied to PAC detention pond dredging project. \$5000 grant awarded.	41781-03				5,000	
	Grant for TE Projects/Route 9 Bicycle-Pedestrian Trail	MoDOT Transportation Enhancement Grant to cover expenses relating to the Route 9 Bicycle-Pedestrian Trail. Grant awarded.	41803-00					
Partner Contributions	Contributions pledged from project partners. \$1,500 in 2013 from Park University toward PSP Downtown Master Plan	41806-00				1,500		
Total Projects Fund (95) Revenues				484,185	545,822	-	94,552	82

**2015 Budget
Projects Fund (95)**

Projects Fund (95) Revenues and Expenses								
Type	Account	Description	Account	2012 Actual	2013 Actual	2014 Budget	2014 Projected	2015 Budget
Exp: Public Works	Livable Communities Study	Expenses relating to the Livable Communities Study covered by the Livable Communities Grant.	04-12-00	83,694	49,032			
	TE Projects/Route 9 Bicycle-Pedestrian Trail	Expenses relating to the design and engineering of the Route 9 Bicycle-Pedestrian Trail.	04-13-00	16,174	25,889			
	Downtown/Entryway Improvement Design	Expenses relating to the downtown/entryway improvement design covered by a grant.	04-24-00				15,000	
	Expenses: Public Works				99,868	74,920	-	15,000
Exp: Community Development	45 Highway Corridor Plan	Expenses relating to the 45 Highway Corridor Plan.	04-17-00		20,000			
	PSP Downtown Master Plan	Expenses relating to the PSP Downtown Master Plan.	04-20-00		83,058		250	
	Expenses: Community Development				-	103,058	-	250
Exp: Parks	A-Truss Bridge	Completed in 2012.	04-19-00	49,669				
	PAC Detention Pond Dredging	Expenses related to the dredging of the PAC detention pond. Awarded a partial Platte County outreach grant of \$5,000.	04-21-00		7,980			
	Parks/Sewer Building Façade Improvements	Expenses related to installing a new roof, new doors and windows and making other designed building improvements.	04-22-00		1,836		78,268	
	DRJP Project Materials	To fund materials for additional DRJP projects to be completed in 2013.	04-23-00		8,424		952	
Expenses: Parks				49,669	18,240	-	79,220	-
Exp: Sewer	Pump Station Improvement	This item no longer used. All sewer projects included in Sewer Fund or Sewer CIP as appropriate.	04-18-00	2,727				
	Expenses: Maintenance				2,727	-	-	-
Exp: Transfers	Transfer to General Fund	Transfer of surplus funds from prior projects to General Fund.	20-10-00		280,000			
	Expenses: City Services				-	280,000	-	-
Total Projects Fund (95) Expenses				152,265	476,218	-	94,470	-
Ending Fund Balance Projects Fund (95)				331,921	69,604	-	82	82