



Work Session Agenda
BOARD OF ALDERMEN
CITY OF PARKVILLE, MISSOURI
October 16, 2018; 5:30 p.m.
City Hall Board Room

1. GENERAL AGENDA

- A. 2019 City of Parkville Operating and Capital Budget

CITY OF PARKVILLE Policy Report

Date: October 12, 2018

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City Administrator

Reviewed By:
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Finance/HR Director

ISSUE:
First Work Session – 2019 City of Parkville Operating and Capital Budget

BACKGROUND:

The City operates on a January 1 – December 31 fiscal year and therefore must adopt a 2019 operating budget and 2019 - 2024 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 2018 budget will be followed by the 2019 forecast.

2018 Budget

The audited beginning fund balance for 2018 was \$1,598,029. Projected revenues for 2018 are expected to above budgeted figure of \$4,134,706. However, some revenues over performed projections, while others underperformed. A highlight of 2018 revenues is as follows:

- Property tax revenue is projected to increase above 5%, in line with projections. Properties in Parkville continue to show moderate and stable growth. New construction being added to the tax rolls increase collections above the increase allowed under property tax ceiling laws.
 - After flat sales tax collections in 2016, sales tax revenue has increased each of the last two years. Sales tax in 2017 recovered to a nearly 3% increase over 2016. The recovery was not known until the end of the year. The State of Missouri experienced software issues that resulted in corrected distributions at the end of the year. Collections in 2018 is presently projected to exceed 2017 projections by at least 3%.
 - Building permits and other development fees are expected to increase nearly \$100,000 over projected. There were two large Developer Fee payments, associated with infrastructure in a new development, posted in 2018. Building permit revenues were also above projected.
 - Franchise fees are higher than projected. The increase is mostly attributed to higher fees from Kansas City Power and Light. Fees collected for gas, electric and water may be impacted by weather and will vary from year to year. Telecommunication and cable/video fees are impacted by consumer habit trends.
 - Court revenues continue to be lower than previous years, mostly attributed to changes in state law that has affected court fees. Unless legislative changes are made at the state level, the current revenue trends appear to the new normal.
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In addition, the 2018 General Fund expenses are projected to be approximately \$256,807 below budget. With the combination of the 2018 carryover and managed expenditures, the year-end General Fund balance is expected to exceed budget by approximately \$408,935. The annual carryover usually outperforms budget based on routine savings that occur throughout the year due to conservative budgeting, good management of budgets and personnel vacancies.

2019 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, albeit conservatively projected because of the potential of development being impacted by the economy. The City continues to be well-positioned for the 2019 budget based on the carryover fund balance projected from 2018 of \$853,191.

For the first budget work session, staff prepared a recommended General Fund budget with a 6.3% operating expense increase of \$256,807 (net of transfers and capital outlay), which is approximately \$60,252 below anticipated revenues for 2019 (net of fund balance). The most significant changes to the General Fund for 2019 are personnel items as follows, and each will be discussed in more detail at the work session:

- 2% wage increase (based on satisfactory performance)
- Completion of implementation of the Compensation Study (50% of study cost)
- Employee health insurance

As mentioned above, the current projected General Fund ending balance for 2018 is approximately \$853,191. This represents a General Fund reserve of 18%, 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" (Resolution No. 12-01-13). Staff recommends at least this level of fund balance in 2019 based on the five-year fund forecast which shows declining reserve balances if the City maintains its strategy to maximize contributions to the Emergency Reserve Fund. This fund balance amount assumes General Fund capital outlay (CIP) expenses for projects and equipment of \$464,954 in 2019. This is a preliminary estimate and the CIP will be reviewed in further detail during the 2nd budget work sessions. As a point of reference, the 2018 General Fund capital outlay (CIP) was budgeted at \$198,326 and actual expenditures are projected at \$266,342 (including 2017 carry over projects).

The 2019 General Fund transfer to the Emergency Reserve Fund is proposed for \$317,500. The Emergency Reserve Fund has a projected 2018 year-end balance of \$1.34 million that well exceeds the reserve policy target of 25% of general fund appropriations. This 2019 transfer, year-end balance and five-year fund forecast are based on the financing strategy related to the Brush Creek and Brink Meyer Neighborhood Improvement Districts (NIDs) (see attachments). Maintaining this balance in 2019 is recommended since the fund is expected to decline in 2019 and beyond due to payments to the NID limited general obligation bonds.

BUDGET IMPACT:

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

ALTERNATIVES:

1. Provide direction to City Administration regarding the 2019 budget.
 2. Postpone the item.
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STAFF RECOMMENDATION:

Provide direction to City Administration regarding the 2019 budget.

SUGGESTED MOTION

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

ATTACHMENTS:

1. Revised Budget Calendar
 2. General Fund Forecast
 3. Budget Worksheet General Fund Revenues
 4. General Fund Budget Sheets – 1st 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
 6. Emergency Reserve Fund Budget Worksheet – 1st Draft
 7. NID Debt Schedule and Payments
 8. NID Recovery Strategy
 9. Debt Service Budget Worksheet
 10. Economic Development Fund Forecast
 11. Economic Development Fund Budget Sheet – 1st Draft
 12. Fewson Fund Forecast
 13. Fewson Fund Budget Sheet – 1st Draft
 14. Nature Sanctuary Donation Fund Forecast
 15. Nature Sanctuary Donation Fund Budget Sheet – 1st Draft
 16. Park Donations Fund Forecast
 17. Park Donations Budget Worksheet
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2019 Budget Calendar

Revised 09-12-18

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

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

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

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

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

 Denotes Board of Aldermen review/action

July 2018

- 11th 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).
- 30th Review 2019 budget calendar with Finance Committee

August 2018

- 10th **Board of Aldermen priority setting workshop**
- 21st Public hearing on the revised property tax levy for the 2018 tax year.
- 31st Deadline for departments to have 2019 Budget requests in to the City Administrator.

September 2018

- 4th – 7th Review and creation of initial operating budget for major funds and Capital Improvement Program (CIP)
- 12th Final review of Parks and Nature Sanctuary budget request by Community Land and Recreation Board (CLARB)
- 10th - 28th 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 2018

- 1st - 8th Review and creation of second iteration of operating budget for major funds and CIP
- 9th Planning and Zoning Commission review of proposed projects for 2019-2023 CIP
- 16th First budget work session with the Board of Aldermen on proposed 2019 budget
(3rd Tuesday - 5:30 p.m.)
Tentative Topics – Revenue forecast, General Fund operating budget, Emergency Reserve Fund, Debt Service Funds, minor funds
- 30th Second budget work session with the Board of Aldermen on proposed 2019 budget and 2019-2023 CIP. (5th Tuesday – 5:30 p.m.)
Tentative Topics – Capital Improvement Plan, General Fund operating follow-up

November 2018

- 6th Third budget work session with the Board of Aldermen on proposed 2019 Budget and 2019-2023 CIP. (1st Tuesday – 6:00 p.m.)
Tentative Topics – Transportation Fund, Sewer Fund, miscellaneous follow-up
- 20th Fourth and final budget work session with the Board of Aldermen on proposed 2019 Budget and 2019-2023 CIP. (3rd Tuesday – 6:00 p.m.)
Tentative Topics - Summary review of final budget; follow-up from past budget work sessions.

December 2018

- 4th First reading of ordinance adopting the 2019 budget, 2019-2023 CIP, and amended 2018 City Budget for select funds if necessary (1st Tuesday – 7:00 p.m.)
- 18th Second and final reading of ordinance adopting the 2019 budget and 2019-2023 CIP
(3rd Tuesday – 7:00 p.m.)

January 2019

- 1st 2019 fiscal year begins
- 30th Publication of adopted 2019 budget document

General Fund (10)

Last Updated 9/30/18

	2016	2017	2018	2018	2018	2019	2020	2021	2022	2023
	Actual	Actual	Budget	YTD	Projected	Budgeted	Projected	Projected	Projected	Projected
<i>Beginning Fund Balance</i>	\$ 1,654,343	\$ 1,675,331	1,598,029	1,598,030	1,598,030	1,575,393	\$ 853,191	\$ 109,831	\$ (468,766)	\$ (958,912)
Revenues										
Taxes	2,183,385	2,245,141	2,287,121	2,050,854	2,331,331	2,412,515	\$ 2,460,766	\$ 2,509,981	\$ 2,560,180	\$ 2,611,384
Licenses	60,507	56,257	57,800	54,135	58,063	57,850	\$ 58,429	\$ 59,013	\$ 59,603	\$ 60,199
Permits	267,732	309,647	239,470	297,566	338,955	294,470	\$ 299,962	\$ 299,981	\$ 305,406	\$ 310,940
Franchise Fees	875,432	844,467	870,000	772,293	911,245	907,000	\$ 925,090	\$ 943,541	\$ 957,210	\$ 976,354
Other Revenue	42,362	37,645	40,825	32,806	40,690	40,825	\$ 41,379	\$ 41,944	\$ 42,521	\$ 43,109
Court Revenue	191,726	174,730	180,000	109,515	171,944	180,000	\$ 182,700	\$ 185,441	\$ 188,222	\$ 191,045
Interest Income	8,149	7,673	8,160	6,236	8,324	8,400	\$ 8,568	\$ 8,739	\$ 8,914	\$ 9,092
Miscellaneous Revenue	109,703	99,917	52,080	84,921	83,123	52,200	\$ 54,200	\$ 56,294	\$ 58,487	\$ 60,783
Grant Revenue	11,711	10,000	9,250	6,101	6,101	9,250	\$ 9,250	\$ 1,500	\$ 1,500	\$ 1,500
Transfers	293,530	375,000	390,000	292,500	390,000	405,000	\$ 409,100	\$ 395,000	\$ 410,000	\$ 425,000
Total - General Fund Revenues:	4,044,237	4,160,476	4,134,706	3,706,926	4,339,776	4,367,510	4,449,442	4,501,434	4,592,043	4,689,407
Total Sources	5,698,580	5,835,807	5,732,735	5,304,956	5,937,806	5,942,903	5,302,633	4,611,265	4,123,277	3,730,494
Expenditures										
Administration	965,181	1,084,326	1,148,856	829,770	1,097,686	1,219,342	\$ 1,259,964	\$ 1,286,103	\$ 1,313,017	\$ 1,340,734
Police	1,072,499	1,132,535	1,285,992	844,185	1,221,855	1,412,653	\$ 1,467,925	\$ 1,500,909	\$ 1,534,779	\$ 1,569,564
Municipal Court	140,472	139,437	153,194	113,821	148,648	161,350	\$ 165,753	\$ 169,057	\$ 172,442	\$ 175,910
Public Works	181,720	229,501	241,219	169,287	238,089	248,513	\$ 255,807	\$ 261,150	\$ 266,633	\$ 272,258
Community Development	260,370	279,946	306,861	212,625	299,609	310,567	\$ 322,174	\$ 328,881	\$ 335,746	\$ 342,772
Streets	385,138	387,692	427,946	295,087	427,186	451,845	\$ 469,516	\$ 480,319	\$ 491,421	\$ 502,830
Parks	324,262	334,099	377,184	232,446	351,466	381,074	\$ 391,363	\$ 398,582	\$ 405,985	\$ 413,576
Nature Sanctuary	33,546	40,026	44,138	29,413	42,082	55,276	\$ 55,760	\$ 56,248	\$ 56,741	\$ 57,239
Information Technology	45,236	51,707	49,551	30,543	42,822	48,128	\$ 48,369	\$ 48,610	\$ 48,854	\$ 49,098
Public Information	12,258	15,100	15,510	8,978	14,960	18,510	\$ 18,603	\$ 18,696	\$ 18,789	\$ 18,883
Total Operating Expenses	3,420,682	3,694,369	4,050,451	2,766,156	3,884,404	4,307,258	4,455,232	4,548,556	4,644,406	4,742,864
Capital Outlay (CIP)	300,328	225,909	198,326	198,326	266,342	464,954	420,070	213,975	120,284	102,096
Transfers	333,410	317,500	317,500	317,500	211,667	317,500	317,500	317,500	317,500	317,500
Total - General Fund Expenditures:	\$ 4,054,420	\$ 4,237,778	\$ 4,566,277	\$ 3,281,982	\$ 4,362,413	\$ 5,089,712	\$ 5,192,802	\$ 5,080,030	\$ 5,082,190	\$ 5,162,460
Estimated Ending Balance (deficit):	\$ 1,644,160	\$ 1,598,029	\$ 1,166,458	\$ 2,022,975	\$ 1,575,393	\$ 853,191	\$ 109,831	\$ (468,766)	\$ (958,912)	\$ (1,431,965)

General Fund (10) Revenues									
Type	Account	Description	Account	2016 Actual	2017 Actual	2018 Budget	2018 YTD 9/30/2018	2018 Projected	2019 Budget
	Beginning Fund Balance	Projected carryover from prior year.		1,654,343	1,675,331	1,446,615	1,598,029	1,598,029	1,575,393
Taxes	Real & Personal Property Taxes	Real and personal property taxes collected on property within city limits.	41001-00	962,311	988,882	1,021,696	1,000,481	1,021,696	1,083,802
	Penalties	Penalties charged on outstanding property taxes.	41002-00	3,892	3,426	4,000	2,566	2,963	4,000
	Corporate Merchants & Manufacturing	Disbursement of county tax collected to replace lost revenues from the merchants and manufacturing personal property tax exemption.	41003-00	148,946	153,995	150,000	159,041	159,041	160,000
	Financial Institution Tax	Disbursement of state tax on financial institutions located within the city.	41004-00	2,955	338	2,500		2,500	2,500
	Vehicle Tax	A fee charged for every vehicle registered within city limits.	41005-00	25,986	26,788	26,000	27,375	31,964	29,000
	Sales Tax	The City levies a 1% sales tax on purchases made within City limits.	41401-00	968,137	997,133	1,010,925	803,335	1,037,464	1,058,213
	Motor Vehicle Sales Tax	Sales taxes levied on the purchase of motor vehicles by citizens of Parkville.	41402-00	47,409	49,895	48,000	38,659	50,552	50,000
	Motor Vehicle Fees	Fees paid for motor vehicles.	41403-00	23,749	24,684	24,000	19,396	25,151	25,000
		Total Taxes			2,183,384	2,245,141	2,287,121	2,050,854	2,331,331
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	2,015	1,775	1,950	1,690	2,005	2,000
	Occupational Licenses	The license fee charged to maintain, operate, or conduct a business within City limits.	41102-00	38,632	36,565	37,000	33,951	36,851	37,000
	Late fees on Occ. Licenses	Late fee assessed on occupational licenses. Included in Occupational Licenses above until actuals are known.	41102-02	18	50				
	Peddlers License	License fee charged for peddlers and solicitors.		1,110	2,300	850	1,150	1,150	850
	Liquor Licenses	The license fee charged to any business that manufactures, brews, sells or distributes alcoholic beverages.	41104-00	17,057	15,566	18,000	17,344	18,057	18,000
	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	1,675	-				
	Total Licenses			60,506	56,257	57,800	54,135	58,063	57,850
Permits	Building Permits	Permit fees charged for construction on any property in the City.	41201-00	207,582	275,870	210,000	221,991	261,991	260,000
	Occupancy Permit	Fee for occupancy inspections not otherwise associated with a building permit.	41201-01	550	650	500	400	650	500
	Sign Permits	Permit required for any sign erected in the City.	41202-00	1,830	1,115	1,000	1,195	1,350	1,000
	Electrical Permits	Permit required for any electrical work. Included in Building Permits above until actuals are known.	41203-00	-	-				-
	Alarm Permit	Permit required for alarm installation. Included in Building Permits above until actuals are known.	41203-01	-	229		76	76	
	Plumbing Permits	Permit required for plumbing work. Included in Building Permits above until actuals are known.	41204-00	-					
	Development Permits	Permit fee to (re)develop any property.	41205-00	1,895	1,525	1,670	987	1,670	1,670
	Public Improvement Fees	Fee charged on public improvement projects to cover staff time and materials.	41205-01	29,239	23,729	20,000	67,700	67,700	25,000
	Rezoning Permits	Fee charged for rezoning permits. Included in Building Permits above until actuals are known.	41206-00	300	954	300	600	900	300
	Subdivision Permit Fees	Fee charged for subdivision permits. Included in Building Permits above until actuals are known.	41207-00	22,059	3,590	4,000	3,715	3,715	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	300	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	662	1,309	700	353	353	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	195	75	1,000	250	250	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	3,420		-			
	Total Permits			267,733	309,647	239,470	297,566	338,955	294,470

General Fund (10) Revenues									
Type	Account	Description	Account	2016 Actual	2017 Actual	2018 Budget	2018 YTD 9/30/2018	2018 Projected	2019 Budget
Franchise Fees	Telecom Franchise	All telecom companies are charged a franchise fee equal to 5% of gross receipts.	41301-00	206,471	168,471	205,000	119,939	200,000	200,000
	Missouri Gas Energy	The gas utility franchise license fee is 5% of gross receipts.	41302-00	94,507	99,041	110,000	117,285	117,285	115,000
	Missouri American Water	The water utility franchise license fee is 5% of gross receipts.	41303-00	116,360	95,252	120,000	64,523	102,345	110,000
	KC Power & Light	The electricity utility franchise license fee is 5% of gross receipts.	41304-00	370,422	393,544	350,000	414,421	414,421	405,000
	Martin Marietta Stone Royalties	Stone royalties are \$0.03 per ton of limestone physically removed from the mine.	41305-00	16,390	11,995	13,000	3,191	5,000	5,000
	Cable/Video Service Franchise	The cable/video service franchise fee is 5% of gross receipts.	41306-00	71,282	76,164	72,000	52,934	72,194	72,000
Total Franchise Fees				875,432	844,467	870,000	772,293	911,245	907,000
Other Revenue	Farmers Market	Fees paid for stall rentals at the farmers market.	41501-00	1,061	1,193	1,125	1,126	1,125	1,125
	Park Shelter Reservations	Fees paid to reserve shelters at English Landing Park.	41504-00	12,708	10,385	12,000	11,485	12,665	12,000
	Sports Field Reservations	Fees paid to reserve the athletic fields at English Landing Park.	41504-01	14,195	7,500	11,000	10,050	10,200	11,000
	Special Event Reservations	Fees paid to host events in City limits	41504-02	11,808	15,867	14,000	10,145	14,000	14,000
	Nature Sanctuary Programs	Fees paid for events and programming at Parkville Nature Sanctuary properties.	41505-01	2,590	2,700	2,700		2,700	2,700
Total Other Revenue				42,361	37,645	40,825	32,806	40,690	40,825
Court Revenue	Fines	Fines collected from City ordinance violations.	41601-00	181,708	167,781	180,000	106,258	165,430	180,000
	CVC Reports	Collection fee for the Crime Victims Compensation reports. Included in Fines above until actuals are known.	41602-00	532	505		250	500	
	Appointed Attorney Reimbursement	Money received to reimburse cost of attorney for qualified defendants. Included in Fines above until actuals are known.	41602-01	3,649	409		46	91	
	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	2,766	2,652		532	1,063	
	Police Reports	Fee charged to produce police reports upon request. Included in Fines above until actuals are known.	41603-00	3,071	3,384		2,430	4,860	
Total Court Revenue				191,726	174,730	180,000	109,515	171,944	180,000
Interest Income	Interest Income	Interest earned from general fund investments.	41701-00	8,149	7,673	8,160	6,236	8,324	8,400
Total Interest Income				8,149	7,673	8,160	6,236	8,324	8,400
Miscellaneous	Miscellaneous	Money received from various sources that do not fall into any other category.	41801-00	9,493	54,152	10,000	57,081	44,499	10,000
	Rebates	Money received from product rebate claims.	41801-03						
	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.	41802-00	64,665	22,435	35,880	25,470	36,254	36,000
	FEMA Flood Reparations	Disaster recovery funds received from FEMA.	41803-99	19,204					
	Sale of Vehicles & Equipment	Revenue generated from the sale of City-owned vehicles and equipment.	41805-00	10,625	23,330	5,000	2,370	2,370	5,000
	Insurance Claim Reimbursement	Reimbursements for insurance claims, workers compensation, etc.	41807-01	5,716					
	P.O.S.T. Monies	Any P.O.S.T. certified training reimbursement.	41808-00			1,200			1,200
	Newsletter Advertising	No longer used. Money received from advertisers for space in the City newsletters. Contracted with the Platte County Citizen for newsletter services in fall 2015.	41801-05						
Total Miscellaneous				109,703	99,917	52,080	84,921	83,123	52,200
Grants	Grants for English Landing	English Landing Grants		955					
	Storm Water Grant	Platte County Outreach Grants for stormwater projects.	41804-05	10,000					
	Bulletproof Vest Grant	Grant for bulletproof vests for police department.	41804-07	756					
	Other Grants	Grant money received from other miscellaneous sources. Funding in 2017 includes anticipated associated with the MDC TRIM Grant (\$9,250).	41804-09		10,000	9,250	6,101	6,101	9,250
Total Grant Revenue				10,756	10,000	9,250	6,101	6,101	9,250
Transfer S	Transfer from Transportation Fund	Fund transfer to reimburse General Fund for transportation-related expenses.	41901-00	190,000	225,000	200,000	150,000	200,000	200,000
	Sewer Administrative Fee	Fee from Sewer Fund for salaries and various administrative functions relating to the Sewer Fund, billing, and operations.	41903-00	103,530	150,000	190,000	142,500	190,000	205,000
Total Transfers				293,530	375,000	390,000	292,500	390,000	405,000
Total General Fund (10) Revenues				5,697,623	5,835,807	5,581,321	5,304,955	5,937,805	5,942,903

General Fund (10) Administration (501)									
Type	Account	Description	Account	2016 Actual	2017 Actual	2018 Budget	YTD 9/30/2018	2018 Projected	2019 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	324,345	358,270	397,528	309,928	396,230	417,073
	Overtime	Any additional salary payment over the base rate of pay for department employees.	01-03-00	49	363	-		0	-
	Mayor and Aldermen	Annual salary for Mayor (\$14,400/year). Annual salary for Aldermen (\$5,400/year per Alderman).	01-11-00	56,098	57,246	57,600	43,478	57,600	57,600
	FICA & Medicare	This is the City's share of FICA & Medicare cost for its employees.	01-21-00	26,768	30,040	29,529	28,278	35,553	36,553
	Retirement	The City's LAGERS contribution for 2019 is 8.53% of general employee salaries. Includes ICMA-RC Retirement contribution per City Administrator contract.	01-22-00	24,228	20,971	27,809	22,672	27,809	32,218
	City Administrator Auto Allowance	City Administrator auto allowance (\$150/month).	01-33-00	1,000	1,500	1,800	1,350	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	1,331	885	1,500	1,298	1,500	1,500
	Membership Fees & Dues - Administrative Staff	The fees associated with membership to organizations for Administration employees.	01-41-00	2,186	2,828	2,800	3,581	3,581	3,100
	Professional Development - Administrative Staff	Cost of educational seminars and conferences attended by Administrative employees.	01-41-02	9,268	10,851	13,000	9,631	12,181	18,225
	Professional Development - Mayor and Board of Aldermen	Cost of educational seminars and conferences attended by elected officials.	01-41-03	1,720	4,378	4,000	2,509	4,000	4,000
Tuition Reimbursement	Reimbursement of educational advancement of employees.	01-43-00	-	480	-		0	-	
Total Personnel				446,992	487,812	535,566	422,724	540,254	572,069
Insurance	Liability	Premium payment for the City's liability insurance.	02-01-00	75,801	89,416	90,000	108,091	109,404	112,686
	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	13,832	15,297	20,000	1,458	1,458	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	38,290	36,265	33,200	26,863	41,435	48,893
	Workers Compensation	The workers compensation premium that covers all Administration employees.	02-03-00	1,077	-3,380	1,000	520	508	1,000
	Unemployment	This covers the cost of any unemployment insurance claims for the Administration Department.	02-04-00	-		1,000		0	-
	Property Insurance	Premium payment for the City's property insurance.	02-05-00	15,272	15,389	17,000	15,543	15,543	17,850
Total Insurance				144,272	152,988	162,200	152,475	168,348	200,429
Utilities	Telephone & Voicemail	Charges for local and long distance telephone service for City Hall.	03-01-00	6,210	5,063	4,600	4,245	4,600	6,100
	Electricity	Electric utility charges for City Hall.	03-02-00	53,047	81,494	68,000	39,664	68,000	68,000
	Water	Water utility charges for City Hall.	03-04-00	5,771	5,573	6,200	5,659	6,200	5,000
	Mobile Phones	Cellular phone stipend for the staff person assigned public information duties (\$10/month).	03-05-00	130	430	120	1,342	1,342	
	Train Depot Utilities	No longer used. All utility charges for the Train Depot. The Train Depot is currently under a lease agreement. Utilities are paid by the tenant.	03-07-00	105	16		-	0	
	Cable	Internet charges for City Hall.	03-08-00	1,922	2,147	2,100	1,476	2,100	2,100
	Trash Hauling/Recycling	Trash and recycling pickup fee for City Hall (\$300/year).	03-09-00	300	1,420	300	650	1,000	1,000
Total Utilities				67,486	96,143	81,320	53,036	83,242	82,200

General Fund (10) Administration (501)									
Type	Account	Description	Account	2016 Actual	2017 Actual	2018 Budget	YTD 9/30/2018	2018 Projected	2019 Budget
Capital Exp.	Lease Purchase - Office Equipment	Lease of the postage machine.	04-22-00	837	624	650	475	650	624
	Total Capital Expenses			837	624	650	475	650	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	5,714	6,872	6,000	4,536	6,000	6,000
	Postage	All postage and shipping costs, along with any incidental charges.	05-02-00	1,751	1,807	1,800	947	1,500	1,500
	Printing	Expenses for printing work not performed by City personnel. This includes items such as business cards, forms, letterhead, and books.	05-04-00	790	1,307	800	333	667	800
	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	472	686	400		0	400
	Total Office Expenses			8,727	10,671	9,000	5,816	8,167	8,700
Maintenance	Building Maintenance & Repair	Maintenance and repair charges for City Hall.	06-01-00	28,466	24,455	27,000	7,997	13,676	20,000
	HVAC Maintenance & Repair	Maintenance and repair costs associated with City Hall's HVAC unit.	06-01-01	14,443	11,484	8,000	4,739	8,000	8,000
	Janitorial Services/Supplies	Janitorial services contracted for the cleaning of City Hall (\$860/month) and the purchase of supplies such as paper towels, toilet paper, etc.	06-02-00	9,830	11,282	11,000	7,840	11,000	11,920
	Train Depot Maintenance	Costs associated with the upkeep of the Train Depot and its contents.	06-11-00	411	2,038	2,000		0	2,000
	Office Equipment Maintenance	Maintenance and printing costs for the Administration copier.	06-34-00	4,454	3,265	4,000	1,805	2,700	2,500
Total Maintenance			57,604	52,524	52,000	22,381	35,376	44,420	
City Services	Elections	The City's share of the county's cost to hold elections.	07-01-00	2,397	3,093	3,500	4,505	4,620	4,500
	Advertising/Public Notice	Costs for any advertisements placed in local newspapers of and codification of city ordinances. No longer used. Cost to process credit and debit card transactions. Switched providers in late 2016.	07-02-00	1,813	1,841	2,500	288	450	2,500
	Credit Card Processing Fees	Processing fees are no longer charged to administrative. 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.	07-04-00	1,470	0		259	259	
	MARC HHW Program		07-47-00	5,776	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	5,500	6,000	4,500	6,000	6,000
Total City Services			16,956	17,274	12,000	9,551	11,329	13,000	
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	99,888	102,656	120,000	79,894	120,000	120,000
	Litigation	Legal fees arising from litigation.	08-01-01	27,882	521	50,000			50,000
	Auditor Fees	Fees paid for services rendered to perform the annual financial audit of the City.	08-02-00	18,120	18,570	19,070	19,070	19,070	21,000
	Professional Services	Contractual arrangements with outside professionals such as engineers, planning, executive search, etc. Includes memberships for regional and state organizations.	08-02-02	59,757	112,280	90,000	47,069	90,000	90,000
Total Professional Fees			205,646	234,027	279,070	146,032	229,070	281,000	

General Fund (10) Administration (501)									
Type	Account	Description	Account	2016 Actual	2017 Actual	2018 Budget	YTD 9/30/2018	2018 Projected	2019 Budget
Other Expenses	Holiday Decorations	The cost of hanging decorations on utility poles around the City during the holidays.	09-04-00	689	1,231	750	356	750	700
	Cemetery Maintenance	Maintenance of the Old Parkville Cemetery.	09-11-00	3,656	4,078	4,000	2,816	4,000	4,000
	Misc-BOA Food/Travel	No longer used. For costs associated with the Board of Aldermen food and travel expenses for conferences. Now included in Professional Development 501-01-41-02.	09-20-01					-	
	Meeting Food	For food costs associated with various meetings including work sessions, Finance Committee, and executive sessions.	09-20-02	1,969	2,590	1,800	1,834	2,000	1,500
	Meeting Supplies	Miscellaneous supplies for meetings.	09-20-07	458	682	500	224	500	500
	Miscellaneous	Miscellaneous includes uncategorized expenses. Includes funding for elected official business meetings, speaker/volunteer acknowledgements, etc.	09-21-00	9,869	20,870	8,000	11,068	12,000	8,000
	Contingency		09-21-03	22					
	Employee Appreciation	Funding for yearly employee appreciation events.	09-21-03		2,132	2,000	980	2,000	2,200
Total Other Expenses				16,661	31,583	17,050	17,279	21,250	16,900
Transfers	Transfer to Emergency Reserve	Transfer to Emergency Reserve Fund to cover any emergency expenses.	20-20-00	317,500	317,500	317,500	238,125	317,500	317,500
	Transfer to Debt Service	Transfer to Debt Service to cover the City's current, annual debt obligations. Change in 2016 is a result of the refunding of the 2006 COPS	20-21-00						
	Transfer to Projects Fund	Transfer to Projects Fund to cover any Projects Fund related expenses.	20-21-00	15,910					
Total Transfers				333,410	317,500	317,500	238,125	317,500	317,500
Total General Fund (10) Administration (501)				1,298,591	1,401,145	1,466,356	1,067,895	1,415,186	1,536,842

General Fund (10) Police (505)									
Type	Account	Description	Account	2016 Actual	2017 Actual	2018 Budget	YTD 9/30/2018	2018 Projected	2019 Budget
Personnel	Salaries	The total salaries for Police Department employees.	01-01-00	727,917	763,424	853,230	548,490	813,230	904,023
	Overtime	Any additional salary payment over the base rate of pay for department employees.	01-03-00	17,214	19,472	20,000	38,307	40,000	20,000
	FICA & Medicare	This is the City's share of FICA & Medicare cost for its employees.	01-21-00	53,947	57,661	63,552	43,291	63,552	68,661
	Retirement	The City's LAGERS contribution for 2019 is 10.9% of police salaries. The contribution for employees who are not police officers is 8.5%.	01-22-00	45,017	74,043	84,755	54,557	84,755	100,719
	Membership Fees & Dues	The fees associated with membership to organizations for Police employees.	01-41-00	425	375	950	405	810	950
	Professional Development	Cost of educational seminars and conferences attended by Police employees.	01-41-02	653.5	2431.26	4,500	943	2,500	4,500
	Tuition Reimbursement	Reimbursement of educational advancement of employees.	01-43-00	-	917	4,500	1,782	4,500	4,500
Total Personnel				845,173	918,323	1,031,487	687,774	1,009,347	1,103,353
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	128,214	109,979	109,768	84,394	109,768	164,160
	Workers Compensation	The workers compensation premium that covers all Police employees.	02-03-00	29,796	33,056	35,500	29,898	35,500	31,500
	Unemployment	This covers the cost of any unemployment insurance claims for the Police Department.	02-04-00			1,500		0	1,500
Total Insurance				158,010	143,034	146,768	114,292	145,268	197,160
Utilities	Telephone & Voicemail	Private line to assist with investigations or other confidential matters in the Department.	03-01-00	624	661	900	552	900	900
	Mobile Phones	The cost of cellular phones and coverage for Police personnel.	03-05-00	3,782	3,236	4,500	4,599	4,500	4,500
Total Utilities				4,405	3,898	5,400	5,152	5,400	5,400
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	2,010	2,383	2,800	276	2,000	2,800
	Postage	All postage and shipping costs, along with any incidental charges.	05-02-00	129	127	250	66	150	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	402	110	500	84	150	500
	Small Office Equipment	Items such as printers, calculators, etc.	05-20-00	500	830	1,000		0	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	9,545	8,004	9,000	1,570	3,140	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	1,335	1,411	1,700	1,714	1,400	2,800
	Terminal - Platte County	Service charges to access the Platte County Sheriff's database.	05-22-02	2,014	2,095	2,300	2,165	2,300	2,300
	Uniforms	Purchase of uniforms and uniform equipment for each officer.	05-31-00	5,941	2,784	7,000	2,469	5,000	7,000
Other Purchases	Training and use of AED devices within the Department.	05-99-00	364	13	500		0	500	
Total Office Expenses				22,241	17,756	25,050	8,343	14,140	26,150

General Fund (10) Police (505)									
Type	Account	Description	Account	2016 Actual	2017 Actual	2018 Budget	YTD 9/30/2018	2018 Projected	2019 Budget
Maintenance	Vehicle Repair & Maintenance	Maintenance and repair of police vehicles.	06-21-00	10,642	17,375	17,000	5,106	10,000	17,000
	Equipment Repair & Maintenance	Maintenance and repair of police equipment/Radio Contract	06-21-01	791	2,064	2,300	2,002	2,300	2,500
	Vehicle Gas & Oil	Fuel for Police Department vehicles.	06-22-00	21,938	24,951	45,000	15,328	25,000	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	1,529	1,779	2,500		750	800
Total Maintenance				36,401	47,668	68,300	22,436	39,550	66,800
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	5,104	130	3,500	5,327	5,500	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	-	0	2,000
	Contractual Service Agreement	Payments for investigative information services rendered, Leads on Line, Medical Advisor/AED, and Accurant Information Services. MOU with Wyandotte CO MARS (3,240).	07-90-00	360	460	2,000	362	600	5,240
	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	144		700		350	700
Total City Services				6,108	1,090	8,700	6,189	6,950	11,940
Other Exp.	Miscellaneous	Miscellaneous includes uncategorized expenses.	09-21-00	111	210	350	-	200	350
	Harvesters-Deer Donation	This line item is used for Harvester donations for deer management.	09-21-04	50	555	1,500	-	1,000	1,500
Total Other Expenses				161	765	1,850	-	1,200	1,850
Total General Fund (10) Police Expenses				1,072,499	1,132,535	1,287,555	844,185	1,221,855	1,412,653

General Fund (10) Court (510)									
Type	Account	Description	Account	2016 Actual	2017 Actual	2018 Budget	YTD 9/30/2018	2018 Projected	2019 Budget
Personnel	Salaries	Salaries of the Court Clerk and Part-Time Court Clerk.	01-01-00	52,908	54,396	60,537	46,496	60,537	66,703
	Overtime	Any additional salary payment over the base rate of pay for department employees.	01-03-00	-		250	22	250	250
	Judge	Judge's annual salary.	01-11-00	18,053	18,216	18,000	13,846	18,000	18,000
	FICA & Medicare	The City's share of FICA & Medicare cost for its	01-21-00	5,309	5,512	5,700	4,846	5,700	5,259
	Retirement	The City's LAGERS contribution for 2019 is 8.5% of general employee salaries.	01-22-00	2,141	3,074	2,987	3,144	3,800	5,026
	Judge Allowance	Judge's allowance (\$45/month).	01-32-00	540	540	540	405	540	540
	Membership Fees & Dues	The fees associated with membership to organizations for the Judge, attorneys, and Court employees.	01-41-00	270	270	300	132	300	300
	Professional Development	Cost of educational seminars and conferences attended by Court employees.	01-41-02	3,942	3,957	5,000	4,624	5,000	5,500
	Prosecutor	Prosecutor's annual salary.	01-51-00	16,250	13,750	15,000	12,500	15,000	15,000
	Public Defender	Public Defender's annual salary.	01-51-02	7,800	7,200	7,200	4,800	7,200	7,200
Total Personnel				107,213	106,916	115,514	90,814	116,327	123,778
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	8,689	7,278	7,610	6,466	8,500	10,829
	Workers Compensation	The workers compensation premium that covers all Municipal Court employees.	02-03-00	3,761	3,218	3,400	3,046	3,400	3,100
Total Insurance				12,451	10,495	11,010	9,512	11,900	13,929
Utilities	Mobile Phones	Cellular phone stipend for Court Clerk (\$10/month).	03-05-00	130	110	120	70	120	120
	Total Utilities				130	110	120	70	120
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	494	324	1,000	266	500	1,000
	Postage	All postage and shipping costs, along with any	05-02-00	256	281	400	268	400	400
	Printing	Expenses for printing work not performed by City personnel. Includes business cards, forms, notices,	05-04-00	2,738	3,356	2,000	154	2,000	3,000
	Publications	Purchase of books and periodicals that are pertinent to City services and/or employee performance.	05-05-00	318	322	350	363	363	400
	Processing Fees	Fees associated with processing credit cards.	05-06-00	1,987	-	1,650		1,000	1,000
Total Office Expenses				5,792	4,284	5,400	1,052	4,263	5,800
Maintenance	REJIS System	The fees incurred to check for warrants on defendants.	06-32-00	247	257	1,000			-
	Software Support Agreement	Maintenance agreement with Tyler Technologies for the Incode court module. Possible ShowMe Software upgrade.	06-33-00	2,392	2,511	2,650	2,637	2,637	3,000
	Office Equipment Maintenance	Maintenance costs for Municipal Court copier.	06-34-00	204	198	250	800		250
Total Maintenance				2,842	2,966	3,900	3,437	2,637	3,250
City Services	Boarding of Prisoners	The cost to board prisoners at the Platte County prison facilities.	07-80-00	8,372	5,742	9,000	2,660	5,000	7,000
	Bailiff	The cost to have a police officer stand as bailiff for court.	07-82-00	2,995	8,622	7,500	5,427	7,500	7,500
	Translator	Translation services for non-English speaking defendants.	07-82-01	361	-	500	449	500	650
Total City Services				11,729	14,364	17,000	8,536	13,000	15,150
Other Exp.	Miscellaneous	Miscellaneous includes uncategorized expenses.	09-21-00	315	302	250	401	401	500
Total Other Expenses				315	302	250	401	401	500
Total General Fund (10) Court Expenses				140,472	139,437	153,194	113,821	148,648	162,527

General Fund (10) Public Works (515)

Type	Account	Description	Account	2016 Actual	2017 Actual	2018 Budget	YTD 9/30/2018	2018 Projected	2019 Budget
Personnel	Salaries	Includes salaries for Public Works employees. A portion is covered by the Sewer Administrative Fee, as related to sewer work performed.	01-01-00	131,184	150,077	152,681	114,802	152,681	154,159
	FICA & Medicare	This is the City's share of FICA & Medicare cost for its	01-21-00	9,801	10,840	11,597	8,535	11,597	11,755
	Retirement	The City's LAGERS contribution for 2019 is 8.5% of general employee salaries.	01-22-00	4,430	7,217	9,015	6,858	10,000	9,718
	Public Works Director Auto Allowance	Public Works Director auto allowance (\$250/month).	01-33-00	3,000	3,000	3,000	2,250	3,000	3,000
	Membership Fees & Dues	The fees associated with membership to organizations for the Public Works Director.	01-41-00	549	465	650	766	766	800
	Professional Development	Cost of educational seminars and conferences attended by Public Works employees.	01-41-02	2,905	4,323	3,800	2,159	3,000	4,000
	Tuition Reimbursement	Reimbursement of educational advancement of	01-43-00	1,000	1,000	1,000	1,000	1,000	-
Total Personnel				152,869	176,922	181,743	136,370	182,044	183,432
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	12,960	22,678	22,026	17,623	25,000	27,781
	Workers Compensation	The workers compensation premium that covers Public Works employees.	02-03-00	448	213	500	258	500	550
	Unemployment	This covers the cost of any unemployment insurance claims for the Public Works Department.	02-04-00	-	-	1,000			1,000
Total Insurance				13,408	22,891	23,526	17,881	25,500	29,331
Utilities	Mobile Phones	Cellular stipend for the Public Works Director (\$40/month) and cell phone expense for inspector.	03-05-00	727	506	650	761	1,000	650
Total Utilities				727	506	650	761	1,000	650
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	775	412	750	845	845	850
	Postage	All postage and shipping costs, along with any	05-02-00	126	88	150	30	50	150
	Computer Equip/Access/Programs	No longer used. Miscode of engineering services in 2014. Moved to Information Technology	05-03-00	-	-				
	Printing	Expenses for printing work not performed by City personnel. This includes items such as business cards,	05-04-00	37	49	150		50	150
	Small Office Equipment	No longer used. Items such as printers, etc.	05-20-00	-	-				
	Uniforms	Uniform allowance is provided for required apparel for the Public Works inspector.	05-31-00	174	269	250	233	250	250
	Other Purchases	No longer used. Miscellaneous purchases necessary to perform jobs. Now included with Miscellaneous.	05-32-00	-	-				
Total Office Expenses				1,111	818	1,300	1,108	1,195	1,400
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	2,808	3,500	2,106	2,850	3,200
Total Maintenance				2,808	2,808	3,500	2,106	2,850	3,200
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	10,527	24,801	30,000	10,816	25,000	30,000
Total Professional Fees				10,527	24,801	30,000	10,816	25,000	30,000
Other Exp.	Miscellaneous	Miscellaneous includes uncategorized expenses.	09-21-00	270	755	500	245	500	500
Total Other Expenses				270	755	500	245	500	500
Total General Fund (10) Public Works Expenses				181,721	229,501	241,219	169,287	238,089	248,513

General Fund (10) Streets (520)									
Type	Account	Description	Account	2016 Actual	2017 Actual	2018 Budget	YTD 9/30/18	2018 Projected	2019 Budget
Personnel	Salaries	The total salaries for Streets Division employees.	01-01-00	238,760	247,846	257,838	187,372	257,838	276,847
	Overtime	Any additional salary payment over the base rate of pay for department employees.	01-03-00	6,205	6,318	15,000	8,121	12,000	15,000
	FICA & Medicare	This is the City's share of FICA & Medicare cost for its employees.	01-21-00	17,418	18,198	18,727	14,094	19,000	20,988
	Retirement	The City's LAGERS contribution for 2019 is 8.5% of general employee salaries.	01-22-00	13,161	18,486	18,559	15,481	19,500	23,395
	Professional Development	Cost for educational seminars and conferences attended by Streets employees.	01-41-02	160	-	500		500	500
Total Personnel				275,705	290,849	310,624	225,069	308,838	336,730
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	47,919	40,495	44,203	27,300	44,203	45,465
	Workers Compensation	The workers compensation premium that covers all Streets Divisions employees.	02-03-00	20,333	18,715	20,929	16,865	20,929	17,500
	Unemployment	This covers the cost of any unemployment insurance claims for the Streets Division.	02-04-00			1,500			1,500
Total Insurance				68,252	59,210	66,632	44,165	65,132	64,465
Utilities	Telephone & Voicemail	The charges for local and long distance telephone service and internet for the Street Barn.	03-01-00	1,531	1,348	1,500	1,205	1,500	1,600
	Electricity	Electric utility charges for the Street Barn.	03-02-00	2,847	3,303	4,000	2,895	4,000	4,200
	Gas	Gas utility charges for the Street Barn.	03-02-01	1,156	1,152	2,200	866	2,200	1,500
	Water	Water loads and drinking water for the Street Barn.	03-04-00	3,861	4,657	4,500	3,338	4,500	4,800
	Mobile Phones	The cost of cellular phones and coverage for street division employees.	03-05-00	2,316	2,084	2,800	3,084	3,600	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	1,085	335	1,200		1,200	1,200	
Total Utilities				12,797	12,879	16,200	11,388	17,000	16,100
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	626	742	1,000	416	1,000	1,000
	Small Office Equipment	Items such as printers, telephones, etc.	05-20-00	77	45	500		200	500
	Shop Supplies & Materials	Miscellaneous small equipment purchases such as hedge trimmers, saws, brooms, etc.	05-21-00	5,259	6,494	6,000	3,556	5,500	6,000
	Uniforms	Allowance provided for uniforms, including boots, winter apparel, and apparel with the City logo.	05-31-00	2,935	2,401	2,800	847	2,800	3,000
Total Office Expenses				8,896	9,681	10,300	4,819	9,500	10,500
Maintenance	Vehicle Repair & Maintenance	No longer used. All maintenance and repair work for Street Division vehicles, such as brakes, tires, hydraulic problems, etc. Moved to Transportation Fund.	06-22-00				1,276	1,276	
Total Maintenance				-	-	-	1,276	1,276	-

General Fund (10) Streets (520)									
Type	Account	Description	Account	2016 Actual	2017 Actual	2018 Budget	YTD 9/30/18	2018 Projected	2019 Budget
City Services	Street Repair Materials	No longer used. For asphalt necessary to complete pothole repairs on City streets. This does not include asphalt overlay projects, crack seal material, dirt, and paint. Moved to Transportation Fund.	07-33-00						
	Clean up and Recycling Expenses	All expenses pertaining to the semiannual cleanup events held during the spring and fall for residents, including the spring recycling extravaganza.	07-43-00	11,120	13,312	15,000	7,384	16,500	15,000
	Recycling Extravaganza	No longer used. All expenses pertaining to the annual Northland Recycling Extravaganza event held during the spring for residents. Was combined with Clean up and Recycling Expenses in 2016.	07-43-01						
	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	7,106		6,840		6,840	7,200
	Mosquito & Weed Control	Chemicals used to abate weeds and mosquitoes around the City.	07-51-00	1,189	1,433	2,000	949	2,000	1,500
	Animal Control	Supplies for animal control.	07-55-00			100			100
Total City Services				19,414	14,745	23,940	8,333	25,340	23,800
Other Exp.	Building Maintenance & Repair	Maintenance and repair charges for the Streets Building	06-01-00	-	159	-			
	Miscellaneous	Miscellaneous includes uncategorized expenses.	09-21-00	74	169	250	37	100	250
Total Other Expenses				74	328	250	37	100	250
Total General Fund (10) Streets Expenses				385,138	387,692	427,946	295,087	427,186	451,845

General Fund (10) Community Development (518)

Type	Account	Description	Account	2016 Actual	2017 Actual	2018 Budget	YTD 9/30/2018	2018 Projected	2019 Budget
Personnel	Salaries	The total salaries for Community Development employees.	01-01-00	200,283	207,084	222,234	158,579	222,234	224,505
	FICA & Medicare	This is the City's share of FICA & Medicare cost for its employees.	01-21-00	14,944	15,597	16,736	11,971	16,736	17,175
	Retirement	The City's LAGERS contribution for 2019 is 8.5% of general employee salaries.	01-22-00	7,161	13,533	13,162	11,122	13,162	16,521
	Community Development Director Auto Allowance	Community Development Director auto allowance (\$200/month).	01-31-00	2,200	2,400	2,400	1,800	2,400	2,400
	Membership Fees and Dues	The fees associated with membership to organizations for Community Development employees.	01-41-00	1,355	550	850	335	850	1,300
	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	1,553	11,791	10,800	5,544	10,800	9,200
Total Personnel				227,496	250,955	266,182	189,350	266,182	271,101
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	22,286	13,263	21,579	11,582	18,000	20,016
	Workers Compensation	The workers compensation premium that covers all Community Development employees.	02-03-00	520	261	500	325	500	550
	Unemployment	This covers the cost of any unemployment insurance claims for the Community Development Department.	02-04-00			500			500
Total Insurance				22,805	13,524	22,579	11,907	18,500	21,066
Utilities	Mobile Phones & Pagers	The cost of cellular phones and coverage for Community Development employees.	03-05-00	1,630	1,452	1,650	2,217	2,750	1,650
Total Utilities				1,630	1,452	1,650	2,217	2,750	1,650
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	1,008	1,291	1,000	708	1,000	1,000
	Postage	All postage and shipping costs, along with any incidental charges.	05-02-00	1,316	1,187	2,000	682	1,000	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	346	126	300	17	100	250
	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	-			-
	Small Office Equipment	Small equipment such as desktop printers, hole punches, calculators, etc.	05-20-00	9			27	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	155	278	250	105	200	250
	Uniforms	An allowance is provided for required apparel including uniforms, boots, gloves, etc. on an "as needed" basis.	05-31-00	504		650	122	250	250
Total Office Expenses				3,339	3,751	4,200	1,662	2,577	3,750

General Fund (10) Community Development (518)

Type	Account	Description	Account	2016 Actual	2017 Actual	2018 Budget	YTD 9/30/2018	2018 Projected	2019 Budget
Maintenance	Vehicle Repair & Maintenance	All maintenance and repair work for Community Development Department vehicles.	06-21-00	74	94	500	22	500	500
	Vehicle Gas & Oil	Fuel for Community Development Department vehicles.	06-22-00	1,016	1,113	1,200	584	1,200	1,000
	Total Maintenance				1,090	1,207	1,700	606	1,700
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	1,021	2,233	1,500	640	1,000	1,500
	Code Enforcement	Costs associated with code enforcement services, including condemnation, demolition, mowing, trash removal, liens and other enforcement expenses.	07-04-00	1,153		3,000			3,000
	Total City Services				2,175	2,233	4,500	640	1,000
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	25	6,383	3,000	3,699	4,000	5,000
	NPDES II/Arcview	The cost to purchase data, aerials, and maintain the City's GIS mapping system.	08-03-02	1,245	250	2,700	2,449	2,700	1,700
	Total Professional Fees				1,270	6,633	5,700	6,148	6,700
Other Expenses	Planning Commission meeting food/supplies	Food and miscellaneous supplies associated with Planning Commission meetings.	09-20-00	122	149	150			150
	Miscellaneous	Miscellaneous includes uncategorized expenses.	09-21-00	443	42	200	95	200	150
	Total Other Expenses				565	191	350	95	200
Total General Fund (10) Community Development Expenses				260,369	279,946	306,861	212,625	299,609	310,567

General Fund (10) Parks (525)									
Type	Account	Description	Account	2016 Actual	2017 Actual	2018 Budget	YTD 9/30/2018	2018 Projected	2019 Budget
Personnel	Salaries	The total salaries for Parks employees.	01-01-00	103,828	108,191	114,209	87,712	114,209	120,386
	Overtime	Any additional salary payment over the base rate of pay for department employees.	01-03-00	3,488	4,150	4,000	4,182	4,182	4,500
	Seasonal Landscape Maintenance Workers	Four part-time seasonal employees are hired to maintain parks during the summer. Increased from 3 to	01-05-00	36,777	44,239	55,000	35,627	55,000	57,750
	FICA & Medicare	This is the City's share of FICA & Medicare cost for its	01-21-00	10,644	11,562	13,000	9,505	13,000	13,972
	Retirement	The City's LAGERS contribution for 2019 is 8.5% of general employee salaries.	01-22-00	4,921	8,388	9,400	7,607	9,400	10,615
	Membership Fees and Dues	The fees associated with membership to organizations for Parks employees.	01-41-00		-	100		-	100
	Professional Development	This includes the costs for educational seminars and conferences attended by Parks employees.	01-41-02	100	-	500		100	500
Total Personnel				159,758	176,529	196,209	144,633	195,891	207,823
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	20,344	15,916	16,100	11,986	16,100	19,176
	Workers Compensation	The workers compensation premium that covers all	02-03-00	6,694	7,178	7,500	6,487	7,500	6,700
	Unemployment	This covers the cost of any unemployment insurance claims for the Parks Division.	02-04-00	2,986	330	1,000			1,000
	Total Insurance				30,024	23,424	24,600	18,472	23,600
Utilities	Telephone & Voicemail	The charges for local and long distance telephone service for the Parks office.	03-01-00	1,566	1,615	1,800	1,853	2,000	2,000
	Electricity	Electric utility charges for the Parks office.	03-02-00	17,515	19,549	19,000	13,146	19,000	20,000
	Gas	Gas utility charges for the Parks office.	03-03-00	859	622	1,000		-	-
	Water	Water utility charges and drinking water for the Parks	03-04-00	6,670	5,336	7,500	4,392	6,000	6,000
	Mobile Phones	The cost of cellular phones and coverage for Parks	03-05-00	987	682	800	1,022	1,300	800
	Trash Hauling	Trash hauling for the City parks.	03-09-00	1,065	165	1,100	75	200	500
Total Utilities				28,662	27,969	31,200	20,488	28,500	29,300
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	136	71	500	476	500	500
	Postage	All postage and shipping costs, along with any incidental	05-02-00	3	2	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	91	336	400	675	700	400
	Publications	Purchase of books and periodicals that are pertinent to City services and/or employee performance.	05-05-00	-		50		-	50
	Small Office Equipment	Items such as printers, fax machines, etc. Funding in 2017 includes the purchase of a new printer for the	05-20-00	-		400		150	400
	Equipment & Hand Tools	Any equipment or hand tools needed to carry out the work of the Parks Division.	05-21-00	6,520	5,718	6,500	5,216	6,500	6,500
	Uniforms	Allowance provided for uniforms, including boots, winter apparel, and apparel with the City logo.	05-31-00	1,883	1,719	2,000	419	1,400	2,000
	Restroom Supplies	Toiletries for the public restrooms in English Landing Park and Platte Landing Park. Funding in 2017 includes purchase of restroom supplies to operate the new ELP restroom year round following completion of Restroom Improvements Phase II.	05-41-01	2,669	2,100	3,000	1,988	2,500	3,000
	Trash Bags	Trash and dog waste bags for the receptacles in City	05-41-02	4,468	4,951	4,700	2,906	3,700	4,700
	Park Enhancements	Amenity improvements for City parks.	05-41-03	5,065	20,237	7,000	2,700	7,000	7,000
	Grass Seed & Fertilizer	Grass seed and fertilizer for the City parks.	05-42-00	2,465	3,698	3,800	1,033	3,500	3,800
	Other Purchases	Unbudgeted purchase of supplies.	05-99-00	204	257	500	58	100	500
Total Office Expenses				23,504	39,088	28,925	15,475	26,125	28,925

General Fund (10) Parks (525)									
Type	Account	Description	Account	2016 Actual	2017 Actual	2018 Budget	YTD 9/30/2018	2018 Projected	2019 Budget
Maintenance	Building Maintenance & Repair	Maintenance and repair of Parks office building and other park structures.	06-01-00	6,425	8,219	6,000	4,560	6,000	6,000
	Restrooms	Maintenance of the permanent public restrooms in English Landing Park and Platte Landing Park	06-03-00	1,604	805	3,000	1,159	2,500	3,000
	Stage Maintenance	Maintenance for the Maxine McKeon Stage in English	06-05-01	97	14	150		-	150
	Ball Field Maintenance	Includes maintenance ball fields, volleyball courts, and related amenities.	06-05-02	3,186	2,403	4,000	2,871	3,800	4,000
	Trail Maintenance	Maintenance of park trails. Includes crackseal and seal coat of trail along 45 Hwy from 9 Hwy to Klamm Road	06-05-03	456	2,442	3,600	558	2,800	3,600
	Playground Equipment & Repair	Maintenance for the playground at English Landing Park.	06-12-00	2,275	2,737	5,000	377	14,000	3,000
	Spirit Fountain	Maintenance for the Gresham Spirit fountain by the Train Depot. Includes preventative maintenance for	06-13-00	3,508	1,750	2,500	567	1,200	2,500
	Vehicle Repair & Maintenance	Maintenance for the Parks Division vehicles.	06-21-00	4,247	2,941	6,000	2,061	3,200	5,000
	Equipment Repair & Maintenance	Repair and maintenance of Parks Division equipment. This does not include lawn mowers.	06-21-01	4,480	3,103	3,500	2,548	3,000	3,500
	Tractor Mowing Equipment	Maintenance and repair of Parks Division lawn mowers	06-21-02	4,641	4,250	6,000	2,320	2,500	5,000
	Vehicle Gas & Oil	Fuel for Parks Division vehicles.	06-22-00	2,644	3,697	5,000	2,258	2,700	4,000
	Equipment Gas & Oil	Fuel and oil for park mowing equipment.	06-22-01	2,803	3,204	3,500	2,001	1,100	3,200
Total Maintenance				36,366	35,566	48,250	21,281	42,800	42,950
City Services	Rental of Portable Toilets	Rental of portable toilets in convenient locations throughout English Landing Park.	07-20-00	5,225	6,516	6,000	4,243	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	7,539	7,566	12,000	5,619	7,500	10,000
	Landscaping	To purchase mulch, perennials, top soil, etc. for all	07-51-01	2,639	732	5,000	-	2,500	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	07-52-00	23,526	8,600	18,000	1,200	15,000	18,000
	Tree Planting	The cost of planting new trees in City parks. Funding includes the local match associated with the MDC TRIM	07-53-00	4,949	6,967	5,000	900	3,500	5,000
	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	1,299	576	1,000	121	1,000	1,200
Total City Services				45,176	30,957	47,000	12,082	34,500	44,200
Other Exp.	Miscellaneous	Miscellaneous includes uncategorized expenses.	09-21-00	772	565	1,000	14	50	1,000
Total Other Expenses				772	565	1,000	14	50	1,000
Total General Fund (10) Parks Expenses				324,262	334,099	377,184	232,446	351,466	381,074

General Fund (10) Nature Sanctuary (535)

Type	Account	Description	Account	2016 Actual	2017 Actual	2018 Budget	YTD 9/30/2018	2018 Projected	2019 Budget
Personnel	Salaries	Includes salaries for Nature Sanctuary employees.	01-01-00	19,624	27,523	26,008	22,034	26,008	36,815
	Overtime	Any additional salary payment over the base rate of pay for department employees.	01-03-00	231	938	500	-	500	
	FICA & Medicare	This is the City's share of FICA & Medicare cost for its employees.	01-21-00	1,496	2,173	1,960	1,686	1,960	2,816
	Expense Allowance - Other	Reimbursement of incidental expenses.	01-31-00						
Total Personnel				21,350	30,633	28,468	23,720	28,468	39,631
Utilities	Electricity	Electric utility charges for the Nature Sanctuary.	03-02-00	218	224	500	170	300	300
	Total Utilities				218	224	500	170	300
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	95	24	100	130	150	125
	Postage	All postage and shipping costs, along with any incidental charges.	05-02-00	37	143	70	16	70	70
	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	103	190	300	172	300	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	146	515	1,400	879	1,400	1,400
	Materials	Hardware, mulch, signs, and other miscellaneous materials.	05-41-00	1,610	440	1,000	783	1,000	1,150
	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	3,144	3,027	3,500	1,252	3,500	3,500
Total Office Expenses				5,136	4,339	6,370	3,232	6,420	6,545
Maintenance	Building Maintenance & Repair	Maintenance and repair charges for the maintenance shed and Girl Scout shelter. Also includes portable restroom facilities.	06-01-00	1,130	1,251	1,500	96	500	1,500
	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	4,429	2,432	5,000	1,595	4,594	5,000
	Vehicle Repair and Maintenance	All maintenance and repair work for Nature Sanctuary vehicles. Includes brakes, tires, hydraulic problems, etc.	06-21-00	754	40	1,000		500	1,000
	Equipment Repair & Maintenance	All maintenance and repair work for Nature Sanctuary equipment.	06-21-01	111	323	200	123	200	200
	Vehicle Gas and Oil	Fuel for Nature Sanctuary vehicles.	06-22-00	185	250	300	219	300	300
Total Maintenance				6,609	4,296	8,000	2,034	6,094	8,000
City Services	Mosquito & Weed Control	Materials for mosquito and weed abatement in the Nature Sanctuary.	07-51-00	55	203	300	81	300	300
	Total City Services				55	203	300	81	300
Other Exp.	Miscellaneous	Miscellaneous includes uncategorized expenses.	09-21-00	178	332	500	178	500	500
	Total Other Expenses				178	332	500	178	500
Total General Fund (10) Nature Sanctuary (535)				33,545	40,026	44,138	29,413	42,082	55,276

General Fund (10) Information Technology (555)									
Type	Account	Description	Account	2016 Actual	2017 Actual	2018 Budget	YTD 9/30/2018	2018 Projected	2019 Budget
Personnel	Information Technology Support Contract	Information technology support annual contract with eNet, LLC.	01-52-00	21,159	19,231	20,000	7,076	18,000	20,000
	Total Personnel			21,159	19,231	20,000	7,076	18,000	20,000
IT Expenses	Equipment	Purchase of any new IT related equipment such as computers (w/ software), servers, printers, copiers, etc. Replace firewall (\$1,550).	02-01-00	3,451	7,158	4,000	1,096	1,200	3,050
	Software	Annual maintenance for Incode (\$15,927), spam blocker (\$1,500/yr), online Municipal Code (\$695/yr), InDesign (\$240/yr), virus/malware (\$1,665), e-mail archive (\$525/yr), phone system (\$400/yr) and other miscellaneous computer software.	02-02-00	17,599	22,389	21,425	19,496	19,496	20,952
	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	904	805	1,294	750	1,294	1,294
	Total IT Expenses			21,953	30,352	26,719	21,342	21,990	25,296
Maint.	Maintenance & Repair	Offsite server backup and disaster recovery (\$236/month).	06-01-00	2,124	2,124	2,832	2,124	2,832	2,832
Total Maintenance			2,124	2,124	2,832	2,124	2,832	2,832	
Total General Fund (10) Information Technology (555)				45,236	51,707	49,551	30,543	42,822	48,128

General Fund (10) Public Information (540)										
Type	Account	Description	Account	2016 Actual	2017 Actual	2018 Budget	YTD 9/30/2018	2018 Projected	2019 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	9,500	11,050	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	1,500	2,450	2,550	2,200	2,300	2,550	
	Total Personnel				11,000	13,500	12,750	7,300	12,500	12,750
Capital Exp.	Office Equipment	The purchase of supplies for meeting recordings, such as DVDs.	04-21-00	-	23	100	-	100	100	
	Total Capital Expenses				-	23	100	-	100	100
Office Exp.	Computer Equipment, Access & Programming	The purchase of computer accessories, meeting recording accessories, and live stream accessories.	05-03-00	-	217	200			200	
Total Office Expenses				-	217	200	-	-	200	
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	600	1,200	1,800	1,119	1,800	4,300	
	Website Maintenance	Maintenance and upkeep charges for the City's website (www.parkvillemo.gov). Now in Information Technology.	09-05-01	99	99	100		0	-	
	Computer Maintenance	Annual subscription fees for live streaming (\$500/year) and Vimeo video archive service (\$60/year).	06-31-00	559	60	560	559	560	560	
	Publications	Costs associated with printing resident guides, city flyers and city brochures. (NEW in 2019)	xx-xx-xx						600	
Total Maintenance				1,258	1,359	2,460	1,678	2,360	5,460	
Total General Fund (10) Public Information (540)					12,258	15,100	15,510	8,978	14,960	18,510

Emergency Reserve (50)

Last Updated 9/30/2018

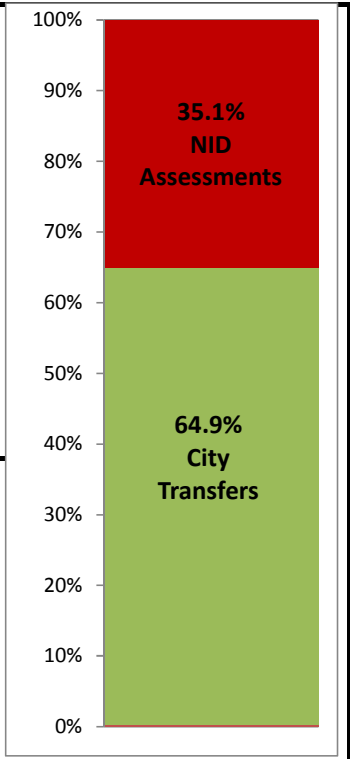
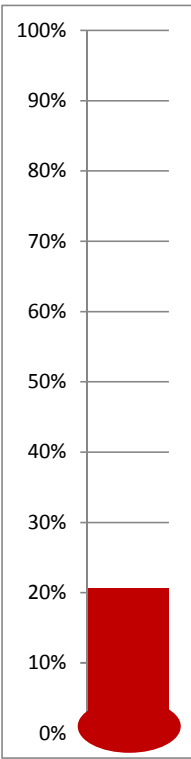
	2016 Actual	2017 Actual	2018 Budget	2018 Projected	2019 Proposed	2020 Projected	2021 Projected	2022 Projected	2023 Projected
<i>Beginning Fund Balance</i>	\$1,269,842	\$1,458,275	\$1,446,615	\$1,446,615	1,338,079	\$1,224,145	\$1,106,537	\$ 990,629	\$ 881,646
Revenues									
Temporary Operating Levy	15,364								
Transfer from General Fund	317,500	317,500	317,500	317,500	317,500	317,500	317,500	317,500	317,500
Emergency Reserve Revenues:	332,864	317,500	317,500	317,500	317,500	317,500	317,500	317,500	317,500
Total Sources:	1,602,706	1,775,775	1,764,115	1,764,115	1,655,579	1,541,645	1,424,037	1,308,129	1,199,146
Expenditures									
Brush Creek Sewer NID	-	46,486	135,609	140,696	147,267	150,517	148,542	146,417	149,067
Brink Meyer Road NID	144,431	282,674	282,052	285,340	284,167	284,592	284,867	280,067	280,192
Emergency Reserve Expenditures:	144,431	329,160	417,661	426,036	431,434	435,108	433,408	426,483	429,258
Estimated Ending Balance (deficit) :	1,458,275	1,446,615	1,346,454	1,338,079	1,224,145	1,106,537	990,629	881,646	769,888
TARGET (per reserve policy):	855,171	978,861	978,861	1,012,445	1,032,880	1,053,860	1,075,398	1,097,513	1,120,223

Emergency Reserve (50) Revenues and Expenses									
Type	Account	Description	Account	2016 Actual	2017 Actual	2018 Budget	YTD 9/30/2018	2018 Projected	2019 Budget
Revenues	Beginning Fund Balance	Projected carryover from prior year.		1,269,842	1,458,275	1,446,615	1,446,615	1,446,615	1,338,079
	Temporary Operating Levy	Excess funds from the temporary operating levy approved in 2004.	42000-00	15,364					
	Transfer from General Fund	Fund transfer from the General Fund.	42001-00	317,500	317,500	317,500	238,125	317,500	317,500
Emergency Reserve (50) Revenues				332,864	317,500	317,500		317,500	317,500
Total Sources				1,602,706	1,775,775	1,764,115	1,684,740	1,764,115	1,655,579
Expenses	Brush Creek Drainage NID	ated costs related to financing for the Brush Creek NID.	01-01-00		46,486	135,609			
	Brink Myers Road NID	ated costs related to financing for the Brink Myers NID.	01-01-01	144,431	282,674	282,052			
	Miscellaneous	rgency expenses that are unfunded and uncategorized.	09-21-00						
	Transfer to Brush Creek NID		20-14-00				140,696	140,696	147,267
	Transfer Loan to Brink Meyer		20-20-00				285,340	285,340	284,167
Total Emergency Reserve (50) Expenses				144,431	329,160	417,661	426,036	426,036	431,434
Ending Fund Balance Emergency Reserve (50)				1,458,275	1,446,615	1,346,454	1,258,704	1,338,079	1,224,146

NID Debt Schedule and Payments

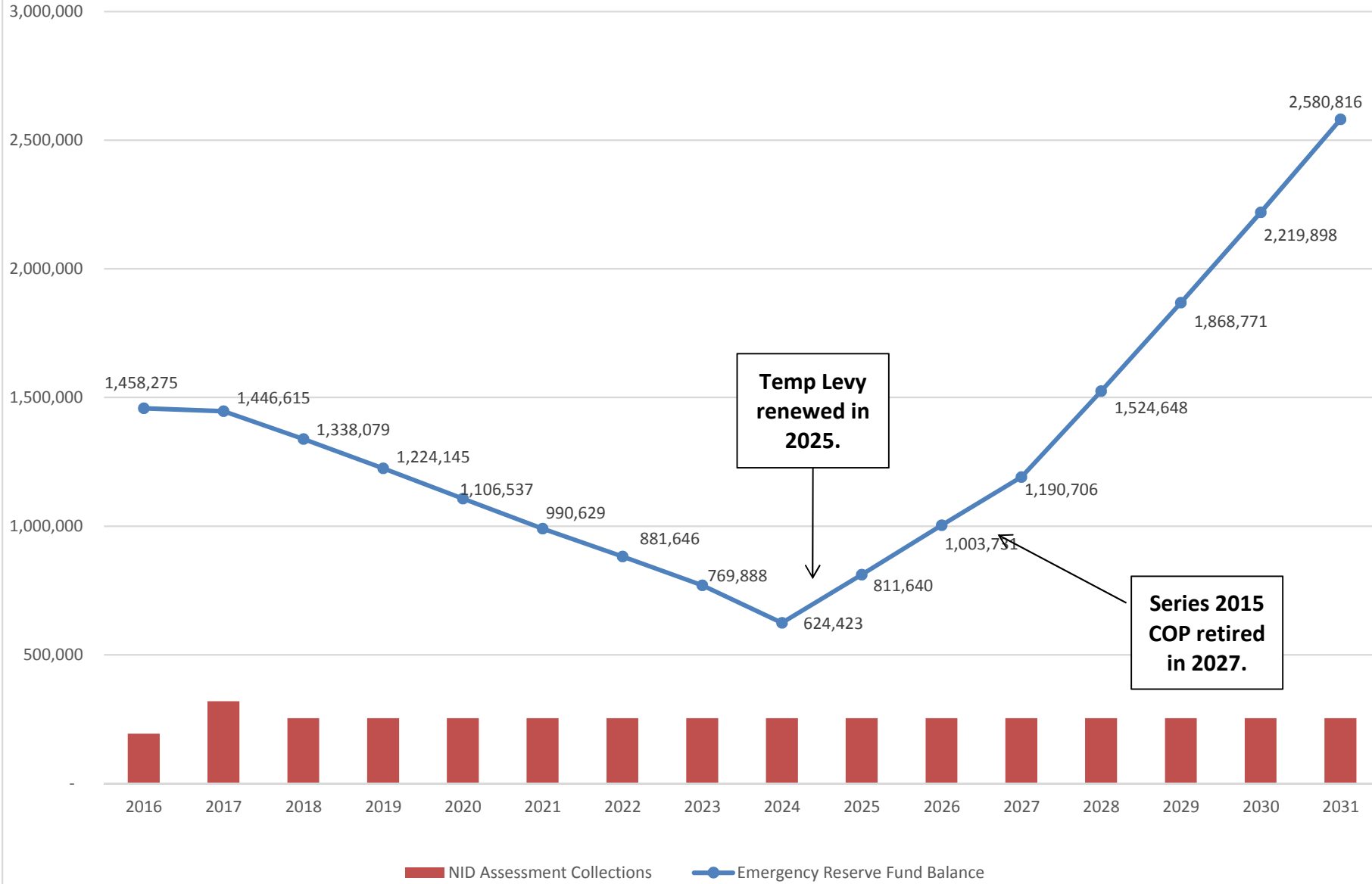
Principal, Interest & Fees				Payment Sources			
	Brush Creek NID	Brink Meyer NID	Total Due	Paid To Date (through 9/1/18)	Brush Creek NID	Brink Meyer NID	City TRANSFERS
2015	\$230,663	\$182,874	\$413,536	\$413,536			
2016	\$189,088	\$149,988	\$339,075	\$339,075			
2017	\$395,938	\$287,888	\$683,825	\$683,825			
2018	\$394,563	\$288,613	\$683,175	\$683,175			
2019	\$393,038	\$289,188	\$682,225				
2020	\$396,288	\$289,613	\$685,900				
2021	\$394,313	\$289,888	\$684,200				
2022	\$392,188	\$285,088	\$677,275				
2023	\$394,838	\$285,213	\$680,050				
2024	\$392,263	\$285,188	\$677,450				
2025	\$394,131	\$284,794	\$678,925				
2026	\$395,013	\$288,250	\$683,263				
2027	\$395,213	\$285,750	\$680,963				
2028	\$395,063	\$287,950	\$683,013				
2029	\$394,563	\$284,850	\$679,413				
2030	\$393,713	\$285,375	\$679,088				
2031	\$391,700	\$284,375	\$676,075				
2032	\$393,400	\$282,875	\$676,275				
2033	\$389,600	\$285,750	\$675,350				
2034	\$782,300	\$565,750	\$1,348,050	\$688,513			
TOTAL	\$7,897,869	\$5,769,255	\$13,667,124	\$2,808,124			
% Paid				20.5%			

REMAINING PAYMENTS			
	Brush Creek NID	Brink Meyer NID	City TRANSFERS
	\$251,303	\$1,810	\$429,112
	\$251,303	\$1,810	\$432,787
	\$251,303	\$1,810	\$431,087
	\$251,303	\$1,810	\$424,162
	\$251,303	\$1,810	\$426,937
	\$251,303	\$1,810	\$424,337
	\$251,303	\$1,810	\$425,812 Temp Levy
	\$251,303	\$1,810	\$430,150 Renewal?
	\$251,303	\$1,810	\$427,850
	\$251,303	\$1,810	\$429,900
	\$251,303	\$1,810	\$426,300
	\$251,303	\$1,810	\$425,975
	\$251,303	\$1,810	\$422,962
	\$251,303	\$1,810	\$423,162
	\$251,303	\$1,810	\$422,237
	\$251,303	\$1,810	\$1,094,937
	\$4,020,848	\$28,960	\$7,497,705
	34.8%	0.3%	64.9%



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

Emergency Reserve Fund Balance (assuming NID Financing Strategy)



River Park NID Bonds (21) Revenues and Expenses									
Type	Account	Description	Account	2016 Actual	2017 Actual	2018 Budget	YTD 9/30/2018	2018 Projected	2019 Budget
Revenues	River Park Special Assessment	Assessment levied on property owners in the River Park NID.	41001-00	307,423	319,856	320,994	322,080	322,080	322,080
	Interest Income	Interest earned from general fund investments.	41701-00	167	177	170	140	140	150
Total River Park NID Bonds (21) Revenues				307,590	320,033	321,164	322,220	322,220	322,230
Expenses	Bond Principal	Payment of bond principal.	10-01-00	280,000	285,000	295,000	295,000	295,000	305,000
	Bond Interest	Payment of bond interest. Drop in interest payments is due to refinancing of bond issue at lower interest rates.	10-02-00	40,700	33,275	24,575	24,575	24,575	20,150
	Bond Fees	Payment of bond fees.	10-03-00	265	424	424			424
	River Park NID Reserve	Transfer of outstanding balance to be held in reserve for future debt payments.	20-01-00	-		1,165			
Total River Park NID Bonds (21) Expenses				320,965	318,699	321,164	319,575	319,575	325,574

Certificates of Participation (COPs) (22) Revenues and Expenses									
Type	Account	Description	Account	2016 Actual	2017 Actual	2018 Budget	YTD 9/30/2018	2018 Projected	2019 Budget
Revenues	Property Taxes	Property taxes collected for debt service.	41001-00	338,407	373,761	386,237	372,806	372,806	416,409
	Interest Income	Interest earned from investments.	41701-00	127	83	110	45	45	110
	Interest on COPS Reserved Funds	Interest earned from investments.	41701-01	-					
	Carry over applied to Bond Payment	Carry over applied to Bond Payment	N/A			10,928			
	Gain on Investment	Gain on Investment	41710-00	-					
	Transfer from General Fund	This fund transfer covers the lease payment on City Hall.	42020-00	-		4,366			4,366
Total COPs (22) Revenues				338,534	373,844	401,641	372,851	372,851	420,885
Expenses	COI Expenses	COI Expenses	01-00-00						
	Underwriter FCC, Expenses	Underwriter FCC, Expenses	02-00-00						
	Loss on Investments	Loss on Investments	09-50-00						
	2006/2015 COPS Bond Principal	Payment of bond principal.	10-01-00		297,114	335,155	335,155	335,155	354,132
	2006/2015 COPS Bond Interest	Payment of bond interest.	10-02-00	56,636	72,468	65,386	34,570	65,386	57,666
	2006/2015 COPS Bond Fees	Payment of bond fees.	10-03-00	1,100		1,100			1,100
	COPs Debt Reserve	Monies transferred to the General Debt Reserve; anticipated for early debt retirement.	20-01-00						
Total COPs (22) Expenses				57,736	369,581	401,641	369,725	400,541	412,899

Brush Creek NID Bonds (23) Revenues and Expenses									
Type	Account	Description	Account	2016 Actual	2017 Actual	2018 Budget	YTD 9/30/2018	2018 Projected	2019 Budget
Revenues	Brush Creek Special Assessment	Assessment levied on property owners in the Brush Creek NID.	41001-00	246,788	251,303	251,303	251,036	251,036	251,036
	Penalties	Fees collected by the County and remitted to the City for assessments that are collected after the deadline.	41002-00	87					
	Reserve applied to Bond Payment	Reserve applied to Bond Payment	42001-00						
	Transfers	Transfer from Emergency Reserve Fund (or other sources) to cover shortfalls in assessment collections.	41901-00		46,486	135,609	140,696	140,696	135,402
	Interest Income	Interest earned from debt service reserve fund investments.	41701-00	4,443	5,768	7,650	6,480	7,650	6,600
Total Brush Creek NID Bonds (23) Revenues				251,318	303,558	394,563	398,211	399,382	393,038

Expenses	Loss on Investments		09-50-00	35	2,557		2,464		
	Bond Principal	Payment of bond principal.	10-01-00		210,000	215,000	215,000	215,000	220,000
	Bond Interest	Payment of bond interest. Drop in interest payments is due to refinancing of bond issue at lower interest rates.	10-02-00	187,088	183,938	177,563	177,563	177,563	171,038
	Bond Fees	Payment of bond fees.	10-03-00	2,000	2,000	2,000	2,000	2,000	2,000
	Brush Creek NID Reserve	Transfer of outstanding balance to be held in reserve for future debt payments.	20-01-00						
	Brush Creek Maintenance Reserve	Transfer of portion of assessments designated for maintenance on the improvements during the life of the bonds.	20-02-00				-		
Total Brush Creek NID Bonds (23) Expenses				189,123	398,495	394,563	397,026	394,563	393,038

Brink Meyer NID Bonds (24) Revenues and Expenses									
Type	Account	Description	Account	2016 Actual	2017 Actual	2018 Budget	YTD 9/30/2018	2018 Projected	2019 Budget
Revenues	Brink Meyer Special Assessment	Assessment levied on property owners in the Brink Meyer NID.	41001-00	3,774	3,601	1,810	1,791	1,791	1,791
	Transfers	Transfer from Emergency Reserve Fund (or other sources) to cover shortfalls in assessment collections.	41902-00	144,431	282,674	282,052	285,340	285,340	282,742
	Interest Income	Interest earned from general fund investments.	41701-00	3,246	4,213	4,750	4,728	4,750	4,750
	Carry over applied to Bond Payment	Carry over applied to Bond Payment	N/A						
Total Brink Meyer NID Bonds(24) Revenues				151,451	290,488	288,613	291,859	291,880	289,283

Expenses	Loss on Investments	Loss on Investments	09-50-00	26	1,869		1,800		
	Bond Principal	Payment of bond principal.	10-01-00	-	140,000	145,000	145,000	145,000	150,000
	Bond Interest	Payment of bond interest.	10-02-00	147,988	145,888	141,613	141,613	141,613	137,188
	Bond Fees	Payment of bond fees.	10-03-00	2,000	2,000	2,000	2,000	2,000	2,000
	Brink Meyer NID Reserve	Transfer of outstanding balance to be held in reserve for future debt payments.	20-01-00						
	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		95
Total Brink Meyer NID Bonds (24) Expenses				150,013	289,756	288,708	290,413	288,613	289,283

Sewer Service Debt (30) Revenues and Expenses									
Type	Account	Description	Account	2016 Actual	2017 Actual	2018 Budget	YTD 9/30/2018	2018 Projected	2019 Budget
Revenues	Sewer Fund	Transfer to pay all Sewer Fund debt.	41901-00	203,113	-	185,288	162,494	185,288	185,473
Total Sewer Service Debt (30) Revenues				203,113	-	185,288	162,494	185,288	185,473

Expenses		Lease payment on sewer plant.	10-04-00						
	SRF Principal	Payment of bond principal.	12-11-00		150,000	150,000		150,000	155,000
	SRF Interest	Payment of bond interest.	12-11-01	57,769	23,889	28,524	52,814		24,521
	SRF Administration Fee	Payment of bond fees.	12-11-02		13,900	6,764			5,952
Total Sewer Service Debt (30) Expenses				57,769	187,788	185,288	52,814	150,000	185,473

2017 Lease Purchase Agreement Road Capital Maintenance (96) Revenues and Expenses									
Type	Account	Description	Account	2016 Actual	2017 Actual	2018 Budget	YTD 9/30/2018	2018 Projected	2019 Budget
Revenues	9 Highway CID Payments	Payment by the Highway 9 Corridor Community Improvement District (1% sales tax)	XXXXX-00						
	Transfers	Transfer from Transportation Fund to cover 2017 Road Capital Maintenance Project.	XXXXX-00			215,314	-	215,314	215,375
	Interest Income	Interest earned from general fund investments.	XXXXX-00						
Total 2017 Lease Purchase Agreement Road Capital Maintenance (XX) Revenues				-	-	215,314	-	215,314	215,375

Expenses	Bond Principal	Payment of bond principal.	10-01-00			194,100	193,957	193,957	197,500
	Bond Interest	Drop in interest payments is due to refinancing of bond issue at lower interest rates.	10-02-00			21,365	25,343	25,343	17,875
	Total 2017 Lease Purchase (XX) Expenses				-	-	215,465	219,300	219,300

Guest Room Tax/Economic Development (46)

Last Updated 09/30/2018

	2016	2017	2018	2018	2019	2020	2021	2022	2023
	Actual	Actual	Budget	Projected	Budget	Projected	Projected	Projected	Projected
<i>Beginning Fund Balance</i>	\$ 881	\$ 1,279	1,248	1,248	\$ 1,201	\$ 701	\$ 716	\$ 746	\$ 792
Revenues									
Guest Room Tax	1,397	1,319	1,319	1,453	1,500	1,515	1,530	1,545	1,561
Partner Contributions									
Transfer from Carry Over									
Transfer from General Fund									
Eco Devo Fund Revenues:	1,397	1,319	1,319	1,453	1,500	1,515	1,530	1,545	1,561
Total Sources:	2,278	2,598	2,567	2,701	\$2,701	\$2,216	\$2,246	\$2,292	\$2,353
Expenditures									
Advertising	1,000								
Economic Development		1,350	1,350	1,500	2,000	1,500	1,500	1,500	1,500
Eco Devo Fund Expenditures:	1,000	1,350	1,350	1,500	2,000	1,500	1,500	1,500	1,500
Estimated Ending Balance (deficit):	\$1,278	1,248	\$1,217	\$1,201	\$701	\$716	\$746	\$792	\$853

Economic Development Fund (46) Revenues and Expenses									
Type	Account	Description	Account	2016 Actual	2017 Actual	2018 Budget	YTD 9/30/2018	2018 Projected	2019 Budget
Revenues	Beginning Fund Balance	Projected carryover from prior year.		881	1,279	1,248	1,248	1,248	1,201
	Guest Room Tax	Proceeds from the 5% guest room tax applied to overnight hotel/motel room stays.	41001-00	1,397	1,319	1,500	1,453	1,453	1,500
	Transfers	Transfers from other funds.	41003-00						
Economic Development Fund (46) Revenues				1,397	1,319	1,500	1,453	1,453	1,500
Total Sources				2,278	2,598	2,748	2,701	2,701	2,701
Expenses	Economic Development - Other	Other miscellaneous economic development projects, studies, fees, etc.	07-03-00	999	1,350	2,000	1,500	1,500	2,000
	Total Economic Development Fund (46) Expenses				999	1,350	2,000	1,500	1,500
Ending Fund Balance Economic Development Fund (46)				1,279	1,248	748	1,201	1,201	701

Fewson Fund (45)

Last Updated 9/30/2018

	2016 Actual	2017 Actual	2018 Budget	2018 Projected	2019 Budget	2020 Projected	2021 Projected	2022 Projected	2022 Projected
<i>Beginning Fund Balance</i>	\$ 569,204	\$ 574,442	\$ 578,878	\$ 578,878	\$ 584,164	\$ 579,763	\$ 582,070	\$ 584,538	\$ 587,082
Revenues									
Interest Income	5,470	4,436	4,429	5,436	4,900	4,900	5,134	5,288	5,447
Miscellaneous	-	-	-	-	-	-	-	-	-
Return on Investments	-	-	-	-	-	-	-	-	-
Gain on Investments	695	-	-	-	-	-	-	-	-
Earned on Investments	-	-	-	-	-	-	-	-	-
Total Fewson Fund Revenues	6,165	4,436	4,429	5,436	4,900	4,900	5,134	5,288	5,447
Total Sources	575,369	578,878	583,307	584,314	589,064	584,663	587,205	589,826	592,529
Expenditures									
Purchase of Interest on Bonds	-	-	-	-	-	-	-	-	-
Loss on Investment	835	-	1,500	-	-	-	-	-	1,500
Trust/Bank Fees	92	-	150	150	150	150	150	150	150
Federal Tax	-	-	-	-	-	-	-	-	-
Distribution to City (50% of Proceeds)	-	-	7,113	-	9,151	2,442	2,517	2,594	2,674
Distribution to City (from Prior Years)	-	-	-	-	-	-	-	-	-
Transfers	-	-	-	-	-	-	-	-	-
Fewson Fund Expenses	927	-	8,763	150	9,301	2,592	2,667	2,744	4,324
Estimated Ending Balance (deficit) :	574,442	578,878	574,544	584,164	579,763	582,070	584,538	587,082	588,205

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

Cash and Investments

Long Term Investments	316,000	316,002	154,500	153,000	201,500	200,000	200,000	200,000	200,000
Cash and Money Market Accounts	258,442	262,876	420,044	431,164	378,263	382,070	384,538	387,082	388,205
Loan to City	-	-	-	-	-	-	-	-	-
Total Cash and Investments	574,442	578,878	574,544	584,164	579,763	582,070	584,538	587,082	588,205

Fewson Fund (45) Revenues and Expenses

Type	Account	Description	Account	2016 Actual	2017 Actual	2018 Budget	YTD 9/30/2018	2018 Projected	2019 Budget
Revenues	Beginning Fund Balance	Projected carryover from prior year.		569,204	574,442	578,878	578,878	578,878	584,164
	Interest Income	Interest earned on investments. George Fewson stipulated that 1/2 of earnings be retained in the fund.	41701-01	5,238	4,436	4,429	4,077	5,436	4,900
	Miscellaneous	Miscellaneous revenues including donations, tax refunds, etc.	41801-00						
	Gain on Investment	Any capital gains on investments from the previous year.	41804-00						
	Earned on Investments	Monies earned on investments through CD's and cash on hand for the purpose of loans to fund specific projects.	41901-00						
Fewson Fund (45) Revenues				5,238	4,436	4,429	4,077	5,436	4,900
Total Sources				574,442	578,878	583,307	582,955	584,314	589,064
Expenses	Loss on Investment	Losses on investments from the previous year.	09-50-00			1,500			
	Trust/Bank Fees	Fees deducted prior to receiving the gain on investment.	09-50-01			150	71	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			7,113	9,151		9,151
	Distribution to City (Reserved from prior years)	Distribution proceeds held from prior years due to lack of an eligible project.	20-02-00						
	Project Loans	Interest bearing loan to support eligible capital projects of the City.							
Total Fewson Fund (45) Expenses				-	-	8,763	9,222	150	9,301
Ending Fund Balance Fewson Fund (45)				574,442	578,878	574,544	573,732	584,164	579,763

Nature Sanctuary Fund (60)

Last Updated 9/30/18

	2015 Actual	2016 Actual	2017 Actual	2018 Budget	2018 Projected	2019 Budget	2020 Projected	2021 Projected	2022 Projected	2023 Projected
<i>Beginning Fund Balance</i>	\$ 42,781	\$ 34,708	\$ 43,493	\$ 67,213	\$ 67,213	72,203	\$ 72,953	\$ 69,284	\$ 65,656	\$ 62,069
Revenues										
Donations	4,877	4,760	25,851	1,750	5,991	2,500	1,785	1,803	1,821	1,839
Memberships			-		-	-	-	-	-	-
Programs	1,500	1,500	-	1,500	1,500	1,500	1,545	1,569	1,592	1,616
Sales - Tees Shirts			-		-	-	-	-	-	-
Grants		7,425		9,250		9,250	-	-	-	-
Miscellaneous						-				
Nature Sanctuary Fund Revenues:	6,377	13,685	25,851	12,500	7,491	13,250	3,331	3,372	3,413	3,455
Total Sources:	49,157	48,393	69,343	79,713	74,703	85,453	76,284	72,656	69,069	65,524
Expenditures										
Expenditures	14,450	4,900	4,841	-	2,500	12,500	7,000	7,000	7,000	7,000
Transfers	-	-		-	-	-	-	-	-	-
Nature Sanctuary Fund Expenditures:	14,450	4,900	4,841	-	2,500	12,500	7,000	7,000	7,000	7,000
Estimated Ending Balance (deficit):	34,708	43,493	64,502	79,713	72,203	72,953	69,284	65,656	62,069	58,524

PNS Donation Fund (60) Revenues and Expenses

Type	Account	Description	Account	2016 Actual	2017 Actual	2018 Budget	YTD 9/30/2018	2018 Projected	2019 Budget
Revenues	Beginning Fund Balance	Projected carryover from prior year.		34,708	43,493	67,213	67,213	67,213	72,203
	Donations	Gifts from private citizens or groups.	40901-00	4,760	8,779	1,750	2,995	5,991	2,500
	Programs	Registration fees for events and programs.	40903-00	1,500	20,590	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	7,425		9,250			9,250
PNS Donation Fund (60) Revenues				13,685	29,369	12,500	2,995	7,491	13,250
Total Sources				48,393	72,861	79,713	70,208	74,703	85,453
Exp: PNS Donation Fund	Special Projects	Special improvement amenities for Nature Sanctuary grounds and facilities such as benches, picnic tables, etc.	15-00-00						
	Friends of Parkville Nature Sanctuary Partnership Program	Cost share projects with the Friends of Parkville Nature Sanctuary. 2018 possibilities include additional signage at the PNS.	15-00-01		5,648				
	Expenses: PNS Donation Fund				0	5,648	0	0	0
Exp: Capital Outlay	CIP Equipment	No equipment purchase planned in 2018.	04-31-00	4,900					
	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			12,500	446	2,500	12,500
Expenses: CIP				4,900	0	12,500	446	2,500	12,500
Total PNS Donation Fund (60) Expenses				4,900	5,648	12,500	446	2,500	12,500
Ending Fund Balance PNS Donation Fund (60)				43,493	67,213	67,213	69,762	72,203	72,953

Park Donations (63)

Last Updated 9/30/18

	2016 Actual	2017 Actual	2018 Budget	2018 Projected	2019 Budget	2020 Projected	2021 Projected	2022 Projected	2023 Projected
<i>Beginning Fund Balance</i>	\$ 25,204	49,962	\$51,806	\$ 51,806	\$ 50,390	\$ 22,890	\$ 20,390	\$ 17,890	\$ 15,390
Revenues									
Transfer from Park Reservations & Fees	-	-	-	-	-	-	-	-	-
Transfer from Parkland Dedication Fund	-	-	-	-	-	-	-	-	-
Grant					-	-		-	-
Dog Park Donations	-	-	-	-					
General Donations	31,142	31,142	2,500	246	2,500	2,500	2,500	2,500	2,500
Park Donations Fund Revenues:	31,142	31,142	2,500	246	2,500	2,500	2,500	2,500	2,500
Total Sources:	56,345	81,104	54,306	52,052	52,890	25,390	22,890	20,390	17,890
Expenditures									
Parks Projects	6,383	6,383	4,230	1,662	5,000	5,000	5,000	5,000	5,000
Transfers to Project Fund	-	-	25,000		25,000		-	-	-
Park Donations Expenditures:	6,383	6,383	29,230	1,662	30,000	5,000	5,000	5,000	5,000
Estimated Ending Balance (deficit):	49,962	74,721	25,076	50,390	22,890	20,390	17,890	15,390	12,890
Restricted Donations	1,560	26,560	26,560	26,560	1,560	1,560	1,560	1,560	1,560

Parks Donation Fund (63) Revenues and Expenses

Type	Account	Description	Account	2016 Actual	2017 Actual	2018 Budget	YTD 9/30/2018	2018 Projected	2019 Budget
Revenues	Beginning Fund Balance	Projected carryover from prior year.		25,204	49,962	51,806	51,806	51,806	50,390
	Donations	Miscellaneous grants and private donations to Parkville parks.	40901-00	31,142	6,074	2,500	123	246	2,500
Park Donations Fund (63) Revenues				31,142	6,074	2,500	123	246	2,500
Total Sources				56,346	56,036	54,306	51,929	52,052	52,890
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						
	Park Benches	Expenses related to Park Bench installation	07-01-00	6,384	4,230	5,000	1,662	1,662	5,000
	Transfer to Projects Fund	Transfer to Projects Fund to supplement eligible projects.	20-20-00			25,000	0	0	25,000
Total Park Donations Fund (63) Expenses				6,384	4,230	30,000	1,662	1,662	30,000
Ending Fund Balance Park Donations Fund (63)				49,962	51,806	24,306	50,267	50,390	22,890