



**Work Session Agenda**  
**BOARD OF ALDERMEN**  
CITY OF PARKVILLE, MISSOURI  
October 15, 2019; 5:30 p.m.  
City Hall Board Room

**1. GENERAL AGENDA**

- A. 2020 City of Parkville Operating and Capital Budget

## **CITY OF PARKVILLE Policy Report**

Date: October 10, 2019

Prepared By:  
Joe Parente  
City Administrator

Reviewed By:  
Mathew Chapman  
Finance/HR Director

ISSUE:  
First Work Session – 2020 City of Parkville Operating and Capital Budget

BACKGROUND:

The City operates on a January 1 – December 31 fiscal year and therefore must adopt a 2020 operating budget and 2021 - 2025 Capital Improvement Program (CIP) before the end of the calendar year. The process involves four budget work sessions followed by two readings of an ordinance during regular legislative meetings 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 attached budget calendar.

The major operating fund of the City is the General Fund that 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. A review of the status of the 2019 budget will be followed by the 2020 forecast.

2019 Budget

The audited beginning fund balance for 2019 was \$1,747,951. Projected revenues for 2019 are expected to above budgeted figure of \$4,415,750. However, some revenues over performed projections, while others underperformed. A highlight of 2019 revenues is as follows:

- Property tax revenue is projected to increase above 6%, in line with projections. New construction being added to the tax rolls increase collections above the increase allowed under property tax ceiling laws.
  - Sales tax collections are projected to increase approximately 2% over those collected in 2018.
  - After a record year in 2018, Building permits and other development fees continue to provide strong revenue for the General Fund. With new development activity approved in the city, this trend is expected to continue.
  - Franchise fees, which represents a significant amount of operating revenue for the city, are down slightly. The Telecommunication franchise fee revenue continues to be below prior year levels. Staff is monitoring industry and regulatory trends to attempt to account for this drop.
  - Court revenues continue to be lower than previous years, mostly attributed to changes in state law that has affected court fees. It is projected in 2019 that costs to operate the court will exceed revenue brought in. This reverses a long trend where revenue covered both the cost of operating the municipal court, and offset part of the cost of operating the police department.
  - Due to the flooding of the riverfront parks, parks reservation fees are down this year. Revenue is expected to be approximately \$21,000 less than projected.
  - The General Fund Revenue estimate includes a \$406,388 payment from FEMA for the Low Water Crossing project and a \$400,000 payment from the Creekside Development.
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The 2019 General Fund Expenses is projected to exceed budget by \$427,571. However, there will be reimbursements to the city that will offset this budget excess. These reimbursements include approximately \$175,000 in emergency flood related expenses (reimbursed by FEMA), \$406,388 in grant fund reimbursement for the Low Water Crossing Project, and \$173,983 in legal and professional services costs reimbursements from the Creekside Development Funding Agreement. Excluding these costs, for budget performance reference purposes, projected expenditures will be approximately \$327,900 under budget.

### 2020 Budget

Operating revenues to the General Fund (primarily sales taxes and property taxes) are expected to have modest growth in line with inflation. Revenue for building permits and developer fees are expected to be stable. The City continues to be well-positioned for the 2020 budget based on the carryover fund balance projected from 2019 of \$1,798,126.

For the first budget work session, staff prepared a recommended General Fund budget with a 6.8% operating expense increase of \$291,029 (net of transfers and capital outlay), which is approximately \$861,138 below anticipated revenues for 2020 (net of fund balance). Factoring in transfers to the Projects Fund and Debt Service Fund, projected expenses are below expected revenues by \$38,316.

The most significant changes to the General Fund for 2020 are personnel items as follows, and each will be discussed in more detail at the work session:

- 2.5% wage increase (based on satisfactory performance)
- Increase of LAGERS Retirement Tier
- Employee health insurance

As mentioned above, the current projected General Fund ending balance for 2019 is \$1,798,126. For 2020, the budget projects an ending General Fund Balance of \$1,220,490. This represents a reserve of 20%, which exceeds the City's reserve policy to "endeavor to grown a general fund balance of 15% of general fund appropriations for the succeeding fiscal year." Staff recommends at least this level of fund balance in 2020 based on the five-year fund forecast which shows declining reserve balances.

This fund balance amount assumes General Fund capital outlay (CIP) expenses for projects and equipment of \$515,951 in 2020. This is a preliminary estimate and the CIP will be reviewed in further detail during the 2<sup>nd</sup> budget work session.

The 2020 General Fund transfer to the Emergency Reserve Fund is proposed for \$100,000. The previous NID Recovery Strategy was to transfer \$317,500 each year to the Emergency Reserve Fund and to allow the reserve balance to drop until 2024. The Emergency Reserve Fund was used to fund the gap between NID Assessment collections from the Brink Meyer Road and Brush Creek NID and debt payments. With the Creekside Development Agreement calling for annual revenue from land sales of \$400,000, these transfers will no longer be necessary. The 2020 budget transfer of \$100,000 to the Emergency Reserve Fund is to maintain funding for emergency situations and major unforeseen financial obligations.

### BUDGET IMPACT:

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

### ALTERNATIVES:

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## ITEM 1A

For 10-15-19

Board of Aldermen - Budget Work Session

1. Provide direction to City Administration regarding the 2020 budget.
2. Postpone the item.

### STAFF RECOMMENDATION:

Provide direction to City Administration regarding the 2020 budget.

### SUGGESTED MOTION

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

### ATTACHMENTS:

1. Revised Budget Calendar
  2. General Fund Forecast
  3. General Fund Revenues Worksheet
  4. General Fund Budget Sheets – 1<sup>st</sup> Draft
    - a. Administration
    - b. Police
    - c. Municipal Court
    - d. Community Development
    - e. Public Works Administration
    - f. Streets
    - g. Parks
    - h. Nature Sanctuary
    - i. Information Technology
    - j. Public Information
    - k. Capital Outlay
  5. Emergency Reserve Fund Forecast, Budget Sheet, NID Debt Worksheets
  6. Debt Service Budget Sheet
  7. Economic Development Fund Forecast and Budget Sheet – 1<sup>st</sup> Draft
  8. Fewson Fund Forecast and Budget Sheet – 1<sup>st</sup> Draft
  9. Nature Sanctuary Donation Fund Forecast and Budget Sheet – 1<sup>st</sup> Draft
  10. Parks Donations Fund Forecast and Budget Worksheet – 1<sup>st</sup> Draft
  11. Veterans Memorial Fund Forecast and Budget Worksheet – 1<sup>st</sup> Draft
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# 2020 Budget Calendar

Revised 10-10-19

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

  Denotes Board of Aldermen review/action

## July 2019

- 10<sup>th</sup> Budget worksheets issued to staff for capital and operating budgets (all funds). Preliminary review of parks and nature sanctuary budget request by Community Land and Recreation Board (CLARB).
- 29<sup>th</sup> Review 2020 budget calendar with Finance Committee

## August 2019

- 16<sup>th</sup> **Board of Aldermen priority setting workshop**
- 20<sup>th</sup> Public hearing on the revised property tax levy for the 2020 tax year.
- 30<sup>th</sup> Deadline for departments to have 2020 Budget requests in to the City Administrator.

## September 2019

- 3<sup>rd</sup> – 6<sup>th</sup> Review and creation of initial operating budget for major funds and Capital Improvement Program (CIP)
- 11<sup>th</sup> Final review of Parks and Nature Sanctuary budget request by Community Land and Recreation Board (CLARB)
- 10<sup>th</sup> - 27<sup>th</sup> City administrator and department head budget meetings
  - General Fund and CIP
    - Revenues
    - Administration (includes information technology & public information)
    - Community development
    - Police
    - Municipal court
    - Public works – administration
    - Parks
    - Streets
    - Nature sanctuary
  - Transportation Fund
  - Sewer Enterprise Fund
  - Other funds

## **October 2019**

- 1<sup>st</sup> - 8<sup>th</sup> Review and creation of second iteration of operating budget for major funds and CIP
- 8<sup>th</sup> Planning and Zoning Commission review of proposed projects for 2020-2024 CIP
- 15<sup>th</sup> First budget work session with the Board of Aldermen on proposed 2020 budget  
(3<sup>rd</sup> Tuesday - 5:30 p.m.)  
**Tentative Topics – Revenue forecast, General Fund operating budget, Emergency Reserve Fund, Debt Service Funds, minor funds**
- 28<sup>th</sup> Second budget work session with the Board of Aldermen on proposed 2020 budget and 2020-2024 CIP. (Monday – 5:30 p.m.)  
**Tentative Topics – Capital Improvement Plan, Parks Sales Tax Fund, Transportation Fund, General Fund operating follow-up**

## **November 2019**

- 5<sup>th</sup> Third budget work session with the Board of Aldermen on proposed 2019 Budget and 2019-2023 CIP. (1<sup>st</sup> Tuesday – 6:00 p.m.)  
**Tentative Topics – Sewer Fund, miscellaneous follow-up**
- 19<sup>th</sup> Fourth and final budget work session with the Board of Aldermen on proposed 2019 Budget and 2019-2023 CIP. (3<sup>rd</sup> Tuesday – 6:00 p.m.)  
**Tentative Topics - Summary review of final budget; follow-up from past budget work sessions.**

## **December 2019**

- 3<sup>rd</sup> First reading of ordinance adopting the 2019 budget, 2019-2023 CIP, and amended 2018 City Budget for select funds if necessary (1<sup>st</sup> Tuesday – 7:00 p.m.)
- 17<sup>th</sup> Second and final reading of ordinance adopting the 2019 budget and 2019-2023 CIP  
(3<sup>rd</sup> Tuesday – 7:00 p.m.)

## **January 2020**

- 1<sup>st</sup> 2020 fiscal year begins
- 31<sup>st</sup> Publication of adopted 2020 budget document

# General Fund (10)

Last Updated 10/09/2019

|  | 2017                | 2018                | 2019                | 2019                | 2019                | 2020                | 2021                | 2022                | 2023                | 2024                |
|--|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
|  | Actual              | Actual              | Budgeted            | YTD                 | Projected           | Budgeted            | Projected           | Projected           | Projected           | Projected           |
| <i>Beginning Fund Balance</i>              | \$ 1,675,331        | 1,598,030           | 1,747,951           | 1,747,951           | 1,747,951           | 1,798,126           | \$ 1,220,490        | \$ 622,493          | \$ 90,620           | \$ (249,241)        |
| <b>Revenues</b>                            |                     |                     |                     |                     |                     |                     |                     |                     |                     |                     |
| Taxes                                      | 2,245,141           | 2,323,418           | 2,412,515           | 2,032,808           | 2,430,676           | 2,506,846           | \$ 2,556,983        | \$ 2,608,123        | \$ 2,660,285        | \$ 2,713,491        |
| Licenses                                   | 56,257              | 57,943              | 58,500              | 53,153              | 61,740              | 59,000              | \$ 59,590           | \$ 60,186           | \$ 60,788           | \$ 61,396           |
| Permits                                    | 309,647             | 425,574             | 294,470             | 242,251             | 319,968             | 344,550             | \$ 350,540          | \$ 350,258          | \$ 355,683          | \$ 361,216          |
| Franchise Fees                             | 844,467             | 890,574             | 907,000             | 483,661             | 874,306             | 884,000             | \$ 901,670          | \$ 919,693          | \$ 937,047          | \$ 955,788          |
| Other Revenue                              | 37,645              | 38,426              | 40,825              | 13,649              | 19,859              | 40,850              | \$ 41,405           | \$ 41,970           | \$ 42,548           | \$ 43,138           |
| Court Revenue                              | 174,730             | 154,101             | 180,000             | 85,498              | 127,439             | 150,000             | \$ 152,250          | \$ 154,534          | \$ 156,852          | \$ 159,205          |
| Interest Income                            | 7,673               | 7,919               | 8,400               | 4,872               | 7,309               | 8,000               | \$ 8,160            | \$ 8,323            | \$ 8,490            | \$ 8,659            |
| Miscellaneous Revenue                      | 99,917              | 106,695             | 52,200              | 581,062             | 634,095             | 956,621             | \$ 467,121          | \$ 467,010          | \$ 467,530          | \$ 468,061          |
| Grant Revenue                              | 10,000              | 6,101               | 9,250               | 13,019              | 430,407             | 9,250               | \$ 9,250            | \$ 1,500            | \$ 1,500            | \$ 1,500            |
| Transfers                                  | 375,000             | 405,000             | 415,000             | 276,667             | 428,500             | 455,000             | \$ 455,000          | \$ 470,000          | \$ 470,000          | \$ 470,000          |
| <b>Total - General Fund Revenues:</b>      | <b>4,160,476</b>    | <b>4,415,750</b>    | <b>4,378,160</b>    | <b>3,786,641</b>    | <b>5,334,299</b>    | <b>5,414,117</b>    | <b>5,001,968</b>    | <b>5,081,598</b>    | <b>5,160,722</b>    | <b>5,242,453</b>    |
| <b>Total Sources</b>                       | <b>5,835,807</b>    | <b>6,013,780</b>    | <b>6,126,111</b>    | <b>5,534,592</b>    | <b>7,082,250</b>    | <b>7,212,243</b>    | <b>6,222,458</b>    | <b>5,704,090</b>    | <b>5,251,343</b>    | <b>4,993,212</b>    |
| <b>Expenditures</b>                        |                     |                     |                     |                     |                     |                     |                     |                     |                     |                     |
| Administration                             | 1,084,326           | 1,051,339           | 1,211,565           | 913,263             | 1,380,992           | 1,319,654           | \$ 1,345,540        | \$ 1,372,172        | \$ 1,399,578        | \$ 1,427,784        |
| Police                                     | 1,132,535           | 1,119,196           | 1,382,804           | 888,791             | 1,306,839           | 1,489,146           | \$ 1,522,774        | \$ 1,557,311        | \$ 1,592,785        | \$ 1,629,226        |
| Municipal Court                            | 139,437             | 146,193             | 161,591             | 109,588             | 156,357             | 167,247             | \$ 170,580          | \$ 173,994          | \$ 177,491          | \$ 181,073          |
| Public Works                               | 229,501             | 221,013             | 246,742             | 181,606             | 258,681             | 272,808             | \$ 278,321          | \$ 283,975          | \$ 289,774          | \$ 295,723          |
| Community Development                      | 279,946             | 282,135             | 307,720             | 188,702             | 290,360             | 311,649             | \$ 318,045          | \$ 324,590          | \$ 331,288          | \$ 338,143          |
| Streets                                    | 387,692             | 385,122             | 446,893             | 280,166             | 432,110             | 460,550             | \$ 471,169          | \$ 482,083          | \$ 493,302          | \$ 504,837          |
| Parks                                      | 334,099             | 327,323             | 380,221             | 218,895             | 353,351             | 407,582             | \$ 415,372          | \$ 423,371          | \$ 431,585          | \$ 440,021          |
| Nature Sanctuary                           | 40,026              | 43,870              | 55,276              | 29,664              | 51,177              | 53,103              | \$ 53,561           | \$ 54,024           | \$ 54,491           | \$ 54,962           |
| Information Technology                     | 51,707              | 49,205              | 48,128              | 27,282              | 45,844              | 52,131              | \$ 52,392           | \$ 52,654           | \$ 52,917           | \$ 53,181           |
| Public Information                         | 15,100              | 15,370              | 21,010              | 10,941              | 18,577              | 19,110              | \$ 19,206           | \$ 19,302           | \$ 19,398           | \$ 19,495           |
| <b>Total Operating Expenses</b>            | <b>3,694,369</b>    | <b>3,640,766</b>    | <b>4,261,951</b>    | <b>2,848,898</b>    | <b>4,294,289</b>    | <b>4,552,979</b>    | <b>4,646,960</b>    | <b>4,743,476</b>    | <b>4,842,609</b>    | <b>4,944,445</b>    |
| Capital Outlay (CIP)                       | 225,909             | 358,594             | 277,102             | 221,785             | 672,335             | 515,951             | 430,184             | 347,172             | 177,975             | 135,120             |
| Transfers                                  | 317,500             | 317,500             | 317,500             | 211,667             | 317,500             | 922,822             | 522,822             | 522,822             | 480,000             | 480,000             |
| <b>Total - General Fund Expenditures:</b>  | <b>\$ 4,237,778</b> | <b>\$ 4,316,860</b> | <b>\$ 4,856,553</b> | <b>\$ 3,282,350</b> | <b>\$ 5,284,124</b> | <b>\$ 5,991,752</b> | <b>\$ 5,599,966</b> | <b>\$ 5,613,470</b> | <b>\$ 5,500,584</b> | <b>\$ 5,559,565</b> |
| <b>Estimated Ending Balance (deficit):</b> | <b>\$ 1,598,029</b> | <b>\$ 1,696,920</b> | <b>\$ 1,269,559</b> | <b>\$ 2,252,243</b> | <b>\$ 1,798,126</b> | <b>\$ 1,220,490</b> | <b>\$ 622,493</b>   | <b>\$ 90,620</b>    | <b>\$ (249,241)</b> | <b>\$ (566,354)</b> |

**General Fund (10) Revenues**

| Type     | Account                                     | Description  | Account  | 2017 Actual | 2018 Actual | 2019 Budget | YTD 8/31/2019 | 2019 Projected | 2020 Budget |
|----------|---|--|----------|-------------|-------------|-------------|---------------|----------------|-------------|
|          | Beginning Fund Balance                      | Projected carryover from prior year.   |          | 1,675,331   | 1,598,029   | 1,747,951   | 1,747,951     | 1,747,951      | 1,878,125   |
| Taxes    | Real & Personal Property Taxes              | Real and personal property taxes collected on property within city limits.   | 41001-00 | 988,882     | 1,030,683   | 1,083,802   | 1,097,737     | 1,097,737      | 1,153,439   |
|          | Penalties                                   | Penalties charged on outstanding property taxes.   | 41002-00 | 3,426       | 3,085       | 4,000       | 3,097         | 4,000          | 3,500       |
|          | Corporate Merchants & Manufacturing         | Disbursement of county tax collected to replace lost revenues from the merchants and manufacturing personal property tax exemption.  | 41003-00 | 153,995     | 159,041     | 160,000     | 174,019       | 174,019        | 174,019     |
|          | Financial Institution Tax                   | Disbursement of state tax on financial institutions located within the city.   | 41004-00 | 338         | -           | 2,500       |               | 2,500          | 2,500       |
|          | Vehicle Tax                                 | A fee charged for every vehicle registered within city limits.   | 41005-00 | 26,788      | 28,093      | 29,000      | 28,665        | 29,000         | 29,000      |
|          | Sales Tax                                   | The City levies a 1% sales tax on purchases made within City limits.   | 41401-00 | 997,133     | 1,027,961   | 1,058,213   | 679,923       | 1,048,421      | 1,069,389   |
|          | Motor Vehicle Sales Tax                     | Sales taxes levied on the purchase of motor vehicles by citizens of Parkville.   | 41402-00 | 49,895      | 49,566      | 50,000      | 32,500        | 50,000         | 50,000      |
|          | Motor Vehicle Fees                          | Fees paid for motor vehicles.  | 41403-00 | 24,684      | 24,989      | 25,000      | 16,867        | 25,000         | 25,000      |
|          |   |  |          | 2,245,141   | 2,323,418   | 2,412,515   | 2,032,808     | 2,430,676      | 2,506,846   |
| Licenses | Dog Licenses (Tags)                         | License fee charged for each dog owned by a resident. The fee is \$10/year for each spayed/neutered dog and \$15/year for each non-spayed/neutered dog.  | 41101-00 | 1,775       | 1,900       | 2,000       | 1,585         | 2,000          | 2,000       |
|          | Occupational Licenses                       | The license fee charged to maintain, operate, or conduct a business within City limits.  | 41102-00 | 36,565      | 36,374      | 37,000      | 32,783        | 37,000         | 37,000      |
|          | Late fees on Occ. Licenses                  | Late fee assessed on occupational licenses. Included in Occupational Licenses above until actuals are known.   | 41102-02 | 50          | -           |             |               |                |             |
|          | Peddlers License                            | License fee charged for peddlers and solicitors.   |          | 2,300       | 1,150       | 1,000       | 3,500         | 4,000          | 1,500       |
|          | Liquor Licenses                             | The license fee charged to any business that manufactures, brews, sells or distributes alcoholic beverages.  | 41104-00 | 15,566      | 18,519      | 18,500      | 15,045        | 18,500         | 18,500      |
|          | Golf Cart Registration Fees                 |  | 41105-00 |             |             |             | 240           | 240            | 0           |
|          | Credit Card Processing Fees                 | Surcharge applied to credit/debit card transactions to cover processing costs. No longer used, the city switched to a vendor that covers credit card processing fees for administrative sales. | 41111-00 | -           |             |             |               | 0              | 0           |
|          |   |  |          | 56,257      | 57,943      | 58,500      | 53,153        | 61,740         | 59,000      |
| Permits  | Building Permits                            | Permit fees charged for construction on any property in the City.  | 41201-00 | 275,870     | 298,521     | 260,000     | 131,079       | 196,618        | 260,000     |
|          | Occupancy Permit                            | Fee for occupancy inspections not otherwise associated with a building permit.   | 41201-01 | 650         | 650         | 500         | 450           | 450            | 450         |
|          | Sign Permits                                | Permit required for any sign erected in the City.  | 41202-00 | 1,115       | 2,150       | 1,000       | 810           | 1,000          | 1,000       |
|          | Alarm Permit                                | Permit required for alarm installation. Included in Building Permits above until actuals are known.  | 41203-01 | 229         | 204         |             |               | 0              | 0           |
|          | Development Permits                         | Permit fee to (re)develop any property.  | 41205-00 | 1,525       | 987         | 1,670       | 900           | 1,500          | 1,500       |
|          | Public Improvement Fees                     | Fee charged on public improvement projects to cover staff time and materials.  | 41205-01 | 23,729      | 116,785     | 25,000      | 104,922       | 115,000        | 75,000      |
|          | Rezoning Permits                            | Fee charged for rezoning permits. Included in Building Permits above until actuals are known.  | 41206-00 | 954         | 600         | 300         | 300           | 300            | 600         |
|          | Subdivision Permit Fees                     | Fee charged for subdivision permits. Included in Building Permits above until actuals are known.   | 41207-00 | 3,590       | 4,325       | 4,000       | 3,135         | 4,000          | 4,000       |
|          | Board of Zoning Adjustment Application Fees | Fee charged for applications to the Board of Zoning adjustment for variances, exemptions, and appeals.   | 41208-00 | 600         | 300         | 300         | -             | 100            | 300         |
|          | Conditional Use Permits                     | Permits issued subject to certain conditions stipulated by the Board of Aldermen. Included in Building Permits above until actuals are known.  | 41209-00 | 1,309       | 653         | 700         | -             | 0              | 700         |
|          | Grading/Public Works Use Permits            | Permits issued to alter the grade of land or work in the City's right-of-way. Included in Building Permits above until actuals are known.  | 41210-00 | 75          | 400         | 1,000       | 655           | 1,000          | 1,000       |
|          | Special Event Permit                        | No longer used. Permit required to host an event in the city. Now included in Special Event Event Reservations   | 41209-01 |             |             |             |               | 0              | 0           |
|          |   |  |          | 309,647     | 425,574     | 294,470     | 242,251       | 319,968        | 344,550     |



| General Fund (10) Revenues   |   |  |          |                |                |                |                |                |                |
|------------------------------|---|--|----------|----------------|----------------|----------------|----------------|----------------|----------------|
| Type                         | Account   | Description  | Account  | 2017 Actual    | 2018 Actual    | 2019 Budget    | YTD 8/31/2019  | 2019 Projected | 2020 Budget    |
| Franchise Fees               | Telecom Franchise                                   | All telecom companies are charged a franchise fee equal to 5% of gross receipts.   | 41301-00 | 168,471        | 160,136        | 200,000        | 89,707         | 160,000        | 170,000        |
|                              | Missouri Gas Energy                                 | The gas utility franchise license fee is 5% of gross receipts.   | 41302-00 | 99,041         | 122,024        | 115,000        | 123,279        | 123,279        | 123,000        |
|                              | Missouri American Water                             | The water utility franchise license fee is 5% of gross receipts.   | 41303-00 | 95,252         | 111,806        | 110,000        | 63,442         | 110,000        | 110,000        |
|                              | KC Power & Light                                    | The electricity utility franchise license fee is 5% of gross receipts.   | 41304-00 | 393,544        | 420,375        | 405,000        | 149,886        | 405,000        | 405,000        |
|                              | Martin Marietta Stone Royalties                     | Stone royalties are \$0.03 per ton of limestone physically removed from the mine.  | 41305-00 | 11,995         | 5,003          | 5,000          | 731            | 1,000          | 1,000          |
|                              | Cable/Video Service Franchise                       | The cable/video service franchise fee is 5% of gross receipts.   | 41306-00 | 76,164         | 71,230         | 72,000         | 56,617         | 75,027         | 75,000         |
| <b>Total Franchise Fees</b>  |   |  |          | <b>844,467</b> | <b>890,574</b> | <b>907,000</b> | <b>483,661</b> | <b>874,306</b> | <b>884,000</b> |
| Other Revenue                | Farmers Market                                      | Fees paid for stall rentals at the farmers market.   | 41501-00 | 1,193          | 1,126          | 1,125          | 1,159          | 1,159          | 1,150          |
|                              | Park Shelter Reservations                           | Fees paid to reserve shelters at English Landing Park.   | 41504-00 | 10,385         | 11,735         | 12,000         | 2,080          | 3,000          | 12,000         |
|                              | Sports Field Reservations                           | Fees paid to reserve the athletic fields at English Landing Park.  | 41504-01 | 7,500          | 11,490         | 11,000         | 2,360          | 3,000          | 11,000         |
|                              | Special Event Reservations                          | Fees paid to host events in City limits  | 41504-02 | 15,867         | 11,375         | 14,000         | 5,350          | 10,000         | 14,000         |
|                              | Nature Sanctuary Programs                           | Fees paid for events and programming at Parkville Nature Sanctuary properties.   | 41505-01 | 2,700          | 2,700          | 2,700          | 2,700          | 2,700          | 2,700          |
| <b>Total Other Revenue</b>   |   |  |          | <b>37,645</b>  | <b>38,426</b>  | <b>40,825</b>  | <b>13,649</b>  | <b>19,859</b>  | <b>40,850</b>  |
| Court Revenue                | Fines   | Fines collected from City ordinance violations.  | 41601-00 | 167,781        | 149,611        | 180,000        | 82,520         | 123,781        | 150,000        |
|                              | CVC Reports   | Collection fee for the Crime Victims Compensation reports. Included in Fines above until actuals are known.  | 41602-00 | 505            | 333            |                | 253            | 333            |                |
|                              | Appointed Attorney Reimbursement                    | Money received to reimburse cost of attorney for qualified defendants. Included in Fines above until actuals are known.  | 41602-01 | 409            | 46             |                | 125            | 125            |                |
|                              | Boarding of Prisoners Reimbursement                 | Money received to reimburse expense of boarding prisoners at the County prison. Included in Fines above until actuals are known.   | 41602-02 | 2,652          | 742            |                | 105            | 200            |                |
|                              | Police Reports                                      | Fee charged to produce police reports upon request. Included in Fines above until actuals are known.   | 41603-00 | 3,384          | 3,370          |                | 2,495          | 3,000          |                |
| <b>Total Court Revenue</b>   |   |  |          | <b>174,730</b> | <b>154,101</b> | <b>180,000</b> | <b>85,498</b>  | <b>127,439</b> | <b>150,000</b> |
| Interest Income              | Interest Income                                     | Interest earned from general fund investments.   | 41701-00 | 7,673          | 7,919          | 8,400          | 4,872          | 7,309          | 8,000          |
| <b>Total Interest Income</b> |   |  |          | <b>7,673</b>   | <b>7,919</b>   | <b>8,400</b>   | <b>4,872</b>   | <b>7,309</b>   | <b>8,000</b>   |
| Miscellaneous                | Miscellaneous                                       | Money received from various sources that do not fall into any other category.  | 41801-00 | 54,152         | 37,913         | 10,000         | 145,285        | 195,285        | 25,000         |
|                              | Meeting Videos                                      |  | 41801-02 |                | 315            |                |                | 0              | 0              |
|                              | Rebates   | Money received from product rebate claims.   | 41801-03 |                |                |                |                | 0              | 0              |
|                              | Leased/Owned Properties                             | Revenue from City-owned properties with lease arrangements made with outside organizations, such as the Chamber of Commerce, Parkville EDC, the Graden Road Cell Tower, and the City Farm Ground. In 2019, includes Creekside Land Sales. In 2020, includes Chapter 100 revenue from Six and Park Agreement. | 41802-00 | 22,435         | 36,525         | 36,000         | 434,372        | 436,000        | 236,000        |
|                              | FEMA Flood Reparations                              | Disaster recovery funds received from FEMA.  | 41803-99 |                | 2,402          |                |                | 0              | 225,000        |
|                              | Sale of Vehicles & Equipment                        | Revenue generated from the sale of City-owned vehicles and equipment.  | 41805-00 | 23,330         | 2,370          | 5,000          |                | 0              | 0              |
|                              | Insurance Claim Reimbursement                       | Reimbursements for insurance claims, workers compensation, etc.  | 41807-01 |                | 27,170         |                | 1,405          | 2,810          | 5,621          |
|                              | P.O.S.T. Monies                                     | Any P.O.S.T. certified training reimbursement.   | 41808-00 |                |                | 1,200          |                | 0              | 0              |
|                              | Land Sales  | Sale of land to Creekside Development; Sale of Land for Water Plant Sale   |          |                |                |                |                | 0              | 465,000        |
| Newsletter Advertising       | No longer used. Money received from advertisers for | 41801-05   |          |                |                |                | 0              | 0              |                |
| <b>Total Miscellaneous</b>   |   |  |          | <b>99,917</b>  | <b>106,695</b> | <b>52,200</b>  | <b>581,062</b> | <b>634,095</b> | <b>956,621</b> |
| Grants for English Landing   | Grants for English Landing                          | English Landing Grants   |          |                |                |                |                | 0              | 0              |

**General Fund (10) Revenues**

| Type                                    | Account                           | Description   | Account  | 2017 Actual | 2018 Actual | 2019 Budget | YTD 8/31/2019 | 2019 Projected | 2020 Budget |           |
|---|-----------------------------------|---|----------|-------------|-------------|-------------|---------------|----------------|-------------|-----------|
| Grants                                  | Storm Water Grant                 | Platte County Outreach Grants for stormwater projects (Low Water Crossing).   | 41804-05 |             |             |             |               | 11,000         |             |           |
|   | Bulletproof Vest Grant            | Grant for bulletproof vests for police department.  | 41804-07 |             |             |             |               | -              | 0           |           |
|   | Other Grants                      | Grant money received from other miscellaneous sources. Funding in 2020 includes anticipated associated with the MDC TRIM Grant (\$9,250). | 41804-09 | 10,000      | 6,101       | 9,250       | 13,019        | 419,407        | 9,250       |           |
|   | <b>Total Grant Revenue</b>        |   |          |             | 10,000      | 6,101       | 9,250         | 13,019         | 430,407     | 9,250     |
| Transfers                               | Transfer from Transportation Fund | Fund transfer to reimburse General Fund for transportation-related expenses.  | 41901-00 | 225,000     | 200,000     | 185,000     | 123,333       | 185,000        | 185,000     |           |
|   | Transfer from Park Sales Tax Fund | Fund transfer to pay for administrative costs for parks sales tax fund projects.  |          |             |             |             |               |                | 40,000      |           |
|   | Transfer from Park Donations      |   |          |             | 15,000      |             |               |                |             |           |
|   | Transfer from Sewer Fund          | Sanitary Sewer Encasement as part of the Low Water Crossing Project   |          |             |             |             |               | 13,500         |             |           |
|   | Sewer Administrative Fee          | Fee from Sewer Fund for salaries and various administrative functions relating to the Sewer Fund, billing, and operations.                | 41903-00 | 150,000     | 190,000     | 230,000     | 153,333       | 230,000        | 230,000     |           |
| <b>Total Transfers</b>                  |                                   |   |          | 375,000     | 405,000     | 415,000     | 276,667       | 428,500        | 455,000     |           |
| <b>Total General Fund (10) Revenues</b> |                                   |   |          |             | 5,835,807   | 6,013,779   | 6,126,111     | 5,534,592      | 7,082,250   | 7,292,242 |

| General Fund (10) Administration (501) |  |   |          |                |                |                |                |                |                |
|--|--|---|----------|----------------|----------------|----------------|----------------|----------------|----------------|
| Type                                   | Account  | Description   | Account  | 2017 Actual    | 2018 Actual    | 2019 Budget    | YTD 8/31/2019  | 2019 Projected | 2020 Budget    |
| Personnel                              | Salaries   | The total salaries for Administration employees. A portion of staff salaries are covered by the Sewer Administrative Fee, as related to sewer work performed. | 01-01-00 | 358,270        | 413,010        | 417,073        | 293,267        | 429,328        | 440,061        |
|  | Overtime   | Any additional salary payment over the base rate of pay for department employees.   | 01-03-00 | 363            | 0              | 0              | 0              | 0              | 0              |
|  | Mayor and Aldermen                                     | Annual salary for Mayor (\$14,400/year). Annual salary for Aldermen (\$5,400/year per Alderman).  | 01-11-00 | 57,246         | 56,771         | 57,600         | 39,878         | 79,756         | 57,600         |
|  | FICA & Medicare  | This is the City's share of FICA & Medicare cost for its employees.   | 01-21-00 | 30,040         | 37,876         | 38,753         | 27,496         | 39,716         | 37,460         |
|  | Retirement   | The City's LAGERS contribution for 2020 is 11.3% of general employee salaries. Includes ICMA-RC Retirement contribution per City Administrator contract.      | 01-22-00 | 20,971         | 32,659         | 34,069         | 25,064         | 36,875         | 42,133         |
|  | City Administrator Auto Allowance                      | City Administrator auto allowance (\$150/month).  | 01-33-00 | 1,500          | 1,800          | 1,800          | 1,200          | 1,800          | 1,800          |
|  | Membership Fees & Dues - Mayor and Board of Aldermen   | The fees associated with membership to organizations for the Mayor and Board.   | 01-40-00 | 885            | 1,854          | 1,500          | 3,573          | 3,573          | 4,000          |
|  | Membership Fees & Dues - Administrative Staff          | The fees associated with membership to organizations for Administration employees.  | 01-41-00 | 2,828          | 3,591          | 3,100          | 2,914          | 3,100          | 3,100          |
|  | Professional Development - Administrative Staff        | Cost of educational seminars and conferences attended by Administrative employees.  | 01-41-02 | 10,851         | 12,875         | 18,225         | 11,391         | 17,087         | 18,000         |
|  | Professional Development - Mayor and Board of Aldermen | Cost of educational seminars and conferences attended by elected officials.   | 01-41-03 | 4,378          | 3,094          | 4,000          | 1,225          | 1,900          | 3,000          |
|  | Tuition Reimbursement                                  | Reimbursement of educational advancement of employees.  | 01-43-00 | 480            |                | -              | 1,680          | 1,680          | -              |
| <b>Total Personnel</b>                 |  |   |          | <b>487,812</b> | <b>563,530</b> | <b>576,120</b> | <b>407,687</b> | <b>614,815</b> | <b>607,154</b> |
| Insurance                              | Liability  | Premium payment for the City's liability insurance.   | 02-01-00 | 89,416         | 104,374        | 112,686        | 111,592        | 111,592        | 117,172        |
|  | Insurance Deductible                                   | Any insurance claim has \$5,000 or \$10,000 deductible. This is a budget placeholder, claims will be recorded to the appropriate department.                  | 02-01-01 | 15,297         | 1,458          | 20,000         | 0              | 5,000          | 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 | 36,265         | 30,696         | 37,065         | 26,096         | 39,143         | 43,058         |
|  | Workers Compensation                                   | Workers compensation premium that covers all Administration employees.  | 02-03-00 | -3,380         | 505            | 1,000          | 669            | 1,000          | 1,000          |
|  | Unemployment   | Cost of any unemployment insurance claims for the Administration Department.  | 02-04-00 |                | 15,543         | 0              |                | 0              | 0              |
|  | Property Insurance                                     | Premium payment for the City's property insurance.  | 02-05-00 | 15,389         |                | 17,850         | 15,854         | 15,854         | 16,647         |
| <b>Total Insurance</b>                 |  |   |          | <b>152,988</b> | <b>152,576</b> | <b>188,601</b> | <b>154,211</b> | <b>172,589</b> | <b>197,876</b> |
| Utilities                              | Telephone & Voicemail                                  | Charges for local and long distance telephone service for City Hall.  | 03-01-00 | 5,063          | 7,343          | 6,100          | 4,883          | 6,100          | 7,200          |
|  | Electricity  | Electric utility charges for City Hall.   | 03-02-00 | 81,494         | 57,183         | 68,000         | 33,429         | 50,143         | 60,000         |
|  | Water  | Water utility charges for City Hall.  | 03-04-00 | 5,573          | 7,592          | 5,000          | 2,270          | 3,406          | 5,000          |
|  | Mobile Phones  | Cellular phone stipend for the staff person assigned public information duties (\$10/month).  | 03-05-00 | 430            | -150           |                | 137            | 120            | 120            |
|  | Train Depot Utilities                                  | No longer used. All utility charges for the Train Depot. The Train Depot is under a lease agreement; utilities paid by tenant.                                | 03-07-00 | 16             |                |                |                |                |                |
|  | Cable  | Internet charges for City Hall.   | 03-08-00 | 2,147          | 1,520          | 2,100          | 1,758          | 2,100          | 2,880          |
|  | Trash Hauling/Recycling                                | Trash and recycling pickup fee for City Hall (\$300/year).  | 03-09-00 | 1,420          | 885            | 1,000          | 225            | 300            | 300            |
| <b>Total Utilities</b>                 |  |   |          | <b>96,143</b>  | <b>74,372</b>  | <b>82,200</b>  | <b>42,703</b>  | <b>62,169</b>  | <b>75,500</b>  |

| General Fund (10) Administration (501) |  |   |          |             |             |             |               |                |             |
|--|--|---|----------|-------------|-------------|-------------|---------------|----------------|-------------|
| Type                                   | Account  | Description   | Account  | 2017 Actual | 2018 Actual | 2019 Budget | YTD 8/31/2019 | 2019 Projected | 2020 Budget |
| Capital Exp.                           | Lease Purchase - Office Equipment                        | Lease of the postage machine.   | 04-22-00 | 624         | 631         | 624         | 312           | 624            | 624         |
|  | <b>Total Capital Expenses</b>                            |   |          | 624         | 631         | 624         | 312           | 624            | 624         |
| Office Expenses                        | Office Supplies, Computer Accessories & Consumable Items | This includes items such as stationery, pens/pencils, folders, etc. as well as computer accessories, meeting supplies and general consumables.  | 05-01-00 | 6,872       | 5,710       | 6,000       | 3,159         | 5,000          | 5,000       |
|  | Postage  | All postage and shipping costs, along with any incidental charges.  | 05-02-00 | 1,807       | 774         | 1,500       | 984           | 1,500          | 1,500       |
|  | Printing   | Expenses for printing work not performed by City personnel. This includes items such as business cards, forms and books.  | 05-04-00 | 1,307       | 929         | 800         | 230           | 500            | 500         |
|  | Publications   | Purchase of books and periodicals that are pertinent to City services and/or employee performance, such as the MARC salary report.  | 05-05-00 | 686         |             | 400         | 236           | 236            | 250         |
| <b>Total Office Expenses</b>           |  |   |          | 10,671      | 7,413       | 8,700       | 4,610         | 7,236          | 7,250       |
| Maintenance                            | Building Maintenance & Repair                            | Maintenance and repair charges for City Hall.   | 06-01-00 | 24,455      | 21,712      | 20,000      | 10,051        | 20,000         | 20,000      |
|  | HVAC Maintenance & Repair                                | Maintenance and repair costs associated with City Hall's HVAC unit.   | 06-01-01 | 11,484      | 6,025       | 8,000       | 4,979         | 8,000          | 8,000       |
|  | Janitorial Services/Supplies                             | Janitorial services contracted for the cleaning of City Hall (\$900/month) and the purchase of supplies such as paper towels, toilet paper, etc.  | 06-02-00 | 11,282      | 11,601      | 11,920      | 7,595         | 11,920         | 12,500      |
|  | Train Depot Maintenance                                  | Costs associated with the upkeep of the Train Depot and its contents.   | 06-11-00 | 2,038       |             | 2,000       | -             | 0              | 2,000       |
|  | Office Equipment Maintenance                             | Maintenance and printing costs for the Administration copier and small printer.   | 06-34-00 | 3,265       | 2,547       | 2,500       | 632           | 1,000          | 1,950       |
| <b>Total Maintenance</b>               |  |   |          | 52,524      | 41,885      | 44,420      | 23,258        | 40,920         | 44,450      |
| City Services                          | Elections  | The City's share of the county's cost to hold elections.  | 07-01-00 | 3,093       | 4,613       | 4,500       | 1,800         | 2,000          | 2,800       |
|  | Advertising/Public Notice                                | Costs for any advertisements placed in local newspapers of and codification of city ordinances.   | 07-02-00 | 1,841       | 1,424       | 2,500       | 206           | 1,200          | 1,600       |
|  | Credit Card Processing Fees                              | No longer used. Cost to process credit and debit card transactions. Processing fees no longer charged to administrative sales.  | 07-04-00 | 0           | 477         |             | 874           |                |             |
|  | MARC HHW Program   | No longer used. The cost of participating in MARC's Hazardous Household Waste program, which allows residents to safely dispose of such waste at no charge. Moved to Transportation Fund. | 07-47-00 | 6,840       |             |             |               |                |             |
|  | 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 | 5,500       | 6,000       | 6,000       | 4,500         | 6,000          | 6,000       |
| <b>Total City Services</b>             |  |   |          | 17,274      | 12,514      | 13,000      | 7,380         | 9,200          | 10,400      |
| Professional Fees                      | Attorney/Legal Fees                                      | Fees paid for services provided by the City's contracted law firm, includes monthly contracted amount (\$5,400/month), the balance is for special services.                               | 08-01-00 | 102,656     | 103,914     | 120,000     | 46,073        | 92,146         | 120,000     |
|  | Litigation   | Legal fees arising from litigation.   | 08-01-01 | 521         |             | 50,000      | -             | 0              | 50,000      |
|  | Auditor Fees   | Fees paid for services rendered to perform the annual financial audit of the City.  | 08-02-00 | 18,570      | 19,070      | 21,000      | 18,880        | 18,880         | 18,800      |
|  | Professional Services                                    | Contractual arrangements with outside professionals such as engineers, planning, executive search, etc. Includes memberships for regional and state organizations.                        | 08-02-02 | 112,280     | 52,999      | 90,000      | 159,397       | 175,000        | 120,000     |
| <b>Total Professional Fees</b>         |  |   |          | 234,027     | 175,983     | 281,000     | 224,350       | 286,026        | 308,800     |

| General Fund (10) Administration (501)              |   |  |          |                |                |                |                  |                   |                |
|---|---|--|----------|----------------|----------------|----------------|------------------|-------------------|----------------|
| Type  | Account   | Description  | Account  | 2017<br>Actual | 2018<br>Actual | 2019<br>Budget | YTD<br>8/31/2019 | 2019<br>Projected | 2020<br>Budget |
| Other Expenses                                      | Holiday Decorations                                     | The cost of hanging decorations on utility poles around the City during the holidays.  | 09-04-00 | 1,231          | 1,010          | 700            | 350              | 700               | 1,000          |
|   | Cemetery Maintenance                                    | Maintenance of the Old Parkville Cemetery.   | 09-11-00 | 4,078          | 3,616          | 4,000          | 1,841            | 4,000             | 4,000          |
|   | Meeting Food  | For food costs associated with various meetings including work sessions, Finance Committee and executive sessions.                               | 09-20-02 | 2,590          | 2,455          | 1,500          | 1,151            | 1,500             | 2,000          |
|   | Meeting Supplies  | Miscellaneous supplies for meetings.   | 09-20-07 | 682            | 296            | 500            | 144              | 250               | 300            |
|   | Miscellaneous   | Miscellaneous includes uncategorized expenses. Includes funding for elected official business meetings, speaker/volunteer acknowledgements, etc. | 09-21-00 | 20,870         | 13,154         | 8,000          | 6,106            | 8,000             | 8,000          |
|   | Contingency   |  | 09-21-03 |                |                |                |                  | 0                 |                |
|   | Employee Appreciation                                   | Annual employee appreciation events.   | 09-21-03 | 2,132          | 1,904          | 2,200          | 928              | 1,400             | 2,300          |
|   | Flood Management  | Emergency expenses related to flood  | 09-25-00 |                |                |                | 38,233           | 175,000           | 50,000         |
| Park Restoration - Flood                            | Emergency expenses related to flood                     | 09-25-01   |          |                |                |                |                  |                   |                |
| <b>Total Other Expenses</b>                         |   |  |          | 31,583         | 22,434         | 16,900         | 48,754           | 190,850           | 67,600         |
| Transfers   | Transfer to Emergency Reserve Fund                      | Transfer to Emergency Reserve Fund to cover any emergency expenses.  | 20-20-00 | 317,500        | 317,500        | 317,500        | 211,667          | 317,500           | 100,000        |
|   | Transfer to Projects Fund                               | Transfer to Projects Fund to cover any Projects Fund related expenses (Route 9 Corridor 6th Street Project).                                     | 20-21-00 |                |                |                |                  | 0                 | 400,000        |
|   | Transfer to Brush Creek NID Bond Debt Service Fund      | Transfer of proceeds from the Creekside Land Sale for Brush Creek NID Debt Service   |          |                |                |                |                  |                   | 140,000        |
|   | Transfer to Brink Meyer Road NID Bond Debt Service Fund | Transfer of proceeds from the Creekside Land Sale for Brink Meyer Road NID Debt Service  |          |                |                |                |                  |                   | 282,822        |
| <b>Total Transfers</b>                              |   |  |          | 317,500        | 317,500        | 317,500        | 211,667          | 317,500           | 922,822        |
| <b>Total General Fund (10) Administration (501)</b> |   |  |          | 1,401,145      | 1,368,839      | 1,529,065      | 1,124,930        | 1,701,929         | 2,242,476      |

| General Fund (10) Police (505) |  |   |          |                |                |                  |                |                  |                  |
|--------------------------------|--|---|----------|----------------|----------------|------------------|----------------|------------------|------------------|
| Type                           | Account  | Description   | Account  | 2017 Actual    | 2018 Actual    | 2019 Budget      | YTD 8/31/2019  | 2019 Projected   | 2020 Budget      |
| Personnel                      | Salaries   | The total salaries for Police Department employees.   | 01-01-00 | 763,424        | 739,050        | 904,023          | 597,243        | 872,684          | 922,461          |
|                                | Overtime   | Any additional salary payment over the base rate of pay for department employees.   | 01-03-00 | 19,472         | 42,989         | 20,000           | 8,339          | 12,509           | 20,000           |
|                                | FICA & Medicare  | This is the City's share of FICA & Medicare cost for its employees.   | 01-21-00 | 57,661         | 57,100         | 68,661           | 44,880         | 67,320           | 76,462           |
|                                | Retirement   | The City's LAGERS contribution for 2020 is 13.7% of police salaries. The contribution for employees who are not police officers is 8.5%.  | 01-22-00 | 74,043         | 71,620         | 100,719          | 59,326         | 85,959           | 128,022          |
|                                | Membership Fees & Dues                                   | The fees associated with membership to organizations for Police employees.  | 01-41-00 | 375            | 405            | 950              | 445            | 900              | 950              |
|                                | Professional Development                                 | Cost of educational seminars and conferences attended by Police employees.  | 01-41-02 | 2431.26        | 2,704          | 4,500            | 437            | 3,000            | 4,500            |
|                                | Tuition Reimbursement                                    | Reimbursement of educational advancement of employees.  | 01-43-00 | 917            | 1,782          | 4,500            |                | -                | 4,500            |
| <b>Total Personnel</b>         |  |   |          | <b>918,323</b> | <b>915,650</b> | <b>1,103,353</b> | <b>710,669</b> | <b>1,042,372</b> | <b>1,156,896</b> |
| 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 | 109,979        | 107,813        | 131,428          | 104,820        | 160,222          | 176,244          |
|                                | Workers Compensation                                     | The workers compensation premium that covers all Police employees.  | 02-03-00 | 33,056         | 29,025         | 34,383           | 34,138         | 34,138           | 35,845           |
|                                | Unemployment   | This covers the cost of any unemployment insurance claims for the Police Department.  | 02-04-00 |                |                | 1,500            |                | -                | 1,500            |
| <b>Total Insurance</b>         |  |   |          | <b>143,034</b> | <b>136,837</b> | <b>167,311</b>   | <b>138,958</b> | <b>194,360</b>   | <b>213,590</b>   |
| Utilities                      | Telephone & Voicemail                                    | Private line to assist with investigations or other confidential matters in the Department.   | 03-01-00 | 661            | 886            | 900              | 965            | 1,500            | 1,500            |
|                                | Mobile Phones  | The cost of cellular phones and coverage for Police personnel.  | 03-05-00 | 3,236          | 4,249          | 4,500            | 853            | 1,707            | 4,500            |
| <b>Total Utilities</b>         |  |   |          | <b>3,898</b>   | <b>5,135</b>   | <b>5,400</b>     | <b>1,818</b>   | <b>3,207</b>     | <b>6,000</b>     |
| 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 | 2,383          | 1,822          | 2,800            | 539            | 1,800            | 2,800            |
|                                | Postage  | All postage and shipping costs, along with any incidental charges.  | 05-02-00 | 127            | 89             | 250              | 71             | 250              | 250              |
|                                | Printing   | Expenses for printing work not performed by City personnel. Includes items such as business cards, forms, notices, letterhead, signage and books.   | 05-04-00 | 110            | 184            | 500              | 50             | 200              | 500              |
|                                | Small Office Equipment                                   | Items such as printers, calculators, etc.   | 05-20-00 | 830            | 773            | 1,000            | 150            | 750              | 1,000            |
|                                | Equipment and Hand Tools                                 | Any equipment or hand tools needed to carry out the work of the Police Department. Includes radars, in-car video, Kevlar vests, evidence and fingerprinting supplies, duty ammunition, Taser cartridges, radios, safety vests, batteries, keys, tools, etc. | 05-21-00 | 8,004          | 4,190          | 9,000            | 2,502          | 5,000            | 9,000            |
|                                | Terminal - Rejis   | Service charges to access the REJIS database. Recurring monthly fee of \$2.25 per user. Additional \$55/month as of 2018.   | 05-22-01 | 1,411          | 2,125          | 2,800            | 1,428          | 2,800            | 3,100            |
|                                | Terminal - Platte County                                 | Service charges to access the Platte County Sheriff's database.   | 05-22-02 | 2,095          | 2,165          | 2,300            | 2,251          | 2,300            | 2,600            |
|                                | Uniforms   | Purchase of uniforms and uniform equipment for each officer.  | 05-31-00 | 2,784          | 5,563          | 7,000            | 2,062          | 5,000            | 7,000            |
|                                | Other Purchases  | Training and use of AED devices within the Department.  | 05-99-00 | 13             | 198            | 500              |                | 500              | 500              |
| <b>Total Office Expenses</b>   |  |   |          | <b>17,756</b>  | <b>17,108</b>  | <b>26,150</b>    | <b>9,054</b>   | <b>18,600</b>    | <b>26,750</b>    |

| General Fund (10) Police (505)                 |                                |  |          |                  |                  |                  |                |                  |                  |
|--|--------------------------------|--|----------|------------------|------------------|------------------|----------------|------------------|------------------|
| Type   | Account                        | Description  | Account  | 2017 Actual      | 2018 Actual      | 2019 Budget      | YTD 8/31/2019  | 2019 Projected   | 2020 Budget      |
| Maintenance                                    | Vehicle Repair & Maintenance   | Maintenance and repair of police vehicles.   | 06-21-00 | 17,375           | 10,711           | 17,000           | 10,453         | 17,000           | 18,000           |
|  | Equipment Repair & Maintenance | Maintenance and repair of police equipment/Radio Contract/park cameras contract  | 06-21-01 | 2,064            | 2,005            | 2,500            | 1,620          | 2,500            | 3,000            |
|  | Vehicle Gas & Oil              | Fuel for Police Department vehicles.   | 06-22-00 | 24,951           | 22,529           | 45,000           | 14,463         | 23,000           | 45,000           |
|  | Crimestar Maintenance          | Maintenance on the City's Crimestar service and TIPS Hotline Fee.  | 06-32-02 | 1,500            | 1,500            | 1,500            |                | 1,500            | 1,500            |
|  | Office Equipment Maintenance   | Service contract/maintenance for Police Department copier.   | 06-34-00 | 1,779            | 515              | 800              |                | 800              | 800              |
| <b>Total Maintenance</b>                       |                                |  |          | <b>47,668</b>    | <b>37,260</b>    | <b>66,800</b>    | <b>26,536</b>  | <b>44,800</b>    | <b>68,300</b>    |
| City Services                                  | Hiring Expenses                | Screening tests completed before hiring new police officers as well as advertising costs to recruit new police officers for vacant positions.                          | 07-56-00 | 130              | 5,528            | 3,500            | 716            | 1,500            | 3,500            |
|  | Crime Commission               | The City's annual contribution to the Crime Commission.  | 07-57-00 | 500              | 500              | 500              | 500            | 500              | 500              |
|  | Lab Work                       | The cost of sending evidence out for laboratory analysis and crime scene processing.   | 07-81-00 |                  | -                | 2,000            |                | -                | 2,000            |
|  | Contractual Service Agreement  | Payments for investigative information services rendered, Leads on Line, Medical Advisor/AED, and Accurant Information Services.                                       | 07-90-00 | 460              | 362              | 5,240            | 361            | 750              | 2,000            |
|  | 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, including euthanasia. | 07-99-00 |                  |                  | 700              | -              | -                | 700              |
| <b>Total City Services</b>                     |                                |  |          | <b>1,090</b>     | <b>6,389</b>     | <b>11,940</b>    | <b>1,577</b>   | <b>2,750</b>     | <b>8,700</b>     |
| Other Exp.                                     | Miscellaneous                  | Miscellaneous includes uncategorized expenses.   | 09-21-00 | 210              | 6                | 350              |                | -                | 350              |
|  | Harvesters-Deer Donation       | This line item is used for Harvester donations for deer management.  | 09-21-04 | 555              | 810              | 1,500            | 180            | 750              | 1,500            |
| <b>Total Other Expenses</b>                    |                                |  |          | <b>765</b>       | <b>816</b>       | <b>1,850</b>     | <b>180</b>     | <b>750</b>       | <b>1,850</b>     |
| <b>Total General Fund (10) Police Expenses</b> |                                |  |          | <b>1,132,535</b> | <b>1,119,196</b> | <b>1,382,804</b> | <b>888,791</b> | <b>1,306,839</b> | <b>1,482,085</b> |

| General Fund (10) Court (510)                 |  |  |          |                |                |                |                |                |                |
|---|--|--|----------|----------------|----------------|----------------|----------------|----------------|----------------|
| Type  | Account  | Description  | Account  | 2017 Actual    | 2018 Actual    | 2019 Budget    | YTD 8/31/2019  | 2019 Projected | 2020 Budget    |
| Personnel                                     | Salaries   | Salaries of the Court Clerk and Part-Time Court Clerk.   | 01-01-00 | 54,396         | 60,178         | 66,703         | 47,146         | 68,284         | 69,991         |
|   | Overtime   | Any additional salary payment over the base rate of pay for department employees.  | 01-03-00 |                | 22             | 250            | -              | -              | -              |
|   | Judge  | Judge's annual salary.   | 01-11-00 | 18,216         | 17,955         | 18,000         | 12,462         | 18,000         | 18,000         |
|   | FICA & Medicare  | The City's share of FICA & Medicare cost for its employees.  | 01-21-00 | 5,512          | 6,275          | 6,400          | 4,812          | 6,986          | 7,126          |
|   | Retirement   | The City's LAGERS contribution for 2020 is 11.3% of general employee salaries.   | 01-22-00 | 3,074          | 3,415          | 3,849          | 3,280          | 4,796          | 5,219          |
|   | Judge Allowance  | Judge's allowance (\$45/month).  | 01-32-00 | 540            | 540            | 540            | 360            | 540            | 540            |
|   | Membership Fees & Dues                                   | The fees associated with membership to organizations for the Judge, attorneys, and Court employees.  | 01-41-00 | 270            | 302            | 300            | 300            | 300            | 550            |
|   | Professional Development                                 | Cost of educational seminars and conferences attended by Court employees.  | 01-41-02 | 3,957          | 4,624          | 5,500          | 2,950          | 2,950          | 5,500          |
|   | Prosecutor   | Prosecutor's annual salary.  | 01-51-00 | 13,750         | 16,250         | 15,000         | 10,000         | 15,000         | 15,000         |
|   | Public Defender  | Public Defender's annual salary.   | 01-51-02 | 7,200          | 6,600          | 7,200          | 4,800          | 7,200          | 7,200          |
| <b>Total Personnel</b>                        |  |  |          | <b>106,916</b> | <b>116,161</b> | <b>123,742</b> | <b>86,110</b>  | <b>124,056</b> | <b>129,126</b> |
| 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 | 7,278          | 8,018          | 9,655          | 6,468          | 9,662          | 10,628         |
|   | Workers Compensation                                     | The workers compensation premium that covers all Municipal Court employees.  | 02-03-00 | 3,218          | 2,959          | 3,374          | 3,347          | 3,347          | 3,514          |
| <b>Total Insurance</b>                        |  |  |          | <b>10,495</b>  | <b>10,977</b>  | <b>13,029</b>  | <b>9,815</b>   | <b>13,009</b>  | <b>14,142</b>  |
| Utilities                                     | Mobile Phones  | Cellular phone stipend for Court Clerk (\$10/month).   | 03-05-00 | 110            | 120            | 120            | 70             | 120            | 120            |
| <b>Total Utilities</b>                        |  |  |          | <b>110</b>     | <b>120</b>     | <b>120</b>     | <b>70</b>      | <b>120</b>     | <b>120</b>     |
| 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 | 324            | 575            | 1,000          | 158            | 500            | 1,000          |
|   | Postage  | All postage and shipping costs, along with any incidental charges.   | 05-02-00 | 281            | 337            | 400            | 170            | 340            | 400            |
|   | Printing   | Expenses for printing work not performed by City personnel. Includes business cards, forms, notices, letterhead, and books.                | 05-04-00 | 3,356          | 983            | 3,000          | 1,002          | 1,002          | 3,000          |
|   | Publications   | Purchase of books and periodicals that are pertinent to City services and/or employee performance.   | 05-05-00 | 322            | 363            | 400            | 411            | 411            | 400            |
|   | Processing Fees  | Fees associated with processing credit cards.  | 05-06-00 | -              | -              | 1,000          | -              | -              | -              |
| <b>Total Office Expenses</b>                  |  |  |          | <b>4,284</b>   | <b>2,258</b>   | <b>5,800</b>   | <b>1,741</b>   | <b>2,253</b>   | <b>4,800</b>   |
| Maintenance                                   | REJIS System   | The fees incurred to check for warrants on defendants.   | 06-32-00 | 257            | -              | -              | -              | 0              | -              |
|   | Software Support Agreement                               | Maintenance agreement with Tyler Technologies for the Incode court module. Possible ShowMe Software upgrade.                               | 06-33-00 | 2,511          | 2,883          | 3,000          | 2,769          | 2,769          | 3,500          |
|   | Office Equipment Maintenance                             | Maintenance costs for Municipal Court copier.  | 06-34-00 | 198            | 871            | 250            | 113            | 250            | 250            |
| <b>Total Maintenance</b>                      |  |  |          | <b>2,966</b>   | <b>3,754</b>   | <b>3,250</b>   | <b>2,882</b>   | <b>3,019</b>   | <b>3,750</b>   |
| City Services                                 | Boarding of Prisoners                                    | The cost to board prisoners at the Platte County prison facilities.  | 07-80-00 | 5,742          | 4,665          | 7,000          | 3,282          | 6,000          | 7,000          |
|   | Bailiff  | The cost to have a police officer stand as bailiff for court.  | 07-82-00 | 8,622          | 7,409          | 7,500          | 5,374          | 7,500          | 7,500          |
|   | Translator   | Translation services for non-English speaking defendants.  | 07-82-01 | -              | 449            | 650            | 314            | 400            | 650            |
| <b>Total City Services</b>                    |  |  |          | <b>14,364</b>  | <b>12,523</b>  | <b>15,150</b>  | <b>8,970</b>   | <b>13,900</b>  | <b>15,150</b>  |
| Other Exp.                                    | Miscellaneous  | Miscellaneous includes uncategorized expenses.   | 09-21-00 | 302            | 401            | 500            | -              | -              | 500            |
| <b>Total Other Expenses</b>                   |  |  |          | <b>302</b>     | <b>401</b>     | <b>500</b>     | <b>-</b>       | <b>-</b>       | <b>500</b>     |
| <b>Total General Fund (10) Court Expenses</b> |  |  |          | <b>139,437</b> | <b>146,193</b> | <b>161,591</b> | <b>109,588</b> | <b>156,357</b> | <b>167,588</b> |



| General Fund (10) Public Works (515)                 |  |  |          |                |                |                |                |                |                |
|--|--|--|----------|----------------|----------------|----------------|----------------|----------------|----------------|
| Type   | Account  | Description  | Account  | 2017 Actual    | 2018 Actual    | 2019 Budget    | YTD 8/31/2019  | 2019 Projected | 2020 Budget    |
| Personnel  | Salaries   | Includes salaries for Public Works employees. A portion is covered by the Sewer Administrative Fee, as related to sewer work performed and the Parks Sales Tax Fund,   | 01-01-00 | 150,077        | 146,130        | 154,159        | 110,884        | 160,477        | 205,489        |
|  | FICA & Medicare  | This is the City's share of FICA & Medicare cost for its employees.  | 01-21-00 | 10,840         | 10,993         | 11,755         | 8,157          | 11,782         | 15,720         |
|  | Retirement   | The City's LAGERS contribution for 2020 is 11.3% of general employee salaries.   | 01-22-00 | 7,217          | 9,022          | 9,718          | 7,136          | 10,307         | 12,723         |
|  | Public Works Director Auto Allowance                     | Public Works Director auto allowance (\$250/month).  | 01-33-00 | 3,000          | 3,000          | 3,000          | 2,000          | 3,000          | 3,000          |
|  | Membership Fees & Dues                                   | The fees associated with membership to organizations for the Public Works Director.  | 01-41-00 | 465            | 766            | 800            | 417            | 800            | 800            |
|  | Professional Development                                 | Cost of educational seminars and conferences attended by Public Works employees.   | 01-41-02 | 4,323          | 3,273          | 4,000          | 2,094          | 4,200          | 4,500          |
|  | Tuition Reimbursement                                    | Reimbursement of educational advancement of employees.   | 01-43-00 | 1,000          | 1,000          | -              | 95             | 95             | 0              |
| <b>Total Personnel</b>                               |  |  |          | <b>176,922</b> | <b>174,185</b> | <b>183,432</b> | <b>130,784</b> | <b>190,661</b> | <b>242,232</b> |
| 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 | 22,678         | 22,027         | 25,985         | 17,957         | 26,936         | 29,630         |
|  | Workers Compensation                                     | The workers compensation premium that covers Public Works employees.   | 02-03-00 | 213            | 250            | 575            | 251            | 251            | 300            |
|  | Unemployment   | This covers the cost of any unemployment insurance claims for the Public Works Department.   | 02-04-00 | -              | -              | 1,000          | -              | -              | 0              |
| <b>Total Insurance</b>                               |  |  |          | <b>22,891</b>  | <b>22,277</b>  | <b>27,560</b>  | <b>18,208</b>  | <b>27,187</b>  | <b>29,930</b>  |
| Utilities  | Mobile Phones  | Cellular stipend for the Public Works Director (\$40/month) and cell phone expense for inspector.  | 03-05-00 | 506            | 821            | 650            | 333            | 650            | 650            |
| <b>Total Utilities</b>                               |  |  |          | <b>506</b>     | <b>821</b>     | <b>650</b>     | <b>333</b>     | <b>650</b>     | <b>650</b>     |
| 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 | 412            | 878            | 850            | 58             | 850            | 850            |
|  | Postage  | All postage and shipping costs, along with any incidental charges.   | 05-02-00 | 88             | 51             | 150            | 14             | 50             | 150            |
|  | Printing   | Expenses for printing work not performed by City personnel. This includes items such as business cards, forms, letterhead, and books.  | 05-04-00 | 49             | 46             | 150            | -              | 50             | 150            |
|  | Uniforms   | Uniform allowance is provided for required apparel for the Public Works inspector.   | 05-31-00 | 269            | 233            | 250            | -              | 250            | 250            |
| <b>Total Office Expenses</b>                         |  |  |          | <b>818</b>     | <b>1,208</b>   | <b>1,400</b>   | <b>72</b>      | <b>1,200</b>   | <b>1,400</b>   |
| Maint.   | Tornado Siren  | Contracted monthly maintenance on the City's tornado/public safety siren. Includes funding for the City's participation in the Missouri River flood gauge partnership.                                       | 06-36-00 | 2,808          | 2,833          | 3,200          | 2,180          | 3,200          | 3,500          |
| <b>Total Maintenance</b>                             |  |  |          | <b>2,808</b>   | <b>2,833</b>   | <b>3,200</b>   | <b>2,180</b>   | <b>3,200</b>   | <b>3,500</b>   |
| Professional Fees                                    | Engineer & Planning Fees                                 | For on-call assistance to supplement staff for special projects and periods of high volume for plan reviews, materials testing, and inspections. Offset in part by development fees for public improvements. | 08-03-00 | 24,801         | 19,444         | 30,000         | 28,624         | 35,000         | 40,000         |
| <b>Total Professional Fees</b>                       |  |  |          | <b>24,801</b>  | <b>19,444</b>  | <b>30,000</b>  | <b>28,624</b>  | <b>35,000</b>  | <b>40,000</b>  |
| Other Exp.   | Miscellaneous  | Miscellaneous includes uncategorized expenses.   | 09-21-00 | 755            | 245            | 500            | 1,405          | 1,100          | 500            |
| <b>Total Other Expenses</b>                          |  |  |          | <b>755</b>     | <b>245</b>     | <b>500</b>     | <b>1,405</b>   | <b>1,094</b>   | <b>500</b>     |
| <b>Total General Fund (10) Public Works Expenses</b> |  |  |          | <b>229,501</b> | <b>221,013</b> | <b>246,742</b> | <b>181,606</b> | <b>258,992</b> | <b>318,211</b> |

**General Fund (10) Community Development (518)**

| Type                         | Account  | Description   | Account  | 2017 Actual    | 2018 Actual    | 2019 Budget    | YTD 8/31/2019  | 2019 Projected | 2020 Budget    |
|------------------------------|--|---|----------|----------------|----------------|----------------|----------------|----------------|----------------|
| Personnel                    | Salaries   | The total salaries for Community Development employees.   | 01-01-00 | 207,084        | 206,075        | 224,505        | 143,821        | 210,297        | 225,554        |
|                              | Overtime   | Any additional salary payment over the base rate of pay for department employees.   |          |                |                |                | 46             | 46             | -              |
|                              | FICA & Medicare  | This is the City's share of FICA & Medicare cost for its employees.   | 01-21-00 | 15,597         | 15,491         | 17,175         | 11,035         | 15,881         | 17,255         |
|                              | Retirement   | The City's LAGERS contribution for 2020 is 11.3% of general employee salaries.  | 01-22-00 | 13,533         | 14,620         | 16,521         | 11,191         | 16,132         | 23,765         |
|                              | Community Development Director Auto Allowance            | Community Development Director auto allowance (\$200/month).  | 01-31-00 | 2,400          | 2,435          | 2,400          | 1,600          | 2,400          | 2,400          |
|                              | Membership Fees and Dues                                 | The fees associated with membership to organizations for Community Development employees.   | 01-41-00 | 550            | 360            | 1,300          | 110            | 1,300          | 1,200          |
|                              | 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 | 11,791         | 7,463          | 9,200          | 1,227          | 7,500          | 11,489         |
|                              | Tuition Reimbursement                                    | Reimbursement of educational advancement of employees.  | 01-43-00 | -              | 840            | -              | -              | -              | -              |
| <b>Total Personnel</b>       |  |   |          | <b>250,955</b> | <b>247,284</b> | <b>271,101</b> | <b>169,030</b> | <b>253,556</b> | <b>270,174</b> |
| Insurance                    | 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 | 13,263         | 14,473         | 17,144         | 11,476         | 17,214         | 18,935         |
|                              | Workers Compensation                                     | The workers compensation premium that covers all Community Development employees.   | 02-03-00 | 261            | 316            | 575            | 418            | 418            | 439            |
|                              | Unemployment   | This covers the cost of any unemployment insurance claims for the Community Development Department.   | 02-04-00 |                |                | 500            |                | 0              | 500            |
| <b>Total Insurance</b>       |  |   |          | <b>13,524</b>  | <b>14,789</b>  | <b>18,219</b>  | <b>11,894</b>  | <b>17,632</b>  | <b>19,875</b>  |
| Utilities                    | Mobile Phones & Pagers                                   | The cost of cellular phones and coverage for Community Development employees.   | 03-05-00 | 1,452          | 1,837          | 1,650          | 82             | 164            | 1,600          |
| <b>Total Utilities</b>       |  |   |          | <b>1,452</b>   | <b>1,837</b>   | <b>1,650</b>   | <b>82</b>      | <b>164</b>     | <b>1,600</b>   |
| 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 | 1,291          | 1,134          | 1,000          | 328            | 656            | 1,000          |
|                              | Postage  | All postage and shipping costs, along with any incidental charges.  | 05-02-00 | 1,187          | 1,057          | 2,000          | 663            | 1,327          | 2,000          |
|                              | 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 | 126            | 57             | 250            | -              | 0              | 200            |
|                              | Publications   | Purchase of books and periodicals that are pertinent to City services and/or employee performance, such as code books and other printed manuals. Purchased every three years. | 05-05-00 | 869            | -              | -              | 384            | 384            | -              |
|                              | Small Office Equipment                                   | Small equipment such as desktop printers, hole punches, calculators, etc.   | 05-20-00 |                | 27             |                |                |                | -              |
|                              | 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 | 278            | 246            | 250            | 77             | 150            | 250            |
|                              | Uniforms   | An allowance is provided for required apparel including uniforms, boots, gloves, etc. on an "as needed" basis.  | 05-31-00 |                | 553            | 250            | 491            | 491            | 550            |
| <b>Total Office Expenses</b> |  |   |          | <b>3,751</b>   | <b>3,074</b>   | <b>3,750</b>   | <b>1,944</b>   | <b>3,008</b>   | <b>4,000</b>   |

**General Fund (10) Community Development (518)**

| Type  | Account                                   | Description   | Account  | 2017 Actual | 2018 Actual | 2019 Budget | YTD 8/31/2019 | 2019 Projected | 2020 Budget |
|---|---|---|----------|-------------|-------------|-------------|---------------|----------------|-------------|
| Maintenance   | Vehicle Repair & Maintenance              | All maintenance and repair work for Community Development Department vehicles.  | 06-21-00 | 94          | 97          | 500         |               | 0              | 1,000       |
|   | Vehicle Gas & Oil                         | Fuel for Community Development Department vehicles.   | 06-22-00 | 1,113       | 958         | 1,000       | 693           | 850            | 1,000       |
|   | <b>Total Maintenance</b>                  |   |          |             | 1,207       | 1,055       | 1,500         | 693            | 850         |
| 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 | 2,233       | 775         | 1,500       | 4,500         | 4,500          | 2,000       |
|   | Code Enforcement                          | Costs associated with code enforcement services, including condemnation, demolition, mowing, trash removal, liens and other enforcement expenses.           | 07-04-00 |             |             | 3,000       | 100           | 10,000         | 3,000       |
|   | <b>Total City Services</b>                |   |          |             | 2,233       | 775         | 4,500         | 4,600          | 14,500      |
| Professional Fees   | Engineer & Planning Fees                  | The fees for consultant engineering, planning, surveying, interns or similar specialty work or reviews performed for the Community Development Department.  | 08-03-00 | 6,383       | 9,355       | 5,000       |               | 0              | 6,000       |
|   | NPDES II/Arcview                          | The cost to purchase data, aerials, and maintain the City's GIS mapping system.   | 08-03-02 | 250         | 3,669       | 1,700       | 400           | 400            | 2,700       |
|   | <b>Total Professional Fees</b>            |   |          |             | 6,633       | 13,024      | 6,700         | 400            | 400         |
| Other Expenses  | Planning Commission meeting food/supplies | Food and miscellaneous supplies associated with Planning Commission meetings.   | 09-20-00 | 149         |             | 150         | 56            | 150            | 150         |
|   | Miscellaneous                             | Miscellaneous includes uncategorized expenses.  | 09-21-00 | 42          | 297         | 150         | 3             | 100            | 150         |
|   | <b>Total Other Expenses</b>               |   |          |             | 191         | 297         | 300           | 59             | 250         |
| <b>Total General Fund (10) Community Development Expenses</b> |   |   |          | 279,946     | 282,135     | 307,720     | 188,702       | 290,360        | 311,649     |

**General Fund (10) Streets (520)**

| Type                   | Account                  | Description  | Account  | 2017 Actual    | 2018 Actual    | 2019 Budget    | YTD 8/31/2019  | 2019 Projected | 2020 Budget    |
|------------------------|--------------------------|--|----------|----------------|----------------|----------------|----------------|----------------|----------------|
| Personnel              | Salaries                 | The total salaries for Streets Division employees.   | 01-01-00 | 247,846        | 244,088        | 276,847        | 161,981        | 262,046        | 268,597        |
|                        | Overtime                 | Any additional salary payment over the base rate of pay for department employees.  | 01-03-00 | 6,318          | 11,733         | 15,000         | 13,573         | 17,748         | 17,000         |
|                        | FICA & Medicare          | This is the City's share of FICA & Medicare cost for its employees.  | 01-21-00 | 18,198         | 18,494         | 20,988         | 12,725         | 19,088         | 21,848         |
|                        | Retirement               | The City's LAGERS contribution for 2020 is 11.3% of general employee salaries.   | 01-22-00 | 18,486         | 20,054         | 23,395         | 14,846         | 21,444         | 32,272         |
|                        | Professional Development | Cost for educational seminars and conferences attended by Streets employees.   | 01-41-02 | -              | 224            | 500            | 15             | 15             | 500            |
| <b>Total Personnel</b> |                          |  |          | <b>290,849</b> | <b>294,593</b> | <b>336,730</b> | <b>203,140</b> | <b>320,341</b> | <b>340,218</b> |
| 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 | 40,495         | 32,725         | 38,572         | 28,422         | 42,633         | 46,896         |
|                        | Workers Compensation     | The workers compensation premium that covers all Streets Divisions employees.  | 02-03-00 | 18,715         | 16,374         | 19,395         | 19,412         | 19,412         | 20,383         |
|                        | Unemployment             | This covers the cost of any unemployment insurance claims for the Streets Division.  | 02-04-00 |                |                | 1,500          |                |                | 1,500          |
| <b>Total Insurance</b> |                          |  |          | <b>59,210</b>  | <b>49,099</b>  | <b>59,467</b>  | <b>47,834</b>  | <b>62,045</b>  | <b>68,779</b>  |
| Utilities              | Telephone & Voicemail    | The charges for local and long distance telephone service and internet for the Street Barn.  | 03-01-00 | 1,348          | 1,751          | 1,600          | 1,583          | 2,374          | 1,600          |
|                        | Electricity              | Electric utility charges for the Street Barn.  | 03-02-00 | 3,303          | 3,748          | 4,200          | 2,088          | 3,132          | 4,200          |
|                        | Gas                      | Gas utility charges for the Street Barn.   | 03-03-00 | 1,152          | 1,095          | 1,500          | 1,316          | 1,974          | 2,000          |
|                        | Water                    | Water loads and drinking water for the Street Barn.  | 03-04-00 | 4,657          | 4,888          | 4,800          | 2,866          | 4,298          | 5,000          |
|                        | Mobile Phones            | The cost of cellular phones and coverage for street division employees.  | 03-05-00 | 2,084          | 2,544          | 2,800          | 116            | 1,500          | 2,800          |
|                        | Trash Hauling            | The hauling charges for the trash at the Street Barn and trash cans on Main Street (\$660/year for Streets dumpster, free for Downtown trash). | 03-09-00 | 335            | 160            | 1,200          | 300            | 1,000          | 1,200          |
| <b>Total Utilities</b> |                          |  |          | <b>12,879</b>  | <b>14,186</b>  | <b>16,100</b>  | <b>8,268</b>   | <b>14,278</b>  | <b>16,800</b>  |

| General Fund (10) Streets (520)                 |  |  |          |                |                |                |                |                |                |
|---|--|--|----------|----------------|----------------|----------------|----------------|----------------|----------------|
| Type  | Account  | Description  | Account  | 2017 Actual    | 2018 Actual    | 2019 Budget    | YTD 8/31/2019  | 2019 Projected | 2020 Budget    |
| Office Expenses                                 | Office Supplies, Computer Accessories & Consumable Items | This includes items such as stationery, pens/pencils, folders, etc. as well as computer accessories, meeting supplies and general consumables.   | 05-01-00 | 742            | 632            | 1,000          | 118            | 1,000          | 1,000          |
|   | Postage  | All postage and shipping costs, along with any incidental charges.   | 05-02-00 |                |                |                |                |                |                |
|   | Small Office Equipment                                   | Items such as printers, telephones, etc.   | 05-20-00 | 45             |                | 500            |                | 500            | 500            |
|   | Shop Supplies & Materials                                | Miscellaneous small equipment purchases such as hedge trimmers, saws, brooms, etc.   | 05-21-00 | 6,494          | 6,133          | 6,000          | 2,979          | 6,000          | 6,500          |
|   | Uniforms   | Allowance provided for uniforms, including boots, winter apparel, and apparel with the City logo.  | 05-31-00 | 2,401          | 2,735          | 3,000          |                | 3,000          | 3,000          |
| <b>Total Office Expenses</b>                    |  |  |          | <b>9,681</b>   | <b>9,500</b>   | <b>10,500</b>  | <b>3,098</b>   | <b>10,500</b>  | <b>11,000</b>  |
| City Services                                   | Clean up and Recycling Expenses                          | All expenses pertaining to the semiannual cleanup events held during the spring and fall for residents, including the electronics recycling and paper shredding.   | 07-43-00 | 13,312         | 16,315         | 15,000         | 8,382          | 16,000         | 17,000         |
|   | Household Hazardous Waste                                | All expenses pertaining to the MARC Household Hazardous Waste Collection Program and local event. The MARC HHW program allows residents to safely dispose of such waste at no charge. Previously in Administration Division. | 07-43-02 |                | 194            | 7,246          | 7,246          | 8,246          | 7,935          |
|   | Mosquito & Weed Control                                  | Chemicals used to abate weeds and mosquitoes around the City.  | 07-51-00 | 1,433          | 949            | 1,500          | 316            | 1,500          | 1,800          |
|   | Animal Control   | Supplies for animal control.   | 07-55-00 |                | 147            | 100            |                | 100            | 100            |
| <b>Total City Services</b>                      |  |  |          | <b>14,745</b>  | <b>17,604</b>  | <b>23,846</b>  | <b>15,944</b>  | <b>25,846</b>  | <b>26,835</b>  |
| Pro. Fees                                       | NPDES II/Arcview Programming                             | No Longer Used. The cost to upgrade and program the City's GIS software. Moved to Community Development.   | 08-03-02 |                |                |                | -              | 0              |                |
| <b>Total Professional Fees</b>                  |  |  |          | <b>-</b>       | <b>-</b>       | <b>-</b>       | <b>-</b>       | <b>0</b>       | <b>-</b>       |
| Other Expenses                                  | Building Maintenance & Repair                            | Maintenance and repair charges for the Streets Building  | 06-01-00 | 159            |                |                |                | 0              |                |
|   | Miscellaneous  | Miscellaneous includes uncategorized expenses.   | 09-21-00 | 169            | 141            | 250            |                | 100            | 250            |
| <b>Total Other Expenses</b>                     |  |  |          | <b>328</b>     | <b>141</b>     | <b>250</b>     | <b>-</b>       | <b>100</b>     | <b>250</b>     |
| <b>Total General Fund (10) Streets Expenses</b> |  |  |          | <b>387,692</b> | <b>385,122</b> | <b>446,893</b> | <b>278,284</b> | <b>433,110</b> | <b>463,882</b> |

| General Fund (10) Parks (525) |  |   |          |                |                |                |                |                |                |
|-------------------------------|--|---|----------|----------------|----------------|----------------|----------------|----------------|----------------|
| Type                          | Account  | Description   | Account  | 2017 Actual    | 2018 Actual    | 2019 Budget    | YTD 8/31/2019  | 2019 Projected | 2020 Budget    |
| Personnel                     | Salaries   | The total salaries for Parks employees.   | 01-01-00 | 108,191        | 113,408        | 120,386        | 84,494         | 121,959        | 125,008        |
|                               | Overtime   | Any additional salary payment over the base rate of pay for department employees.   | 01-03-00 | 4,150          | 6,512          | 4,500          | 8,826          | 12,000         | 9,000          |
|                               | Seasonal Landscape Maintenance Workers                   | Four part-time seasonal employees are hired to maintain parks during the summer.  | 01-05-00 | 44,239         | 47,193         | 57,750         | 34,440         | 37,105         | 50,000         |
|                               | FICA & Medicare  | This is the City's share of FICA & Medicare cost for its employees.   | 01-21-00 | 11,562         | 12,301         | 13,972         | 9,589          | 13,989         | 14,087         |
|                               | Retirement   | The City's LAGERS contribution for 2020 is 11.3% of general employee salaries.  | 01-22-00 | 8,388          | 9,940          | 10,615         | 7,609          | 11,019         | 15,158         |
|                               | Membership Fees and Dues                                 | The fees associated with membership to organizations for Parks employees.   | 01-41-00 | -              | -              | 100            | -              | -              | -              |
|                               | Professional Development                                 | This includes the costs for educational seminars and conferences attended by Parks employees.   | 01-41-02 | -              | -              | 500            | -              | -              | 500            |
| <b>Total Personnel</b>        |  |   |          | <b>176,529</b> | <b>189,356</b> | <b>207,823</b> | <b>144,958</b> | <b>196,072</b> | <b>213,752</b> |
| 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 | 15,916         | 13,912         | 17,563         | 18,392         | 26,843         | 29,527         |
|                               | Workers Compensation                                     | The workers compensation premium that covers all Parks employees.   | 02-03-00 | 7,178          | 6,297          | 7,460          | 8,702          | 8,702          | 9,137          |
|                               | Unemployment   | This covers the cost of any unemployment insurance claims for the Parks Division.   | 02-04-00 | 330            | -              | 1,000          | -              | 0              | 1,000          |
| <b>Total Insurance</b>        |  |   |          | <b>23,424</b>  | <b>20,210</b>  | <b>26,023</b>  | <b>27,094</b>  | <b>35,545</b>  | <b>39,664</b>  |
| Utilities                     | Telephone & Voicemail                                    | The charges for local and long distance telephone service for the Parks office.   | 03-01-00 | 1,615          | 2,698          | 2,000          | 2,443          | 2,443          | 2,500          |
|                               | Electricity  | Electric utility charges for the Parks office and Parks storage building.   | 03-02-00 | 19,549         | 16,273         | 20,000         | 14,737         | 22,105         | 22,000         |
|                               | Gas  | Gas utility charges for the Parks office. Terminated in 2017.   | 03-03-00 | 622            | -              | -              | -              | -              | -              |
|                               | Water  | Water utility charges and drinking water for the Parks office.  | 03-04-00 | 5,336          | 5,898          | 6,000          | 2,147          | 3,220          | 6,000          |
|                               | Mobile Phones  | The cost of cellular phones and coverage for Parks employees.   | 03-05-00 | 682            | 842            | 800            | 39             | 800            | 800            |
|                               | Trash Hauling  | Trash hauling for the City parks. Includes recycling containers.  | 03-09-00 | 165            | 725            | 500            | 160            | 240            | 1,000          |
| <b>Total Utilities</b>        |  |   |          | <b>27,969</b>  | <b>26,436</b>  | <b>29,300</b>  | <b>19,526</b>  | <b>28,809</b>  | <b>32,300</b>  |
| 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 | 71             | 657            | 500            | 308            | 500            | 500            |
|                               | Postage  | All postage and shipping costs, along with any incidental charges.  | 05-02-00 | 2              | 3              | 75             | 3              | 75             | 75             |
|                               | 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 | 336            | 675            | 400            | 219            | 400            | 400            |
|                               | Publications   | Purchase of books and periodicals that are pertinent to City services and/or employee performance.  | 05-05-00 | -              | -              | 50             | -              | 50             | 50             |
|                               | Small Office Equipment                                   | Items such as printers, fax machines, etc.  | 05-20-00 | -              | -              | 400            | -              | 400            | 250            |
|                               | Equipment & Hand Tools                                   | Any equipment or hand tools needed to carry out the work of the Parks Division.   | 05-21-00 | 5,718          | 6,994          | 6,500          | 1,441          | 6,500          | 6,500          |
|                               | Uniforms   | Allowance provided for uniforms, including boots, winter apparel, and apparel with the City logo.   | 05-31-00 | 1,719          | 1,168          | 2,000          | -              | 2,000          | 2,000          |
|                               | Restroom Supplies  | Toiletries for the public restrooms in English Landing Park and Platte Landing Park.  | 05-41-01 | 2,100          | 2,573          | 3,000          | 221            | 500            | 3,000          |
|                               | Trash Bags   | Trash and dog waste bags for the receptacles in City parks.   | 05-41-02 | 4,951          | 4,037          | 4,700          | 111            | 400            | 4,700          |
|                               | Park Enhancements  | Amenity improvements for City parks.  | 05-41-03 | 20,237         | (1,743)        | 7,000          | 588            | 7,000          | 7,000          |
| Grass Seed & Fertilizer       | Grass seed and fertilizer for the City parks.            | 05-42-00  | 3,698    | 1,856          | 3,800          | 463            | 3,000          | 3,800          |                |
| Other Purchases               | Unbudgeted purchase of supplies.                         | 05-99-00  | 257      | 357            | 500            | -              | 100            | 500            |                |
| <b>Total Office Expenses</b>  |  |   |          | <b>39,088</b>  | <b>16,577</b>  | <b>28,925</b>  | <b>3,353</b>   | <b>20,925</b>  | <b>28,775</b>  |

| General Fund (10) Parks (525)                 |   |   |          |                |                |                |                |                |                |
|---|---|---|----------|----------------|----------------|----------------|----------------|----------------|----------------|
| Type  | Account                                 | Description   | Account  | 2017 Actual    | 2018 Actual    | 2019 Budget    | YTD 8/31/2019  | 2019 Projected | 2020 Budget    |
| Maintenance                                   | Building Maintenance & Repair           | Maintenance and repair of Parks office building and other park structures.  | 06-01-00 | 8,219          | 5,705          | 6,000          | 2,944          | 6,000          | 6,000          |
|   | Restrooms                               | Maintenance of the permanent public restrooms in English Landing Park and Platte Landing Park   | 06-03-00 | 805            | 1,808          | 3,000          | 1,039          | 1,500          | 4,500          |
|   | Stage Maintenance                       | Maintenance for the Maxine McKeon Stage in English Landing Park.  | 06-05-01 | 14             |                | 150            | 65             | 100            | 300            |
|   | Ball Field Maintenance                  | Includes maintenance ball fields, volleyball courts, and related amenities.   | 06-05-02 | 2,403          | 3,528          | 4,000          | 746            | 4,000          | 4,000          |
|   | Trail Maintenance                       | Maintenance of park trails. Includes crackseal and seal coat of trail along 45 Hwy from 9 Hwy to Klamm Road (\$4,000)   | 06-05-03 | 2,442          | 903            | 3,600          | 31             | 3,000          | 6,500          |
|   | Playground Equipment & Repair           | Maintenance for the playground at English Landing Park.   | 06-12-00 | 2,737          | 12,826         | 3,000          | 978            | 2,000          | 3,000          |
|   | Spirit Fountain                         | Maintenance for the Gresham Spirit fountain by the Train Depot. Includes preventative maintenance for fountain pump.  | 06-13-00 | 1,750          | 567            | 2,500          | 699            | 1,500          | 2,500          |
|   | Vehicle Repair & Maintenance            | Maintenance for the Parks Division vehicles.  | 06-21-00 | 2,941          | 3,497          | 5,000          | 2,525          | 4,000          | 5,000          |
|   | Equipment Repair & Maintenance          | Repair and maintenance of Parks Division equipment. This does not include lawn mowers.  | 06-21-01 | 3,103          | 2,798          | 3,500          | 2,362          | 3,500          | 3,500          |
|   | Tractor Mowing Equipment                | Maintenance and repair of Parks Division lawn mowers and tractors.  | 06-21-02 | 4,250          | 2,602          | 5,000          | 716            | 4,000          | 5,000          |
|   | Vehicle Gas & Oil                       | Fuel for Parks Division vehicles.   | 06-22-00 | 3,697          | 3,578          | 4,000          | 1,306          | 3,200          | 4,000          |
| Equipment Gas & Oil                           | Fuel and oil for park mowing equipment. | 06-22-01  | 3,204    | 2,386          | 3,200          | 1,173          | 3,000          | 3,200          |                |
| <b>Total Maintenance</b>                      |   |   |          | <b>35,566</b>  | <b>40,198</b>  | <b>42,950</b>  | <b>14,586</b>  | <b>35,800</b>  | <b>47,500</b>  |
| City Services                                 | Rental of Portable Toilets              | Rental of portable toilets in convenient locations throughout English Landing Park.   | 07-20-00 | 6,516          | 5,518          | 6,000          | 2,450          | 5,000          | 6,000          |
|   | Mosquito & Weed Control                 | Chemicals used to abate weeds and mosquitoes in City parks. Funding in 2017 includes the maintenance of the PLP wetland and native vegetation area.                                       | 07-51-00 | 7,566          | 7,395          | 10,000         | 2,410          | 6,000          | 10,000         |
|   | Landscaping                             | To purchase mulch, perennials, top soil, etc. for all Parks.  | 07-51-01 | 732            | -              | 4,000          | 194            | 2,000          | 4,000          |
|   | Tree Trimming & Removal                 | The trimming and removal of any unsafe and/or unhealthy trees in City parks. Helps to maintain Tree City USA status. Funding includes the local match associated with the MDC TRIM grant. | 07-52-00 | 8,600          | 16,425         | 18,000         | 4,127          | 18,000         | 18,000         |
|   | Tree Planting                           | The cost of planting new trees in City parks. Funding includes the local match associated with the MDC TRIM grant.  | 07-53-00 | 6,967          | 5,073          | 5,000          | 198            | 4,000          | 6,000          |
|   | Rental Equipment                        | Rental costs for equipment needed but not owned by the City, such as a lift to accommodate in-house tree pruning. Rental of an auger and additional equipment.                            | 07-60-00 | 576            | 121            | 1,200          |                | 1,000          | 1,200          |
| <b>Total City Services</b>                    |   |   |          | <b>30,957</b>  | <b>34,532</b>  | <b>44,200</b>  | <b>9,378</b>   | <b>36,000</b>  | <b>45,200</b>  |
| Other Exp.                                    | Miscellaneous                           | Miscellaneous includes uncategorized expenses.  | 09-21-00 | 565            | 14             | 1,000          |                | 200            | 1,000          |
| <b>Total Other Expenses</b>                   |   |   |          | <b>565</b>     | <b>14</b>      | <b>1,000</b>   | <b>-</b>       | <b>200</b>     | <b>1,000</b>   |
| <b>Total General Fund (10) Parks Expenses</b> |   |   |          | <b>334,099</b> | <b>327,323</b> | <b>380,221</b> | <b>218,895</b> | <b>353,351</b> | <b>408,192</b> |

| General Fund (10) Nature Sanctuary (535)              |  |   |          |               |               |               |               |                |               |
|---|--|---|----------|---------------|---------------|---------------|---------------|----------------|---------------|
| Type  | Account  | Description   | Account  | 2017 Actual   | 2018 Actual   | 2019 Budget   | YTD 9/30/2019 | 2019 Projected | 2020 Budget   |
| Personnel   | Salaries   | Includes salaries for Nature Sanctuary employees.   | 01-01-00 | 27,523        | 29,559        | 36,815        | 25,900        | 34,196         | 35,051        |
|   | Overtime   | Any additional salary payment over the base rate of pay for department employees.   | 01-03-00 | 938           |               |               | 591           | 800            | 1,000         |
|   | FICA & Medicare  | This is the City's share of FICA & Medicare cost for its employees.   | 01-21-00 | 2,173         | 2,254         | 2,816         | 2,027         | 4,053          | 2,758         |
|   | Expense Allowance - Other                                | Reimbursement of incidental expenses.   | 01-31-00 |               |               |               |               | 0              |               |
| <b>Total Personnel</b>                                |  |   |          | <b>30,633</b> | <b>31,813</b> | <b>39,631</b> | <b>28,518</b> | <b>39,049</b>  | <b>38,809</b> |
| Utilities   | Electricity  | Electric utility charges for the Nature Sanctuary.  | 03-02-00 | 224           | 170           | 300           |               | 0              |               |
|   | <b>Total Utilities</b>                                   |   |          |               | <b>224</b>    | <b>170</b>    | <b>300</b>    | <b>-</b>       | <b>-</b>      |
| 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 | 24            | 136           | 125           | 69            | 120            | 125           |
|   | Postage  | All postage and shipping costs, along with any incidental charges.  | 05-02-00 | 143           | 30            | 70            | 48            | 75             | 80            |
|   | Printing   | Expenses for printing work not performed by City personnel. This includes items such as business cards, forms, letterhead, thank you cards and books. | 05-04-00 | 190           | 257           | 300           | 113           | 250            | 300           |
|   | Equipment & Hand Tools                                   | Equipment and hand tools necessary to completing work for the Nature Sanctuary. Includes purchase of tiller in 2018 (\$900)                           | 05-21-00 | 515           | 1,754         | 1,400         | 838           | 1,400          | 1,400         |
|   | Materials  | Hardware, mulch, signs, and other miscellaneous materials.  | 05-41-00 | 440           | 978           | 1,150         | 217           | 1,500          | 1,200         |
|   | 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 | 3,027         | 3,266         | 3,500         | 1,709         | 3,500          | 3,500         |
| <b>Total Office Expenses</b>                          |  |   |          | <b>4,339</b>  | <b>6,421</b>  | <b>6,545</b>  | <b>2,995</b>  | <b>6,845</b>   | <b>6,605</b>  |
| Maintenance   | Building Maintenance & Repair                            | Maintenance and repair charges for the maintenance shed and Girl Scout shelter. Also includes portable restroom facilities.                           | 06-01-00 | 1,251         | 957           | 1,500         | 119           | 700            | 800           |
|   | Trail Maintenance  | Maintenance of trails in the Nature Sanctuary, including tree trimming and removal. Includes the repair of three culver crossing (\$3,000).           | 06-05-03 | 2,432         | 3,204         | 5,000         | 1,016         | 4,000          | 5,000         |
|   | Vehicle Repair and Maintenance                           | All maintenance and repair work for Nature Sanctuary vehicles. Includes brakes, tires, hydraulic problems, etc.                                       | 06-21-00 | 40            | 148           | 1,000         | 322           | 900            | 1,000         |
|   | Equipment Repair & Maintenance                           | All maintenance and repair work for Nature Sanctuary equipment.   | 06-21-01 | 323           | 331           | 200           | 100           | 175            | 200           |
|   | Vehicle Gas and Oil                                      | Fuel for Nature Sanctuary vehicles.   | 06-22-00 | 250           | 390           | 300           | 260           | 300            | 350           |
| <b>Total Maintenance</b>                              |  |   |          | <b>4,296</b>  | <b>5,030</b>  | <b>8,000</b>  | <b>1,817</b>  | <b>6,075</b>   | <b>7,350</b>  |
| City Services   | Mosquito & Weed Control                                  | Materials for mosquito and weed abatement in the Nature Sanctuary.  | 07-51-00 | 203           | 81            | 300           | 25            | 100            | 100           |
|   | <b>Total City Services</b>                               |   |          |               | <b>203</b>    | <b>81</b>     | <b>300</b>    | <b>25</b>      | <b>100</b>    |
| Other Exp.  | Miscellaneous  | Miscellaneous includes uncategorized expenses.  | 09-21-00 | 332           | 356           | 500           | -             | 500            | 500           |
|   | <b>Total Other Expenses</b>                              |   |          |               | <b>332</b>    | <b>356</b>    | <b>500</b>    | <b>-</b>       | <b>500</b>    |
| <b>Total General Fund (10) Nature Sanctuary (535)</b> |  |   |          | <b>40,026</b> | <b>43,870</b> | <b>55,276</b> | <b>33,354</b> | <b>52,569</b>  | <b>53,364</b> |



**General Fund (10) Information Technology (555)**

| Type  | Account                                 | Description  | Account  | 2017 Actual | 2018 Actual | 2019 Budget | YTD 8/31/2019 | 2019 Projected | 2020 Budget |
|---|---|--|----------|-------------|-------------|-------------|---------------|----------------|-------------|
| Personnel   | Information Technology Support Contract | Information technology support annual contract with eNet, LLC.   | 01-52-00 | 19,231      | 18,645      | 20,000      | 11,773        | 19,700         | 20,000      |
|   | <b>Total Personnel</b>                  |  |          | 19,231      | 18,645      | 20,000      | 11,773        | 19,700         | 20,000      |
| IT Expenses   | Equipment                               | Purchase of any new IT related equipment such as computers (w/ software), servers, printers, copiers, etc. Data/phone system switch replacement (\$2,495) and server upgrades (\$1,038).   | 02-01-00 | 7,158       | 5,259       | 3,050       | 313           | 3,600          | 6,033       |
|   | Software                                | Annual maintenance for Incode (\$13,593), spam blocker (\$1,500/yr), online Municipal Code (\$695/yr), InDesign (\$240/yr), virus/malware (\$1,665), e-mail archive (\$675/yr), phone system (\$400/yr), agenda management (\$5,000/yr) and other miscellaneous computer software. | 02-02-00 | 22,389      | 21,649      | 20,952      | 12,699        | 18,618         | 21,972      |
|   | Domain Registrations                    | Cost of domain registrations for parkvillemo.com & parkvillepolice.org (\$24/yr), parkvillemo.gov (\$400/yr), mail.parkvillemo.gov (\$450/yr) and website hosting with InfoDeli, LLC (\$420/yr).   | 02-04-00 | 805         | 820         | 1,294       | 610           | 1,294          | 1,294       |
|   | <b>Total IT Expenses</b>                |  |          | 30,352      | 27,728      | 25,296      | 13,621        | 23,512         | 29,299      |
| Maint.  | Maintenance & Repair                    | Offsite server backup and disaster recovery (\$236/month).   | 06-01-00 | 2,124       | 2,832       | 2,832       | 1,888         | 2,832          | 2,832       |
| <b>Total Maintenance</b>                                    |   |  | 2,124    | 2,832       | 2,832       | 1,888       | 2,832         | 2,832          |             |
| <b>Total General Fund (10) Information Technology (555)</b> |   |  |          | 51,707      | 49,205      | 48,128      | 27,282        | 46,044         | 52,131      |

**General Fund (10) Public Information (540)**

| Type  | Account                                  | Description   | Account  | 2017 Actual   | 2018 Actual   | 2019 Budget   | YTD 8/31/2019 | 2019 Projected | 2020 Budget   |
|---|--|---|----------|---------------|---------------|---------------|---------------|----------------|---------------|
| Personnel   | Technical Consultant                     | Contract with Curious Eye to manage filming and live streaming of Board of Aldermen, Planning Commission, CLARB & BZA meetings (\$850/month). | 01-52-00 | 11,050        | 9,350         | 10,200        | 5,100         | 10,200         | 10,200        |
|   | Production Assistant                     | Cost for contract production assistants to film meetings (\$50/meeting). Includes small buffer for additional meeting recording as needed.    | 01-53-00 | 2,450         | 3,400         | 2,550         | 1,250         | 2,350          | 2,750         |
|   | <b>Total Personnel</b>                   |   |          |               | <b>13,500</b> | <b>12,750</b> | <b>12,750</b> | <b>6,350</b>   | <b>12,550</b> |
| Capital Exp.  | Office Equipment                         | The purchase of supplies for meeting recordings, such as DVDs.  | 04-21-00 | 23            | (79)          | 100           |               | 25             | 100           |
|   | <b>Total Capital Expenses</b>            |   |          |               | <b>23</b>     | <b>(79)</b>   | <b>100</b>    | <b>-</b>       | <b>25</b>     |
| Office Exp.   | Computer Equipment, Access & Programming | The purchase of computer accessories, meeting recording accessories, and live stream accessories.   | 05-03-00 | 217           | 1,058         | 200           |               | 0              | 200           |
|   | <b>Total Office Expenses</b>             |   |          |               | <b>217</b>    | <b>1,058</b>  | <b>200</b>    | <b>-</b>       | <b>-</b>      |
| Maintenance   | Newsletter/Website                       | Costs associated with the three times per year resident newsletter. Costs associated with informational mailings to residents for referendum. | 09-05-00 | 1,200         | 1,640         | 4,300         | 2,048         | 2,700          | 4,300         |
|   | Website Maintenance                      | Maintenance and upkeep charges for the City's website (www.parkvillemo.gov). Now in Information Technology.                                   | 09-05-01 | 99            |               | -             | -             | 0              | -             |
|   | Computer Maintenance                     | Annual subscription fees for live streaming (\$500/year) and Vimeo video archive service (\$60/year).   | 06-31-00 | 60            |               | 560           | -             | 560            | 560           |
|   | Publications                             | Costs associated with printing city publications.   | 05-05-00 |               |               | 3,100         | 2,742         | 2,742          | 1,000         |
| <b>Total General Fund (10) Public Information (540)</b> |  |   |          | <b>15,100</b> | <b>15,370</b> | <b>21,010</b> | <b>11,141</b> | <b>18,577</b>  | <b>19,110</b> |

# Emergency Reserve (50)

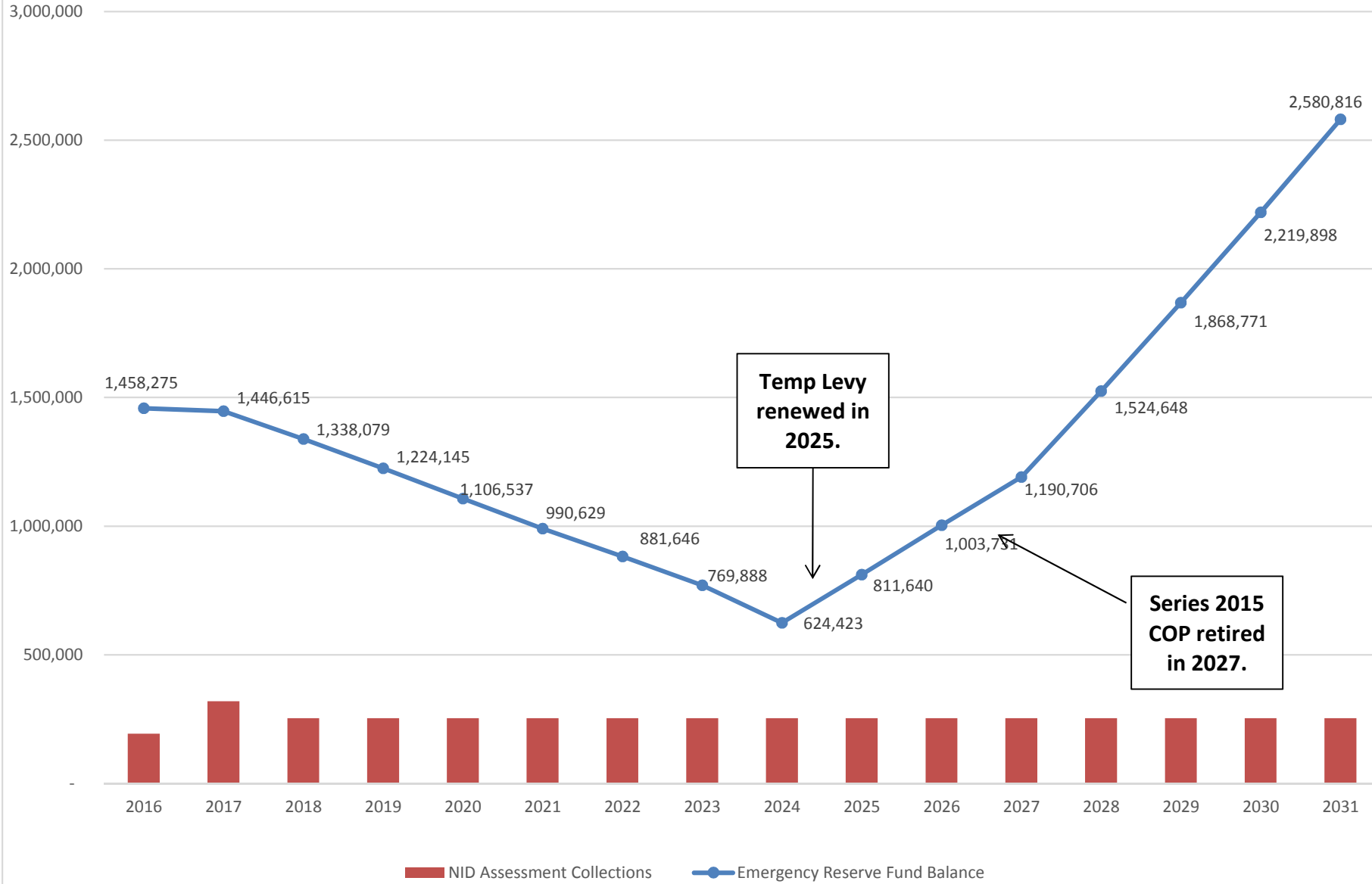
Last Updated 10/10/2019

|   | 2017<br>Actual   | 2018<br>Actual   | 2019<br>Budget   | 2019<br>Projected | 2020<br>Budget   | 2021<br>Projected | 2022<br>Projected | 2023<br>Projected | 2024<br>Projected |
|---|------------------|------------------|------------------|-------------------|------------------|-------------------|-------------------|-------------------|-------------------|
| <i>Beginning Fund Balance</i>               | \$1,458,275      | \$1,446,615      | \$1,338,079      | 1,338,079         | \$1,224,145      | \$1,324,145       | \$1,424,145       | \$1,524,145       | \$1,624,145       |
| <b>Revenues</b>                             |                  |                  |                  |                   |                  |                   |                   |                   |                   |
| Temporary Operating Levy                    |                  |                  |                  |                   | -                | -                 | -                 | -                 | -                 |
| Transfer from General Fund                  | 317,500          | 317,500          | 317,500          | 317,500           | 100,000          | 100,000           | 100,000           | 100,000           | 100,000           |
| <b>Emergency Reserve Revenues:</b>          | <b>317,500</b>   | <b>317,500</b>   | <b>317,500</b>   | <b>317,500</b>    | <b>100,000</b>   | <b>100,000</b>    | <b>100,000</b>    | <b>100,000</b>    | <b>100,000</b>    |
| <b>Total Sources:</b>                       | <b>1,775,775</b> | <b>1,764,115</b> | <b>1,655,579</b> | <b>1,655,579</b>  | <b>1,324,145</b> | <b>1,424,145</b>  | <b>1,524,145</b>  | <b>1,624,145</b>  | <b>1,724,145</b>  |
| <b>Expenditures</b>                         |                  |                  |                  |                   |                  |                   |                   |                   |                   |
| Brush Creek Sewer NID                       | 46,486           | 135,609          | 140,696          | 147,267           | -                | -                 | -                 | -                 | -                 |
| Brink Meyer Road NID                        | 282,674          | 282,052          | 285,340          | 284,167           | -                | -                 | -                 | -                 | -                 |
| <b>Emergency Reserve Expenditures:</b>      | <b>329,160</b>   | <b>417,661</b>   | <b>426,036</b>   | <b>431,434</b>    | <b>-</b>         | <b>-</b>          | <b>-</b>          | <b>-</b>          | <b>-</b>          |
| <b>Estimated Ending Balance (deficit) :</b> | <b>1,446,615</b> | <b>1,346,454</b> | <b>1,229,543</b> | <b>1,224,145</b>  | <b>1,324,145</b> | <b>1,424,145</b>  | <b>1,524,145</b>  | <b>1,624,145</b>  | <b>1,724,145</b>  |
| <b>TARGET (per reserve policy):</b>         | 1,166,960        | 1,141,569        | 1,214,138        | 1,214,138         | 1,394,964        | 1,352,059         | 1,354,637         | 1,325,595         | 1,339,496         |

**Emergency Reserve (50) Revenues and Expenses**

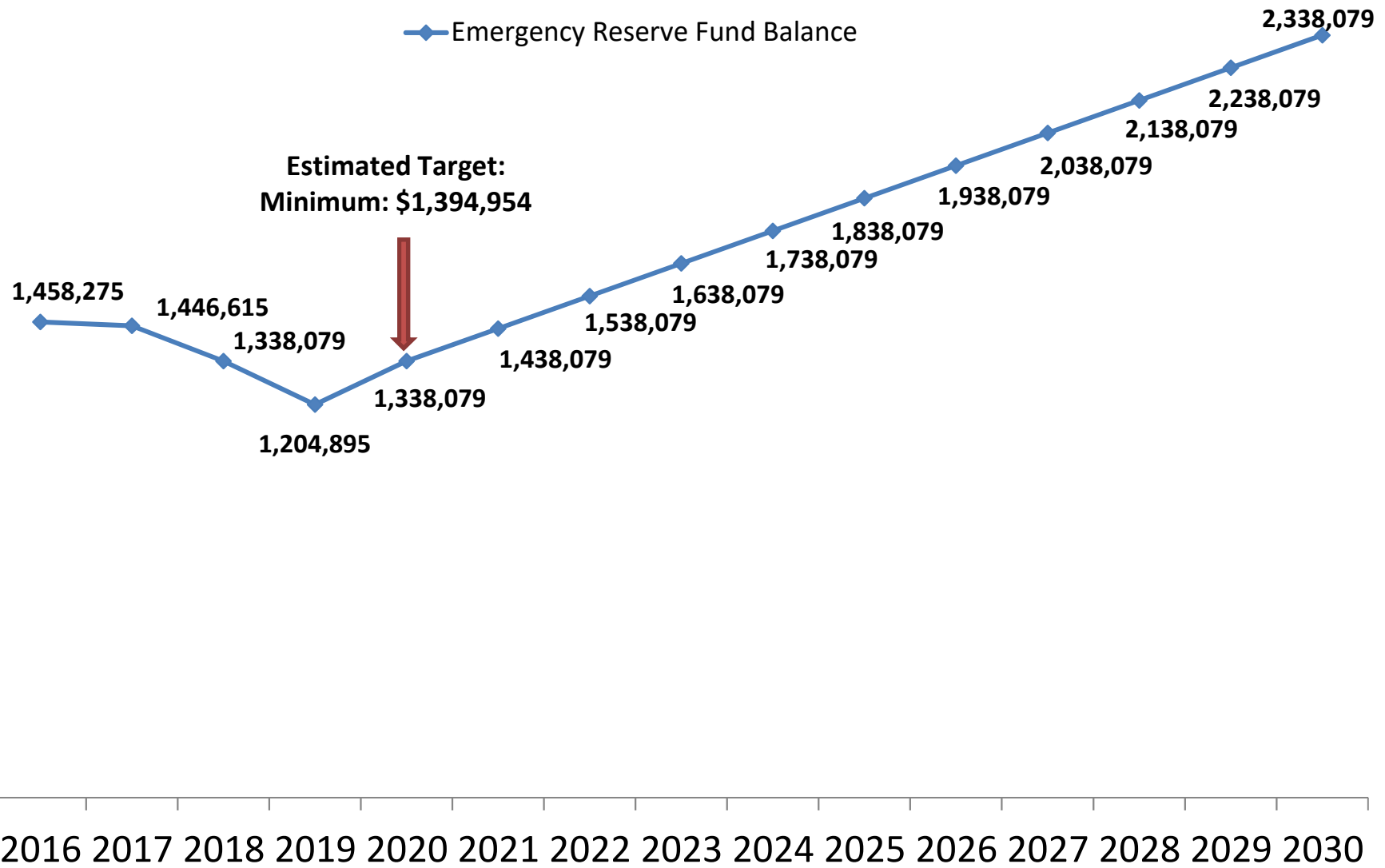
| Type  | Account                      | Description   | Account  | 2017 Actual | 2018 Actual | 2019 Budget | YTD 6/30/2019 | 2019 Projected | 2020 Budgeted |
|---|------------------------------|---|----------|-------------|-------------|-------------|---------------|----------------|---------------|
| Revenues  | Beginning Fund Balance       | Projected carryover from prior year.                              |          | 1,458,275   | 1,446,615   | 1,338,079   | 1,338,079     | 1,338,079      | 1,224,146     |
|   | Transfer from General Fund   | Fund transfer from the General Fund.                              | 42001-00 | 317,500     | 317,500     | 317,500     | 158,750       | 317,500        | 100,000       |
| <b>Emergency Reserve (50) Revenues</b>            |                              |   |          | 317,500     | 317,500     | 317,500     | 158,750       | 317,500        | 100,000       |
| <b>Total Sources</b>                              |                              |   |          | 1,775,775   | 1,764,115   | 1,655,579   | 1,496,829     | 1,655,579      | 1,324,146     |
| Expenses  | Brush Creek Drainage NID     | Unanticipated costs related to financing for the Brush Creek NID. | 01-01-00 | 46,486      |             |             |               | 0              | 0             |
|   | Brink Myers Road NID         | Unanticipated costs related to financing for the Brink Myers NID. | 01-01-01 | 282,674     |             |             |               | 0              | 0             |
|   | Transfer to Brush Creek NID  |   | 20-14-00 |             | 140,696     | 147,267     | 52,627        | 147,267        | 0             |
|   | Transfer Loan to Brink Meyer |   | 20-20-00 |             | 285,340     | 284,167     | 215,369       | 284,167        | 0             |
| <b>Total Emergency Reserve (50) Expenses</b>      |                              |   |          | 329,160     | 426,036     | 431,434     | 267,996       | 431,434        | 0             |
| <b>Ending Fund Balance Emergency Reserve (50)</b> |                              |   |          | 1,446,615   | 1,338,079   | 1,224,146   | 1,228,833     | 1,224,146      | 1,324,146     |

### Emergency Reserve Fund Balance (assuming NID Financing Strategy)



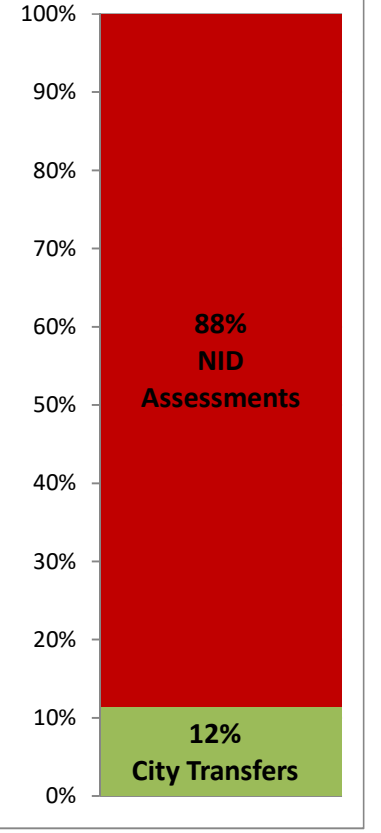
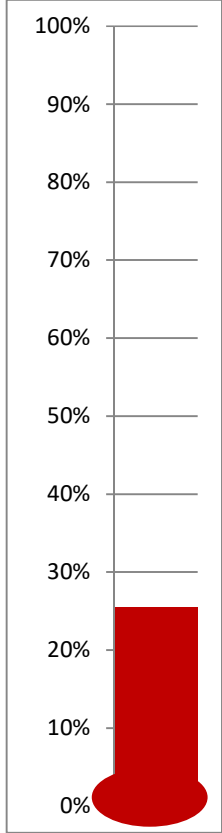
# Emergency Reserve Fund Balance

(Resume Fund Balance Policy of maintaining at least 25% of GF Appropriations)



## NID Debt Schedule and Payments - With Creekside Revenue

|               | Principal, Interest & Fees |                    |                     | Paid/Funded<br>(through<br>9/1/19) |  | Payment Sources    |                    |                       |                    |  |
|---------------|----------------------------|--------------------|---------------------|------------------------------------|--|--------------------|--------------------|-----------------------|--------------------|--|
|               | Brush Creek<br>NID         | Brink Meyer<br>NID | Total Due           |                                    |  | Brush<br>Creek NID | Brink Meyer<br>NID | Creekside<br>Payments | City<br>TRANSFERS  |  |
| 2015          | \$230,663                  | \$182,874          | \$413,536           | \$413,536                          |  | \$259,953          | \$2,834            |                       | \$178,124          |  |
| 2016          | \$189,088                  | \$149,988          | \$339,075           | \$339,075                          |  | \$251,283          | \$7,020            |                       | \$293,516          |  |
| 2017          | \$395,938                  | \$287,888          | \$683,825           | \$683,825                          |  | \$254,545          | \$7,814            |                       | \$329,160          |  |
| 2018          | \$394,563                  | \$288,613          | \$683,175           | \$683,175                          |  | \$256,297          | \$7,764            |                       | \$426,036          |  |
| 2019          | \$393,038                  | \$289,188          | \$682,225           | \$682,225                          |  | \$251,303          | \$1,810            |                       | \$429,112          |  |
| 2020          | \$396,288                  | \$289,613          | \$685,900           |                                    |  | \$251,303          | \$1,810            | \$400,000             | \$32,787           |  |
| 2021          | \$394,313                  | \$289,888          | \$684,200           |                                    |  | \$251,303          | \$1,810            | \$400,000             | \$31,087           |  |
| 2022          | \$392,188                  | \$285,088          | \$677,275           |                                    |  | \$251,303          | \$1,810            | \$400,000             | \$24,162           |  |
| 2023          | \$394,838                  | \$285,213          | \$680,050           |                                    |  | \$251,303          | \$1,810            | \$400,000             | \$26,937           |  |
| 2024          | \$392,263                  | \$285,188          | \$677,450           |                                    |  | \$251,303          | \$1,810            | \$400,000             | \$24,337           |  |
| 2025          | \$394,131                  | \$284,794          | \$678,925           |                                    |  | \$251,303          | \$1,810            | \$400,000             | \$25,812           |  |
| 2026          | \$395,013                  | \$288,250          | \$683,263           |                                    |  | \$306,074          | \$1,810            | \$400,000             | -\$24,622          |  |
| 2027          | \$395,213                  | \$285,750          | \$680,963           |                                    |  | \$306,074          | \$1,810            | \$400,000             | -\$26,922          |  |
| 2028          | \$395,063                  | \$287,950          | \$683,013           |                                    |  | \$306,074          | \$1,810            | \$400,000             | -\$24,872          |  |
| 2029          | \$394,563                  | \$284,850          | \$679,413           |                                    |  | \$306,074          | \$1,810            | \$400,000             | -\$28,472          |  |
| 2030          | \$393,713                  | \$285,375          | \$679,088           |                                    |  | \$306,074          | \$1,810            | \$400,000             | -\$28,797          |  |
| 2031          | \$391,700                  | \$284,375          | \$676,075           |                                    |  | \$306,074          | \$1,810            | \$400,000             | -\$31,809          |  |
| 2032          | \$393,400                  | \$282,875          | \$676,275           |                                    |  | \$306,074          | \$1,810            | \$400,000             | -\$31,609          |  |
| 2033          | \$389,600                  | \$285,750          | \$675,350           |                                    |  | \$306,074          | \$1,810            | \$400,000             | -\$32,534          |  |
| 2034          | \$782,300                  | \$565,750          | \$1,348,050         | \$688,513                          |  | \$306,074          | \$1,810            | \$400,000             | -\$19,371          |  |
| <b>TOTAL</b>  | <b>\$7,897,869</b>         | <b>\$5,769,255</b> | <b>\$13,667,124</b> | <b>\$3,490,349</b>                 |  | <b>\$5,535,865</b> | <b>\$54,392</b>    | <b>\$6,000,000</b>    | <b>\$1,572,065</b> |  |
| <b>% Paid</b> |                            |                    |                     | <b>26%</b>                         |  |                    |                    |                       | <b>12%</b>         |  |



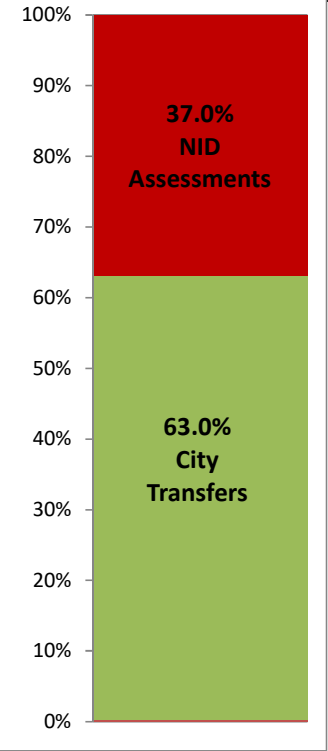
**Notes:**

The debt service reserve is applied to the final payment in 2034.

Other Potential Revenue Sources: \$400,000 in remaining Creekside Payments; Interest Savings from the Refinancing of Debt, after call date; Sewer Assessments from Non-NID Properties.

## NID Debt Schedule and Payments - Prior Schedule w/o Creekside Development

| Principal, Interest & Fees |                    |                    |                     | Paid To Date<br>(through 9/1/18) | 100%<br>90%<br>80%<br>70%<br>60%<br>50%<br>40%<br>30%<br>20%<br>10%<br>0% | Payment Sources    |                 |                      |
|----------------------------|--------------------|--------------------|---------------------|----------------------------------|---|--------------------|-----------------|----------------------|
| Brush Creek NID            | Brink Meyer NID    | Total Due          | Brush Creek NID     |                                  |   | Brink Meyer NID    | City TRANSFERS  |                      |
| 2015                       | \$230,663          | \$182,874          | \$413,536           | \$413,536                        |   | \$251,303          | \$1,810         | \$160,423            |
| 2016                       | \$189,088          | \$149,988          | \$339,075           | \$339,075                        |   | \$251,303          | \$1,810         | \$85,962             |
| 2017                       | \$395,938          | \$287,888          | \$683,825           | \$683,825                        |   | \$251,303          | \$1,810         | \$430,712            |
| 2018                       | \$394,563          | \$288,613          | \$683,175           | \$683,175                        |   | \$251,303          | \$1,810         | \$430,062            |
| 2019                       | \$393,038          | \$289,188          | \$682,225           | \$682,225                        |   | \$251,303          | \$1,810         | \$429,112 Pd to date |
| 2020                       | \$396,288          | \$289,613          | \$685,900           |                                  |   | \$251,303          | \$1,810         | \$432,787            |
| 2021                       | \$394,313          | \$289,888          | \$684,200           |                                  |   | \$251,303          | \$1,810         | \$431,087            |
| 2022                       | \$392,188          | \$285,088          | \$677,275           |                                  |   | \$251,303          | \$1,810         | \$424,162            |
| 2023                       | \$394,838          | \$285,213          | \$680,050           |                                  |   | \$251,303          | \$1,810         | \$426,937            |
| 2024                       | \$392,263          | \$285,188          | \$677,450           |                                  |   | \$251,303          | \$1,810         | \$424,337            |
| 2025                       | \$394,131          | \$284,794          | \$678,925           |                                  |   | \$251,303          | \$1,810         | \$425,812 Temp Levy  |
| 2026                       | \$395,013          | \$288,250          | \$683,263           |                                  |   | \$251,303          | \$1,810         | \$430,150 Renewal?   |
| 2027                       | \$395,213          | \$285,750          | \$680,963           |                                  |   | \$251,303          | \$1,810         | \$427,850            |
| 2028                       | \$395,063          | \$287,950          | \$683,013           |                                  |   | \$251,303          | \$1,810         | \$429,900            |
| 2029                       | \$394,563          | \$284,850          | \$679,413           |                                  |   | \$251,303          | \$1,810         | \$426,300            |
| 2030                       | \$393,713          | \$285,375          | \$679,088           |                                  |   | \$251,303          | \$1,810         | \$425,975            |
| 2031                       | \$391,700          | \$284,375          | \$676,075           |                                  |   | \$251,303          | \$1,810         | \$422,962            |
| 2032                       | \$393,400          | \$282,875          | \$676,275           |                                  |   | \$251,303          | \$1,810         | \$423,162            |
| 2033                       | \$389,600          | \$285,750          | \$675,350           |                                  |   | \$251,303          | \$1,810         | \$422,237            |
| 2034                       | \$782,300          | \$565,750          | \$1,348,050         | \$688,513                        |   | \$251,303          | \$1,810         | \$1,094,937          |
| <b>TOTAL</b>               | <b>\$7,897,869</b> | <b>\$5,769,255</b> | <b>\$13,667,124</b> | <b>\$3,490,349</b>               |   | <b>\$5,026,060</b> | <b>\$36,200</b> | <b>\$8,604,864</b>   |
| % Paid                     |                    |                    |                     | 25.5%                            |   | 36.8%              | 0.3%            | 63.0%                |



Note: The debt service reserve is applied for final payment in 2034.



| River Park NID Bonds (21) Revenues and Expenses                 |                                |  |          |                |                |                |                |                |                |
|---|--------------------------------|--|----------|----------------|----------------|----------------|----------------|----------------|----------------|
| Type  | Account                        | Description  | Account  | 2017 Actual    | 2018 Actual    | 2019 Budget    | YTD 9/30/2019  | 2019 Projected | 2020 Budget    |
| Revenues  | River Park Special Assessment  | Assessment levied on property owners in the River Park NID.  | 41001-00 | 319,856        | 322,080        | 322,080        | 323,506        | 323,506        | 322,400        |
|   | Interest Income                | Interest earned from general fund investments.   | 41701-00 | 177            | 181            | 150            | 144            | 150            | 200            |
| <b>Total River Park NID Bonds (21) Revenues</b>                 |                                |  |          | <b>320,033</b> | <b>322,261</b> | <b>322,230</b> | <b>323,650</b> | <b>323,656</b> | <b>322,600</b> |
| Expenses  | Bond Principal                 | Payment of bond principal.   | 10-01-00 | 285,000        | 295,000        | 305,000        | 305,000        | 305,000        | 315,000        |
|   | Bond Interest                  | Payment of bond interest. Drop in interest payments is due to refinancing of bond issue at lower interest rates. | 10-02-00 | 33,275         | 24,575         | 20,150         | 15,194         | 15,194         | 5,119          |
|   | Bond Fees                      | Payment of bond fees.  | 10-03-00 | 424            | 424            | 424            |                | 424            | 424            |
| <b>Total River Park NID Bonds (21) Expenses</b>                 |                                |  |          | <b>318,699</b> | <b>319,999</b> | <b>325,574</b> | <b>320,194</b> | <b>320,618</b> | <b>320,543</b> |
| Certificates of Participation (COPs) (22) Revenues and Expenses |                                |  |          |                |                |                |                |                |                |
| Type  | Account                        | Description  | Account  | 2017 Actual    | 2018 Actual    | 2019 Budget    | YTD 9/30/2019  | 2019 Projected | 2020 Budget    |
| Revenues  | Property Taxes                 | Property taxes collected for debt service.   | 41001-00 | 373,761        | 389,585        | 416,409        | 415,504        | 415,504        | 437,450        |
|   | Interest Income                | Interest earned from investments.  | 41701-00 | 83             | 63             | 110            | 84             | 167            | 120            |
|   | Transfer from General Fund     | This fund transfer covers the lease payment on City Hall.  | 42020-00 |                |                | 4,366          |                | -              |                |
| <b>Total COPs (22) Revenues</b>                                 |                                |  |          | <b>373,844</b> | <b>389,648</b> | <b>420,885</b> | <b>415,587</b> | <b>415,671</b> | <b>437,570</b> |
| Expenses  | 2006/2015 COPS Bond Principal  | Payment of bond principal.   | 10-01-00 | 297,114        | 335,155        | 354,132        | 354,132        | 354,132        | 361,800        |
|   | 2006/2015 COPS Bond Interest   | Payment of bond interest.  | 10-02-00 | 72,468         | 65,386         | 57,666         | 57,666         | 57,666         | 49,650         |
|   | 2006/2015 COPS Bond Fees       | Payment of bond fees.  | 10-03-00 |                |                | 1,100          |                |                | 1,100          |
| <b>Total COPs (22) Expenses</b>                                 |                                |  |          | <b>369,581</b> | <b>400,541</b> | <b>412,899</b> | <b>411,799</b> | <b>411,799</b> | <b>412,550</b> |
| Brush Creek NID Bonds (23) Revenues and Expenses                |                                |  |          |                |                |                |                |                |                |
| Type  | Account                        | Description  | Account  | 2017 Actual    | 2018 Actual    | 2019 Budget    | YTD 9/30/2019  | 2019 Projected | 2020 Budget    |
| Revenues  | Brush Creek Special Assessment | Assessment levied on property owners in the Brush Creek NID.   | 41001-00 | 251,303        | 251,036        | 251,036        | 251,036        | 251,036        | 251,036        |
|   | Transfers                      | Transfer from Emergency Reserve Fund (or other sources) to cover shortfalls in assessment collections.           | 41901-00 | 46,486         | 140,696        | 135,402        | 140,423        | 140,423        | -              |
|   | Transfers                      | Transfer from General Fund - Sale of Property  |          |                |                |                |                |                | 140,000        |
|   | Interest Income                | Interest earned from debt service reserve fund investments.  | 41701-00 | 5,768          | 8,185          | 6,600          | 7,468          | 7,468          | 7,500          |
| <b>Total Brush Creek NID Bonds (23) Revenues</b>                |                                |  |          | <b>303,558</b> | <b>399,916</b> | <b>393,038</b> | <b>398,926</b> | <b>398,926</b> | <b>398,536</b> |

| Expenses   | Loss on Investments   |  | 09-50-00 | 2,557          | 2,924          |                |                |                |                |
|--|-----------------------|--|----------|----------------|----------------|----------------|----------------|----------------|----------------|
|  | Professional Services | Arbitrage Analysis Report  | 08-02-02 |                |                |                | 2,000          | 2,000          |                |
|  | Bond Principal        | Payment of bond principal.   | 10-01-00 | 210,000        | 215,000        | 220,000        | 220,000        | 220,000        | 230,000        |
|  | Bond Interest         | Payment of bond interest. Drop in interest payments is due to refinancing of bond issue at lower interest rates. | 10-02-00 | 183,938        | 177,563        | 171,038        | 171,038        | 171,038        | 164,288        |
|  | Bond Fees             | Payment of bond fees.  | 10-03-00 | 2,000          | 2,000          | 2,000          | 2,000          | 2,000          | 2,000          |
| <b>Total Brush Creek NID Bonds (23) Expenses</b> |                       |  |          | <b>398,495</b> | <b>397,486</b> | <b>393,038</b> | <b>395,038</b> | <b>395,038</b> | <b>396,288</b> |

| Brink Meyer NID Bonds (24) Revenues and Expenses |                                |  |          |                |                |                |                |                |                |
|--|--------------------------------|--|----------|----------------|----------------|----------------|----------------|----------------|----------------|
| Type   | Account                        | Description  | Account  | 2017 Actual    | 2018 Actual    | 2019 Budget    | YTD 9/30/2019  | 2019 Projected | 2020 Budget    |
| Revenues   | Brink Meyer Special Assessment | Assessment levied on property owners in the Brink Meyer NID.   | 41001-00 | 3,601          | -              | 1,791          | 1,791          | 1,791          | 1,791          |
|  | Transfers                      | Transfer from Emergency Reserve Fund (or other sources) to cover shortfalls in assessment collections. | 41902-00 | 282,674        | 285,340        | 282,742        | 283,048        | 283,048        | -              |
|  | Transfers                      | Transfer from General Fund - Sale of Property  |          |                |                |                |                |                | 282,822        |
|  | Interest Income                | Interest earned from general fund investments.   | 41701-00 | 4,213          | 5,973          | 4,750          | 5,452          | 5,452          | 5,500          |
| <b>Total Brink Meyer NID Bonds(24) Revenues</b>  |                                |  |          | <b>290,488</b> | <b>291,313</b> | <b>289,283</b> | <b>290,291</b> | <b>290,291</b> | <b>290,113</b> |

|  |                                 |   |          |                |                |                |                |                |                |
|--|---------------------------------|---|----------|----------------|----------------|----------------|----------------|----------------|----------------|
| Expenses   | Professional Services           | Arbitrage Analysis Report   | 08-01-02 |                |                |                | 2,000          | 2,000          |                |
|  | Loss on Investments             | Loss on Investments   | 09-50-00 | 1,869          | 2,138          |                |                |                |                |
|  | Bond Principal                  | Payment of bond principal.  | 10-01-00 | 140,000        | 145,000        | 150,000        | 150,000        | 150,000        | 155,000        |
|  | Bond Interest                   | Payment of bond interest.   | 10-02-00 | 145,888        | 141,613        | 137,188        | 137,188        | 137,188        | 132,613        |
|  | Bond Fees                       | Payment of bond fees.   | 10-03-00 | 2,000          | 2,000          | 2,000          | 2,000          | 2,000          | 2,000          |
|  | Brink Meyer Maintenance Reserve | Transfer of portion of assessments designated for maintenance on the improvements during the life of the bonds. | 20-02-00 |                |                | 95             | -              | -              | -              |
| <b>Total Brink Meyer NID Bonds (24) Expenses</b> |                                 |   |          | <b>289,756</b> | <b>290,750</b> | <b>289,283</b> | <b>291,188</b> | <b>289,188</b> | <b>289,613</b> |

| Sewer Service Debt (30) Revenues and Expenses |                        |                                      |          |                |                |                |                |                |                |
|---|------------------------|--------------------------------------|----------|----------------|----------------|----------------|----------------|----------------|----------------|
| Type  | Account                | Description                          | Account  | 2017 Actual    | 2018 Actual    | 2019 Budget    | YTD 9/30/2019  | 2019 Projected | 2020 Budget    |
| Revenues                                      | Sewer Fund             | Transfer to pay all Sewer Fund debt. | 41901-00 | 203,113        | 208,448        | 185,288        | 145,583        | 185,288        | 185,288        |
| <b>Total Sewer Service Debt (30) Revenues</b> |                        |                                      |          | <b>203,113</b> | <b>208,448</b> | <b>185,288</b> | <b>145,583</b> | <b>185,288</b> | <b>185,288</b> |
| Expenses                                      |                        | Lease payment on sewer plant.        | 10-04-00 |                |                |                |                |                | -              |
|   | SRF Principal          | Payment of bond principal.           | 12-11-00 | 150,000        | 155,000        | 160,000        | 120,000        | 160,000        | 160,000        |
|   | SRF Interest           | Payment of bond interest.            | 12-11-01 | 23,889         | 20,432         | 16,000         | 12,134         | 16,000         | 16,000         |
|   | SRF Administration Fee | Payment of bond fees.                | 12-11-02 | 13,900         | 5,834          | 5,862          | 5,811          | 5,862          | 5,900          |
| <b>Total Sewer Service Debt (30) Expenses</b> |                        |                                      |          | <b>187,788</b> | <b>181,267</b> | <b>181,862</b> | <b>137,945</b> | <b>181,862</b> | <b>181,900</b> |

| 2017 Lease Purchase Agreement Road Capital Maintenance (96) Revenues and Expenses |                         |   |          |             |                |                |                |                |                  |
|---|-------------------------|---|----------|-------------|----------------|----------------|----------------|----------------|------------------|
| Type  | Account                 | Description   | Account  | 2017 Actual | 2018 Actual    | 2019 Budget    | YTD 9/30/2019  | 2019 Projected | 2020 Budget      |
| Revenues  | 9 Highway CID Payments  | Payment by the Highway 9 Corridor Community Improvement District (1% sales tax)   | 41001-00 |             |                |                |                | 133,666        | 209,649          |
|   | 9 Highway Grant Project | Federal Transportation Grant for Highway 9 Project.                               |          |             |                |                |                | -              | 933,112          |
|   | Transfers               | Transfer from Transportation Fund to cover 2017 Road Capital Maintenance Project. | 41901-00 |             | 215,465        | 215,375        | 161,531        | 215,375        | 213,140          |
| <b>Total 2017 Lease Purchase Agreement Road Capital Maintenance (96) Revenues</b> |                         |   |          | <b>-</b>    | <b>215,465</b> | <b>215,375</b> | <b>161,531</b> | <b>349,041</b> | <b>1,355,901</b> |
| Expenses  | Bond Principal          | Payment of bond principal.  | 10-01-00 |             | 194,100        | 197,500        | 302,900        | 302,900        | 1,329,800        |
|   | Bond Interest           | Payment of bond interest.   | 10-02-00 |             | 48,848         | 17,875         | 43,979         | 43,979         | 26,100           |
| <b>Total 2017 Lease Purchase (96) Expenses</b>                                    |                         |   |          | <b>-</b>    | <b>242,948</b> | <b>215,375</b> | <b>346,879</b> | <b>346,879</b> | <b>1,355,900</b> |

# Guest Room Tax/Economic Development (46)

Last Updated 10/10/2019

|   | 2017         | 2018           | 2019           | 2019           | 2020           | 2021           | 2022           | 2023           | 2024           |
|---|--------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|
|   | Actual       | Actual         | Budget         | Projected      | Budget         | Projected      | Projected      | Projected      | Projected      |
| <i>Beginning Fund Balance</i>               | \$ 1,279     | 1,248          | \$1,516        | \$ 1,516       | \$ 2,016       | \$ 1,516       | \$ 1,531       | \$ 1,561       | \$ 1,606       |
| <b>Revenues</b>                             |              |                |                |                |                |                |                |                |                |
| Guest Room Tax                              | 1,319        | 1,453          | 1,500          | 1,500          | 1,500          | 1,515          | 1,530          | 1,545          | 1,561          |
| Partner Contributions                       |              |                |                |                |                |                |                |                |                |
| Transfer from Carry Over                    |              |                |                |                |                |                |                |                |                |
| Transfer from General Fund                  |              | 315            |                |                |                |                |                |                |                |
| <b>Eco Devo Fund Revenues:</b>              | <b>1,319</b> | <b>1,768</b>   | <b>1,500</b>   | <b>1,500</b>   | <b>1,500</b>   | <b>1,515</b>   | <b>1,530</b>   | <b>1,545</b>   | <b>1,561</b>   |
| <b>Total Sources:</b>                       | <b>2,598</b> | <b>3,016</b>   | <b>3,016</b>   | <b>\$3,016</b> | <b>\$3,516</b> | <b>\$3,031</b> | <b>\$3,061</b> | <b>\$3,106</b> | <b>\$3,167</b> |
| <b>Expenditures</b>                         |              |                |                |                |                |                |                |                |                |
| Advertising                                 |              |                |                |                |                |                |                |                |                |
| Economic Development                        | 1,350        | 1,500          | 2,000          | 1,000          | 2,000          | 1,500          | 1,500          | 1,500          | 1,500          |
| <b>Eco Devo Fund Expenditures:</b>          | <b>1,350</b> | <b>1,500</b>   | <b>2,000</b>   | <b>1,000</b>   | <b>2,000</b>   | <b>1,500</b>   | <b>1,500</b>   | <b>1,500</b>   | <b>1,500</b>   |
| <b>Estimated Ending Balance (deficit) :</b> | <b>1,248</b> | <b>\$1,516</b> | <b>\$1,016</b> | <b>\$2,016</b> | <b>\$1,516</b> | <b>\$1,531</b> | <b>\$1,561</b> | <b>\$1,606</b> | <b>\$1,667</b> |

**Economic Development Fund (46) Revenues and Expenses**

| Type  | Account  | Description  | Account  | 2017<br>Actual | 2018<br>Actual | 2019<br>Budget | YTD<br>9/30/2019 | 2019<br>Projected | 2020<br>Budget |
|---|--|--|----------|----------------|----------------|----------------|------------------|-------------------|----------------|
| Revenues  | Beginning Fund Balance                               | Projected carryover from prior year.   |          | 1,279          | 1,248          | 1,516          | 1,516            | 1,516             | 2,016          |
|   | Guest Room Tax                                       | Proceeds from the 5% guest room tax applied to overnight hotel/motel room stays. | 41001-00 | 1,319          | 1,453          | 1,500          | 1,464            | 1,500             | 1,500          |
|   | Transfers  | Transfers from other funds.  | 41003-00 |                | 315            |                |                  | -                 |                |
| <b>Economic Development Fund (46) Revenues</b>            |  |  |          | <b>1,319</b>   | <b>1,768</b>   | <b>1,500</b>   | <b>1,464</b>     | <b>1,500</b>      | <b>1,500</b>   |
| <b>Total Sources</b>                                      |  |  |          | <b>2,598</b>   | <b>3,016</b>   | <b>3,016</b>   | <b>2,980</b>     | <b>3,016</b>      | <b>3,516</b>   |
| Expenses  | Economic Development - Other                         | Other miscellaneous economic development projects, studies, fees, etc.           | 07-03-00 | 1,350          | 1,500          | 2,000          | 1,000            | 1,000             | 2,000          |
|   | <b>Total Economic Development Fund (46) Expenses</b> |  |          |                | <b>1,350</b>   | <b>1,500</b>   | <b>2,000</b>     | <b>1,000</b>      | <b>1,000</b>   |
| <b>Ending Fund Balance Economic Development Fund (46)</b> |  |  |          | <b>1,248</b>   | <b>1,516</b>   | <b>1,016</b>   | <b>1,980</b>     | <b>2,016</b>      | <b>1,516</b>   |

# Fewson Fund (45)

Last Updated 10/10/2019

|   | 2017<br>Actual | 2018<br>Actual | 2019<br>Budget | 2019<br>Projected | 2020<br>Budget | 2021<br>Projected | 2022<br>Projected | 2023<br>Projected | 2024<br>Projected |
|---|----------------|----------------|----------------|-------------------|----------------|-------------------|-------------------|-------------------|-------------------|
| <i>Beginning Fund Balance</i>               | \$ 574,442     | \$ 578,878     | \$ 582,585     | \$ 582,585        | \$ 588,435     | \$ 582,218        | \$ 584,685        | \$587,229         | \$589,853         |
| <b>Revenues</b>                             |                |                |                |                   |                |                   |                   |                   |                   |
| Interest Income                             | 4,436          | 3,707          | 4,900          | 6,000             | 4,900          | 5,134             | 5,288             | 5,447             | 5,611             |
| Miscellaneous                               |                | -              | -              | -                 | -              | -                 | -                 | -                 | -                 |
| Return on Investments                       |                | -              | -              | -                 | -              | -                 | -                 | -                 | -                 |
| Gain on Investments                         |                | -              | -              | -                 | -              | -                 | -                 | -                 | -                 |
| Earned on Investments                       |                | -              | -              | -                 | -              | -                 | -                 | -                 | -                 |
| <b>Total Fewson Fund Revenues</b>           | <b>4,436</b>   | <b>3,707</b>   | <b>4,900</b>   | <b>6,000</b>      | <b>4,900</b>   | <b>5,134</b>      | <b>5,288</b>      | <b>5,447</b>      | <b>5,611</b>      |
| <b>Total Sources</b>                        | <b>578,878</b> | <b>582,585</b> | <b>587,485</b> | <b>588,585</b>    | <b>593,335</b> | <b>587,352</b>    | <b>589,974</b>    | <b>592,676</b>    | <b>595,463</b>    |
| <b>Expenditures</b>                         |                |                |                |                   |                |                   |                   |                   |                   |
| Purchase of Interest on Bonds               |                | -              | -              | -                 | -              | -                 | -                 | -                 | -                 |
| Loss on Investment                          | -              |                |                |                   |                |                   |                   |                   | -                 |
| Trust/Bank Fees                             |                |                | 150            | 150               | 150            | 150               | 150               | 150               | 150               |
| Federal Tax                                 |                |                |                |                   |                |                   |                   |                   |                   |
| Distribution to City (50% of Proceeds)      | -              |                | 11,601         |                   | 10,967         | 2,517             | 2,594             | 2,674             | 2,755             |
| Distribution to City (from Prior Years)     |                |                |                |                   |                |                   |                   |                   |                   |
| Transfers                                   |                | -              | -              | -                 | -              | -                 | -                 | -                 | -                 |
| <b>Fewson Fund Expenses</b>                 | <b>-</b>       | <b>-</b>       | <b>11,751</b>  | <b>150</b>        | <b>11,117</b>  | <b>2,667</b>      | <b>2,744</b>      | <b>2,824</b>      | <b>2,905</b>      |
| <b>Estimated Ending Balance (deficit) :</b> | <b>578,878</b> | <b>582,585</b> | <b>575,734</b> | <b>588,435</b>    | <b>582,218</b> | <b>584,685</b>    | <b>587,229</b>    | <b>589,853</b>    | <b>592,558</b>    |

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

**Fewson Fund (45) Revenues and Expenses**

| Type  | Account                                | Description   | Account  | 2017<br>Actual | 2018<br>Actual | 2019<br>Budget | YTD<br>9/30/2019 | 2019<br>Projected | 2020<br>Budget |
|---|--|---|----------|----------------|----------------|----------------|------------------|-------------------|----------------|
| Revenues                                    | Beginning Fund Balance                 | Projected carryover from prior year.  |          | 574,442        | 578,878        | 582,585        | 582,585          | 582,585           | 588,435        |
|   | Interest Income                        | Interest earned on investments. George Fewson stipulated that 1/2 of earnings be retained in the fund.  | 41701-01 | 4,436          | 3,707          | 4,900          | 5,197            | 6,000             | 4,900          |
| <b>Fewson Fund (45) Revenues</b>            |  |   |          | 4,436          | 3,707          | 4,900          | 5,197            | 6,000             | 4,900          |
| <b>Total Sources</b>                        |  |   |          | 578,878        | 582,585        | 587,485        | 587,782          | 588,585           | 593,335        |
| Expenses                                    | Loss on Investment                     | Losses on investments from the previous year.   | 09-50-00 |                |                |                |                  |                   | 0              |
|   | Trust/Bank Fees                        | Fees deducted prior to receiving the gain on investment.  | 09-50-01 |                |                | 150            | 69               | 150               | 150            |
|   | 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. | 20-01-00 |                |                | 11,601         |                  | 0                 | 10,967         |
|   | Project Loans                          | Interest bearing loan to support eligible capital projects of the City.   |          |                |                |                |                  |                   | 0              |
| <b>Total Fewson Fund (45) Expenses</b>      |  |   |          | -              | -              | 11,751         | 69               | 150               | 11,117         |
| <b>Ending Fund Balance Fewson Fund (45)</b> |  |   |          | 578,878        | 582,585        | 575,734        | 587,713          | 588,435           | 582,218        |

# Nature Sanctuary Fund (60)

Last Updated 10/10/19

|  | 2017          | 2018          | 2019          | 2019          | 2020          | 2021          | 2022          | 2023          | 2024          |
|--|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|
|  | Actual        | Actual        | Budget        | Projected     | Budget        | Projected     | Projected     | Projected     | Projected     |
| <i>Beginning Fund Balance</i>              | \$ 43,493     | \$ 67,213     | \$ 73,980     | 73,980        | \$ 77,039     | \$ 81,039     | \$ 78,039     | \$ 75,039     | \$ 72,039     |
| <b>Revenues</b>                            |               |               |               |               |               |               |               |               |               |
| Donations                                  | 8,779         | 6,450         | 2,500         | 3,500         | 2,500         | 2,500         | 2,500         | 2,500         | 2,500         |
| Memberships                                | -             | -             | -             | -             | -             | -             | -             | -             | -             |
| Programs                                   | 20,590        | 1,500         | 1,500         | 1,500         | 1,500         | 1,500         | 1,500         | 1,500         | 1,500         |
| Sales - Tees Shirts                        | -             | -             | -             | -             | -             | -             | -             | -             | -             |
| Grants                                     | -             | -             | 9,250         | -             | -             | -             | -             | -             | -             |
| Miscellaneous                              | -             | -             | -             | -             | -             | -             | -             | -             | -             |
| <b>Nature Sanctuary Fund Revenues:</b>     | <b>29,369</b> | <b>7,950</b>  | <b>13,250</b> | <b>5,000</b>  | <b>4,000</b>  | <b>4,000</b>  | <b>4,000</b>  | <b>4,000</b>  | <b>4,000</b>  |
| <b>Total Sources:</b>                      | <b>72,861</b> | <b>75,163</b> | <b>87,230</b> | <b>78,980</b> | <b>81,039</b> | <b>85,039</b> | <b>82,039</b> | <b>79,039</b> | <b>76,039</b> |
| <b>Expenditures</b>                        |               |               |               |               |               |               |               |               |               |
| Expenditures                               | 5,648         | 446           | 12,500        | 1,941         | -             | 7,000         | 7,000         | 7,000         | 7,000         |
| Transfers                                  | -             | 737           | -             | -             | -             | -             | -             | -             | -             |
| <b>Nature Sanctuary Fund Expenditures:</b> | <b>5,648</b>  | <b>1,183</b>  | <b>12,500</b> | <b>1,941</b>  | <b>-</b>      | <b>7,000</b>  | <b>7,000</b>  | <b>7,000</b>  | <b>7,000</b>  |
| <b>Estimated Ending Balance (deficit):</b> | <b>67,213</b> | <b>73,980</b> | <b>74,730</b> | <b>77,039</b> | <b>81,039</b> | <b>78,039</b> | <b>75,039</b> | <b>72,039</b> | <b>69,039</b> |

| PNS Donation Fund (60) Revenues and Expenses      |   |  |          |               |               |               |               |                |               |
|---|---|--|----------|---------------|---------------|---------------|---------------|----------------|---------------|
| Type  | Account   | Description  | Account  | 2017 Actual   | 2018 Actual   | 2019 Budget   | YTD 9/30/2019 | 2019 Projected | 2020 Budget   |
| Revenues  | Beginning Fund Balance                                    | Projected carryover from prior year.   |          | 43,493        | 67,213        | 73,980        | 73,980        | 73,980         | 77,039        |
|   | Donations   | Gifts from private citizens or groups.   | 40901-00 | 8,779         | 6,450         | 2,500         | 3,499         | 3,500          | 2,500         |
|   | Programs  | Registration fees for events and programs.   | 40903-00 | 20,590        | 1,500         | 1,500         |               | 1,500          | 1,500         |
|   | Grant   | Grant monies received for various projects in the Donation Fund. Funds in 2019 includes an Outreach grant and FOPNS match for additional signage.                | 40910-00 |               |               | 9,250         | 0             | 0              | 0             |
| <b>PNS Donation Fund (60) Revenues</b>            |   |  |          | <b>29,369</b> | <b>7,950</b>  | <b>13,250</b> | <b>3,499</b>  | <b>5,000</b>   | <b>4,000</b>  |
| <b>Total Sources</b>                              |   |  |          | <b>72,862</b> | <b>75,163</b> | <b>87,230</b> | <b>77,480</b> | <b>78,980</b>  | <b>81,039</b> |
| Exp: PNS Donation Fund                            | Friends of Parkville Nature Sanctuary Partnership Program | Cost share projects with the Friends of Parkville Nature Sanctuary. 2019 possibilities include additional signage at the PNS.                                    | 15-00-01 | 5,648         |               |               |               |                | 0             |
|   | <b>Expenses: PNS Donation Fund</b>                        |  |          |               | <b>5,648</b>  | <b>0</b>      | <b>0</b>      | <b>0</b>       | <b>0</b>      |
| Exp: Capital Outlay                               | CIP Projects  | Permanent capital improvements in the Nature Sanctuary, such as trail extensions, roadway repairs, and utility improvements. Additional signage planned in 2019. | 04-41-00 |               | 446           | 12,500        | 970           | 1,941          | 12,500        |
|   | FOPNS - Sanctuary Partnership                             | Expenses related to programs partnered with the Friends of Parkville Nature Sanctuary  | 15-00-01 |               | 737           |               |               | 0              |               |
|   | <b>Expenses: CIP</b>                                      |  |          |               | <b>0</b>      | <b>1,183</b>  | <b>12,500</b> | <b>970</b>     | <b>1,941</b>  |
| <b>Total PNS Donation Fund (60) Expenses</b>      |   |  |          | <b>5,648</b>  | <b>1,183</b>  | <b>12,500</b> | <b>970</b>    | <b>1,941</b>   | <b>12,500</b> |
| <b>Ending Fund Balance PNS Donation Fund (60)</b> |   |  |          | <b>67,213</b> | <b>73,980</b> | <b>74,730</b> | <b>76,509</b> | <b>77,039</b>  | <b>68,539</b> |



# Park Donations (63)

Last Updated 10/10/2019

|   | 2016          | 2017          | 2018          | 2019          | 2019          | 2020          | 2021         | 2022         | 2023           | 2024           |
|---|---------------|---------------|---------------|---------------|---------------|---------------|--------------|--------------|----------------|----------------|
|   | Actual        | Actual        | Actual        | Budget        | Projected     | Budget        | Projected    | Projected    | Projected      | Projected      |
| <i>Beginning Fund Balance</i>               | \$ 25,204     | 49,962        | \$ 51,806     | \$ 10,629     | \$ 10,629     | \$ 8,129      | \$ 5,629     | \$ 3,129     | \$ 629         | \$ (1,871)     |
| <b>Revenues</b>                             |               |               |               |               |               |               |              |              |                |                |
| Transfer from Park Reservations & Fees      | -             | -             | -             | -             | -             | -             | -            | -            | -              | -              |
| Transfer from Parkland Dedication Fund      | -             | -             | -             | -             | -             | -             | -            | -            | -              | -              |
| Grant                                       |               |               |               | -             | -             |               | -            | -            | -              | -              |
| Dog Park Donations                          | -             | -             | -             |               |               |               |              |              |                |                |
| General Donations                           | 31,142        | 6,074         | 2,156         | 2,500         | 2,500         | 2,500         | 2,500        | 2,500        | 2,500          | 2,500          |
| <b>Park Donations Fund Revenues:</b>        | <b>31,142</b> | <b>6,074</b>  | <b>2,156</b>  | <b>2,500</b>  | <b>2,500</b>  | <b>2,500</b>  | <b>2,500</b> | <b>2,500</b> | <b>2,500</b>   | <b>2,500</b>   |
| <b>Total Sources:</b>                       | <b>56,345</b> | <b>56,036</b> | <b>53,962</b> | <b>13,129</b> | <b>13,129</b> | <b>10,629</b> | <b>8,129</b> | <b>5,629</b> | <b>3,129</b>   | <b>629</b>     |
| <b>Expenditures</b>                         |               |               |               |               |               |               |              |              |                |                |
| Parks Projects                              | 6,383         | 4,230         | 3,333         | 5,000         | 5,000         | 5,000         | 5,000        | 5,000        | 5,000          | 5,000          |
| Transfer to General Fund                    |               |               | 15,000        |               |               |               |              |              |                |                |
| Transfers to Project Fund                   | -             | -             | 25,000        |               |               | -             | -            | -            | -              | -              |
| <b>Park Donations Expenditures:</b>         | <b>6,383</b>  | <b>4,230</b>  | <b>43,333</b> | <b>5,000</b>  | <b>5,000</b>  | <b>5,000</b>  | <b>5,000</b> | <b>5,000</b> | <b>5,000</b>   | <b>5,000</b>   |
| <b>Estimated Ending Balance (deficit) :</b> | <b>49,962</b> | <b>51,806</b> | <b>10,629</b> | <b>8,129</b>  | <b>8,129</b>  | <b>5,629</b>  | <b>3,129</b> | <b>629</b>   | <b>(1,871)</b> | <b>(4,371)</b> |

**Parks Donation Fund (63) Revenues and Expenses**

| Type  | Account                   | Description  | Account  | 2017 Actual | 2018 Actual | 2019 Budget | YTD 9/30/2019 | 2019 Projected | 2020 Budget |
|---|---------------------------|--|----------|-------------|-------------|-------------|---------------|----------------|-------------|
| Revenues  | Beginning Fund Balance    | Projected carryover from prior year.   |          | 49,962      | 51,806      | 10,629      | 10,629        | 10,629         | 8,129       |
|   | Donations                 | Miscellaneous grants and private donations to Parkville parks.   | 40901-00 | 6,074       | 2,156       | 2,500       | 0             | 2,500          | 2,500       |
| <b>Park Donations Fund (63) Revenues</b>            |                           |  |          | 6,074       | 2,156       | 2,500       | 0             | 2,500          | 2,500       |
| <b>Total Sources</b>                                |                           |  |          | 56,036      | 53,962      | 13,129      | 10,629        | 13,129         | 10,629      |
| Expenses  | Park Expenses             | Parks improvements and projects funded in part of whole with parks donations. Examples including English Landing Park restroom renovations, trail enhancements, ball fields enhancements, low water bridge crossing, equipment, etc. | 05-41-00 |             |             |             | 0             | 0              |             |
|   | Park Benches              | Expenses related to Park Bench installation  | 07-01-00 | 4,230       | 3,333       | 5,000       | 0             | 5,000          | 5,000       |
|   | Transfer to General Fund  | Reimbursement project expenses   | 20-10-00 |             | 15,000      |             |               |                |             |
|   | Transfer to Projects Fund | Transfer to Projects Fund to supplement eligible projects.   | 20-20-00 |             | 25,000      |             | 0             | 0              |             |
| <b>Total Park Donations Fund (63) Expenses</b>      |                           |  |          | 4,230       | 43,333      | 5,000       | 0             | 5,000          | 5,000       |
| <b>Ending Fund Balance Park Donations Fund (63)</b> |                           |  |          | 51,806      | 10,629      | 8,129       | 10,629        | 8,129          | 5,629       |

# Veterans Memorial (66)

Last Updated 10/10/2019

|   | 2017     | 2018           | 2019           | 2019            | 2020             | 2021            | 2022            | 2023            | 2024            |
|---|----------|----------------|----------------|-----------------|------------------|-----------------|-----------------|-----------------|-----------------|
|   | Actual   | Actual         | Budget         | Projected       | Budget           | Projected       | Projected       | Projected       | Projected       |
| <i>Beginning Fund Balance</i>               | \$ -     | -              | 6,700          | \$ 6,700        | \$ 21,700        | \$ 21,700       | \$ 31,700       | \$ 41,700       | \$ 51,700       |
| <b>Revenues</b>                             |          |                |                |                 |                  |                 |                 |                 |                 |
| Veterans Memorial Donations                 | -        | 11,500         | 250,000        | 20,000          | 250,000          | 25,000          | 25,000          | 25,000          | 25,000          |
| Interest Income                             |          |                | 5,000          |                 | 5,000            |                 |                 |                 |                 |
| Transfers                                   |          |                |                |                 |                  |                 |                 |                 |                 |
| <b>Veteran Mem Fund Revenues:</b>           | <b>-</b> | <b>11,500</b>  | <b>255,000</b> | <b>20,000</b>   | <b>255,000</b>   | <b>25,000</b>   | <b>25,000</b>   | <b>25,000</b>   | <b>25,000</b>   |
| <b>Total Sources:</b>                       | <b>-</b> | <b>11,500</b>  | <b>261,700</b> | <b>\$26,700</b> | <b>\$276,700</b> | <b>\$46,700</b> | <b>\$56,700</b> | <b>\$66,700</b> | <b>\$76,700</b> |
| <b>Expenditures</b>                         |          |                |                |                 |                  |                 |                 |                 |                 |
| Expenditures                                |          | 4,800          | 15,000         | 5,000           | 15,000           | 15,000          | 15,000          | 15,000          | 15,000          |
| Capital Improvements                        |          |                |                |                 |                  |                 |                 |                 |                 |
| Engineering and Planning Fees               |          |                | 40,000         |                 | 40,000           |                 |                 |                 |                 |
| Construction Fees                           | -        | -              | 200,000        |                 | 200,000          |                 |                 |                 |                 |
| <b>Eco Devo Fund Expenditures:</b>          | <b>-</b> | <b>4,800</b>   | <b>255,000</b> | <b>5,000</b>    | <b>255,000</b>   | <b>15,000</b>   | <b>15,000</b>   | <b>15,000</b>   | <b>15,000</b>   |
| <b>Estimated Ending Balance (deficit) :</b> | <b>-</b> | <b>\$6,700</b> | <b>\$6,700</b> | <b>\$21,700</b> | <b>\$21,700</b>  | <b>\$31,700</b> | <b>\$41,700</b> | <b>\$51,700</b> | <b>\$61,700</b> |

**Veterans Memorial Fund (66) Revenues and Expenses**

| Type   | Account                            | Description   | Account  | 2017 Actual | 2018 Actual   | 2019 Budget    | YTD 9/30/2019 | 2019 Projected | 2020 Budget    |
|--|------------------------------------|---|----------|-------------|---------------|----------------|---------------|----------------|----------------|
| <b>Revenues</b>  | Beginning Fund Balance             | Projected carryover from prior year.  |          | -           |               | 6,700          | 6,700         | 6,700          | 21,700         |
|  | Veterans Memorial Donations        | Contribution from individuals and service organizations for the development of the Veteran's Memorial Project in English Landing Park | 40901-00 |             | 11,500        | 250,000        | 10,913        | 20,000         | 250,000        |
|  | Interest Income                    | Interest earned on Investments  | 41701-01 |             |               | 5,000          |               | 0              | 5,000          |
|  | Transfers                          | Transfer from Other Funds   | 42001-00 |             |               | 0              |               | 0              |                |
| <b>Veterans Memorial Fund (66) Revenues</b>            |                                    |   |          | <b>0</b>    | <b>11,500</b> | <b>255,000</b> | <b>10,913</b> | <b>20,000</b>  | <b>255,000</b> |
| <b>Total Sources</b>                                   |                                    |   |          | <b>0</b>    | <b>11,500</b> | <b>261,700</b> | <b>17,613</b> | <b>26,700</b>  | <b>276,700</b> |
| <b>Expenditures: Memorial</b>                          | Expenditures                       | General Expenditures related to the development of the memorial.  | 15-00-00 |             | 4,800         | 15,000         | 3,400         | 5,000          | 15,000         |
|  | Capital Improvements               | Capital Improvements Associated with the construction of the Veteran's Memorial.  | 04-24-00 |             |               |                |               | 0              |                |
|  | <b>Expenses: Veterans Memorial</b> |   |          |             | <b>0</b>      | <b>4,800</b>   | <b>15,000</b> | <b>3,400</b>   | <b>5,000</b>   |
| <b>Professional Fees</b>                               | Engineer & Planning Fees           | Engineering Fees associated with the design and development of the memorial.  | 08-03-00 |             |               | 40,000         |               | 0              | 40,000         |
|  | Construction Fees                  | Construction Fees associated with the memorial.   |          |             |               | 200,000        |               | 0              | 200,000        |
| <b>Total Professional Fees</b>                         |                                    |   |          | <b>0</b>    | <b>0</b>      | <b>240,000</b> | <b>0</b>      | <b>0</b>       | <b>240,000</b> |
| <b>Total Veterans Memorial Fund (66) Expenses</b>      |                                    |   |          | <b>0</b>    | <b>4,800</b>  | <b>255,000</b> | <b>3,400</b>  | <b>5,000</b>   | <b>255,000</b> |
| <b>Ending Fund Balance Veterans Memorial Fund (66)</b> |                                    |   |          | <b>0</b>    | <b>6,700</b>  | <b>6,700</b>   | <b>14,213</b> | <b>21,700</b>  | <b>21,700</b>  |