



Work Session Agenda
BOARD OF ALDERMEN
CITY OF PARKVILLE, MISSOURI
October 17, 2017; 5:30 p.m.
City Hall Board Room

1. GENERAL AGENDA

- A. 2018 City of Parkville Operating and Capital Budget

CITY OF PARKVILLE Policy Report

Date: October 13, 2017

Prepared By:
Joe Parente
City Administrator

Reviewed By:
Mathew Chapman
Finance/HR Director

ISSUE:
First Work Session – 2018 City of Parkville Operating and Capital Budget

BACKGROUND:

The City operates on a January 1 – December 31 fiscal year and therefore must adopt a 2018 operating budget and 2018 - 2023 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 2017 budget will be followed by the 2018 forecast.

2017 Budget

The audited beginning fund balance for 2017 was \$1,662,979. Projected revenues for 2017 are expected to be near the budgeted figure of \$4,043,561. However, some revenues over performed projections, while others underperformed. A highlight of 2017 revenues is as follows:

- Property tax revenue increased 2.5%, in line with projections. Properties in Parkville continue to show moderate and stable growth.
- Sales tax revenue is projected to be flat in 2017. While revenue is expected to exceed what was collected in 2016, it will fall short of a 2017 budgeted inflationary increase.
- Building permits and other development fees are expected to increase \$76,596 over projected. Anticipated projects coming on line and changes in development fees account for the increase.
- Franchise fees are generally flat, or on the decline. Franchise fees are expected to come in under projections by \$34,521. 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 decline due in part to staff vacancies in the police department and due to changes in state law that has affected court fees. Court revenue is expected to drop \$65,110 over what was projected.

In addition, the 2017 General Fund expenses are projected to be approximately \$271,556 below budget. With the combination of the 2016 carryover and managed expenditures, the year-end General Fund balance is expected to exceed budget by approximately \$279,572. 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. The 2017 carryover is about 40% less than the 2016 amount, which is indicative of the efforts to budget more accurately based on concerns expressed by Aldermen in previous years.

2018 Budget

Operating revenues to the General Fund (primarily sales taxes and property taxes) are expected to have modest growth in line with inflation. However, the trend of declining court revenue has been established over two consecutive years and the 2018 revenue projections show a reduction of \$40,000. The City continues to be well-positioned for the 2018 budget based on the carryover projected from 2017 of \$836,275.

For the first budget work session, staff prepared a recommended General Fund budget with a 2.0% operating expense increase of \$77,025 (net of transfers and capital outlay), which is approximately \$142,000 below anticipated revenues for 2018 (net of fund balance). The most significant changes to the General Fund for 2018 are personnel items as follows, and each will be discussed in more detail at the work session:

- 2% wage increase (based on satisfactory performance) - \$30,500
- Employee health insurance - \$27,807

The current projected General Fund ending balance for 2017 is approximately \$836,275. 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 2018 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 \$356,669 in 2018. This is a preliminary estimate and the CIP will be reviewed in further detail during the 2nd and 3rd budget work sessions. As a point of reference, the 2017 General Fund capital outlay (CIP) was budgeted at \$384,895 and actual expenditures are projected at \$330,577.

The 2018 General Fund transfer to the Emergency Reserve Fund is proposed for \$317,500. The Emergency Reserve Fund has a projected 2017 year-end balance of \$1.43 million that well exceeds the reserve policy target of 25% of general fund appropriations. This 2018 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 2018 is recommended since the fund is expected to decline in 2018 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 2018 budget.
2. Postpone the item.

STAFF RECOMMENDATION:

Provide direction to City Administration regarding the 2018 budget.

SUGGESTED MOTION

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

ATTACHMENTS:

1. Revised Budget Calendar
 2. General Fund Forecast
 3. General Fund Budget Sheets – 1st Draft
-

ITEM 1A

For 10-17-17

Board of Aldermen - Budget Work Session

- a. Revenues
 - b. Administration
 - c. Police
 - d. Municipal Court
 - e. Community Development
 - f. Public Works Administration
 - g. Streets
 - h. Parks
 - i. Nature Sanctuary
 - j. Information Technology
 - k. Public Information
 - l. Capital Outlay
- 4. Economic Development Fund Forecast
 - 5. Economic Development Fund Budget Sheet – 1st Draft
 - 6. Emergency Reserve Fund Forecast
 - 7. Emergency Reserve Fund Budget Sheet – 1st Draft
 - 8. NID Payment Strategy
 - 9. Fewson Fund Forecast
 - 10. Fewson Fund Budget Sheet – 1st Draft
 - 11. Nature Sanctuary Donation Fund Forecast
 - 12. Nature Sanctuary Donation Fund Budget Sheet – 1st Draft
-



2018 Budget Calendar

Revised 10-04-17

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

 Denotes Board of Aldermen review/action

July 2017

- 10th Review 2018 budget calendar with Finance Committee
- 20th Budget worksheets issued to staff for capital and operating budgets (all funds).

August 2017

- 9th Preliminary review of parks and nature sanctuary budget request by Community Land and Recreation Board (CLARB).
- 11th **Board of Aldermen priority setting workshop**
- 15th Public hearing on the revised property tax levy for the 2016 tax year.

September 2017

- 1st Deadline for departments to have 2018 Budget requests in to the City Administrator
- 4th – 8th Review and creation of initial operating budget for major funds and Capital Improvement Program (CIP)
- 13th Final review of Parks and Nature Sanctuary budget request by Community Land and Recreation Board (CLARB)
- 11th - 29th 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 2017

- 2nd - 9th Review and creation of second iteration of operating budget for major funds and CIP
- 10th Planning and Zoning Commission review of proposed projects for 2018-2022 CIP
- 17th First budget work session with the Board of Aldermen on proposed 2018 budget
(3rd Tuesday - 5:30 p.m.)
Tentative Topics – Revenue forecast, General Fund operating budget, Emergency Reserve Fund, minor funds
- 30th Second budget work session with the Board of Aldermen on proposed 2018 budget and 2018-2022 CIP. (5th Monday – 5:30 p.m.)
Tentative Topics – CIP – Part 1 (focus on General Fund); debt service funds; General Fund operating follow-up

November 2017

- 7th Third budget work session with the Board of Aldermen on proposed 2018 Budget and 2018-2022 CIP. (1st Tuesday – 6:00 p.m.)
Tentative Topics – CIP – Part 2 (focus on outside sources and minor funds); Transportation Fund, miscellaneous follow-up
- 15th Fourth and final budget work session with the Board of Aldermen on proposed 2018 Budget and 2018-2022 CIP. (2nd Wednesday – 5:30 p.m.)
Tentative Topics - Sewer Enterprise Fund and sewer CIP; summary review

December 2017

- 5th First reading of ordinance adopting the 2018 budget, 2018-2022 CIP, and amended 2016 City Budget for select funds if necessary (1st Tuesday – 7:00 p.m.)
- 19th Second and final reading of ordinance adopting the 2018 budget and 2018-2022 CIP
(3rd Tuesday – 7:00 p.m.)

January 2018

- 1st 2018 fiscal year begins
- 30th Publication of adopted 2018 budget document

General Fund (10)

Last Updated 10/06/17

	2014 Actual	2015 Actual	2016 Actual	2017 Budget	2017 YTD	2017 Projected	2018 Proposed	2019 Projected	2020 Projected	2021 Projected	2022 Projected	2023 Projected
<i>Beginning Fund Balance</i>	\$ 897,170	\$ 1,296,496	\$ 1,673,162	1,662,979	1,662,979	1,662,979	1,368,272	\$ 836,275	\$ 318,752	\$ (121,980)	\$ (694,961)	\$ (1,020,908)
Revenues												
Taxes	2,066,998	2,132,142	2,183,385	2,213,500	1,975,306	2,228,537	2,287,121	2,332,863	2,379,521	2,427,111	2,475,653	2,525,166
Licenses	47,824	59,563	60,507	57,800	50,691	59,000	57,800	58,378	58,962	59,551	60,147	60,748
Permits	331,390	256,201	267,732	221,670	235,788	298,266	239,470	243,912	242,911	247,296	251,768	256,549
Franchise Fees	901,327	828,215	875,432	874,000	507,297	839,479	870,000	887,270	904,884	909,455	927,644	946,197
Other Revenue	32,657	35,096	42,362	40,761	32,125	38,454	40,761	41,313	41,876	42,451	43,037	43,636
Court Revenue	269,935	225,128	191,726	220,000	103,289	154,890	180,000	182,700	185,441	188,222	191,045	193,911
Interest Income	6,626	7,623	8,149	8,000	7,283	8,000	8,160	8,323	8,490	8,659	8,833	9,009
Miscellaneous Revenue	39,848	60,460	109,703	22,080	35,006	38,451	52,080	54,074	56,162	58,348	60,637	63,034
Grant Revenue	3,837	8,827	11,711	10,750	10,000	11,500	9,250	-	1,500	1,500	1,500	1,500
Transfers	582,680	348,251	293,530	375,000	281,250	375,000	390,000	405,000	400,000	405,000	410,000	415,000
Total - General Fund Revenues:	4,283,121	3,961,506	4,044,237	4,043,561	3,238,036	4,051,577	4,134,642	4,213,833	4,279,745	4,347,594	4,430,265	4,514,751
Total Sources	5,180,291	5,258,002	5,717,399	5,706,540	4,901,015	5,714,556	5,502,914	5,050,108	4,598,497	4,225,614	3,735,304	3,493,843
Expenditures												
Administration	896,855	789,401	965,181	1,098,192	735,603	1,031,076	1,137,258	1,159,732	1,182,854	1,206,645	1,231,128	1,256,329
Police	1,096,979	1,036,581	1,072,499	1,242,136	748,675	1,151,214	1,265,075	1,292,075	1,319,782	1,348,218	1,377,406	1,407,368
Municipal Court	138,999	132,141	140,472	155,900	86,352	137,050	143,685	146,511	149,403	152,365	155,399	158,505
Public Works	145,444	172,372	181,720	226,756	163,178	243,290	240,127	244,978	249,951	255,047	260,272	265,629
Community Development	249,809	267,231	260,370	293,038	174,926	286,106	303,400	309,751	316,253	322,911	329,728	336,709
Streets	340,633	356,757	385,138	422,576	256,068	408,690	423,089	432,947	443,082	453,505	464,225	475,252
Parks	281,741	319,765	324,262	373,479	195,918	335,230	373,185	379,854	386,691	393,702	400,890	408,263
Nature Sanctuary	27,156	29,834	33,546	40,201	20,623	38,743	43,430	43,802	44,179	44,559	44,943	45,331
Information Technology	34,167	34,185	45,236	49,907	32,662	52,348	48,611	48,854	49,098	49,344	49,591	49,838
Public Information	15,450	15,357	12,258	13,260	7,750	14,460	14,610	14,683	14,756	14,830	14,904	14,979
Total Operating Expenses	3,227,233	3,153,624	3,420,682	3,915,445	2,421,755	3,698,207	3,992,470	4,073,187	4,156,050	4,241,126	4,328,486	4,418,203
Capital Outlay (CIP)	118,562	149,139	300,328	384,895	134,403	330,577	356,669	340,669	246,927	361,949	110,227	135,523
Transfers	538,000	282,077	333,410	317,500	211,667	317,500	317,500	317,500	317,500	317,500	317,500	317,500
Total - General Fund Expenditures:	\$ 3,883,795	\$ 3,584,841	\$ 4,054,420	\$ 4,617,840	\$ 2,767,824	\$ 4,346,284	\$ 4,666,639	\$ 4,731,356	\$ 4,720,477	\$ 4,920,575	\$ 4,756,213	\$ 4,871,226
Estimated Ending Balance (deficit):	\$ 1,296,496	\$ 1,673,162	\$ 1,662,979	\$ 1,088,700	\$ 2,133,190	\$ 1,368,272	\$ 836,275	\$ 318,752	\$ (121,980)	\$ (694,961)	\$ (1,020,908)	\$ (1,377,383)

General Fund (10) Revenues								
Type	Account	Description	Account	2015 Actual	2016 Actual	2017 Budget	2017 Projected	2018 Budget
Beginning Fund Balance		Projected carryover from prior year.		1,296,496	1,673,162	1,662,979	1,662,979	1,368,272
Taxes	Real & Personal Property Taxes	Real and personal property taxes collected on property within city limits.	41001-00	921,072	962,311	970,000	988,487	1,021,696
	Penalties	Penalties charged on outstanding property taxes.	41002-00	3,096	3,892	4,000	3,285	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	146,270	148,946	150,000	153,995	150,000
	Financial Institution Tax	Disbursement of state tax on financial institutions located within the city.	41004-00	2,065	2,955	2,500	338	2,500
	Vehicle Tax	A fee charged for every vehicle registered within city limits.	41005-00	25,192	25,986	26,000	26,579	26,000
	Sales Tax	The City levies a 1% sales tax on purchases made within City limits.	41401-00	963,853	968,137	990,000	982,452	1,010,925
	Motor Vehicle Sales Tax	Sales taxes levied on the purchase of motor vehicles by citizens of Parkville.	41402-00	46,053	47,409	47,000	49,114	48,000
	Motor Vehicle Fees	Fees paid for motor vehicles.	41403-00	24,539	23,749	24,000	24,287	24,000
Total Taxes				2,132,142	2,183,384	2,213,500	2,228,537	2,287,121
Licenses	Dog Licenses (Tags)	License fee charged for each dog owned by a resident. The fee is \$10/year for each spayed/neutered dog and \$15/year for each non-spayed/neutered dog.	41101-00	1,983	2,015	1,950	1,565	1,950
	Occupational Licenses	The license fee charged to maintain, operate, or conduct a business within City limits.	41102-00	35,833	38,632	37,000	37,335	37,000
	Late fees on Occ. Licenses	Late fee assessed on occupational licenses. Included in Occupational Licenses above until actuals are known.	41102-02	500	18		50	
	Peddlers License	License fee charged for peddlers and solicitors.		700	1,110	850	2,050	\$850
	Liquor Licenses	The license fee charged to any business that manufactures, brews, sells or distributes alcoholic beverages.	41104-00	18,878	17,057	18,000	18,000	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	1,670	1,675			
Total Licenses				59,563	60,506	57,800	59,000	57,800
Permits	Building Permits	Permit fees charged for construction on any property in the City.	41201-00	212,814	207,582	182,500	252,815	210,000
	Occupancy Permit	Fee for occupancy inspections not otherwise associated with a building permit.	41201-01	850	550	500	500	500
	Sign Permits	Permit required for any sign erected in the City.	41202-00	890	1,830	1,000	1,015	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	
	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	1,650	1,895	1,670	1,838	1,670
	Public Improvement Fees	Fee charged on public improvement projects to cover staff time and materials.	41205-01	33,604	29,239	35,000	35,000	20,000
	Rezoning Permits	Fee charged for rezoning permits. Included in Building Permits above until actuals are known.	41206-00	900	300		900	300
	Subdivision Permit Fees	Fee charged for subdivision permits. Included in Building Permits above until actuals are known.	41207-00	4,468	22,059		3,285	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	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	600	662		1,309	700
	Grading/Public Works Use Permits	Permits issued to alter the grade of land or work in the City's right-of-way. Included in Building Permits above until actuals are known.	41210-00	75	195	1,000	1,000	1,000
Plan Reviews	Fee for commercial and residential plan reviews.	41211-00						
Special Event Permit	No longer used. Permit required to host an event in the city. Now included in Special Event Event Reservations	41209-01	50	3,420		75	-	
Total Permits				256,201	267,733	221,670	298,266	239,470

General Fund (10) Revenues								
Type	Account	Description	Account	2015 Actual	2016 Actual	2017 Budget	2017 Projected	2018 Budget
Franchise Fees	Telecom Franchise	All telecom companies are charged a franchise fee equal to 5% of gross receipts.	41301-00	196,969	206,471	205,000	186,085	205,000
	Missouri Gas Energy	The gas utility franchise license fee is 5% of gross receipts.	41302-00	111,092	94,507	120,000	96,212	110,000
	Missouri American Water	The water utility franchise license fee is 5% of gross receipts.	41303-00	119,679	116,360	128,000	104,321	120,000
	KC Power & Light	The electricity utility franchise license fee is 5% of gross receipts.	41304-00	319,967	370,422	340,000	364,156	350,000
	Martin Marietta Stone Royalties	Stone royalties are \$0.03 per ton of limestone physically removed from the mine.	41305-00	14,775	16,390	13,000	13,727	13,000
	Cable/Video Service Franchise	The cable/video service franchise fee is 5% of gross receipts.	41306-00	65,733	71,282	68,000	74,978	72,000
	Total Franchise Fees				828,215	875,432	874,000	839,479
Other Revenue	Farmers Market	Fees paid for stall rentals at the farmers market.	41501-00	1,030	1,061	1,061	1,362	1,061
	Park Shelter Reservations	Fees paid to reserve shelters at English Landing Park.	41504-00	11,535	12,708	12,000	10,396	12,000
	Sports Field Reservations	Fees paid to reserve the athletic fields at English Landing Park.	41504-01	4,610	14,195	11,000	8,829	11,000
	Special Event Reservations	Fees paid to host events in City limits	41504-02	15,221	11,808	14,000	15,167	14,000
	Nature Sanctuary Programs	Fees paid for events and programming at Parkville Nature Sanctuary properties.	41505-01	2,700	2,590	2,700	2,700	2,700
Total Other Revenue				35,096	42,361	40,761	38,454	40,761
Court Revenue	Fines	Fines collected from City ordinance violations.	41601-00	217,455	181,708	220,000	149,365	180,000
	CVC Reports	Collection fee for the Crime Victims Compensation reports. Included in Fines above until actuals are known.	41602-00	526	532		325	
	Appointed Attorney Reimbursement	Money received to reimburse cost of attorney for qualified defendants. Included in Fines above until actuals are known.	41602-01	3,119	3,649		409	
	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	661	2,766		2,302	
	Police Reports	Fee charged to produce police reports upon request. Included in Fines above until actuals are known.	41603-00	3,368	3,071		2,489	
Total Court Revenue				225,128	191,726	220,000	154,890	180,000
Interest Income	Interest Income	Interest earned from general fund investments.	41701-00	7,623	8,149	8,000	8,000	8,160
Total Interest Income				7,623	8,149	8,000	8,000	8,160
Miscellaneous	Miscellaneous	Money received from various sources that do not fall into any other category.	41801-00	14,243	9,493	10,000	23,111	10,000
	Rebates	Money received from product rebate claims.	41801-03	461				
	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	6,315	64,665	5,880	5,880	35,880
	FEMA Flood Reparations	Disaster recovery funds received from FEMA.	41803-99	15,803	19,204			
	Sale of Vehicles & Equipment	Revenue generated from the sale of City-owned vehicles and equipment.	41805-00	10,750	10,625	5,000	9,460	5,000
	Insurance Claim Reimbursement	Reimbursements for insurance claims, workers compensation, etc.	41807-01	8,648	5,716			
	P.O.S.T. Monies	Any P.O.S.T. certified training reimbursement.	41808-00	1,689		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	2,550				
Total Miscellaneous				60,460	109,703	22,080	38,451	52,080
Grants	Grants for English Landing	English Landing Grants			955.33			
	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	345	756	1,500	1,500	
	Other Grants	Grant money received from other miscellaneous sources. Funding in 2017 includes anticipated associated with the MDC TRIM Grant (\$9,250).	41804-09	8,482		9,250	10,000	9,250
	Total Grant Revenue				8,827	11,711	10,750	11,500

General Fund (10) Revenues								
Type	Account	Description	Account	2015 Actual	2016 Actual	2017 Budget	2017 Projected	2018 Budget
Transfers	Transfer from Transportation Fund	Fund transfer to reimburse General Fund for transportation-related expenses.	41901-00	245,000	190,000	225,000	225,000	225,000
	Sewer Administrative Fee	Fee from Sewer Fund for salaries and various administrative functions relating to the Sewer Fund and operations, includes sewer billing service.	41903-00	101,500	103,530	150,000	150,000	165,000
	Transfer from Projects Fund	No longer used. Transfer from Projects Fund from 2012 carryover.	41904-00					
	Transfer from Health Insurance Fund	No longer used. Refund for prior employer contributions upon close out of the Health-Insurance Fund.	41908-00					
	Transfer from Sewer Special Assessments Fund	No longer used. Transfer from Sewer Special Assessments Fund to close out fund.	41909-00					
Total Transfers				348,251	293,530	375,000	375,000	390,000
Total General Fund (10) Revenues				5,258,002	5,717,398	5,706,540	5,714,556	5,502,914

General Fund (10) Administration (501)								
Type	Account	Description	Account	2015 Actual	2016 Actual	2017 Budget	2017 Projected	2018 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	297,603	324,345	352,511	358,400	386,000
	Overtime	Any additional salary payment over the base rate of pay for department employees.	01-03-00		49		363	-
	Mayor and Aldermen	Annual salary for Mayor (\$14,400/year). Annual salary for Aldermen (\$5,400/year per Alderman).	01-11-00	57,014	56,098	57,600	57,600	57,600
	FICA & Medicare	This is the City's share of FICA & Medicare cost for its employees.	01-21-00	25,561	26,768	30,490	29,724	29,529
	Retirement	The City's LAGERS contribution for 2017 is 8.2% of general employee salaries. Includes ICMA-RC Retirement contribution per City Administrator contract.	01-22-00	22,283	24,228	30,589	20,056	27,809
	Board of Aldermen Allowance	No longer used. Elected officials used to receive a monthly allowance of \$45. This allowance was eliminated in 2015 to add miscellaneous funding for reimbursements for eligible city related business expenditures.	01-32-00	1,170	-			
	City Administrator Auto Allowance	City Administrator auto allowance (\$100/month).	01-33-00	1,200	1,000	1,200	1,500	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	1,090	1,331	1,000	1,400	1,500
	Membership Fees & Dues - Administrative Staff	The fees associated with membership to organizations for Administration employees.	01-41-00	1,582	2,186	2,700	2,731	2,800
	Professional Development - Administrative Staff	Cost of educational seminars and conferences attended by Administrative employees.	01-41-02	10,394	9,268	12,370	10,500	13,000
Professional Development - Mayor and Board of Aldermen	Cost of educational seminars and conferences attended by elected officials.	01-41-03	2,253	1,720	4,000	3,600	4,000	
Total Personnel				420,150	446,992	492,461	485,874	524,038
Insurance	Liability	Premium payment for the City's liability insurance.	02-01-00	33,498	75,801	77,259	89,675	90,000
	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	20,000	10,000	20,000
	Health, Life, & Dental	The City offers health, dental, and life insurance to its employees and subsidizes a portion of the premium. Reflects premium increases for employees.	02-02-00	36,053	38,290	32,830	31,602	33,200
	Workers Compensation	The workers compensation premium that covers all Administration employees.	02-03-00	313	1,077	1,500	604	1,000
	Unemployment	This covers the cost of any unemployment insurance claims for the Administration Department.	02-04-00			2,000	-	1,000
	Property Insurance	Premium payment for the City's property insurance.	02-05-00	3,111	15,272	17,000	15,389	17,000
Total Insurance				72,975	144,272	150,589	147,270	162,200
Utilities	Telephone & Voicemail	Charges for local and long distance telephone service for City Hall.	03-01-00	5,455	6,210	6,000	6,000	4,600
	Electricity	Electric utility charges for City Hall.	03-02-00	51,759	53,047	59,000	\$76,162	68,000
	Water	Water utility charges for City Hall.	03-04-00	4,925	5,771	6,200	5,730	6,200
	Mobile Phones	Cellular phone stipend for the staff person assigned public information duties (\$10/month).	03-05-00	110	130	120	120	120
	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			
	Cable	Internet charges for City Hall.	03-08-00	2,133	1,922	2,100	2,100	2,100
	Trash Hauling/Recycling	Trash and recycling pickup fee for City Hall (\$300/year).	03-09-00	300	300	300	300	300
Total Utilities				64,682	67,486	73,720	90,412	81,320

General Fund (10) Administration (501)								
Type	Account	Description	Account	2015 Actual	2016 Actual	2017 Budget	2017 Projected	2018 Budget
Capital Exp.	Lease Purchase - Office Equipment	Lease of the postage machine.	04-22-00	825	837	650	650	650
	Total Capital Expenses			825	837	650	650	650
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	4,632	5,714	4,500	6,000	6,000
	Postage	All postage and shipping costs, along with any incidental charges.	05-02-00	1,544	1,751	1,600	2,000	1,800
	Printing	Expenses for printing work not performed by City personnel. This includes items such as business cards, forms, letterhead, and books.	05-04-00	908	790	700	1,000	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	395	472	250	450	400
	Total Office Expenses			7,479	8,727	7,050	9,450	9,000
Maintenance	Building Maintenance & Repair	Maintenance and repair charges for City Hall.	06-01-00	18,665	28,466	25,000	26,500	27,000
	HVAC Maintenance & Repair	Maintenance and repair costs associated with City Hall's HVAC unit.	06-01-01	1,769	14,443	3,000	8,000	8,000
	Janitorial Services/Supplies	Janitorial services contracted for the cleaning of City Hall (\$825/month) and the purchase of supplies such as paper towels, toilet paper, etc.	06-02-00	10,809	9,830	11,000	11,000	11,000
	Train Depot Maintenance	Costs associated with the upkeep of the Train Depot and its contents.	06-11-00	167	411	2,000	2,000	2,000
	Office Equipment Maintenance	Maintenance and printing costs for the Administration copier.	06-34-00	2,325	4,454	3,500	4,000	4,000
Total Maintenance			33,736	57,604	44,500	51,500	52,000	
City Services	Elections	The City's share of the county's cost to hold elections.	07-01-00	2,055	2,397	3,500	3,000	3,500
	Advertising/Public Notice	Costs for any advertisements placed in local newspapers of and codification of city ordinances.	07-02-00	2,146	1,813	6,300	2,000	2,500
	Credit Card Processing Fees	No longer used. Cost to process credit and debit card transactions. Switched providers in late 2016. Processing fees are no longer charged to administrative sales.	07-04-00		1,470			
	MARC HHW Program	No longer used. The cost of participating in MARC's Hazardous Household Waste program, which allows residents to safely dispose of such waste at no charge. Moved to Transportation Fund.	07-47-00	5,776	5,776			
	Friends of Parkville Animal Shelter - Animal Control	The City pays the Friends of Parkville Animal Shelter for providing animal control and kenneling services.	07-99-00	6,500	5,500	6,000	6,000	6,000
Total City Services			16,477	16,956	15,800	11,000	12,000	
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	101,542	99,888	120,000	90,000	120,000
	Litigation	Legal fees arising from litigation.	08-01-01	16,913	27,882	60,000	10,000	50,000
	Auditor Fees	Fees paid for services rendered to perform the annual financial audit of the City.	08-02-00	11,520	18,120	18,570	18,570	19,000
	Professional Services	Contractual arrangements with outside professionals such as engineers, planning, executive search, etc. Includes memberships for regional and state organizations.	08-02-02	32,485	59,757	99,652	100,000	90,000
	Total Professional Fees			162,459	205,646	298,222	218,570	279,000

General Fund (10) Administration (501)								
Type	Account	Description	Account	2015 Actual	2016 Actual	2017 Budget	2017 Projected	2018 Budget
Other Expenses	Holiday Decorations	The cost of hanging decorations on utility poles around the City during the holidays.	09-04-00	1,318	689	900	750	750
	Cemetery Maintenance	Maintenance of the Old Parkville Cemetery.	09-11-00	3,369	3,656	4,000	3,500	4,000
	Meeting Food	For food costs associated with various meetings including work sessions, Finance Committee, and executive sessions.	09-20-02	1,715	1,969	1,800	1,800	1,800
	Meeting Supplies	Miscellaneous supplies for meetings.	09-20-07	113	458	500	700	500
	Miscellaneous	Miscellaneous includes uncategorized expenses. Includes funding for elected official business meetings, speaker/volunteer acknowledgements, etc.	09-21-00	4,102	9,869	6,000	8,000	8,000
	Contingency		09-21-03	-	22	-	-	
	Employee Appreciation	Funding for yearly employee appreciation events.	09-21-03			2,000	1,600	2,000
Total Other Expenses				10,618	16,661	15,200	16,350	17,050
Transfers	Transfer to Emergency Reserve	Transfer to Emergency Reserve Fund to cover any emergency expenses.	20-20-00	60,000	317,500	317,500	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	217,500				
	Transfer to Projects Fund	Transfer to Projects Fund to cover any Projects Fund related expenses.	20-21-00	4,577	15,910			
Total Transfers				282,077	333,410	317,500	317,500	317,500
Total General Fund (10) Administration (501)				1,071,478	1,298,591	1,415,692	1,348,576	1,454,758

General Fund (10) Police (505)								
Type	Account	Description	Account	2015 Actual	2016 Actual	2017 Budget	2017 Projected	2018 Budget
Personnel	Salaries	The total salaries for Police Department employees.	01-01-00	715,104	727,917	811,000	780,000	830,750
	Overtime	Any additional salary payment over the base rate of pay for department employees.	01-03-00	15,103	17,214	18,000	20,000	20,000
	FICA & Medicare	This is the City's share of FICA & Medicare cost for its employees.	01-21-00	53,582	53,947	63,419	58,667	63,552
	Retirement	The City's LAGERS contribution for 2017 is 10.3% of police salaries. The contribution for employees who are not police officers is 8.2%.	01-22-00	41,795	45,017	79,619	68,587	84,755
	Membership Fees & Dues	The fees associated with membership to organizations for Police employees.	01-41-00	400	425	950	600	950
	Professional Development	Cost of educational seminars and conferences attended by Police employees.	01-41-02	653	653.5	4,500	2,500	4,500
	Tuition Reimbursement	Reimbursement of educational advancement of employees.	01-43-00	578	-	2,000	1,500	4,500
Total Personnel				827,215	845,173	979,488	931,854	1,009,007
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	122,532	128,214	100,632	104,541	109,768
	Workers Compensation	The workers compensation premium that covers all Police employees.	02-03-00	16,132	29,796	36,000	33,774	35,500
	Unemployment	This covers the cost of any unemployment insurance claims for the Police Department.	02-04-00	2,203		1,500	-	1,500
Total Insurance				140,866	158,010	138,132	138,315	146,768
Utilities	Telephone & Voicemail	Private line to assist with investigations or other confidential matters in the Department.	03-01-00	1,149	624	900	800	900
	Mobile Phones	The cost of cellular phones and coverage for Police personnel.	03-05-00	3,675	3,782	4,500	4,000	4,500
Total Utilities				4,824	4,405	5,400	4,800	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	1,708	2,010	2,800	2,000	2,800
	Postage	All postage and shipping costs, along with any incidental charges.	05-02-00	189	129	250	200	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	157	402	500	400	500
	Small Office Equipment	Items such as printers, calculators, etc.	05-20-00	395	500	1,000	1,000	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	7,694	9,545	9,000	8,000	9,000
	Terminal - Rejis	Service charges to access the REJIS database. Recurring monthly fee of \$2.25 per user.	05-22-01	1,356	1,335	1,500	1,500	1,700
	Terminal - Platte County	Service charges to access the Platte County Sheriff's database.	05-22-02	2,014	2,014	2,300	2,095	2,300
	Uniforms	Purchase of uniforms and uniform equipment for each officer.	05-31-00	5,493	5,941	7,000	5,500	7,000
	Other Purchases	Training and use of AED devices within the Department.	05-99-00	12	364	500	400	500
Total Office Expenses				19,019	22,241	24,850	21,095	25,050

General Fund (10) Police (505)								
Type	Account	Description	Account	2015 Actual	2016 Actual	2017 Budget	2017 Projected	2018 Budget
Maintenance	Vehicle Repair & Maintenance	Maintenance and repair of police vehicles.	06-21-00	11,157	10,642	15,000	15,000	17,000
	Equipment Repair & Maintenance	Maintenance and repair of police equipment/Radio Contract	06-21-01	1,096	791	2,300	2,000	2,300
	Vehicle Gas & Oil	Fuel for Police Department vehicles.	06-22-00	25,160	21,938	45,000	30,000	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	1,248	1,529	2,000	2,000	2,500
Total Maintenance				40,161	36,401	65,800	50,500	68,300
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	3,455	5,104	3,500	2,000	3,500
	Crime Commission	The City's annual contribution to the Crime Commission.	07-57-00	500	500	500	500	500
	Lab Work	The cost of sending evidence out for laboratory analysis and crime scene processing.	07-81-00			2,000	-	2,000
	Contractual Service Agreement	Payments for investigative information services rendered, Leads on Line, Medical Advisor/AED, and Accurant Information Services.	07-90-00	360	360	2,000	600	2,000
	Other City Services	Any other services performed by the Police Department not already covered. This includes the boarding of animals not covered by FOPAS agreement, including euthanasia.	07-99-00		144	700	350	700
Total City Services				4,315	6,108	8,700	3,450	8,700
Other Exp.	Miscellaneous	Miscellaneous includes uncategorized expenses.	09-21-00	180	111	350	200	350
	Harvesters-Deer Donation	This line item is used for Harvester donations for deer management.	09-21-04		50	1,500	1,000	1,500
Total Other Expenses				180	161	1,850	1,200	1,850
Total General Fund (10) Police Expenses				1,036,581	1,072,499	1,224,220	1,151,214	1,265,075

General Fund (10) Court (510)								
Type	Account	Description	Account	2015 Actual	2016 Actual	2017 Budget	2017 Projected	2018 Budget
Personnel	Salaries	Salaries of the Court Clerk and Part-Time Court Clerk.	01-01-00	51,173	52,908	55,076	54,831	56,178
	Overtime	Any additional salary payment over the base rate of pay for department employees.	01-03-00	33	-	250	-	250
	Judge	Judge's annual salary.	01-11-00	18,221	18,053	18,000	18,000	18,000
	FICA & Medicare	The City's share of FICA & Medicare cost for its employees.	01-21-00	5,285	5,309	5,609	5,355	5,700
	Retirement	The City's LAGERS contribution for 2017 is 8.2% of general employee salaries.	01-22-00	2,214	2,141	2,929	2,678	2,987
	Judge Allowance	Judge's allowance (\$45/month).	01-32-00	495	540	540	540	540
	Membership Fees & Dues	The fees associated with membership to organizations for the Judge, attorneys, and Court employees.	01-41-00	500	270	500	270	300
	Professional Development	Cost of educational seminars and conferences attended by Court employees.	01-41-02	3,523	3,942	5,500	3,957	5,000
	Prosecutor	Prosecutor's annual salary.	01-51-00	17,150	16,250	15,000	15,000	15,000
	Public Defender	Public Defender's annual salary.	01-51-02	7,200	7,800	7,200	7,200	7,200
Total Personnel				105,793	107,213	110,605	107,831	111,155
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	9,454	8,689	8,025	7,248	7,610
	Workers Compensation	The workers compensation premium that covers all Municipal Court employees.	02-03-00	1,888	3,761	4,400	3,240	3,400
Total Insurance				11,341	12,451	12,425	10,488	11,010
Utilities	Mobile Phones	Cellular phone stipend for Court Clerk (\$10/month).	03-05-00	120	130	120	120	120
Total Utilities				120	130	120	120	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	376	494	1,500	1,500	1,000
	Postage	All postage and shipping costs, along with any incidental charges.	05-02-00	312	256	400	350	400
	Printing	Expenses for printing work not performed by City personnel. Includes business cards, forms, notices, letterhead, and books.	05-04-00	1,907	2,738	4,500	1,500	2,000
	Publications	Purchase of books and periodicals that are pertinent to City services and/or employee performance.	05-05-00	250	318	350	350	350
	Processing Fees	Fees associated with processing credit cards.	05-06-00	1,169	1,987	2,500	1,500	1,650
Total Office Expenses				4,014	5,792	9,250	5,200	5,400
Maintenance	REJIS System	The fees incurred to check for warrants on defendants.	06-32-00	247	247	700	260	400
	Software Support Agreement	Maintenance agreement with Tyler Technologies for the Incode court module.	06-33-00	2,278	2,392	2,800	2,511	2,650
	Office Equipment Maintenance	Maintenance costs for Municipal Court copier.	06-34-00	127	204	800	200	250
Total Maintenance				2,652	2,842	4,300	2,971	3,300
City Services	Boarding of Prisoners	The cost to board prisoners at the Platte County prison facilities.	07-80-00	2,286	8,372	12,000	6,500	9,000
	Bailiff	The cost to have a police officer stand as bailiff for court.	07-82-00	4,939	2,995	6,000	2,000	5,000
	Translator	Translation services for non-English speaking defendants.	07-82-01	627	361	800	300	500
Total City Services				7,852	11,729	18,800	8,800	14,500
Other Exp.	Miscellaneous	Miscellaneous includes uncategorized expenses.	09-21-00	369	315	400	200	250
Total Other Expenses				369	315	400	200	250
Total General Fund (10) Court Expenses				132,141	140,472	155,900	135,610	145,735

General Fund (10) Public Works (515)								
Type	Account	Description	Account	2015 Actual	2016 Actual	2017 Budget	2017 Projected	2018 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	113,140	131,184	145,463	148,617	151,589
	FICA & Medicare	This is the City's share of FICA & Medicare cost for its employees.	01-21-00	8,594	9,801	11,128	10,381	11,597
	Retirement	The City's LAGERS contribution for 2017 is 8.2% of general employee salaries.	01-22-00	2,087	4,430	7,825	8,838	9,015
	Public Works Director Auto Allowance	Public Works Director auto allowance (\$250/month).	01-33-00	3,000	3,000	3,000	3,000	3,000
	Membership Fees & Dues	The fees associated with membership to organizations for the Public Works Director.	01-41-00	305	549	650	600	650
	Professional Development	Cost of educational seminars and conferences attended by Public Works employees.	01-41-02	3,164	2,905	3,800	4,200	3,800
	Tuition Reimbursement	Reimbursement of educational advancement of employees.	01-43-00	1,000	1,000	1,000	1,000	1,000
Total Personnel				131,291	152,869	172,866	176,636	180,651
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	12,426	12,960	16,360	20,977	22,026
	Workers Compensation	The workers compensation premium that covers Public Works employees.	02-03-00	129	448	500	227	500
	Unemployment	This covers the cost of any unemployment insurance claims for the Public Works Department.	02-04-00	491		1,000	-	1,000
Total Insurance				13,046	13,408	17,860	21,204	23,526
Utilities	Mobile Phones	Cellular stipend for the Public Works Director (\$40/month) and cell phone expense for inspector.	03-05-00	687	727	730	600	650
Total Utilities				687	727	730	600	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	799	775	750	500	750
	Postage	All postage and shipping costs, along with any incidental charges.	05-02-00	98	126	150	100	150
	Computer Equip/Access/Programs	No longer used. Micode 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, forms, letterhead, and books.	05-04-00	564	37	150	100	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	196	174	250	250	250
	Other Purchases	No longer used. Miscellaneous purchases necessary to perform jobs. Now included with Miscellaneous.	05-32-00		-			
Total Office Expenses				1,656	1,111	1,300	950	1,300
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	3,084	2,808	3,500	3,300	3,500
Total Maintenance				3,084	2,808	3,500	3,300	3,500
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	21,729	10,527	30,000	40,000	30,000
Total Professional Fees				21,729	10,527	30,000	40,000	30,000
Other Exp.	Miscellaneous	Miscellaneous includes uncategorized expenses.	09-21-00	880	270	500	600	500
Total Other Expenses				880	270	500	600	500
Total General Fund (10) Public Works Expenses				172,372	181,721	226,756	243,290	240,127

General Fund (10) Community Development (518)

Type	Account	Description	Account	2015 Actual	2016 Actual	2017 Budget	2017 Projected	2018 Budget
Personnel	Salaries	The total salaries for Community Development employees.	01-01-00	195,335	200,283	214,483	209,480	218,773
	FICA & Medicare	This is the City's share of FICA & Medicare cost for its employees.	01-21-00	14,752	14,944	16,408	15,826	16,736
	Retirement	The City's LAGERS contribution for 2017 is 8.2% of general employee salaries.	01-22-00	10,673	7,161	12,746	12,903	13,162
	Community Development Director Auto Allowance	Community Development Director auto allowance (\$200/month).	01-31-00	2,300	2,200	2,400	2,400	2,400
	Membership Fees and Dues	The fees associated with membership to organizations for Community Development employees.	01-41-00	1,373	1,355	850	850	850
	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	3,440	1,553	4,200	4,200	10,800
Total Personnel				227,872	227,496	251,087	245,659	262,721
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	24,180	22,286	20,551	19,794	21,579
	Workers Compensation	The workers compensation premium that covers all Community Development employees.	02-03-00	184	520	1,000	378	500
	Unemployment	This covers the cost of any unemployment insurance claims for the Community Development Department.	02-04-00			1,000	-	500
Total Insurance				24,365	22,805	22,551	20,172	22,579
Utilities	Mobile Phones & Pagers	The cost of cellular phones and coverage for Community Development employees.	03-05-00	1,623	1,630	1,600	1,630	1,650
Total Utilities				1,623	1,630	1,600	1,630	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	1,090	1,007.94	1,000	1,000	1,000
	Postage	All postage and shipping costs, along with any incidental charges.	05-02-00	1,718	1,316	2,000	2,000	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	260	346	500	500	300
	Publications	Purchase of books and periodicals that are pertinent to City services and/or employee performance, such as code books and other printed manuals.	05-05-00		-		845	-
	Small Office Equipment	Small equipment such as desktop printers, hole punches, calculators, etc.	05-20-00		9			
	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	154	155	250	250	250
	Uniforms	An allowance is provided for required apparel including uniforms, boots, gloves, etc. on an "as needed" basis.	05-31-00		504	200	200	650
Total Office Expenses				3,459	3,339	3,950	4,795	4,200

General Fund (10) Community Development (518)

Type	Account	Description	Account	2015 Actual	2016 Actual	2017 Budget	2017 Projected	2018 Budget
Maintenance	Vehicle Repair & Maintenance	All maintenance and repair work for Community Development Department vehicles.	06-21-00	1,261	74	500	500	500
	Vehicle Gas & Oil	Fuel for Community Development Department vehicles.	06-22-00	1,313	1,016	1,200	1,200	1,200
	Total Maintenance			2,575	1,090	1,700	1,700	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	2,350	1,021	1,500	1,500	1,500
	Code Enforcement	Costs associated with code enforcement services, including condemnation, demolition, mowing, trash removal, liens and other enforcement expenses.	07-04-00	2,251	1,153	4,000	4,000	3,000
	Total City Services			4,602	2,175	5,500	5,500	4,500
Professional Fees	Engineer & Planning Fees	The fees for consultant engineering, planning, surveying, interns or similar specialty work or reviews performed for the Community Development Department.	08-03-00	1,992	25	3,000	3,000	3,000
	NPDES II/Arcview	The cost to purchase data, aerials, and maintain the City's GIS mapping system.	08-03-02	250	1,245	3,300	3,300	2,700
	Total Professional Fees			2,242	1,270	6,300	6,300	5,700
Other Expenses	Planning Commission meeting food/supplies	Food and miscellaneous supplies associated with Planning Commission meetings.	09-20-00	8	122	150	150	150
	Miscellaneous	Miscellaneous includes uncategorized expenses.	09-21-00	485	443	200	200	200
	Total Other Expenses			493	565	350	350	350
Total General Fund (10) Community Development Expenses				267,231	260,369	293,038	286,106	303,400

General Fund (10) Streets (520)								
Type	Account	Description	Account	2015 Actual	2016 Actual	2017 Budget	2017 Projected	2018 Budget
Personnel	Salaries	The total salaries for Streets Division employees.	01-01-00	227,256	238,760	248,081	248,307	253,273
	Overtime	Any additional salary payment over the base rate of pay for department employees.	01-03-00	8,266	6,205	15,000	15,000	15,000
	FICA & Medicare	This is the City's share of FICA & Medicare cost for its employees.	01-21-00	16,983	17,418	20,126	18,360	18,727
	Retirement	The City's LAGERS contribution for 2017 is 8.2% of general employee salaries.	01-22-00	12,423	13,161	21,573	18,195	18,559
	Professional Development	Cost for educational seminars and conferences attended by Streets employees.	01-41-02	104	160	500	200	500
Total Personnel				265,033	275,705	305,280	300,062	306,059
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	48,703	47,919	42,098	38,998	44,203
	Workers Compensation	The workers compensation premium that covers all Streets Divisions employees.	02-03-00	10,148	20,333	25,000	19,932	20,929
	Unemployment	This covers the cost of any unemployment insurance claims for the Streets Division.	02-04-00	138		1,500	1,500	1,500
Total Insurance				58,989	68,252	68,598	60,430	66,632
Utilities	Telephone & Voicemail	The charges for local and long distance telephone service and internet for the Street Barn.	03-01-00	1,387	1,531	1,400	1,500	1,500
	Electricity	Electric utility charges for the Street Barn.	03-02-00	2,916	2,847	3,800	3,800	4,000
	Gas	Gas utility charges for the Street Barn.	03-02-01	1,426	1,156	2,200	2,000	2,200
	Water	Water loads and drinking water for the Street Barn.	03-04-00	3,863	3,861	4,200	4,200	4,500
	Mobile Phones	The cost of cellular phones and coverage for street division employees.	03-05-00	2,405	2,316	2,800	2,400	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	330	1,085	1,000	1,100	1,200
Total Utilities				12,327	12,797	15,400	15,300	16,200
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	623	626	800	800	1,000
	Small Office Equipment	Items such as printers, telephones, etc.	05-20-00	327	77	500	500	500
	Shop Supplies & Materials	Miscellaneous small equipment purchases such as hedge trimmers, saws, brooms, etc.	05-21-00	5,225	5,259	6,000	6,000	6,000
	Uniforms	Allowance provided for uniforms, including boots, winter apparel, and apparel with the City logo.	05-31-00	2,822	2,935	2,600	2,800	2,800
Total Office Expenses				8,998	8,896	9,900	10,100	10,300

General Fund (10) Streets (520)

Type	Account	Description	Account	2015 Actual	2016 Actual	2017 Budget	2017 Projected	2018 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	1,222				
	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	6,732	11,120	14,500	14,500	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	1,916				
	Household Hazardous Waste	All expenses pertaining to the MARC Household Hazardous Waste Collection Program and local event (\$6,547.84/year). The MARC HHW program allows residents to safely dispose of such waste at no charge. Previously in Administration Division.	07-43-02		7,106	6,548	6,548	6,548
	Mosquito & Weed Control	Chemicals used to abate weeds and mosquitoes around the City.	07-51-00	1,181	1,189	2,000	1,500	2,000
	Animal Control	Supplies for animal control.	07-55-00			100	50	100
Total City Services				11,051	19,414	23,148	22,598	23,648
Other Exp.	Miscellaneous	Miscellaneous includes uncategorized expenses.	09-21-00	361	74	250	200	250
Total Other Expenses				361	74	250	200	250
Total General Fund (10) Streets Expenses				356,757	385,138	422,576	408,690	423,089

General Fund (10) Parks (525)								
Type	Account	Description	Account	2015 Actual	2016 Actual	2017 Budget	2017 Projected	2018 Budget
Personnel	Salaries	The total salaries for Parks employees.	01-01-00	119,545	103,828	108,046	107,692	110,210
	Overtime	Any additional salary payment over the base rate of pay for department employees.	01-03-00	3,704	3,488	4,000	4,000	4,000
	Seasonal Landscape Maintenance Workers	Four part-time seasonal employees are hired to maintain parks during the summer. Increased from 3 to 4 in 2016.	01-05-00	27,603	36,777	54,080	42,000	55,000
	FICA & Medicare	This is the City's share of FICA & Medicare cost for its employees.	01-21-00	10,754	10,644	12,709	11,752	13,000
	Retirement	The City's LAGERS contribution for 2017 is 8.2% of general employee salaries.	01-22-00	5,759	4,921	9,188	8,100	9,400
	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	26	100	500	250	500
Total Personnel				167,390	159,758	188,623	173,794	192,210
Insurance	Health, Life, & Dental	The City offers health, dental, and life insurance to its employees and subsidizes a portion of the premium.	02-02-00	22,621	20,344	18,931	15,300	16,100
	Workers Compensation	The workers compensation premium that covers all Parks employees.	02-03-00	2,702	6,694	7,000	7,186	7,500
	Unemployment	This covers the cost of any unemployment insurance claims for the Parks Division.	02-04-00		2,986	1,000	350	1,000
Total Insurance				25,322	30,024	26,931	22,836	24,600
Utilities	Telephone & Voicemail	The charges for local and long distance telephone service for the Parks office.	03-01-00	1,980	1,566	1,900	1,740	1,800
	Electricity	Electric utility charges for the Parks office.	03-02-00	16,391	17,515	18,000	18,500	19,000
	Gas	Gas utility charges for the Parks office.	03-03-00	953	859	1,500	900	1,000
	Water	Water utility charges and drinking water for the Parks office.	03-04-00	6,207	6,670	9,000	7,000	7,500
	Mobile Phones	The cost of cellular phones and coverage for Parks employees.	03-05-00	990	987	1,300	750	800
	Trash Hauling	Trash hauling for the City parks (\$1,500/year).	03-09-00	670	1,065	1,500	1,000	1,100
Total Utilities				27,190	28,662	33,200	29,890	31,200
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	567	136	500	50	500
	Postage	All postage and shipping costs, along with any incidental charges.	05-02-00	0	2.55	75	10	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	437	91	400	150	400
	Publications	Purchase of books and periodicals that are pertinent to City services and/or employee performance.	05-05-00		-	100	-	50
	Small Office Equipment	Items such as printers, fax machines, etc. Funding in 2017 includes the purchase of a new printer for the Parks office.	05-20-00		-	400	200	400
	Equipment & Hand Tools	Any equipment or hand tools needed to carry out the work of the Parks Division.	05-21-00	5,917	6,520	6,500	6,500	6,500
	Uniforms	Allowance provided for uniforms, including boots, winter apparel, and apparel with the City logo.	05-31-00	1,859	1,883	2,000	1,800	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	2,429	2,669	3,000	2,500	3,000
	Trash Bags	Trash and dog waste bags for the receptacles in City parks.	05-41-02	4,707	4,468	4,700	4,000	4,700
	Park Enhancements	Amenity improvements for City parks.	05-41-03	6,743	5,065	7,000	23,000	7,000
	Grass Seed & Fertilizer	Grass seed and fertilizer for the City parks.	05-42-00	2,249	2,465	3,800	3,800	3,800
Other Purchases	Unbudgeted purchase of supplies.	05-99-00	377	204	500	350	500	
Total Office Expenses				25,286	23,504	28,975	42,360	28,925

General Fund (10) Parks (525)								
Type	Account	Description	Account	2015 Actual	2016 Actual	2017 Budget	2017 Projected	2018 Budget
Maintenance	Building Maintenance & Repair	Maintenance and repair of Parks office building and other park structures.	06-01-00	9,503	6,425	6,000	6,000	6,000
	Restrooms	Maintenance of the permanent public restrooms in English Landing Park and Platte Landing Park	06-03-00	1,587	1,604	3,000	1,500	3,000
	Stage Maintenance	Maintenance for the Maxine McKeon Stage in English Landing Park.	06-05-01		97	150	50	150
	Ball Field Maintenance	Includes maintenance ball fields, volleyball courts, and related amenities.	06-05-02	5,868	3,186	4,000	3,500	4,000
	Trail Maintenance	Maintenance of park trails. Includes crackseal and seal coat of trail along 45 Hwy from 9 Hwy to Klamm Road (\$2,500)	06-05-03	1,153	456	3,600	3,500	3,600
	Playground Equipment & Repair	Maintenance for the playground at English Landing Park.	06-12-00	433	2,275	5,000	3,000	5,000
	Spirit Fountain	Maintenance for the Gresham Spirit fountain by the Train Depot. Includes preventative maintenance for fountain pump.	06-13-00	4,124	3,508	2,500	1,800	2,500
	Vehicle Repair & Maintenance	Maintenance for the Parks Division vehicles.	06-21-00	5,148	4,247	6,000	2,000	6,000
	Equipment Repair & Maintenance	Repair and maintenance of Parks Division equipment. This does not include lawn mowers.	06-21-01	4,592	4,480	3,500	3,000	3,500
	Tractor Mowing Equipment	Maintenance and repair of Parks Division lawn mowers and tractors.	06-21-02	6,242	4,641	6,000	3,500	6,000
	Vehicle Gas & Oil	Fuel for Parks Division vehicles.	06-22-00	4,162	2,644	5,000	3,500	5,000
	Equipment Gas & Oil	Fuel and oil for park mowing equipment.	06-22-01	4,942	2,803	3,500	3,000	3,500
Total Maintenance				47,755	36,366	48,250	34,350	48,250
City Services	Rental of Portable Toilets	Rental of portable toilets in convenient locations throughout English Landing Park. Funding in 2016 includes the rental of portable restrooms during the construction of the ELP restroom.	07-20-00	2,195	5,225	5,500	5,500	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	6,132	7,539	12,000	9,000	12,000
	Landscaping	To purchase mulch, perennials, top soil, etc. for all Parks.	07-51-01	1,093	2,639	5,000	1,500	5,000
	Tree Trimming & Removal	The trimming and removal of any unsafe and/or unhealthy trees in City parks. Helps to maintain Tree City USA status. Funding includes the local match associated with the MDC TRIM grant.	07-52-00	9,908	23,526	18,000	10,000	18,000
	Tree Planting	The cost of planting new trees in City parks. Funding includes the local match associated with the MDC TRIM grant.	07-53-00	5,870	4,949	5,000	4,500	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.	07-60-00	866	1,299	1,000	700	1,000
Total City Services				26,065	45,176	46,500	31,200	47,000
Other Exp.	Miscellaneous	Miscellaneous includes uncategorized expenses.	09-21-00	757	772	1,000	800	1,000
Total Other Expenses				757	772	1,000	800	1,000
Total General Fund (10) Parks Expenses				319,765	324,262	373,479	335,230	373,185

General Fund (10) Nature Sanctuary (535)								
Type	Account	Description	Account	2015 Actual	2016 Actual	2017 Budget	2017 Projected	2018 Budget
Personnel	Salaries	Includes salaries for Nature Sanctuary employees.	01-01-00	18,967	19,624	25,064	24,900	25,600
	Overtime	Any additional salary payment over the base rate of pay for department employees.	01-03-00	248	231	250	818	500
	FICA & Medicare	This is the City's share of FICA & Medicare cost for its employees.	01-21-00	1,493	1,496	1,917	1,900	1,960
	Expense Allowance - Other	Reimbursement of incidental expenses.	01-31-00			200	-	
Total Personnel				20,708	21,350	27,431	27,618	28,060
Utilities	Electricity	Electric utility charges for the Nature Sanctuary.	03-02-00	58	218	600	325	500
	Total Utilities				58	218	600	325
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	119	95	100	100	100
	Postage	All postage and shipping costs, along with any incidental charges.	05-02-00	5	37	70	50	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	500	50	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	253	146	400	400	1,400
	Materials	Hardware, mulch, signs, and other miscellaneous materials.	05-41-00	91	1,610	1,000	500	1,000
	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	3,548	3,144	2,700	3,500	3,500
Total Office Expenses				4,018	5,136	4,770	4,600	6,370
Maintenance	Building Maintenance & Repair	Maintenance and repair charges for the maintenance shed and Girl Scout shelter. Also includes portable restroom facilities.	06-01-00	885	1,130	1,200	1,100	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	2,979	4,429	4,000	4,000	5,000
	Vehicle Repair and Maintenance	All maintenance and repair work for Nature Sanctuary vehicles. Includes brakes, tires, hydraulic problems, etc.	06-21-00	412	754	1,000	200	1,000
	Equipment Repair & Maintenance	All maintenance and repair work for Nature Sanctuary equipment.	06-21-01	72	111	200	50	200
	Vehicle Gas and Oil	Fuel for Nature Sanctuary vehicles.	06-22-00	276	185	350	200	300
Total Maintenance				4,624	6,609	6,750	5,550	8,000
City Services	Mosquito & Weed Control	Materials for mosquito and weed abatement in the Nature Sanctuary.	07-51-00	38	55	150	200	300
	Total City Services				38	55	150	200
Other Exp.	Miscellaneous	Miscellaneous includes uncategorized expenses.	09-21-00	389	178	500	350	500
	Total Other Expenses				389	178	500	350
Total General Fund (10) Nature Sanctuary (535)				29,834	33,545	40,201	38,643	43,730

General Fund (10) Public Information (540)

Type	Account	Description	Account	2015 Actual	2016 Actual	2017 Budget	2017 Projected	2018 Budget
Personnel	Technical Consultant	Contract with Curious Eye to manage filming and live streaming of Board of Aldermen and Planning Commission meetings (\$850/month).	01-52-00	10,200	9,500	10,200	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	1,850	1,500	2,100	2,100	2,550
Total Personnel				12,050	11,000	12,300	12,300	12,750
Capital Exp.	Computers & Programming	No longer used. Expense for live streaming one-time setup.	04-11-00					
	Office Equipment	The purchase of supplies for meeting recordings, such as DVDs.	04-21-00		-	100	100	100
Total Capital Expenses				-	-	100	100	100
Office Exp.	Computer Equipment, Access & Programming	The purchase of computer accessories, meeting recording accessories, and live stream accessories.	05-03-00	140	-	200	200	200
Total Office Expenses				140	-	200	200	200
Maintenance	Newsletter/Website	Costs associated with the twice per year resident newsletter. Contracted with the Platte County Citizen for newsletter services in fall 2015. Previously in Administration Department.	09-05-00	2,508	600		1,200	900
	Website Maintenance	Maintenance and upkeep charges for the City's website (www.parkvillemo.gov). Previously in Administration Department.	09-05-01	100	99	100	100	100
	Computer Maintenance	Annual subscription fees for live streaming (\$500/year) and Vimeo video archive service (\$60/year).	06-31-00	559	559	560	560	560
Total Maintenance				3,167	1,258	660	1,860	1,560
Total General Fund (10) Public Information (540)				15,357	12,258	13,260	14,460	14,610

General Fund (10) Information Technology (555)

Type	Account	Description	Account	2015 Actual	2016 Actual	2017 Budget	2017 Projected	2018 Budget
Personnel	Information Technology Support Contract	Information technology support annual contract with eNet, LLC.	01-52-00	9,157	21,159	20,400	18,000	20,000
	Total Personnel			9,157	21,159	20,400	18,000	20,000
IT Expenses	Equipment	Purchase of any new IT related equipment such as computers (w/ software), servers, printers, copiers, etc. Server for park cameras \$2,000.	02-01-00	6,212	3,451	2,000	6,397	4,000
	Software	Annual maintenance for Incode accounting program (\$14,935), spam blocker (\$1500/yr), online Municipal Code (\$695/yr), InDesign (\$240/yr), virus/malware (\$1,665) and other miscellaneous computer software. Includes e-mail archive system (\$1,950) and 1 Acrobat Pro license (\$440).	02-02-00	16,228	17,599	24,533	24,533	21,425
	Domain Registrations	Cost of domain registrations for parkvillemo.com & parkvillepolice.org (\$24/year), parkvillemo.gov (\$400/year), mail.parkvillemo.gov (\$450/year) and website hosting with InfoDeli, LLC (\$35/month). Previously in Administration Division.	02-04-00	464	904	850	1,294	1,294
	Total IT Expenses			22,904	21,953	27,383	32,224	26,719
Maint.	Maintenance & Repair	Offsite server backup and disaster recovery (\$236/month).	06-01-00	2,124	2,124	2,124	2,124	2,832
Total Maintenance			2,124	2,124	2,124	2,124	2,832	
Total General Fund (10) Information Technology (555)				34,185	45,236	49,907	52,348	49,551

General Fund (10) Capital Outlay (560)							
Type	Description	Account	2015 Actual	2016 Actual	2017 Budget	2017 Projected	2018 Budget
Admin.	Concrete Flatwork/Hand Rail Repair (7,865), City Hall Landscaping (5,000), Carpet Phase 1 (27,500), Building Safety Upgrades Phase II (8,920), Admin Copy Machine (15,000)	10-560-50-10-00		6,699	83,745	49,859	64,285
			-	6,699	83,745	49,859	64,285
Police	2018: AWD 2017 Police Ford Taurus Sedan and equipment (\$36,534). Replacement of CrimeStar records management system (\$13,850). Purchase of cameras	10-560-50-50-00	34,423	42,031	41,150	40,506	53,884
			34,423	42,031	41,150	40,506	53,884
Court	There is no capital outlay budgeted for the Municipal Court in 2018.	10-560-51-00-00		-			
			-	-	-	-	-
Public Works	Relocate Siren #4 (\$5,500), - Relocate siren to provide better maintenance access and coverage.	10-560-51-50-00	89,752	31,855	94,000	73,475	5,500
			89,752	31,855	94,000	73,475	5,500
Community Development	Integration of Development Code into eCode360 Portal (\$10,000), Building Permit Database Enhancement Software (\$3,000)	10-560-51-80-00	24,964	98,241	9,000	14,838	13,000
			24,964	98,241	9,000	14,838	13,000
Streets	There is no capital outlay budgeted for the Streets Division in 2018.	10-560-52-00-00					
			-	-	-	-	-
Parks	2018: Friends Field (\$100,000), Year two funding for Parks Maintenance Facility (\$70,000), ELP Low Water Crossing Improvement (\$24,000), Equipment Trailer for	10-560-52-50-00		116,578	151,000	145,255	204,000
			-	116,578	151,000	145,255	204,000
Nature Sanctuary	There is no capital outlay budgeted for the Nature Sanctuary Division in 2018.	10-560-53-50-00					
			-	-	-	-	-
Public Information	There is no capital outlay budgeted for the Public Information Division in 2018.	10-560-54-00-00					
			-	-	-	-	-
IT	2018: Computer Replacement Cycle (\$6,000), Replacement of two servers (\$10,000).	10-560-55-50-00		4,925	6,000	6,000	16,000
			-	4,925	6,000	6,000	16,000
General Fund (10) Capital Outlay (560)			149,140	300,328	384,895	329,932	356,669

Guest Room Tax/Economic Development (46)

Last Updated 10/06/2017

	2014	2015	2016	2017	2017	2018	2019	2020	2021	2022	2023
	Actual	Actual	Actual	Budget	Projected	Budget	Projected	Projected	Projected	Projected	Projected
<i>Beginning Fund Balance</i>	\$ 2,312	\$ 404	\$ 881	\$ 1,278	\$ 1,278	\$ 1,428	\$ 1,428	\$ 1,443	\$ 1,473	\$ 1,519	\$ 1,580
Revenues											
Guest Room Tax	1,592	1,843	1,397	1,500	1,500	1,500	1,515	1,530	1,545	1,561	1,577
Partner Contributions	1,500	1,411									
Transfer from Carry Over											
Transfer from General Fund											
Eco Devo Fund Revenues:	3,092	3,254	1,397	1,500	1,500	1,500	1,515	1,530	1,545	1,561	1,577
Total Sources:	\$5,404	\$3,658	2,278	2,778	2,778	\$2,928	\$2,943	\$2,973	\$3,019	\$3,080	\$3,156
Expenditures											
Advertising	-		1,000								
Economic Development	5,000	2,776		2,582	1,350	1,500	1,500	1,500	1,500	1,500	1,500
Eco Devo Fund Expenditures:	5,000	2,776	1,000	2,582	1,350	1,500	1,500	1,500	1,500	1,500	1,500
Estimated Ending Balance (deficit):	\$404	\$882	\$1,278	\$196	\$1,428	\$1,428	\$1,443	\$1,473	\$1,519	\$1,580	\$1,656

Economic Development Fund (46) Revenues and Expenses

Type	Account	Description	Account	2015 Actual	2016 Actual	2017 Budget	2017 Projected	2018 Budget
Revenues	Beginning Fund Balance	Projected carryover from prior year.		404	881	1,278	1,278	1,428
	Guest Room Tax	Proceeds from the 5% guest room tax applied to overnight hotel/motel room stays.	41001-00	3,254	1,397	1,500	1,500	1,500
	Parkville EDC Contribution	Partnership funding from the EDC for joint projects such as feasibility studies and outside consultants.	41201-00					
	Transfers	Transfers from other funds.	41003-00					
Total Economic Development Fund (46) Revenues				3,658	2,278	2,778	2,778	2,928
Expenses	Economic Development - Other	Other miscellaneous economic development projects, studies, fees, etc.	07-03-00	2,777	1,000	2,582	1,350	2,000
Total Economic Development Fund (46) Expenses				2,777	1,000	2,582	1,350	2,000
Ending Fund Balance Economic Development Fund (46)				881	1,278	196	1,428	928

Emergency Reserve (50)

Last Updated 10/06/2017

	2014 Actual	2015 Actual	2016 Actual	2017 Budget	2017 Projected	2018 Proposed	2019 Projected	2020 Projected	2021 Projected	2022 Projected	2022 Projected
<i>Beginning Fund Balance</i>	\$ 1,070,966	\$ 1,387,966	\$ 1,269,842	\$ 1,458,275	\$ 1,458,275	\$ 1,427,551	\$ 1,327,390	\$ 1,214,904	\$ 1,098,743	\$ 984,282	\$ 876,746
Revenues											
Temporary Operating Levy	-		15,364								
Transfer from General Fund	317,000	60,000	317,500	317,500	317,500	317,500	317,500	317,500	317,500	317,500	317,500
Emergency Reserve Revenues:	317,000	60,000	332,864	317,500	317,500	317,500	317,500	317,500	317,500	317,500	317,500
Total Sources:	1,387,966	1,447,966	1,602,706	1,775,775	1,775,775	1,745,051	1,644,890	1,532,404	1,416,243	1,301,782	1,194,246
Expenditures											
Brush Creek Sewer NID			-	69,658	69,658	135,609	146,438	149,688	147,713	145,588	145,588
Brink Meyer Road NID	-	178,124	144,431	278,566	278,566	282,052	283,548	283,973	284,248	279,448	279,448
Emergency Reserve Expenditures:	-	178,124	144,431	348,224	348,224	417,661	429,986	433,661	431,961	425,036	425,036
Estimated Ending Balance (deficit) :	1,387,966	1,269,842	1,458,275	1,427,551	1,427,551	1,327,390	1,214,904	1,098,743	984,282	876,746	769,210
TARGET (per reserve policy):	988,197	988,197	855,171	978,861	1,075,085	1,077,818	1,096,416	1,097,667	1,147,604	1,106,423	1,135,083

Emergency Reserve (50) Revenues and Expenses

Type	Account	Description	Account	2015 Actual	2016 Actual	2017 Budget	2017 Projected	2018 Budget
Revenues	Beginning Fund Balance	Projected carryover from prior year.		1,070,966	1,269,842	1,458,275	1,458,275	1,427,551
	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	317,000	317,500	317,500	317,500	317,500
Total Emergency Reserve (50) Revenues				1,387,966	1,602,706	1,775,775	1,775,775	1,745,051
Expenses	Brush Creek Drainage NID	Unanticipated costs related to financing for the Brush Creek NID.	01-01-00			69,658	69,658	135,609
	Brink Myers Road NID	Unanticipated costs related to financing for the Brink Myers NID.	01-01-01		144,431	278,566	278,566	282,052
	Miscellaneous	Emergency expenses that are unfunded and uncategorized.	09-21-00					
Total Emergency Reserve (50) Expenses				-	144,431	348,224	348,224	417,661
Ending Fund Balance Emergency Reserve (50)				1,387,966	1,458,275	1,427,551	1,427,551	1,327,390

Brush Creek Drainage and Brink Meyer Road NIDs Payment Strategy

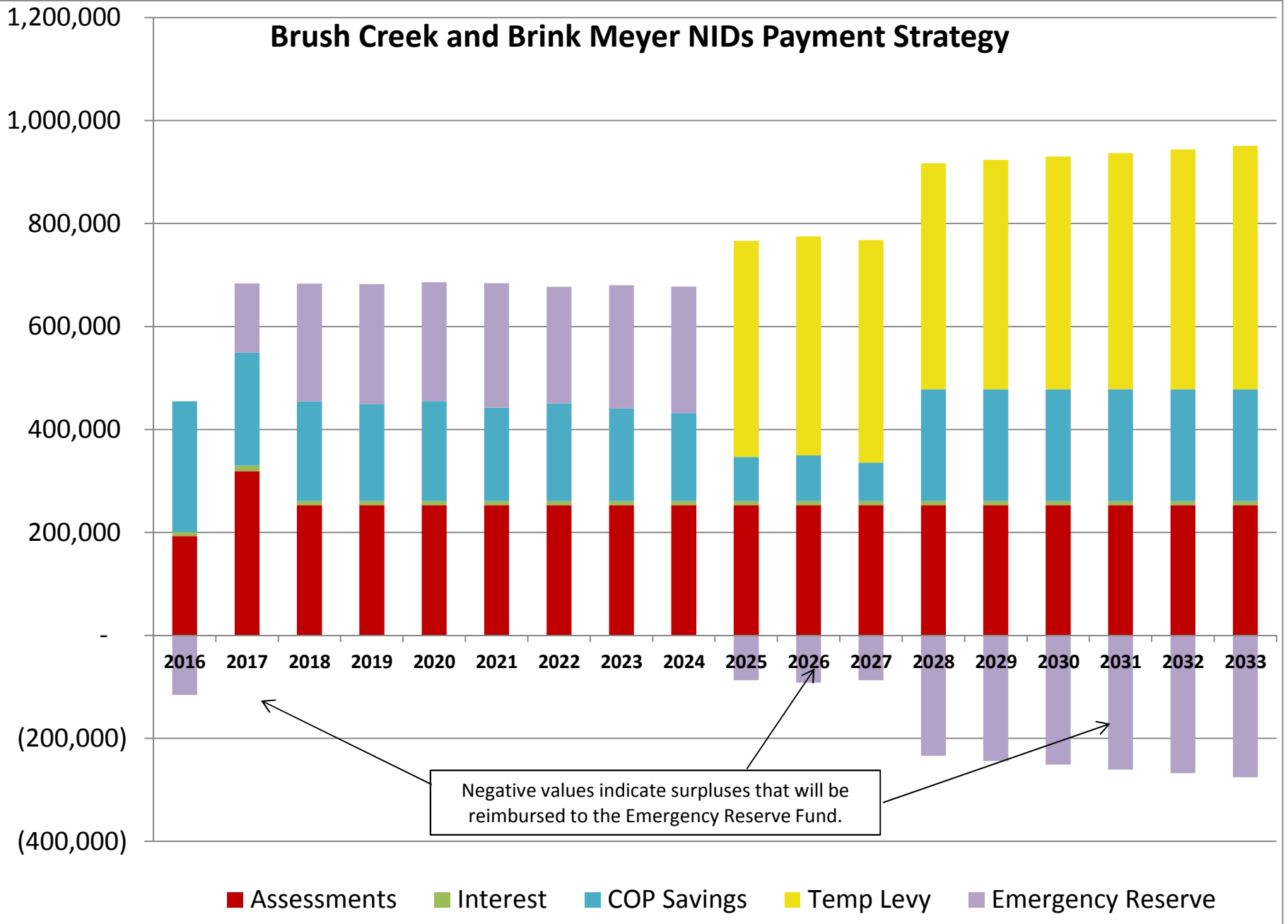
Updated October 12, 2017

Fiscal Year	Amount Due Brush Creek NID	Amount Due Brink Meyer NID	Total Amount Due includes bond fees (excludes maintenance)	Assessments Brush Creek NID	Assessments Brink Meyer NID	Funding Sources					Emergency Reserve Remaining Balance with \$100,000 added per year
						Assessments Applied to Payment (per 2015-16 receipts)	Interest on Debt Service Reserve	COP Savings	Renewed Temp Levy	Emergency Reserve Fund (negative is surplus)	
2016	189,088	149,988	339,075	246,875	3,774	192,862	7,689	254,223		(115,698)	1,458,275
2017	395,938	287,888	683,825	251,303	1,810	325,863	8,000	219,238		130,724	1,427,551
2018	394,563	288,613	683,175	251,303	1,810	253,113	7,650	193,865		228,547	1,299,004
2019	393,038	289,188	682,225	251,303	1,810	253,113	7,650	188,278		233,184	1,165,820
2020	396,288	289,613	685,900	251,303	1,810	253,113	7,650	194,384		230,753	1,035,067
2021	394,313	289,888	684,200	251,303	1,810	253,113	7,650	181,623		241,814	893,253
2022	392,188	285,088	677,275	251,303	1,810	253,113	7,650	190,038		226,474	766,779
2023	394,838	285,213	680,050	251,303	1,810	253,113	7,650	179,820		239,467	627,312
2024	392,263	285,188	677,450	251,303	1,810	253,113	7,650	171,221		245,466	481,847
2025	394,131	284,794	678,925	251,303	1,810	253,113	7,650	85,851	419,528	(87,217)	669,064
2026	395,013	288,250	683,263	251,303	1,810	253,113	7,650	88,769	425,821	(92,091)	861,155
2027	395,213	285,750	680,963	251,303	1,810	253,113	7,650	74,966	432,209	(86,975)	1,048,130
2028	395,063	287,950	683,013	251,303	1,810	253,113	7,650	217,500	438,692	(233,942)	1,382,072
2029	394,563	284,850	679,413	251,303	1,810	253,113	7,650	217,500	445,272	(244,123)	1,726,195
2030	393,713	285,375	679,088	251,303	1,810	253,113	7,650	217,500	451,951	(251,127)	2,077,322
2031	391,700	284,375	676,075	251,303	1,810	253,113	7,650	217,500	458,730	(260,918)	2,438,240
2032	393,400	282,875	676,275	251,303	1,810	253,113	7,650	217,500	465,611	(267,599)	2,805,839
2033	389,600	285,750	675,350	251,303	1,810	253,113	7,650	217,500	472,596	(275,509)	3,181,348
2034	782,300	565,750	1,348,050	251,303	1,810	253,113	692,338	217,500	479,685	(294,586)	3,575,934

Assumptions:

- NID assessments 2018 - 2034 are paid at same rate as for 2017 (net of penalties/interest).
- A baseline transfer of \$100,000 is made from the General Fund to the Emergency Reserve Fund each year
- Assessment fees collected for maintenance funds per the NID bond documents are excluded from this analysis. Maintenance fees may not be used for bond payments
- Temporary Operating Levy revenues are used to pay Series 2015 COP payments; any excess is redirected to the Emergency Reserve Fund for NID payments or other lawful purposes as needed.
- The Temporary Operating Levy is maintained at current level or increased through 2024.
- The Temporary Operating Levy is renewed in 2025 through at least 2034 ("no tax increase" ballot question).
- COP Savings is calculated as the Temporary Levy minus the Series 2015 COP payment (minus interest) plus \$217,500, which is the General Fund payment on the 2006 COP prior to 2016
- Property tax base/collections grow by 1.5% annually.
- After 2017, the chart shows the combined impact of both NIDs. There may be variations year-to-year due to the inability to co-mingle assessments to pay debt obligations
- The debt service reserve is applied for final payment in 2034.
- Funding sources are color-coded to match NID payment strategy chart.
- All calculations are best estimates based on a variety of assumptions and are subject to change.

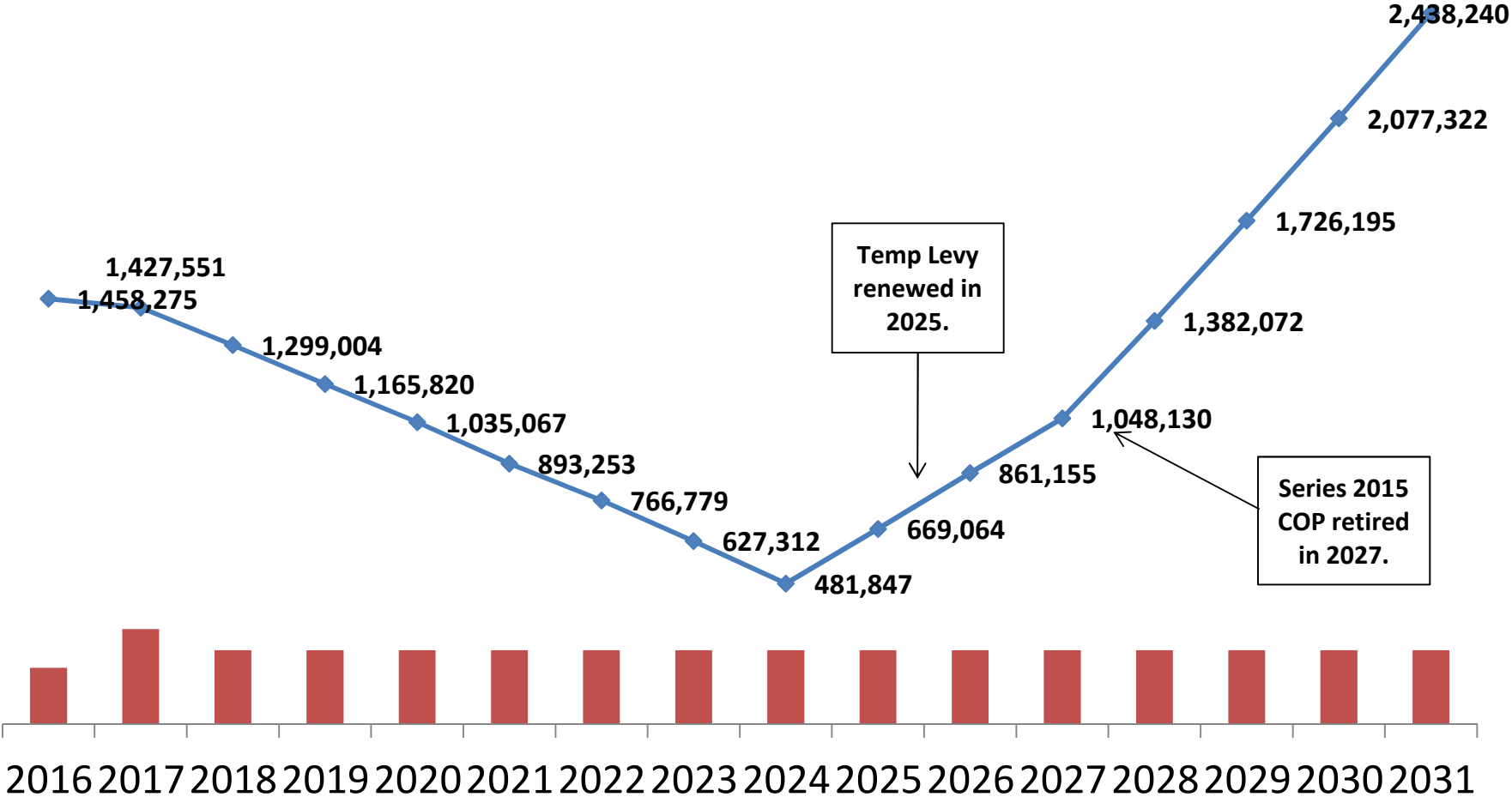
Brush Creek and Brink Meyer NIDs Payment Strategy



Emergency Reserve Fund Balance

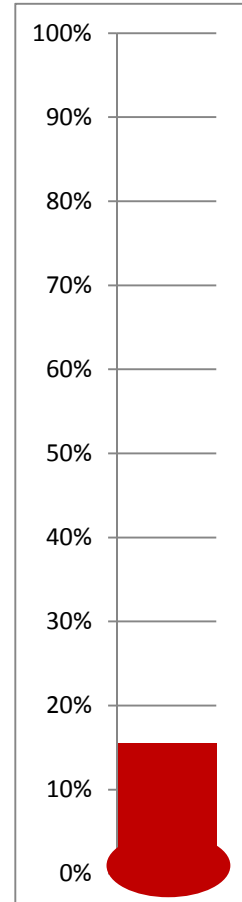
(assuming NID Financing Strategy)

■ NID Assessment Collections ◆ Emergency Reserve Fund Balance



NID Debt Schedule and Payments

	Principal, Interest & Fees		Total Due	Paid To Date
	Brush Creek NID	Brink Meyer NID		
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	
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	\$2,124,949
% Paid				15.55%



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

Fewson Fund (45)

Last Updated 3/13/2017

	2014 Actual	2015 Actual	2016 Actual	2017 Budget	2017 Projected	2018 Proposed	2019 Projected	2020 Projected	2021 Projected	2022 Projected
<i>Beginning Fund Balance</i>	\$ 557,014	\$ 557,891	\$ 569,204	\$ 572,876	\$ 572,876	\$ 573,424	\$ 573,972	\$ 574,721	\$ 575,541	\$ 576,434
Revenues										
Interest Income	5,937	4,510	5,470	4,429	4,429	4,429	4,699	4,840	4,985	5,134
Miscellaneous	-	-	-	-	-	-	-	-	-	-
Return on Investments	-	-	-	-	-	-	-	-	-	-
Gain on Investments	-	8,475	695	-	-	-	-	-	-	-
Earned on Investments	987	-	-	-	-	-	-	-	-	-
Total Fewson Fund Revenues	6,924	12,985	6,165	4,429	4,429	4,429	4,699	4,840	4,985	5,134
Total Sources	563,938	570,876	575,369	577,305	577,305	577,853	578,671	579,561	580,526	581,568
Expenditures										
Purchase of Interest on Bonds	-	-	-	-	-	-	-	-	-	-
Loss on Investment	3,042	1,575	835	1,500	1,500	1,500	1,500	1,500	1,500	1,500
Trust/Bank Fees	73	97	92	150	150	150	150	150	150	150
Federal Tax	-	-	-	-	-	-	-	-	-	-
Distribution to City (50% of Proceeds)	2,932	-	1,566	5,950	2,231	2,231	2,299	2,370	2,442	2,517
Distribution to City (from Prior Years)	-	-	-	-	-	-	-	-	-	-
Transfers	-	-	-	-	-	-	-	-	-	-
Fewson Fund Expenses	6,047	1,672	2,493	7,600	3,881	3,881	3,949	4,020	4,092	4,167
Estimated Ending Balance (deficit) :	557,891	569,204	572,876	569,705	573,424	573,972	574,721	575,541	576,434	577,401

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

Fewson Fund (45) Revenues and Expenses								
Type	Account	Description	Account	2015 Actual	2016 Actual	2017 Budget	2017 Projected	2018 Budget
Revenues	Beginning Fund Balance	Projected carryover from prior year.		557,891	569,204	572,876	572,876	573,424
	Interest Income	Interest earned on investments. George Fewson stipulated that 1/2 of earnings be retained in the fund.	41701-01	4,510	5,470	4,429	4,429	4,429
	Miscellaneous	Miscellaneous revenues including donations, tax refunds, etc.	41801-00					
	Gain on Investment	Any capital gains on investments from the previous year.	41804-00	8,475	695			
	Earned on Investments	Monies earned on investments through CD's and cash on hand for the purpose of loans to fund specific projects.	41901-00					
Total Fewson Fund (45) Revenues				570,876	575,369	577,305	577,305	577,853
Expenses	Loss on Investment	Losses on investments from the previous year.	09-50-00	1,575	835	1,500	1,500	1,500
	Trust/Bank Fees	Fees deducted prior to receiving the gain on investment.	09-50-01	97	93	150	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		1,566	5,950	2,231	2,231
	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				1,672	2,493	7,600	3,881	3,881
Ending Fund Balance Fewson Fund (45)				569,204	572,876	569,705	573,424	573,972

Nature Sanctuary Fund (60)

Last Updated 10/09/2017

	2014 Actual	2015 Actual	2016 Actual	2017 Budget	2017 Projected	2018 Projected	2019 Projected	2020 Projected	2021 Projected	2022 Projected	2023 Projected
<i>Beginning Fund Balance</i>	\$ 40,821	\$ 42,781	\$ 34,708	\$ 43,493	\$ 43,493	\$ 62,204	\$ 60,454	\$ 56,784	\$ 53,156	\$ 49,569	\$ 46,024
Revenues											
Donations	6,539	4,877	4,760	1,750	25,752		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	7,500		9,250					
Miscellaneous	-										
Nature Sanctuary Fund Revenues:	6,539	6,377	13,685	10,750	27,252	10,750	3,331	3,372	3,413	3,455	-
Total Sources:	47,360	49,157	48,393	54,243	70,745	72,954	63,784	60,156	56,569	53,024	46,024
Expenditures											
Expenditures	4,579	14,450	4,900	13,700	8,541	12,500	7,000	7,000	7,000	7,000	-
Transfers	-	-	-			-	-	-	-	-	-
Nature Sanctuary Fund Expenditures:	4,579	14,450	4,900	13,700	8,541	12,500	7,000	7,000	7,000	7,000	-
Estimated Ending Balance (deficit) :	42,781	34,708	43,493	40,543	62,204	60,454	56,784	53,156	49,569	46,024	46,024

PNS Donation Fund (60) Revenues and Expenses

Type	Account	Description	Account	2015 Actual	2016 Actual	2017 Budget	YTD as of 9/30/2017	2017 Projected	2018 Budget
Revenues	Beginning Fund Balance	Projected carryover from prior year.		42,781	34,708	43,493	43,493	43,493	62,203
	Donations	Gifts from private citizens or groups.	40901-00	4,877	4,760	1,750	25,801	25,752	
	Programs	Registration fees for events and programs.	40903-00	1,500	1,500	1,500		1,500	1,500
	Grant	Grant monies received for various projects in the Donation Fund. Funds in 2018 includes an Outreach grant and FOPNS match for additional signage.	40910-00		7,425	7,500		-	9,250
Total PNS Donation Fund (60) Revenues				47,658	48,393	54,243	69,293	70,744	72,953
Exp: PNS Donation Fund	Special Projects	Special improvement amenities for Nature Sanctuary grounds and facilities such as benches, picnic tables, etc.	15-00-00	11,510		10,000		-	
	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			2,000	4,841	4,841	
	Expenses: PNS Donation Fund				11,510	-	10,000	4,841	4,841
Exp: Capital Outlay	CIP Equipment	Funding in 2016 included new tractor to replace existing 25-year old tractor. None planned in 2017.	04-31-00		4,900	3,700		3,700	
	CIP Projects	Permanent capital improvements in the Nature Sanctuary, such as trail extensions, roadway repairs, and utility improvements. Additional signage planned in 2018.	04-41-00	2,940					12,500
Expenses: CIP				2,940	4,900	3,700	-	3,700	12,500
Total PNS Donation Fund (60) Expenses				14,450	4,900	13,700	4,841	8,541	12,500
Ending Fund Balance PNS Donation Fund (60)				33,208	43,493	40,543	64,452	62,203	60,453