BOARD OF ALDERMEN
Work Session Agenda
CITY OF PARKVILLE, MISSOURI
Tuesday, October 19, 2021 5:30 PM
City Hall Board Room

1. **GENERAL AGENDA**
   - A. Ward Map Revisions
   - B. 2022 City of Parkville Operating and Capital Budget
2. **ADJOURN**

Posted Date & Time: 10/15/21; 12:26 p.m. By: MM

ITEM 1.A.
For 10/19/2021
Board of Aldermen - Work Session

CITY OF PARKVILLE
Policy Report

Date: October 11, 2021

Prepared By:

Stephen Lachky, Community Development Director

Reviewed By:
Brad Stanton, Planner
Joe Parente, City Administrator

ISSUE:
Ward Map Revisions

BACKGROUND:
The City ward map (see Attachment 1) was last updated in 2004. The Parkville Municipal Code requires ward boundaries and populations to be evaluated and updated (if necessary) each decade as new Census population data is released, with populations between wards being roughly proportionate to one another. Additionally, the Code states that wards shall be evaluated time to time following significant growth, annexation or other changes which may affect the population or distribution within the wards.

Over the summer, an ad hoc committee convened three times — August 25th, September 15th, and October 8th — to review the City's current ward map boundaries and develop scenarios (using the most recent data available) for a revised ward map. This committee included Aldermen Dave Rittman, Aldermen Greg Plumb, and Aldermen Doug Wylie; as well as Joe Parente (City Administrator), Chris Williams (City Attorney), Stephen Lachky (Community Development Director), Brad Stanton (Planner) and Melissa McChesney (City Clerk).

The ad hoc committee reviewed both recently released U.S. Census Bureau 2020 data, as well as building permit records from the Community Development Department, and utilized an interactive mapping tool to modify the current ward map boundaries. Because the most recent U.S. Census data is as current as April 1, 2020, staff utilized building permit records to document the total number of residential dwelling units added to each ward since this time, and multiplied the number by 2.68, which is the average household size for the City of Parkville. Using this information, Brad Stanton developed an updated Ward Map (see Attachment 2).

POLICY:
Per Section 100.130 of the Parkville Municipal Code:

1. The Board of Aldermen shall divide the City of Parkville into four (4) wards by ordinance. Populations within each ward shall be roughly proportionate, but may vary as growth, development and other changes affecting population occur. Following annexation, one or more ward boundaries shall be extended by ordinance to include the newly annexed land.

2. At a minimum, ward boundaries and populations shall be evaluated and updated, if necessary, each decade with the release of the decennial census population data. Wards may also be

evaluated from time to time following significant growth, annexation or other changes which may affect the population of the City of Parkville or the distribution of population within the wards.

3. Wards shall be delineated on the City of Parkville Ward Map (“Ward Map”), which is incorporated herein by reference and which is on file in the City Clerk’s office. The Ward Map shall depict the boundaries of each designated ward and shall show streets and other landmarks as may have existed at the time of publication. The Ward Map may be updated from time to time as necessary to depict current streets and landmarks; however, ward boundaries shall not be modified except by City ordinance. The City Clerk shall also keep and maintain a record of streets and address ranges within each ward.

4. New streets and residences shall be assigned to existing wards by the City Clerk based on their geographic location in relation to ward boundaries. Where a property may bisect a dividing line between two wards, the property will be assigned a ward based on the majority location of said property. Following designation, the City Clerk shall notify the Board of Elections, and other jurisdictions as necessary, of the street name, address range and ward designation.

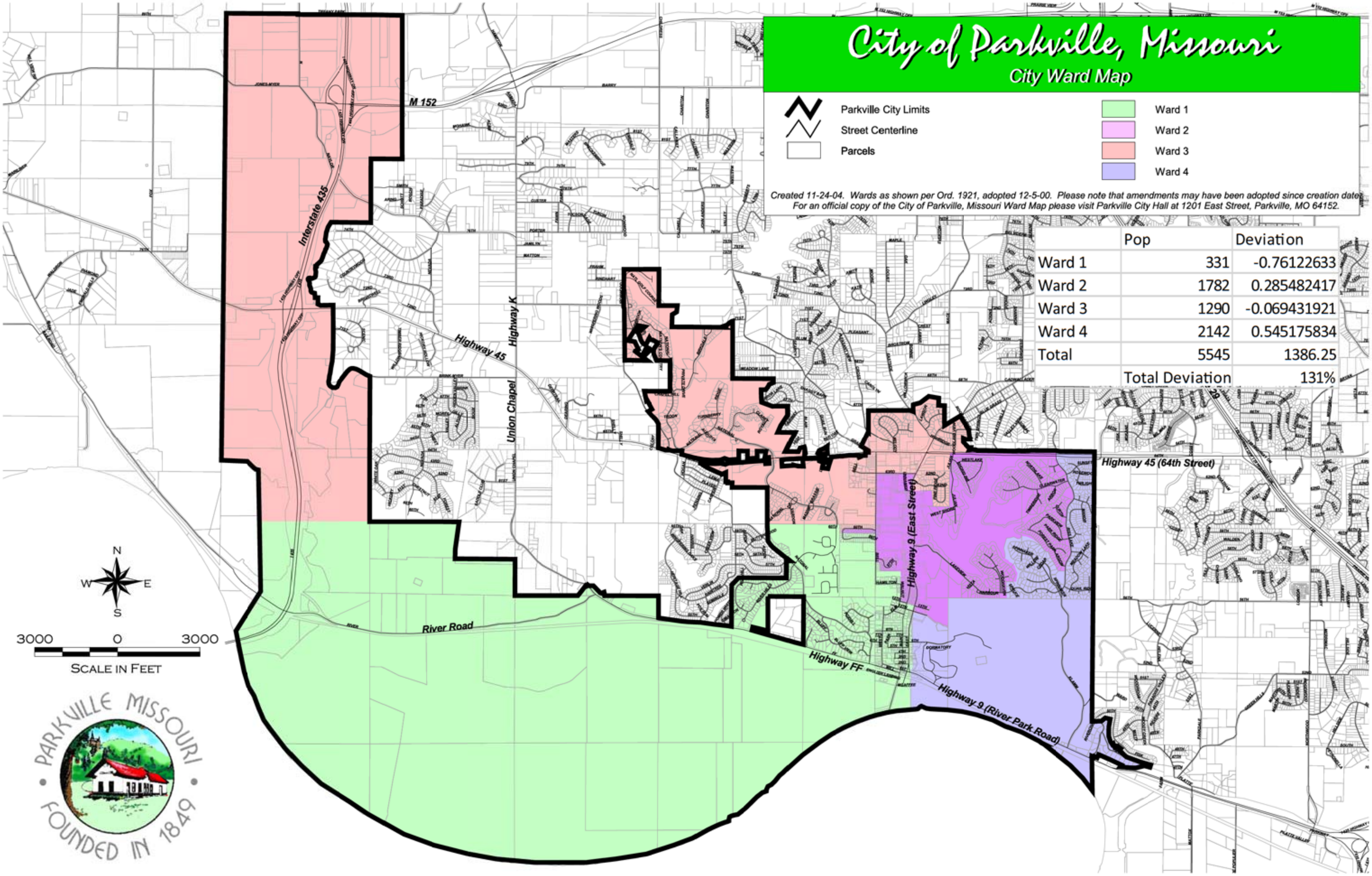
BUDGET IMPACT:
There is no impact to the budget.

ALTERNATIVES:

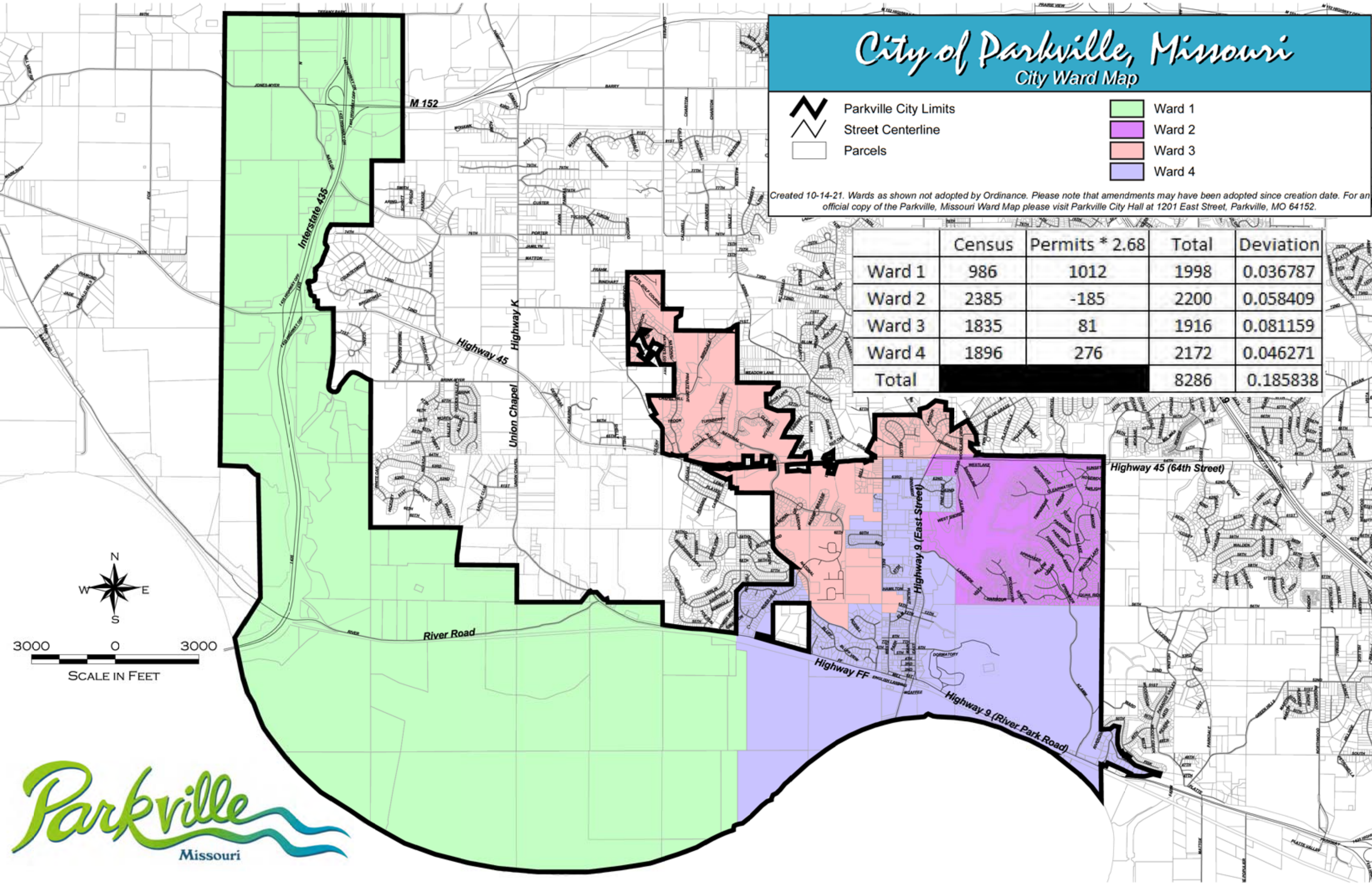
1. Provide staff direction on updating the City Ward Map.
2. Postpone the discussion

STAFF RECOMMENDATION:
Staff recommends that the Board of Aldermen provide staff direction for how to update the City map.

ATTACHMENTS:
1. Current Ward Map
2. Proposed Ward Map
3. Presentation



	Pop	Deviation
Ward 1	331	-0.76122633
Ward 2	1782	0.285482417
Ward 3	1290	-0.069431921
Ward 4	2142	0.545175834
Total	5545	1386.25
	Total Deviation	131%



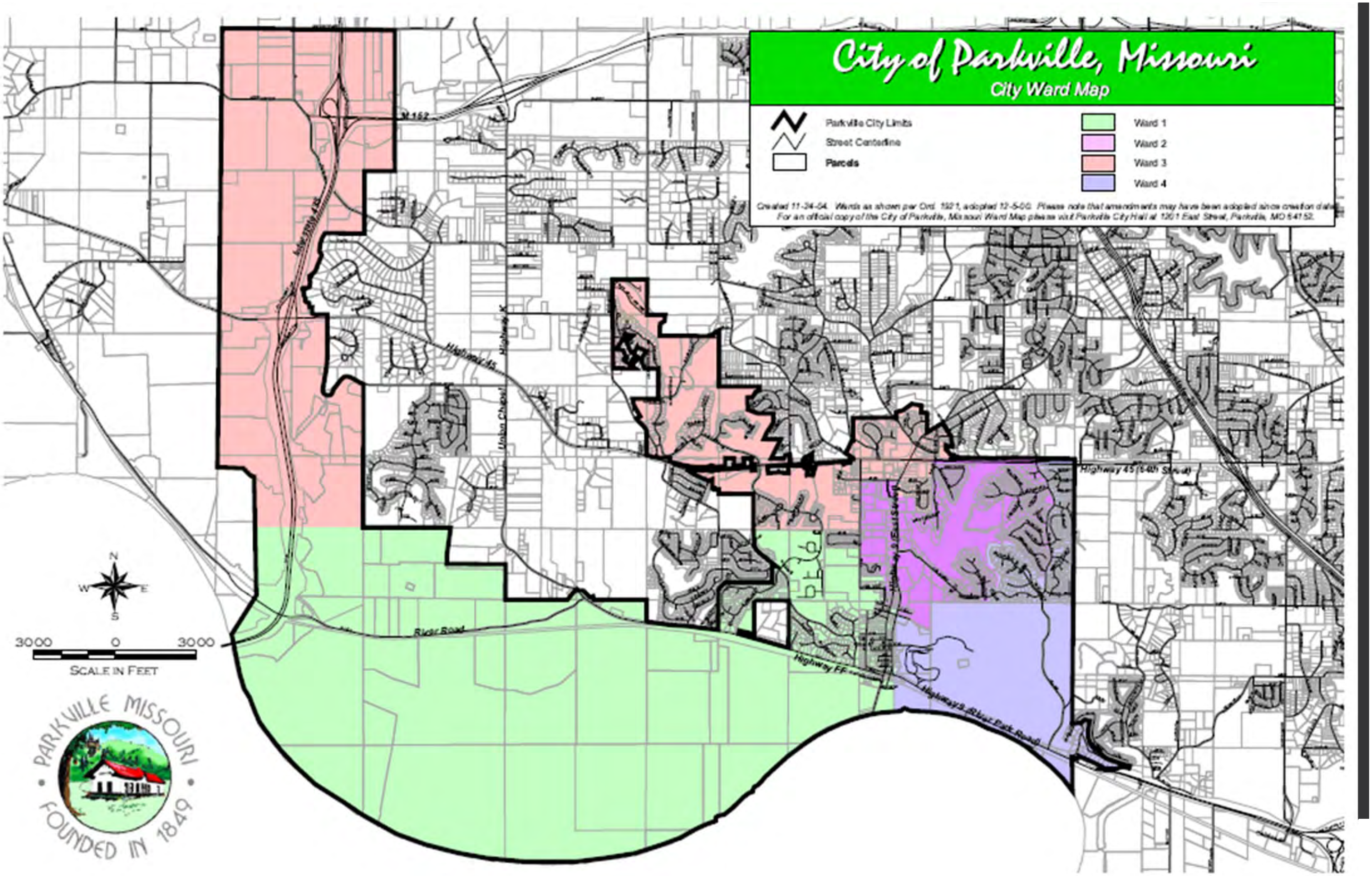
	Census	Permits * 2.68	Total	Deviation
Ward 1	986	1012	1998	0.036787
Ward 2	2385	-185	2200	0.058409
Ward 3	1835	81	1916	0.081159
Ward 4	1896	276	2172	0.046271
Total			8286	0.185838

Ward Map Redistricting

Parkville
Board of Alderman

Work Session Presentation

10/19/2021



- Ward districting map last updated in 2004
- City population in 2004 was 5,054
- City population per 2020 U.S. Census is 7,117 (40.8% increase)

Background

- In 2010 staff evaluated population estimates and concluded it wasn’t necessary to update the City Ward Map.
- Staff strives to have a population deviation between wards no greater than 10% (*guidance from Missouri Municipal League, not policy*)
- Per Missouri case law and best practices, it’s best not to break up neighborhoods or demographic groups.
- 1300 block of Main St. contains three separate wards and residents have voiced their frustration over time.

Best Practices - *districting*

- “Deviation of not more than 10 percent between the largest and smallest districts”

  William Geary, Missouri Municipal Review 2011

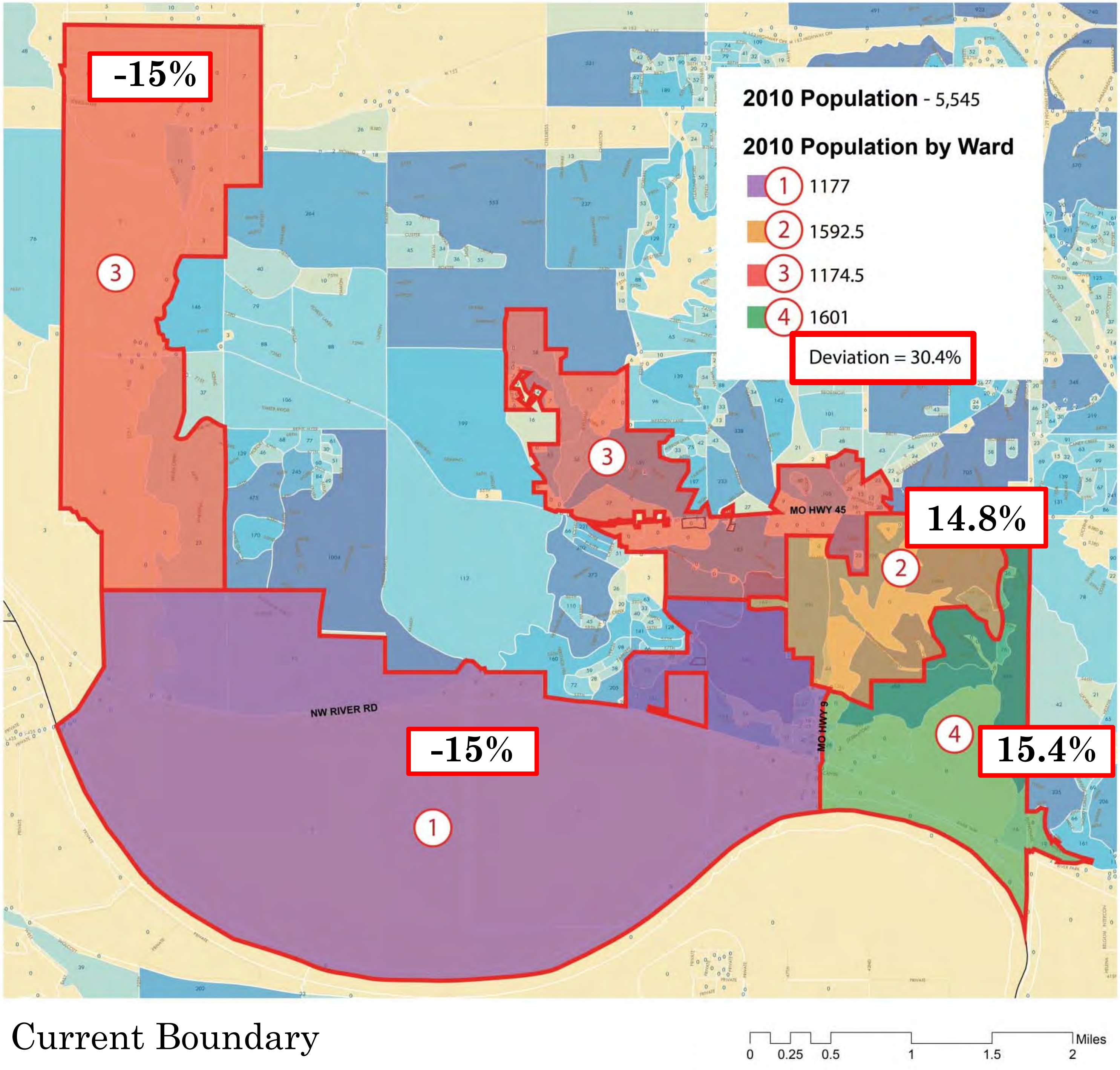
- 2010 Population: **5,545**
- Ideal population per district: 5,554/4=**1388.5**
- (Current Population/Ideal Population) – 1 = Deviation

Deviation

- 2010 Population: **5,545**

Ward	Population	Deviation
Ward 1	1177	-15%
Ward 2	1592.5	14.8%
Ward 3	1174.5	-15%
Ward 4	1601	15.4%

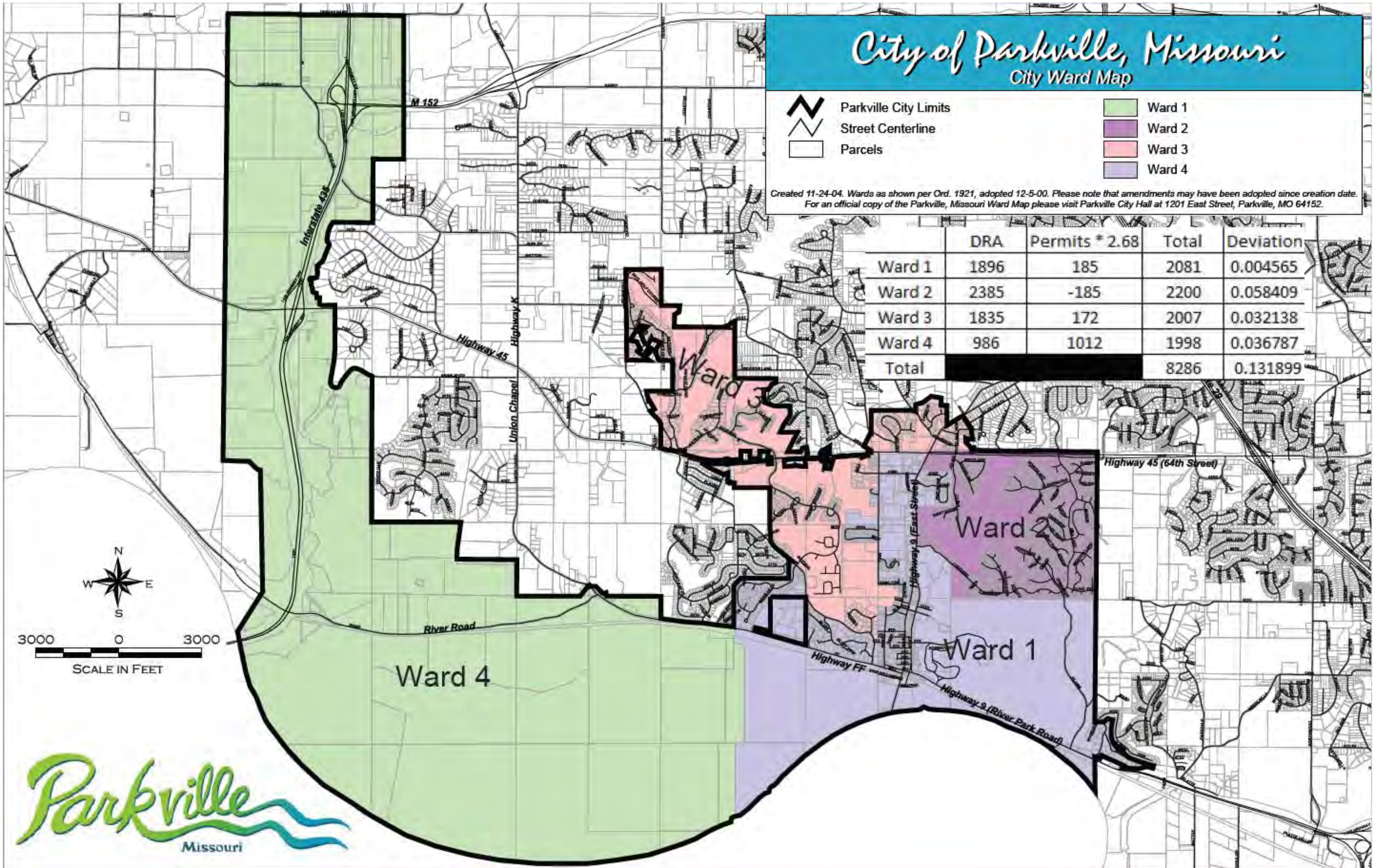
Total: 30.4%



Current Boundary

Ward Boundary Map Ad Hoc Committee

- Consisting of Aldermen Rittman, Plumb and Wylie
- Convened three times over the summer to review 2020 U.S. Census data and develop scenarios for revised map.
  - August 25th
  - September 15th
  - October 8th



	DRA	Permits * 2.68	Total	Deviation
Ward 1	1896	185	2081	0.004565
Ward 2	2385	-185	2200	0.058409
Ward 3	1835	172	2007	0.032138
Ward 4	986	1012	1998	0.036787
Total	[redacted]		8286	0.131899

Proposed Update

ITEM 1.B.
For 10/19/2021
Board of Aldermen - Work Session

CITY OF PARKVILLE
Policy Report

Date: October 11, 2021

Prepared By:

Joe Parente, City Administrator

Reviewed By:
Jeffery Rhodes, Asst. to City Administrator
Matthew Chapman, Finance/HR Director

ISSUE:
2022 City of Parkville Operating and Capital Budget

BACKGROUND:
The City operates on a January 1 – December 31 fiscal year and therefore must adopt a 2022 operating budget and 2022 - 2026 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, which 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 2021 budget will be followed by the 2022 forecast.

2021 Budget
The audited beginning fund balance for 2020 was $990,919. As previously discussed in budget presentations, this was a significant drop over the previous year's fund balance of $1,801,183. Projected revenues for 2021 are expected to be above the budgeted figure by $602,502. The increase is mostly attributed to FEMA and Creekside reimbursements arriving in FY 2021 (originally projected in FY 2020). Building permit revenue is also higher than projected in the current budget.

A highlight of 2021 projected revenues and expenses are as follows:

- Property tax revenue continues to be a stable source of revenue, with new construction being added to the tax rolls resulting in increased collections and revenue for the city. The city's property tax collections were $45,464 higher than the previous year.
- Sales tax collections have mostly recovered from the pandemic that impacted 2020 revenues. Revenues are projected to be 8% higher, or $81,202 higher than the previous year.
- Building permits and other development fees continue to provide strong revenue for the General Fund. With new development activity continuing in the city, this trend is expected to continue.

- The trend for Court revenues continues to be on a downward decline. In addition to recent years' declines, attributed to changes in state law that has affected court fees, this year continues to be depressed and the trend of traffic and traffic citations being in decline continues. Revenue is down $106,577, or 56%, over that collected in 2016.
- As previously noted, the City received certain reimbursements in FY 2021 that were anticipated in FY 2020. This includes approximately $300,000 in flood damage reimbursement, and $60,000 in developer reimbursement for Creekside expenses.

The 2021 General Fund Expenses are projected to be below budget by $416,834. This figure will be updated as the Fiscal Year progresses.

<u>2022 Budget</u>
Operating revenues to the General Fund are expected to grow modestly in FY 2022. Revenues are projected to grow $127,430, or 2.5%.

The City continues to be reasonably well-positioned for the 2022 budget based on the carryover fund balance projected from 2021 of $1,293,198.

For the first budget work session, staff prepared a recommended General Fund budget with a slight decrease in expenses of $54,231, or 1% (excluding capital outlay). The proposed expenses are $54,231 below anticipated revenues for 2022 (net of fund balance). Factoring in Capital Outlay, projected expenses are below projected revenues by $259,756.

The most significant changes to the General Fund for 2022 are personnel items as follows, and each of which will be discussed in more detail at the work session:

- 3% wage increase (based on satisfactory performance)
- Employee health insurance

As mentioned above, the current projected General Fund ending balance for 2021 is $1,293,198. For 2022, the budget projects an ending General Fund Balance of $1,033,442. This represents a reserve of 19%, which exceeds the City's reserve policy to "endeavor to grow a general fund balance of 15% of general fund appropriations for the succeeding fiscal year." Staff recommends at least this level of fund balance in 2022 based on the five-year fund forecast which shows declining reserve balances.

This fund balance amount assumes General Fund capital outlay (CIP) expenses for projects and equipment of $198,335 in 2022. This is a preliminary estimate and the CIP will be reviewed in further detail during the 2nd budget work session.

<u>Budget Issues to be addressed:</u>
Not included in the proposed budget are the funding of the implementation of the Compensation Study or the addition of any new positions in Public Works. These matters are presently being discussed by the Board. As previously stated, the proposed FY 2022 budget shows expenses to exceed projected revenue by $54,231 (excluding capital outlay). Further direction from the Board is needed and will be covered in the Budget Work Session since any significant spending increases could result in an unbalanced budget, potentially adversely impacting future budgets.

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 2022 budget.
2. Postpone the item.

STAFF RECOMMENDATION:
Provide direction to City Administration regarding the 2022 budget.

ATTACHMENTS:
1. 2022 Budget Calendar
2. General Fund
3. Emergency Reserve Fund Forecast
4. Emergency Reserve Fund Worksheet
5. Debt Service Worksheet
6. Economic Development Forecast
7. Economic Development Worksheet
8. Fewson Trust Fund Forecast
9. Fewson Fund Worksheet
10. Nature Sanctuary Fund Forecast
11. Nature Sanctuary Fund Worksheet
12. Park Donations Fund Forecast
13. Park Donation Fund Worksheet
14. Veterans Memorial Fund Forecast
15. Veterans Memorial Fund Worksheet

2021 Budget Calendar

Revised 07-14-21

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

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

Denotes Board of Aldermen review/action

July 2021

20th — Budget worksheets issued to staff for capital and operating budgets (all funds).

26th — Review 2022 budget calendar with Finance Committee

August 2021

11th — Preliminary review of parks and nature sanctuary budget request by Community Land and Recreation Board (CLARB).

17th — Public hearing on the revised property tax levy for the 2022 tax year.

20th — **Board of Aldermen priority setting workshop**

27th — Deadline for departments to have 2022 Budget requests in to the City Administrator.

September 2021

1st – 7th — Review and creation of initial operating budget for major funds and Capital Improvement Program (CIP)

8th — Final review of Parks and Nature Sanctuary budget request by Community Land and Recreation Board (CLARB)

20th – 24th — 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 2021

1st - 9th	Review and creation of second iteration of operating budget for major funds and CIP
13th	Planning and Zoning Commission review of proposed projects for 2022-2026 CIP
19th	First budget work session with the Board of Aldermen on proposed 2022 budget *(3rd Tuesday - 5:30 p.m.)* **Tentative Topics – Revenue forecast, General Fund operating budget, Emergency Reserve Fund, Debt Service Funds, minor funds**
25th	Second budget work session with the Board of Aldermen on proposed 2022 budget and 2022-2026 CIP*. (Monday – 5:30 p.m.)* **Tentative Topics – Capital Improvement Plan, Parks Sales Tax Fund, Transportation Fund, General Fund operating follow-up**

November 2021

2nd	Third budget work session with the Board of Aldermen on proposed 2021 Budget and 2022-2026 CIP*. (1st Tuesday – 6:00 p.m.)* **Tentative Topics – Sewer Fund, miscellaneous follow-up**
16th	Fourth and final budget work session with the Board of Aldermen on proposed 2021 Budget and 2022-2026 CIP*. (3rd Tuesday – 6:00 p.m.)* **Tentative Topics - Summary review of final budget; follow-up from past budget work sessions.**

December 2021

7th	First reading of ordinance adopting the 2022 budget, 2022-2026 CIP (*1st Tuesday – 7:00 p.m.)*
21st	Second and final reading of ordinance adopting the 2022 budget and 2022-2026 CIP, and amended 2021 City Budget for select funds if necessary *(3rd Tuesday – 7:00 p.m.)*

January 2022

1st	2022 fiscal year begins
31st	Publication of adopted 2022 budget document

General Fund (10)

Last Updated 08/31/2021

	2019 Actual	2020 Actual	2021 Budgeted	2021 YTD	2021 Projected	2022 Budgeted	2023 Projected	2024 Projected	2025 Projected	2026 Projected
Beginning Fund Balance	**1,747,951**	**1,801,183**	**990,919**	**990,919**	**990,919**	**1,293,198**	**1,033,442**	**617,004**	**334,618**	**82,698**
Revenues										
Taxes	2,434,183	2,369,979	2,538,198	2,120,251	2,541,274	2,652,257	2,705,303	2,733,688	2,788,362	2,844,129
Licenses	61,510	56,621	62,700	62,708	69,409	69,409	70,076	70,750	71,430	72,118
Permits	509,382	504,098	389,100	344,744	496,156	393,816	400,183	406,674	413,291	420,036
Franchise Fees	803,146	792,513	859,000	461,980	859,038	858,000	875,160	892,663	910,516	928,727
Other Revenue	16,169	15,188	34,194	26,420	28,585	28,785	29,288	29,803	30,327	30,863
Court Revenue	130,597	61,118	130,000	49,921	74,882	77,500	78,625	77,267	78,426	79,602
Interest Income	7,121	6,755	7,500	3,945	6,763	6,763	6,879	6,041	6,162	6,285
Miscellanous Revenue	671,716	835,758	506,500	276,353	850,027	543,675	547,191	555,796	559,495	558,949
Grant Revenue	430,406	-	7,320	60,881	60,881	10,000	10,000	10,000	10,000	10,000
Transfers	415,000	289,221	516,200	316,667	566,200	587,936	640,024	652,475	665,299	678,508
Total - General Fund Revenues:	**5,479,230**	**4,931,250**	**5,050,712**	**3,723,870**	**5,553,214**	**5,228,142**	**5,362,729**	**5,435,157**	**5,533,309**	**5,629,217**
Total Sources	**7,227,181**	**6,732,433**	**6,041,631**	**4,714,789**	**6,544,133**	**6,521,340**	**6,396,171**	**6,052,161**	**5,867,927**	**5,711,915**
Expenditures										
Administration	1,520,659	1,358,080	1,388,266	1,035,800	1,314,275	1,282,122	1,415,997	1,444,540	1,473,924	1,504,178
Police	1,286,838	1,334,469	1,660,412	1,013,036	1,479,428	1,703,141	1,698,648	1,737,939	1,778,319	1,819,824
Municipal Court	155,778	150,061	172,700	84,748	128,777	140,444	176,242	179,873	183,598	187,418
Public Works	277,370	282,824	313,199	194,162	307,666	318,399	319,575	326,111	332,813	339,684
Community Development	292,943	301,398	359,311	239,913	348,144	369,214	366,763	374,388	382,191	390,176
Streets	399,253	416,669	486,779	350,696	509,195	516,885	498,173	509,891	521,943	534,342
Parks	350,375	423,476	450,654	288,026	443,460	463,309	459,416	468,419	477,671	487,179
Nature Sanctuary	46,583	51,679	61,898	37,724	56,587	62,634	62,650	63,417	64,201	65,001
Information Technology	48,796	63,049	60,745	38,747	58,121	61,136	61,049	61,354	61,661	61,969
Public Information	19,602	23,753	30,410	11,226	23,213	29,360	30,562	30,715	30,868	31,023
Total Operating Expenses	**4,398,198**	**4,405,458**	**4,984,374**	**3,294,078**	**4,668,866**	**4,946,643**	**5,089,075**	**5,196,648**	**5,307,189**	**5,420,795**
Capital Outlay (CIP)	710,300	366,550	323,975	76,912	222,650	198,335	347,172	177,975	135,120	110,066
Transfers	317,500	972,618	359,420	-	359,420	342,920	342,920	342,920	342,920	342,920
Total - General Fund Expenditures:	**5,425,997**	**5,744,625**	**5,667,769**	**3,370,990**	**5,250,935**	**5,487,898**	**5,779,167**	**5,717,543**	**5,785,229**	**$ 5,873,781**
Estimated Ending Balance *(deficit)* :	**1,801,183**	**987,808**	**373,862**	**1,343,799**	**1,293,198**	**1,033,442**	**617,004**	**334,618**	**82,698**	**$ (161,866)**

General Fund (10) Revenues									
Type	Account	Description	Account	2019 Actual	2020 Actual	2021 Budget	YTD 8/31/2021	2021 Projected	2022 Budget
	Beginning Fund Balance	Projected carryover from prior year.		1,697,602	1,817,200	990,919	990,919	990,919	1,393,198
Taxes	Real & Personal Property Taxes	Real and personal property taxes collected on property within city limits.	41001-00	1,100,561	1,144,168	1,192,698	1,189,632	1,189,632	1,260,802
	Penalties	Penalties charged on outstanding property taxes.	41002-00	3,925	3,540	3,500	2,801	4,202	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	174,019	165,562	170,000	172,306	172,306	172,306
	Financial Institution Tax	Disbursement of state tax on financial institutions located within the city.	41004-00	0	0	2,500	3	3	2,500
	Vehicle Tax	A fee charged for every vehicle registered within city limits.	41005-00	29,432	29,539	29,500	29,920	29,920	29,920
	Sales Tax	The City levies a 1% sales tax on purchases made within City limits.	41401-00	1,049,946	948,749	1,065,000	664,853	1,054,107	1,091,625
	Motor Vehicle Sales Tax	Sales taxes levied on the purchase of motor vehicles by citizens of Parkville.	41402-00	50,817	52,874	50,000	41,646	62,470	62,470
	Motor Vehicle Fees	Fees paid for motor vehicles.	41403-00	25,482	25,546	25,000	19,090	28,635	28,635
				2,434,183	2,369,979	2,538,198	2,120,251	2,541,274	2,652,257
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	1,845	1,695	2,000	1,605	2,000	2,000
	Occupational Licenses	The license fee charged to maintain, operate, or conduct a business within City limits.	41102-00	38,775	36,967	38,000	44,709	44,709	44,709
	Peddlers License	License fee charged for peddlers and solicitors.		3,850	150	1,500	1,450	1,500	1,500
	Liquor Licenses	The license fee charged to any business that manufactures, brews, sells or distributes alcoholic beverages.	41104-00	16,590	14,539	18,500	12,575	18,500	18,500
	Golf Cart Registration Fees		41105-00	450	3,270	2,700	2,370	2,700	2,700
				61,510	56,621	62,700	62,708	69,409	69,409
Permits	Building Permits	Permit fees charged for construction on any property in the City.	41201-00	388,791	443,575	300,000	291,599	437,398	300,000
	Occupancy Permit	Fee for occupancy inspections not otherwise associated with a building permit.	41201-01	600	2,200	2,000	1,825	2,738	2,738
	Sign Permits	Permit required for any sign erected in the City.	41202-00	1,220	3,907	2,500	1,530	2,295	2,500
	Electrical Permits	Permit required for any electrical work. Included in Building Permits above until actuals are known.	41203-00		0				
	Alarm Permit	Permit required for alarm installation. Included in Building Permits above until actuals are known.	41203-01		0				
	Plumbing Permits	Permit required for plumbing work. Included in	41204-00		0				
	Development Permits	Permit fee to (re)develop any property.	41205-00	1,200	5,690	1,500	2,325	3,488	1,500
	Public Improvement Fees	Fee charged on public improvement projects to cover staff time and materials.	41205-01	107,854	13,938	25,000	28,978	28,978	28,978
	Public Improvement Fees- PW	Fee charged on public improvement projects to cover staff time and materials for Public Works	41205-03	3,917	26,457	50,000	12,942	12,942	50,000
	Rezoning Permits	Fee charged for rezoning permits. Included in Building Permits above until actuals are known.	41206-00	300	300	600	300	450	600
	Subdivision Permit Fees	Fee charged for subdivision permits. Included in Building Permits above until actuals are known.	41207-00	4,495	5,455	4,000	3,530	5,295	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		0	300	300	450	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		300	700	0	0	700
	Grading/Public Works Use Permits	Permits issued to alter the grade of land or work in the City's right-of-way. Included in Building Permits above until actuals are known.	41210-00	375	205	1,000	175	263	1,000
	Right of Way Permit Fees		41210-01	630	2,070	1,500	1,240	1,860	1,500
				509,382	504,098	389,100	344,744	496,156	393,816

General Fund (10) Revenues									
Type	Account	Description	Account	2019 Actual	2020 Actual	2021 Budget	YTD 8/31/2021	2021 Projected	2022 Budget
Franchise Fees	Telecom Franchise	All telecom companies are charged a franchise fee equal to 5% of gross receipts.	41301-00	122,897	115,607	150,000	108,119	162,178	150,000
	Missouri Gas Energy	The gas utility franchise license fee is 5% of gross receipts.	41302-00	121,329	102,028	123,000	111,859	111,859	123,000
	Missouri American Water	The water utility franchise license fee is 5% of gross receipts.	41303-00	103,855	118,735	110,000	46,177	110,000	110,000
	KC Power & Light	The electricity utility franchise license fee is 5% of gross receipts.	41304-00	379,219	383,992	400,000	161,494	400,000	400,000
	Martin Marietta Stone Royalties	Stone royalties are $0.03 per ton of limestone physically removed from the mine.	41305-00	1,587	572	1,000		0	0
	Cable/Video Service Franchise	The cable/video service franchise fee is 5% of gross receipts.	41306-00	74,258	71,579	75,000	34,331	75,000	75,000
			Total Franchise Fees	803,146	792,513	859,000	461,980	859,038	858,000
Other Revenue	Farmers Market	Fees paid for stall rentals at the farmers market.	41501-00	1,159	1,194	1,194	1,230	1,230	1,230
	Park Shelter Reservations	Fees paid to reserve shelters at English Landing Park.	41504-00	2,200	7,849	12,000	13,335	13,335	13,335
	Sports Field Reservations	Fees paid to reserve the athletic fields at English Landing Park.	41504-01	2,360	4,220	11,000	2,680	4,020	4,220
	Special Event Reservations	Fees paid to host events in City limits	41504-02	7,750	1,925	10,000	9,175	10,000	10,000
	Nature Sanctuary Programs	Fees paid for events and programming at Parkville Nature Sanctuary properties. Revenues are now reflected in the PNS Donation Fund on Page xx.	41505-01	2,700	0	0		0	0
			Total Other Revenue	16,169	15,188	34,194	26,420	28,585	28,785
Court Revenue	Fines	Fines collected from City ordinance violations.	41601-00	126,123	58,817	130,000	47,915	71,872	75,000
	CVC Reports	Collection fee for the Crime Victims Compensation reports. Included in Fines above until actuals are known.	41602-00	378	156		91	137	
	Appointed Attorney Reimbursement	Money received to reimburse cost of attorney for qualified defendants. Included in Fines above until actuals are known.	41602-01	125	0				
	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	105	0				
	Police Reports	Fee charged to produce police reports upon request. Included in Fines above until actuals are known.	41603-00	3,866	2,145		1,915	2,873	2,500
			Total Court Revenue	130,597	61,118	130,000	49,921	74,882	77,500
Interest Income	Interest Income	Interest earned from general fund investments.	41701-00	6,620	5,947	6,000	3,387	5,806	5,806
	CID Admin Fee		41702-00	501	808	1,500	558	957	957
			Total Interest Income	7,121	6,755	7,500	3,945	6,763	6,763
Miscellaneous	Miscellaneous	Money received from various sources that do not fall into any other category.	41801-00	204,984	74,340	50,000	231,569	231,569	75,000
	Meeting Videos	Meeting Videos	41801-02	20	1				
	Leased/Owned Properties	Revenue from City-owned properties with lease arrangements made with outside organizations, such as the Parkville EDC,the Graden Road Cell Tower, and the City Farm Ground.	41802-00	55,225	65,177	55,000	44,784	67,175	67,175
	FEMA Flood Reparations	Disaster recovery funds received from FEMA.	41803-99	0	296,782	0		149,782	0
	Sale of Vehicles & Equipment	Revenue generated from the sale of City-owned vehicles and equipment.	41805-00	12,370					
	Insurance Claim Reimbursement	Reimbursements for insurance claims, workers	41807-01	1,405		1,500		1,500	1,500
	Land Sales	Sale of land to Creekside Development.	41809-01	397,712	399,458	400,000		400,000	400,000
			Total Miscellaneous	671,716	835,759	506,500	276,353	850,027	543,675

General Fund (10) Revenues

Type	Account	Description	Account	2019 Actual	2020 Actual	2021 Budget	YTD 8/31/2021	2021 Projected	2022 Budget
Grants	FEMA Grant Revenue	Low Water Crossing Grant Funds	41804-00	406,387	0	0	0	0	
	Storm Water Grant	Platte County Outreach Grants for stormwater projects (Low Water Crossing).	41804-05	11,000	0	0	50,061	50,061	
	Other Grants	Grant money received from other miscellaneous sources. Funding in 2021 includes anticipated associated with the MDC TRIM Grant ($7,320).	41804-09	13,019		7,320	10,820	10,820	10,000
		Total Grant Revenue		430,406	0	7,320	60,881	60,881	10,000
Transfers	Transfer from Transportation Fund	Fund transfer to reimburse General Fund for transportation-related expenses. In FY 2021, the transfer includes returning $100,000 to the General Fund from the FY 2020 transfer to the Transportation Fund.	41901-00	185,000	-30,779	175,000	116,667	175,000	185,000
	Transfer from Park Sales Tax Fund	Fund transfer to pay for administrative costs for parks sales tax fund projects.	41911-00		40,000	41,200		41,200	42,436
	Transfer from the Projects Fund	Fund transfer of funds transferred to the Projects Fund in FY 2020, being returned to the General Fund							
	Transfer from Park Donations		419906-00						
	Sewer Administrative Fee	Fee from Sewer Fund for salaries and various administrative functions relating to the Sewer Fund, billing, and operations.	41903-00	230,000	280,000	350,000	200,000	350,000	360,500
		Total Transfers		415,000	289,221	566,200	316,667	566,200	587,936
		Total General Fund (10) Revenues		5,479,230	4,931,251	5,100,712	3,723,870	5,553,214	5,228,142
		Total Sources		7,176,832	6,748,451	6,091,631	4,714,789	6,544,133	6,621,340

General Fund (10) Administration (501)

Type	Account	Description	Account	2019 Actual	2020 Actual	2021 Budget	YTD 08/31/2021	2021 Projected	2022 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	$ 410,261	$ 411,002	$ 452,694	$ 287,202	$ 412,972	$ 436,175
	Overtime	Any additional salary payment over the base rate of pay for department employees.	01-03-00	$ -	$ -	$ -	$ 40	$ 40	$ -
	Mayor and Aldermen	Annual salary for Mayor ($14,400/year). Annual salary for Aldermen ($5,400/year per Alderman).	01-11-00	$ 57,602	$ 57,602	$ 57,600	$ 39,878	$ 57,600	$ 57,600
	FICA & Medicare	This is the City's share of FICA & Medicare cost for its employees.	01-21-00	$ 38,426	$ 33,976	$ 39,037	$ 23,500	$ 33,960	$ 33,367
	Retirement	The City's LAGERS contribution for 2022 is 12.0% of general employee salaries. Includes ICMA-RC Retirement contribution per City Administrator contract.	01-22-00	$ 36,413	$ 43,248	$ 47,600	$ 33,643	$ 46,865	$ 42,662
	City Administrator Auto Allowance	City Administrator auto allowance ($150/month).	01-33-00	$ 1,800	$ 1,800	$ 1,800	$ 1,200	$ 1,800	$ 1,800
	Membership Fees & Dues - Mayor and Board of Aldermen	The fees associated with membership to organizations for the Mayor and Board.	01-40-00	$ 3,573	$ 6,068	$ 4,000	$ 1,235	$ 4,000	$ 4,000
	Membership Fees & Dues - Administrative Staff	The fees associated with membership to organizations for Administration employees.	01-41-00	$ 3,199	$ 2,926	$ 3,100	$ 2,052	$ 3,078	$ 3,100
	Professional Development - Administrative Staff	Cost of educational seminars and conferences attended by Administrative employees.	01-41-02	$ 18,715	$ 2,770	$ 18,000	$ 2,130	$ 9,000	$ 18,000
	Professional Development - Mayor and Board of Aldermen	Cost of educational seminars and conferences attended by elected officials.	01-41-03	$ 1,635	$ 475	$ 3,000	$ 25	$ 38	$ 3,000
	Tuition Reimbursement	Reimbursement of educational advancement of employees.	01-43-00	$ 1,680	$ -	$ -	$ -	$ -	$ -
			Total Personnel	$ 573,302	$ 559,867	$ 626,832	$ 390,906	$ 569,353	$ 599,704
Insurance	Liability	Premium payment for the City's liability insurance.	02-01-00	$ 111,592	$ 120,674	$ 126,708	$ 120,908	$ 120,908	$ 126,953
	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	$ 1,000	$ 5,000	$ 20,000	$ 8,818	$ 8,818	$ 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	$ 37,448	$ 41,538	$ 51,592	$ 31,501	$ 47,252	$ 51,977
	Workers Compensation	Workers compensation premium that covers all Administration employees.	02-03-00	$ 765	$ 915	$ 1,000	$ 3,494	$ 3,502	$ 1,000
	Unemployment	Cost of any unemployment insurance claims for the Administration Department.	02-04-00	$ -	$ 4,833	$ -	$ 2,406	$ 2,406	$ 1,000
	Property Insurance	Premium payment for the City's property insurance.	02-05-00	$ 15,854	$ 17,043	$ 17,895	$ 20,387	$ 20,387	$ 21,406
			Total Insurance	$ 166,659	$ 190,003	$ 217,195	$ 187,514	$ 203,272	$ 222,337
Utilities	Telephone & Voicemail	Charges for local and long distance telephone service for City Hall.	03-01-00	$ 8,029	$ 6,700	$ 7,200	$ 1,952	$ 2,928	$ 7,200
	Electricity	Electric utility charges for City Hall.	03-02-00	$ 52,524	$ 77,910	$ 73,806	$ 40,289	$ 60,433	$ 73,806
	Water	Water utility charges for City Hall.	03-04-00	$ 4,858	$ 5,449	$ 5,000	$ 3,799	$ 5,698	$ 5,000
	Mobile Phones	Cellular phone stipend for the staff person assigned public information duties ($10/month).	03-05-00	$ 523	$ 877	$ 850	$ 108	$ 163	$ 120
	Cable	Internet charges for City Hall.	03-08-00	$ 3,010	$ 3,020	$ 2,820	$ 755	$ 1,133	$ 3,500
	Trash Hauling/Recycling	Trash and recycling pickup fee for City Hall ($300/year).	03-09-00	$ 920	$ 375	$ 300	$ 615	$ 923	$ 400
			Total Utilities	$ 69,865	$ 94,332	$ 89,976	$ 47,518	$ 71,278	$ 90,026
Capital	Lease Purchase - Office Equipment	Lease of the postage machine.	04-22-00	$ 624	$ 624	$ 624	$ 165	$ 248	$ 660
	Facility Improvements		04-51-00	$ -	$ -	$ -	$ (100)	$ (100)	
			Total Capital Expenses	$ 624	$ 624	$ 624	$ 65	$ 148	$ 660

General Fund (10) Administration (501)									
Type	**Account**	**Description**	**Account**	**2019 Actual**	**2020 Actual**	**2021 Budget**	**YTD 08/31/2021**	**2021 Projected**	**2022 Budget**
Office Expenses	Office Supplies, Computer Accessories & Consumable Items	This includes items such as stationery, pens/pencils, folders, etc. as well as computer accessories, meeting supplies and general consumables.	05-01-00	$ 6,275	$ 5,914	$ 5,000	$ 1,403	$ 2,105	$ 3,500
	Postage	All postage and shipping costs, along with any incidental charges.	05-02-00	$ 1,490	$ 1,547	$ 1,500	$ 947	$ 1,421	$ 1,500
	Printing	Expenses for printing work not performed by City personnel. This includes items such as business cards, forms and books.	05-04-00	$ 943	$ 716	$ 500	$ 268	$ 403	$ 500
	Publications	Purchase of books and periodicals that are pertinent to City services and/or employee performance, such as the MARC salary report.	05-05-00	$ 256	$ 236	$ 250	$ 68	$ 102	$ 150
			Total Office Expenses	$ 8,964	$ 8,412	$ 7,250	$ 2,686	$ 4,030	$ 5,650
Maintenance	Building Maintenance & Repair	Maintenance and repair charges for City Hall.	06-01-00	$ 20,405	$ 10,567	$ 20,000	$ 9,122	$ 13,683	$ 20,000
	HVAC Maintenance & Repair	Maintenance and repair costs associated with City Hall's HVAC unit.	06-01-01	$ 14,641	$ 10,329	$ 10,000	$ 1,320	$ 1,980	$ 10,000
	Janitorial Services/Supplies	Janitorial services contracted for the cleaning of City Hall ($900/month) and the purchase of supplies such as paper towels, toilet paper, etc.	06-02-00	$ 11,625	$ 9,706	$ 12,500	$ 4,298	$ 6,446	$ 13,000
	Carpet Cleaning & Rug Service	Getting rid of this? - Move this money back to 06-01-00	06-02-01	$ -	$ -	$ -		$ -	
	Train Depot Maintenance	Costs associated with the upkeep of the Train Depot and its contents.	06-11-00	$ 69	$ 225	$ 1,000	$ 5,396	$ 8,094	$ 1,000
	Office Equipment Maintenance	Maintenance and printing costs for the Administration copier and small printer.	06-34-00	$ 1,526	$ 1,695	$ 1,650	$ 803	$ 1,204	$ 1,500
			Total Maintenance	$ 48,267	$ 32,521	$ 45,150	$ 20,939	$ 31,408	$ 45,500
City Services	Elections	The City's share of the county's cost to hold elections.	07-01-00	$ 1,902	$ 5,020	$ 2,500	$ 2,794	$ 4,191	$ 4,000
	Advertising/Public Notice	Costs for any advertisements placed in local newspapers of and codification of city ordinances.	07-02-00	$ 1,035	$ 166	$ 1,000		$ -	$ 1,500
	Credit Card Processing Fees	No longer used. Cost to process credit and debit card transactions. Processing fees no longer charged to administrative sales.	07-04-00	$ 1,226	$ 702	$ 1,100	$ 167	$ 250	$ 1,100
	Friends of Parkville Animal Shelter - Animal Control	The City pays the Friends of Parkville Animal Shelter for providing animal control and kenneling services.	07-99-00	$ 6,000	$ 6,000	$ 6,000	$ 3,500	$ 5,250	$ 6,000
			Total City Services	$ 10,163	$ 11,887	$ 10,600	$ 6,461	$ 9,691	$ 12,600
Professional Fees	Attorney/Legal Fees	Fees paid for services provided by the City's contracted law firm, includes monthly contracted amount ($6,002/month), the balance is for special services.	08-01-00	$ 74,163	$ 68,319	$ 125,000	$ 40,709	$ 61,064	$ 125,000
	Litigation	Legal fees arising from litigation.	08-01-01		$ 111,684	$ 100,000	$ 288,940	$ 288,940	$ 50,000
	Auditor Fees	Fees paid for services rendered to perform the annual financial audit of the City.	08-02-00	$ 18,880	$ 18,880	$ 19,740	$ 10,340	$ 15,510	$ 19,740
	Professional Services	Contractual arrangements with outside professionals such as engineers, planning, executive search, etc. Includes memberships for regional and state organizations.	08-02-02	$ 235,149	$ 139,997	$ 125,500	$ 30,130	$ 45,196	$ 90,000
			Total Professional Fees	$ 328,192	$ 338,880	$ 370,240	$ 370,119	$ 410,709	$ 284,740

General Fund (10) Administration (501)									
Type	**Account**	**Description**	**Account**	**2019 Actual**	**2020 Actual**	**2021 Budget**	**YTD 08/31/2021**	**2021 Projected**	**2022 Budget**
Other Expenses	Festivals & Events		36770	$ -	$ -	$ -	$ 130	$ 195	$ -
	Holiday Decorations	The cost of hanging decorations on utility poles around the City during the holidays.	09-04-00	$ 12,845	$ 746	$ 1,000	$ 350	$ 525	$ 1,000
	Cemetery Maintenance	Maintenance of the Old Parkville Cemetery.	09-11-00	$ 3,091	$ 3,681	$ 4,000	$ 2,639	$ 3,959	$ 5,655
	Hiring Expenses	Expenses related to hiring new City employees	09-13-00			$ 500	$ 382	$ 573	$ 500
	Meeting Food	For food costs associated with various meetings including work sessions, Finance Committee and executive sessions.	09-20-02	$ 2,268	$ 993	$ 2,000	$ 106	$ 159	$ 1,000
	Meeting Supplies	Miscellaneous supplies for meetings.	09-20-07	$ 234	$ 218	$ 400	$ 124	$ 186	$ 250
	Miscellaneous	Miscellaneous includes uncategorized expenses. Includes funding for elected official business meetings, speaker/volunteer acknowledgements, etc.	09-21-00	$ 12,355	$ 4,908	$ 10,000	$ 5,833	$ 8,749	$ 10,000
	Contingency		09-21-03					$ -	
	Employee Appreciation	Annual employee appreciation events.	09-21-03	$ 1,960	$ 391	$ 2,500	$ 28	$ 41	$ 2,500
	Flood Management	Emergency expenses related to flood	09-25-00	$ 286,672	$ 110,616	$ -		$ -	
			Total Other Expenses	$ 319,425	$ 121,554	$ 20,400	$ 9,591	$ 14,386	$ 20,905
Transfers	Transfer to Emergency Reserve Fund	Transfer to Emergency Reserve Fund to cover any emergency expenses.	20-20-00	$ 317,500	$ 100,000	$ -	$ -	$ -	$ -
	Transfer to Projects Fund	Transfer to Projects Fund to cover any Projects Fund related expenses (Route 9 Corridor 6th Street Project, Melody Lane).	20-22-00	$ -	$ 449,796	$ -	$ -	$ -	$ -
	Transfer to Brush Creek NID Bond Debt Service Fund	Transfer of proceeds from the Creekside Land Sale for Brush Creek NID Debt Service	20-26-00	$ -	$ 140,000	$ 112,357	$ -	$ 112,357	$ 60,881
	Transfer to Transportation Fund			$ -	$ -	$ -	$ -	$ -	
	Transfer to Brink Meyer Road NID Bond Debt Service Fund	Transfer of proceeds from the Creekside Land Sale for Brink Meyer Road NID Debt Service	20-27-00	$ -	$ 282,822	$ 247,063	$ -	$ 247,063	$ 235,682
			Total Transfers	$ 317,500	$ 972,618	$ 359,420	$ -	$ 359,420	$ 296,562
			Total General Fund (10) Administration (501)	$ 1,842,961	$ 2,330,698	$ 1,747,687	$ 1,035,800	$ 1,673,694	$ 1,578,684

Type	Account	Description	Account	2019 Actual	2020 Actual	2021 Budget	YTD 08/31/2021	2021 Projected	2022 Budget
		General Fund (10) Police (505)							
Personnel	Salaries	The total salaries for Police Department employees.	01-01-00	$ 860,953	$ 866,385	$ 1,029,980	$ 649,295	$ 929,071	$ 1,073,113
	Overtime	Any additional salary payment over the base rate of pay for department employees.	01-03-00	$ 15,959	$ 12,659	$ 20,000	$ 16,523	$ 25,142	$ 25,000
	FICA & Medicare	This is the City's share of FICA & Medicare cost for its employees.	01-21-00	$ 64,707	$ 64,827	$ 80,323	$ 48,741	$ 70,318	$ 82,093
	Retirement	The City's LAGERS contribution for 2022 is 13.7% of police salaries. The contribution for employees who are not police officers is 12.0%.	01-22-00	$ 86,935	$ 111,949	$ 143,847	$ 88,477	$ 132,716	$ 142,724
	Membership Fees & Dues	The fees associated with membership to organizations for Police employees.	01-41-00	$ 475	$ 420	$ 950	$ 445	$ 700	$ 950
	Professional Development	Cost of educational seminars and conferences attended by Police employees.	01-41-02	$ 3,080	$ 2,107	$ 4,500	$ 500	$ 3,000	$ 4,500
	Tuition Reimbursement	Reimbursement of educational advancement of employees.	01-43-00	$ 1,500	$ 2,775	$ 4,500	$ 1,500	$ 3,500	$ 4,500
			Total Personnel	$ 1,033,608	$ 1,061,121	$ 1,284,101	$ 805,482	$ 1,164,447	$ 1,332,880
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	$ 149,589	$ 155,056	$ 199,891	$ 106,675	$ 160,012	$ 176,013
	Workers Compensation	The workers compensation premium that covers all Police employees.	02-03-00	$ 36,119	$ 58,020	$ 60,921	$ 71,381	$ 71,498	$ 78,648
	Unemployment	This covers the cost of any unemployment insurance claims for the Police Department.	02-04-00		$ 1,026	$ 1,500	$ -	$ -	$ -
			Total Insurance	$ 185,709	$ 214,102	$ 262,312	$ 178,056	$ 231,510	$ 254,661
Utilities	Telephone & Voicemail	Private line to assist with investigations or other confidential matters in the Department.	03-01-00	$ 1,608	$ 2,092	$ 1,500	$ 219	$ 328	$ 1,500
	Mobile Phones	The cost of cellular phones and coverage for Police personnel.	03-05-00	$ 1,926	$ 3,449	$ 4,500	$ 1,142	$ 3,500	$ 4,500
			Total Utilities	$ 3,534	$ 5,541	$ 6,000	$ 1,361	$ 3,828	$ 6,000
Offitice 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	$ 1,137	$ 2,136	$ 2,800	$ 193	$ 2,400	$ 2,800
	Postage	All postage and shipping costs, along with any incidental charges.	05-02-00	$ 113	$ 120	$ 250	$ 78	$ 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	$ 50	$ 90	$ 500	$ -	$ 450	$ 500
	Small Office Equipment	Items such as printers, calculators, etc.	05-20-00	$ 393	$ 263	$ 1,000	$ -	$ 500	$ 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	$ 7,960	$ 4,408	$ 10,000	$ 3,476	$ 8,500	$ 10,000
	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	$ 2,080	$ 2,589	$ 3,500	$ 1,586	$ 2,800	$ 4,000
	Terminal - Platte County	Service charges to access the Platte County Sheriff's database (annual payment).	05-22-02	$ 2,251	$ 2,251	$ 2,600	$ 2,266	$ 2,266	$ 2,600
	Uniforms	Purchase of uniforms and uniform equipment for each officer.	05-31-00	$ 3,048	$ 2,895	$ 7,000	$ 2,621	$ 6,500	$ 7,000
	Other Purchases	Training and use of AED devices within the Department.	05-99-00		$ -	$ 500	$ -	$ 400	$ 500
			Total Office Expenses	$ 17,032	$ 14,752	$ 28,150	$ 10,219	$ 24,016	$ 28,650

General Fund (10) Police (505)									
Type	Account	Description	Account	2019 Actual	2020 Actual	2021 Budget	YTD 08/31/2021	2021 Projected	2022 Budget
Maintenance	Vehicle Repair & Maintenance	Maintenance and repair of police vehicles.	06-21-00	$ 14,570	$ 14,241	$ 18,000	$ 6,770	$ 17,000	$ 19,000
	Equipment Repair & Maintenance	Maintenance and repair of police equipment/Radio Contract/park cameras contract	06-21-01	$ 2,727	$ 1,770	$ 4,000	$ 1,970	$ 4,000	$ 4,000
	Vehicle Gas & Oil	Fuel for Police Department vehicles.	06-22-00	$ 28,835	$ 19,533	$ 45,000	$ 6,320	$ 25,000	$ 45,000
	Crimestar Maintenance	Maintenance on the City's Crimestar service and TIPS Hotline Fee (annual payment).	06-32-02	$ 1,500	$ 1,500	$ 1,500	$ -	$ 1,500	$ 1,500
	Office Equipment Maintenance	Service contract/maintenance for Police Department copier (annual payment).	06-34-00	$ 384	$ 413	$ 800	$ -	$ 650	$ 900
			Total Maintenance	$ 48,016	$ 37,457	$ 69,300	$ 15,060	$ 48,150	$ 70,400
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	$ 1,156	$ 636	$ 3,500	$ 1,129	$ 3,500	$ 3,500
	Crime Commission	The City's annual contribution to the Crime Commission (annual payment).	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	$ 869	$ 1,738	$ 2,000
	Contractual Service Agreement	Payments for investigative information services rendered, Leads on Line, Medical Advisor/AED, and Accurint Information Services.	07-90-00	$ 361	$ 360	$ 2,000	$ 360	$ 540	$ 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	$ 236	$ -	$ 700	$ -	$ 350	$ 700
			Total City Services	$ 2,253	$ 1,496	$ 8,700	$ 2,858	$ 6,628	$ 8,700
Other Exp.	Miscellaneous	Miscellaneous includes uncategorized expenses.	09-21-00	$ 182	$ -	$ 350	$ -	$ 100	$ 350
	Harvesters-Deer Donation	This line item is used for Harvester donations for deer management.	09-21-04	$ 180	$ -	$ 1,500	$ -	$ 750	$ 1,500
			Total Other Expenses	$ 362	$ -	$ 1,850	$ -	$ 850	$ 1,850
			Total General Fund (10) Police Expenses	$ 1,290,514	$ 1,334,469	$ 1,660,413	$ 1,013,036	$ 1,479,428	$ 1,703,141

General Fund (10) Court (510)									
Type	Account	Description	Account	2019 Actual	2020 Actual	2021 Budget	YTD 08/31/2021	2021 Projected	2022 Budget
Personnel	Salaries	Salaries of the Court Clerk and Part-Time Court Clerk.	01-01-00	$ 67,056	$ 67,300	$ 69,461	$ 34,094	$ 49,104	$ 49,237
	Overtime	Any additional salary payment over the base rate of pay for department employees.	01-03-00	$ 25	$ -	$ -	$ 293	$ 293	$ -
	Judge	Judge's annual salary.	01-11-00	$ 18,000	$ 18,000	$ 18,000	$ 12,462	$ 18,000	$ 18,000
	FICA & Medicare	The City's share of FICA & Medicare cost for its employees.	01-21-00	$ 6,867	$ 6,626	$ 6,691	$ 3,731	$ 5,381	$ 3,767
	Retirement	The City's LAGERS contribution for 2021 is 12.0% of general employee salaries.	01-22-00	$ 4,714	$ 5,398	$ 5,402	$ 4,618	$ 6,927	$ 5,416
	Judge Allowance	Judge's allowance ($45/month).	01-32-00	$ 540	$ 540	$ 540	$ 360	$ 540	$ 540
	Membership Fees & Dues	The fees associated with membership to organizations for the Judge, attorneys, and Court employees.	01-41-00	$ 500	$ 100	$ 550	$ -	$ -	$ 300
	Professional Development	Cost of educational seminars and conferences attended by Court employees.	01-41-02	$ 2,950	$ 784	$ 5,500	$ 339	$ 3,500	$ 5,000
	Prosecutor	Prosecutor's annual salary.	01-51-00	$ 16,040	$ 15,000	$ 15,000	$ 8,750	$ 15,000	$ 15,000
	Public Defender	Public Defender's annual salary.	01-51-02	$ 7,200	$ 7,200	$ 7,200	$ 4,200	$ 7,200	$ 7,200
			Total Personnel	$ 123,891	$ 120,948	$ 128,344	$ 68,847	$ 105,945	$ 104,460
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	$ 9,595	$ 9,175	$ 10,859	$ 7,615	$ 11,422	$ 12,626
	Workers Compensation	The workers compensation premium that covers all Municipal Court employees.	02-03-00	$ 3,347	$ 7,597	$ 7,977	$ 874	$ 881	$ 969
			Total Insurance	$ 12,942	$ 16,772	$ 18,835	$ 8,488	$ 12,303	$ 13,595
Utilities	Mobile Phones	Cellular phone stipend for Court Clerk ($10/month).	03-05-00	$ 120	$ 120	$ 120	$ 60	$ 120	$ 120
			Total Utilities	$ 120	$ 120	$ 120	$ 60	$ 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	$ 353	$ 201	$ 1,000	$ 57	$ 85	$ 1,000
	Postage	All postage and shipping costs, along with any incidental charges.	05-02-00	$ 266	$ 569	$ 500	$ 96	$ 500	$ 500
	Printing	Expenses for printing work not performed by City personnel. Includes business cards, forms, notices, letterhead, and books.	05-04-00	$ 2,068	$ 638	$ 3,000		$ -	$ 3,000
	Publications	Purchase of books and periodicals that are pertinent to City services and/or employee performance.	05-05-00	$ 411	$ -	$ 500		$ 478	$ 500
	Processing Fees	Fees associated with processing credit cards.	05-06-00	$ -	$ -		$ -	$ -	
			Total Office Expenses	$ 3,098	$ 1,408	$ 5,000	$ 153	$ 1,063	$ 5,000
Maintenance	Software Support Agreement	Maintenance agreement with Tyler Technologies for the Incode court module. Possible ShowMe Software conversion 9/1/2021.	06-33-00	$ 3,014	$ 2,769	$ 4,500	$ 2,907	$ 2,907	$ 2,769
	Office Equipment Maintenance	Maintenance costs for Municipal Court copier.	06-34-00	$ 280	$ 310	$ 250	$ 310	$ 465	$ 350
			Total Maintenance	$ 3,295	$ 3,079	$ 4,750	$ 3,217	$ 3,372	$ 3,119
City Services	Boarding of Prisoners	The cost to board prisoners at the Platte County prison facilities.	07-80-00	$ 3,883	$ 3,598	$ 7,000	$ -	$ -	$ 5,500
	Bailiff	The cost to have a police officer stand as bailiff for court.	07-82-00	$ 8,133	$ 3,976	$ 7,500	$ 3,589	$ 5,383	$ 7,500
	Translator	Translation services for non-English speaking defendants.	07-82-01	$ 607		$ 650	$ 139	$ 208	$ 650
			Total City Services	$ 12,623	$ 7,574	$ 15,150	$ 3,728	$ 5,591	$ 13,650
Other Exp.	Miscellaneous	Miscellaneous includes uncategorized expenses.	09-21-00	$ -	$ 160	$ 500	$ 255	$ 383	$ 500
			Total Other Expenses	$ -	$ 160	$ 500	$ 255	$ 383	$ 500
			Total General Fund (10) Court Expenses	$ 155,969	$ 150,061	$ 172,699	$ 84,748	$ 128,777	$ 140,444

General Fund (10) Public Works (515)									
Type	Account	Description	Account	2019 Actual	2020 Actual	2021 Budget	YTD 08/31/2021	2021 Projected	2022 Budget
Personnel	Salaries	Includes salaries for Public Works employees. A portion is covered by the Sewer Administrative Fee, as related to sewer work performed and the Parks Sales Tax Fund, as it relates to project management of park improvements.	01-01-00	$ 159,872	$ 184,852	$ 197,611	$ 137,657	$ 206,485	$ 199,456
	FICA & Medicare	This is the City's share of FICA & Medicare cost for its employees.	01-21-00	$ 11,673	$ 13,392	$ 15,117	$ 9,870	$ 14,805	$ 15,258
	Retirement	The City's LAGERS contribution for 2022 is 12.0% of general employee salaries.	01-22-00	$ 10,342	$ 12,868	$ 13,906	$ 10,214	$ 15,321	$ 12,758
	Public Works Director Auto Allowance	Public Works Director auto allowance ($250/month).	01-33-00	$ 3,000	$ 3,000	$ 3,000	$ 2,000	$ 3,000	$ 3,000
	Membership Fees & Dues	The fees associated with membership to organizations for the Public Works Director.	01-41-00	$ 417	$ 818	$ 820	$ 430	$ 825	$ 825
	Professional Development	Cost of educational seminars and conferences attended by Public Works employees.	01-41-02	$ 4,389	$ 598	$ 4,500	$ 115	$ 3,000	$ 4,000
			Total Personnel	$ 189,882	$ 215,527	$ 234,954	$ 160,286	$ 243,436	$ 235,297
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	$ 26,867	$ 26,564	$ 31,645	$ 21,255	$ 31,883	$ 35,071
	Workers Compensation	The workers compensation premium that covers Public Works employees.	02-03-00	$ 573	$ 587	$ 500	$ 1,747	$ 1,747	$ 1,931
			Total Insurance	$ 27,440	$ 27,151	$ 32,145	$ 23,003	$ 33,630	$ 37,002
Utilities	Mobile Phones	Cellular stipend for the Public Works Director ($40/month) and cell phone expense for inspector.	03-05-00	$ 563	$ 712	$ 700	$ 358	$ 700	$ 700
			Total Utilities	$ 563	$ 712	$ 700	$ 358	$ 700	$ 700
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	$ 452	$ 913	$ 850	$ 13	$ 800	$ 850
	Postage	All postage and shipping costs, along with any incidental charges.	05-02-00	$ 33	$ 245	$ 150	$ 34	$ 50	$ 150
	Printing	Expenses for printing work not performed by City personnel. This includes items such as business cards, forms, letterhead, and books.	05-04-00	$ 84	$ 471	$ 150	$ 21	$ 200	$ 150
	Uniforms	Uniform allowance is provided for required apparel for the Public Works inspector.	05-31-00	$ -	$ -	$ 250	$ -	$ 250	$ 250
			Total Office Expenses	$ 568	$ 1,629	$ 1,400	$ 68	$ 1,300	$ 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	$ 3,916	$ 5,945	$ 3,500	$ 3,809	$ 3,500	$ 3,500
			Total Maintenance	$ 3,916	$ 5,945	$ 3,500	$ 3,809	$ 3,500	$ 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	$ 54,917	$ 31,547	$ 40,000	$ 6,551	$ 25,000	$ 40,000
			Total Professional Fees	$ 54,917	$ 31,547	$ 40,000	$ 6,551	$ 25,000	$ 40,000
Other Exp.	Miscellaneous	Miscellaneous includes uncategorized expenses.	09-21-00	$ 466	$ 312	$ 500	$ 88	$ 100	$ 500
			Total Other Expenses	$ 466	$ 312	$ 500	$ 88	$ 100	$ 500
			Total General Fund (10) Public Works Expenses	$ 277,753	$ 282,824	$ 313,199	$ 194,162	$ 307,666	$ 318,399

General Fund (10) Community Development (518)									
Type	Account	Description	Account	2019 Actual	2020 Actual	2021 Budget	YTD 08/31/2021	2021 Projected	2022 Budget
Personnel	Salaries	The total salaries for Community Development employees.	01-01-00	$ 211,438	$ 223,451	$ 258,023	$ 168,573	$ 251,128	$ 256,569
	Overtime	Any additional salary payment over the base rate of pay for department employees.		$ 46	$ -	$ -	$ -	$ -	$ -
	FICA & Medicare	This is the City's share of FICA & Medicare cost for its employees.	01-21-00	$ 16,223	$ 16,954	$ 19,739	$ 12,424	$ 18,480	$ 19,628
	Retirement	The City's LAGERS contribution for 2022 is 12.0% of general employee salaries.	01-22-00	$ 16,417	$ 21,658	$ 26,775	$ 18,805	$ 28,234	$ 25,696
	Community Development Director Auto Allowance	Community Development Director auto allowance ($200/month).	01-31-00	$ 2,400	$ 2,400	$ 2,400	$ 1,600	$ 2,400	$ 2,400
	Membership Fees and Dues	The fees associated with membership to organizations for Community Development employees.	01-41-00	$ 435	$ 1,004	$ 950	$ 185	$ 370	$ 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	$ 4,123	$ 655	$ 10,400	$ 325	$ 650	$ 12,500
			Total Personnel	$ 251,082	$ 266,123	$ 318,287	$ 201,911	$ 301,262	$ 318,093
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	$ 16,910	$ 21,020	$ 21,199	$ 19,798	$ 25,737	$ 28,311
	Workers Compensation	The workers compensation premium that covers all Community Development employees.	02-03-00	$ 740	$ 548	$ 575	$ 2,184	$ 2,191	$ 2,410
	Unemployment	This covers the cost of any unemployment insurance claims for the Community Development Department.	02-04-00	$ -	$ -	$ 500	$ 808	$ 808	$ 500
			Total Insurance	$ 17,650	$ 21,568	$ 22,275	$ 22,790	$ 28,736	$ 31,221
Utilitie	Mobile Phones & Pagers	The cost of cellular phones and coverage for Community Development employees.	03-05-00	$ 724	$ 1,488	$ 1,600	$ 268	$ 536	$ 1,500
			Total Utilities	$ 724	$ 1,488	$ 1,600	$ 268	$ 536	$ 1,500
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	$ 2,155	$ 4,264	$ 1,000	$ 81	$ 162	$ 1,000
	Postage	All postage and shipping costs, along with any incidental charges.	05-02-00	$ 1,139	$ 1,011	$ 2,000	$ 598	$ 714	$ 1,000
	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	$ 84	$ 121	$ 200	$ -	$ -	$ 100
	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	$ 523	$ 161	$ -	$ -	$ -	$ -
	Small Office Equipment	Small equipment such as desktop printers, hole punches, calculators, etc.	05-20-00	$ -	$ -	-	$ -	$ -	$ -
	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	$ 146	$ 78	$ 250	$ 36	$ 72	$ 200
	Uniforms	An allowance is provided for required apparel including uniforms, boots, gloves, etc. on an "as needed" basis.	05-31-00	$ 491	$ 535	$ 200	$ -	$ -	$ 650
			Total Office Expenses	$ 4,538	$ 6,170	$ 3,650	$ 715	$ 948	$ 2,950
Maintenance	Vehicle Repair & Maintenance	All maintenance and repair work for Community Development Department vehicles.	06-21-00	$ 42	$ 227	$ 500	$ 640	$ -	$ 500
	Vehicle Gas & Oil	Fuel for Community Development Department vehicles.	06-22-00	$ 1,174	$ 1,278	$ 1,000	$ 1,365	$ 242	$ 1,000
			Total Maintenance	$ 1,216	$ 1,505	$ 1,500	$ 2,005	$ 242	$ 1,500
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	$ 4,630	$ 257	$ 2,000	$ 417	$ 576	$ 1,000
	Code Enforcement	Costs associated with code enforcement services, including condemnation, demolition, mowing, trash removal, liens and other enforcement expenses.	07-04-00	$ 13,084	$ -	$ 3,000	$ 2,388	$ 3,506	$ 3,000
			Total City Services	$ 17,714	$ 257	$ 5,000	$ 2,805	$ 4,082	$ 4,000
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	$ 1,670	$ 2,404	$ 5,000	$ 8,450	$ 10,400	$ 5,000
	NPDES II/Arcview	The cost to purchase data, aerials, and maintain the City's GIS mapping system.	08-03-02	$ 400	$ 1,337	$ 1,700	$ 250	$ 500	$ 3,900
			Total Professional Fees	$ 2,070	$ 3,741	$ 6,700	$ 8,700	$ 10,900	$ 8,900
Other Expenses	Planning Commission meeting food/supplies	Food and miscellaneous supplies associated with Planning Commission meetings.	09-20-00	$ 130	$ 57	$ 150	$ -	$ -	$ 150
	Miscellaneous	Miscellaneous includes uncategorized expenses.	09-21-00	$ 3	$ 384	$ 150	$ 719	$ 1,438	$ 900
			Total Other Expenses	$ 133	$ 441	$ 300	$ 719	$ 1,438	$ 1,050
			Total General Fund (10) Community Development Expenses	$ 295,127	$ 301,293	$ 359,311	$ 239,913	$ 348,144	$ 369,214

General Fund (10) Streets (520)									
Type	Account	Description	Account	2019 Actual	2020 Actual	2021 Budget	YTD 08/31/2021	2021 Projected	2022 Budget
Personnel	Salaries	The total salaries for Streets Division employees.	01-01-00	$ 235,375	$ 247,180	$ 276,656	$ 196,929	$ 295,394	$ 284,962
	Overtime	Any additional salary payment over the base rate of pay for department employees.	01-03-00	$ 15,958	$ 9,990	$ 17,000	$ 14,091	$ 17,000	$ 18,000
	FICA & Medicare	This is the City's share of FICA & Medicare cost for its employees.	01-21-00	$ 18,311	$ 19,038	$ 22,465	$ 15,424	$ 21,800	$ 21,800
	Retirement	The City's LAGERS contribution for 2021 is 12.0% of general employee salaries.	01-22-00	$ 21,287	$ 26,978	$ 33,183	$ 25,322	$ 31,346	$ 31,346
	Professional Development	Cost for educational seminars and conferences attended by Streets employees.	01-41-02	$ 15	$ -	$ 500	$ -	$ -	$ 500
			Total Personnel	$ 290,946	$ 303,186	$ 349,804	$ 251,766	$ 365,540	$ 356,608
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	$ 41,039	$ 39,598	$ 46,910	$ 38,927	$ 58,391	$ 64,230
	Workers Compensation	The workers compensation premium that covers all Streets Divisions employees.	02-03-00	$ 20,582	$ 30,157	$ 31,665	$ 33,979	$ 33,979	$ 37,447
	Unemployment	This covers the cost of any unemployment insurance claims for the Streets Division.	02-04-00	$ -	$ -	$ 1,500	$ -	$ -	$ -
			Total Insurance	$ 61,621	$ 69,754	$ 80,075	$ 72,906	$ 92,370	$ 101,677
Utilities	Telephone & Voicemail	The charges for local and long distance telephone service and internet for the Street Barn.	03-01-00	$ 2,629	$ 2,758	$ 1,800	$ 285	$ 1,800	$ 2,800
	Electricity	Electric utility charges for the Street Barn.	03-02-00	$ 3,098	$ 2,336	$ 4,200	$ 1,344	$ 3,500	$ 4,200
	Gas	Gas utility charges for the Street Barn.	03-03-00	$ 1,766	$ 370	$ 2,000	$ 1,095	$ 2,000	$ 2,000
	Water	Water loads and drinking water for the Street Barn.	03-04-00	$ 4,767	$ 4,493	$ 5,000	$ 1,924	$ 4,000	$ 5,000
	Mobile Phones	The cost of cellular phones and coverage for street division employees.	03-05-00	$ 990	$ 2,125	$ 2,800	$ 396	$ 2,000	$ 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	$ 300	$ 300	$ 1,200	$ 160	$ 500	$ 1,200
			Total Utilities	$ 13,549	$ 12,381	$ 17,000	$ 5,204	$ 13,800	$ 18,000

General Fund (10) Streets (520)									
Type	Account	Description	Account	2019 Actual	2020 Actual	2021 Budget	YTD 08/31/2021	2021 Projected	2022 Budget
Office Expenses	Office Supplies, Computer Accessories & Consumable Items	This includes items such as stationery, pens/pencils, folders, etc. as well as computer accessories, meeting supplies and general consumables.	05-01-00	$ 233	$ 565	$ 1,000	$ 24	$ 500	$ 1,000
	Small Office Equipment	Items such as printers, telephones, etc.	05-20-00		$ -	$ 500	$ -	$ 250	$ 500
	Shop Supplies & Materials	Miscellaneous small equipment purchases such as hedge trimmers, saws, brooms, etc.	05-21-00	$ 4,890	$ 6,694	$ 6,500	$ 2,026	$ 6,500	$ 7,000
	Uniforms	Allowance provided for uniforms, including boots, winter apparel, and apparel with the City logo.	05-31-00	$ 2,927	$ 2,602	$ 3,000	$ 640	$ 3,000	$ 3,000
			Total Office Expenses	$ 8,050	$ 9,861	$ 11,000	$ 2,690	$ 10,250	$ 11,500
	Street Lights-Electricit		07-41-00						
	Storm Sewers-General Repai		07-32-00				$ 200		
City Services	Snow Removal Supplies		07-20-00						
	Street Lights - Electricity		07-41-00				$ 315		
	Clean up and Recycling Expenses	All expenses pertaining to the semiannual cleanup events held during the spring and fall for residents, including the electronics recycling and paper shredding.	07-43-00	$ 18,328	$ 13,502	$ 19,000	$ 8,207	$ 18,000	$ 19,000
	Household Hazardous Waste	All expenses pertaining to the MARC Household Hazardous Waste Collection Program and local event. The MARC HHW program allows residents to safely dispose of such waste at no charge. Previously in Administration Division.	07-43-02	$ 7,246	$ 7,435	$ 8,000	$ 7,435	$ 7,435	$ 8,000
	Mosquito & Weed Control	Chemicals used to abate weeds and mosquitoes around the City.	07-51-00	$ 920	$ 550	$ 1,800	$ 1,155	$ 1,800	$ 2,000
	Animal Control	Supplies for animal control.	07-55-00	$ -	$ -	$ 100	$ -	$ -	$ 100
			Total City Services	$ 26,495	$ 21,487	$ 28,900	$ 17,312	$ 27,235	$ 29,100
Other Expenses	Building Maintenance & Repair	Maintenance and repair charges for the Streets Building	06-01-00	$ -	$ -	$ -	$ 128	$ -	$ -
	Vehicle Repair & Maintenan	Vehicle Repair & Maintenan					$ 281		
	Miscellaneous	Miscellaneous includes uncategorized expenses.	09-21-00	$ 19	$ -	$ -	$ -	$ -	
			Total Other Expenses	$ 19	$ -	$ -	$ 409	$ -	$ -
			Total General Fund (10) Streets Expenses	$ 400,680	$ 416,669	$ 486,779	$ 350,287	$ 509,195	$ 516,885

Type	Account	Description	Account	2019 Actual	2020 Actual	2021 Budget	YTD 08/31/2021	2021 Projected	2022 Budget
General Fund (10) Parks (525)									
Personnel	Salaries	The total salaries for Parks employees.	01-01-00	$ 121,535	$ 126,776	$ 137,124	$ 99,937	$ 149,905	$ 141,244
	Overtime	Any additional salary payment over the base rate of pay for department employees.	01-03-00	$ 10,975	$ 7,603	$ 10,000	$ 6,922	$ 10,383	$ 10,000
	Seasonal Landscape Maintenance Workers	Four part-time seasonal employees are hired to maintain parks during the summer.	01-05-00	$ 44,445	$ 54,526	$ 50,000	$ 28,024	$ 42,036	$ 50,000
	FICA & Medicare	This is the City's share of FICA & Medicare cost for its employees.	01-21-00	$ 13,208	$ 14,139	$ 15,080	$ 9,915	$ 14,873	$ 10,805
	Retirement	The City's LAGERS contribution for 2022 is 12.0% of general employee salaries.	01-22-00	$ 11,723	$ 15,965	$ 16,625	$ 12,655	$ 18,982	$ 15,537
	Membership Fees and Dues	The fees associated with membership to organizations for Parks employees.	01-41-00	$ -	$ -	$ -	$ -	$ -	$ -
	Professional Development	This includes the costs for educational seminars and conferences attended by Parks employees.	01-41-02	$ 17	$ 16	$ 500	$ -	$ -	$ 500
			Total Personnel	$ 201,902	$ 219,024	$ 229,329	$ 157,453	$ 236,179	$ 228,086
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	$ 27,850	$ 33,254	$ 39,824	$ 25,607	$ 38,410	$ 42,252
	Workers Compensation	The workers compensation premium that covers all Parks employees.	02-03-00	$ 9,128	$ 10,406	$ 10,926	$ 14,696	$ 14,696	$ 16,196
	Unemployment	This covers the cost of any unemployment insurance claims for the Parks Division.	02-04-00	$ -	$ 91	$ 1,000	$ -	$ -	$ -
			Total Insurance	$ 36,977	$ 43,750	$ 51,750	$ 40,303	$ 53,106	$ 58,448
Utilities	Telephone & Voicemail	The charges for local and long distance telephone service for the Parks office.	03-01-00	$ 4,074	$ 3,942	$ 3,500	$ 249	$ 3,000	$ 3,500
	Electricity	Electric utility charges for the Parks office and Parks storage building.	03-02-00	$ 20,195	$ 6,385	$ 22,000	$ 9,200	$ 20,000	$ 22,000
	Gas	Gas utility charges for the Parks office. Terminated in 2017.	03-03-00	$ -	$ -	$ -	$ -	$ -	$ -
	Water	Water utility charges and drinking water for the Parks office.	03-04-00	$ 3,334	$ 13,234	$ 6,000	$ 1,667	$ 4,000	$ 6,000
	Mobile Phones	The cost of cellular phones and coverage for Parks employees.	03-05-00	$ 618	$ 705	$ 800	$ 128	$ 500	$ 800
	Trash Hauling	Trash hauling for the City parks. Includes recycling containers.	03-09-00	$ 160	$ 199	$ 1,000	$ 300	$ 1,000	$ 1,000
			Total Utilities	$ 28,381	$ 24,466	$ 33,300	$ 11,544	$ 28,500	$ 33,300
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	$ 478	$ 443	$ 500	$ 156	$ 350	$ 500
	Postage	All postage and shipping costs, along with any incidental charges.	05-02-00	$ 3	$ 1	$ 75	$ 1	$ 25	$ 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	$ 264	$ 477	$ 500	$ 448	$ 650	$ 500
	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.	05-20-00	$ -	$ 150	$ 250	$ -	$ -	$ 250
	Equipment & Hand Tools	Any equipment or hand tools needed to carry out the work of the Parks Division.	05-21-00	$ 8,882	$ 7,194	$ 6,500	$ 4,296	$ 6,500	$ 7,500
	Uniforms	Allowance provided for uniforms, including boots, winter apparel, and apparel with the City logo.	05-31-00	$ 531	$ 2,334	$ 2,000	$ 154	$ 2,000	$ 2,000
	Restroom Supplies	Toiletries for the public restrooms in English Landing Park and Platte Landing Park.	05-41-01	$ 508	$ 2,846	$ 3,000	$ 2,132	$ 3,500	$ 3,500
	Trash Bags	Trash and dog waste bags for the receptacles in City parks.	05-41-02	$ 435	$ 3,609	$ 4,700	$ 1,907	$ 3,000	$ 4,500
	Park Enhancements	Amenity improvements for City parks.	05-41-03	$ 5,795	$ 13,771	$ 10,000	$ 5,141	$ 7,500	$ 10,000
	Grass Seed & Fertilizer	Grass seed and fertilizer for the City parks.	05-42-00	$ 463	$ 3,461	$ 5,000	$ 3,071	$ 6,000	$ 7,000
	Other Purchases	Unbudgeted purchase of supplies.	05-99-00	$ 176	$ 311	$ 500	$ 16	$ 100	$ 500
			Total Office Expenses	$ 17,533	$ 34,596	$ 33,075	$ 17,323	$ 29,625	$ 36,375

General Fund (10) Parks (525)										
Type	Account	Description	Account	2019 Actual	2020 Actual	2021 Budget	YTD 08/31/2021	2021 Projected	2022 Budget
Maintenance	Building Maintenance & Repair	Maintenance and repair of Parks office building and other park structures.	06-01-00	$ 4,654	$ 19,579	$ 6,000	$ 4,778	$ 9,000	$ 8,000
	Restrooms	Maintenance of the permanent public restrooms in English Landing Park and Platte Landing Park	06-03-00	$ 1,097	$ 4,037	$ 8,000	$ 5,485	$ 8,000	$ 8,000
	Stage Maintenance	Maintenance for the Maxine McKeon Stage in English Landing Park.	06-05-01	$ 65	$ -	$ 300	$ -	$ -	$ 300
	Ball Field Maintenance	Includes maintenance ball fields, volleyball courts, and related amenities.	06-05-02	$ 3,512	$ 12,172	$ 6,000	$ 586	$ 1,000	$ 6,000
	Trail Maintenance	Maintenance of park trails. Includes crackseal and seal coat of trail along 45 Hwy from 9 Hwy to Klamm Road ($4,000)	06-05-03	$ 5,246	$ 1,150	$ 6,500	$ 272	$ 2,000	$ 6,500
	Playground Equipment & Repair	Maintenance for the playground at English Landing Park.	06-12-00	$ 978	$ 3,561	$ 3,000	$ 360	$ 2,000	$ 3,000
	Spirit Fountain	Maintenance for the Gresham Spirit fountain by the Train Depot. Includes preventative maintenance for fountain pump.	06-13-00	$ 1,277	$ 2,591	$ 2,500	$ 1,327	$ 2,000	$ 2,500
	Vehicle Repair & Maintenance	Maintenance for the Parks Division vehicles.	06-21-00	$ 5,831	$ 1,438	$ 5,000	$ 3,825	$ 5,000	$ 5,000
	Equipment Repair & Maintenance	Repair and maintenance of Parks Division equipment. This does not include lawn mowers.	06-21-01	$ 8,145	$ 3,074	$ 3,500	$ 2,786	$ 3,500	$ 400
	Tractor Mowing Equipment	Maintenance and repair of Parks Division lawn mowers and tractors.	06-21-02	$ 3,555	$ 4,198	$ 5,000	$ 1,966	$ 9,000	$ 5,000
	Vehicle Gas & Oil	Fuel for Parks Division vehicles.	06-22-00	$ 2,744	$ 2,599	$ 4,000	$ 2,545	$ 2,500	$ 4,000
	Equipment Gas & Oil	Fuel and oil for park mowing equipment.	06-22-01	$ 3,026	$ 2,769	$ 3,200	$ 1,381	$ 2,000	$ 3,200
			Total Maintenance	$ 40,131	$ 57,169	$ 53,000	$ 25,311	$ 46,000	$ 51,900
City Services	Rental of Portable Toilets	Rental of portable toilets in convenient locations throughout English Landing Park.	07-20-00	$ 6,013	$ 9,625	$ 8,000	$ 5,218	$ 8,000	$ 8,000
	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	$ 5,795	$ 5,231	$ 10,000	$ 4,269	$ 8,000	$ 10,000
	Landscaping	To purchase mulch, perennials, top soil, etc. for all Parks.	07-51-01	$ 194	$ 1,362	$ 4,000	$ 120	$ 2,000	$ 4,000
	Tree Trimming & Removal	The trimming and removal of any unsafe and/or unhealthy trees in City parks. Helps to maintain Tree City USA status. Funding includes the local match associated with the MDC TRIM grant.	07-52-00	$ 13,452	$ 22,945	$ 20,000	$ 25,160	$ 27,000	$ 25,000
	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	$ 2,550	$ 4,474	$ 6,000	$ 902	$ 4,000	$ 6,000
	Rental Equipment	Rental costs for equipment needed but not owned by the City, such as a lift to accommodate in-house tree pruning. Rental of an auger and additional equipment.	07-60-00	$ 94	$ 612	$ 1,200	$ 425	$ 1,000	$ 1,200
			Total City Services	$ 28,096	$ 44,248	$ 49,200	$ 36,094	$ 50,000	$ 54,200
Other Exp.	Miscellaneous	Miscellaneous includes uncategorized expenses.	09-21-00	$ -	$ 221	$ 1,000	$ -	$ 50	$ 1,000
			Total Other Expenses	$ -	$ 221	$ 1,000	$ -	$ 50	$ 1,000
			Total General Fund (10) Parks Expenses	$ 353,020	$ 423,476	$ 450,654	$ 288,026	$ 443,460	$ 463,309

General Fund (10) Nature Sanctuary (535)

Type	Account	Description	Account	2019 Actual	2020 Actual	2021 Budget	YTD 08/31/2021	2021 Projected	2022 Budget
Personnel	Salaries	Includes salaries for Nature Sanctuary employees.	01-01-00	$ 33,214	$ 38,488	$ 38,781	$ 28,546	$ 42,818	$ 39,632
	Overtime	Any additional salary payment over the base rate of pay for department employees.	01-03-00	$ 627	$ 192	$ 1,000	$ -	$ -	$ -
	FICA & Medicare	This is the City's share of FICA & Medicare cost for its employees.	01-21-00	$ 2,589	$ 2,959	$ 3,043	$ 2,179	$ 3,269	$ 3,032
	Retirement	The City's LAGERS contribution for 2022 is 12.0% of general employee salaries.	01-22-00			$ 2,986	$ 1,949	$ 2,924	$ 2,906
	Professional Development	This includes hthe costs for educational seminars and conferences attended by the Nature Sanctuary employees.	01-41-02		$ 125	$ 500	$ 119	$ 179	$ 1,000
			Total Personnel	$ 36,431	$ 41,763	$ 46,310	$ 32,793	$ 49,189	$ 46,570
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		$ 2,244	$ 5,273	$ 2,625	$ 3,938	$ 3,754
			Total Insurance	$ -	$ 2,244	$ 5,273	$ 2,625	$ 3,938	$ 3,754
Utilities	Electricity	Electric utility charges for the Nature Sanctuary.	03-02-00				$ -	$ -	$ 300
			Total Utilities	$ -	$ -	$ -	$ -	$ -	$ 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	$ 153	$ 87	$ 120	$ -	$ -	$ 150
	Postage	All postage and shipping costs, along with any incidental charges.	05-02-00	$ 73	$ 6	$ 50	$ 10	$ 14	$ 35
	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	$ 215	$ 44	$ 120	$ -	$ -	$ 225
	Equipment & Hand Tools	Equipment and hand tools necessary to completing work for the Nature Sanctuary. Water trailer (800).	05-21-00	$ 2,640	$ 1,212	$ 2,000	$ 4	$ 6	$ 2,000
	Materials	Hardware, mulch, signs, and other miscellaneous materials.	05-41-00	$ 554	$ 1,136	$ 1,500	$ 554	$ 830	$ 2,500
	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	$ 4,255	$ 1,592	$ -	$ 340	$ 510	$ -
	Volunteer Acknowledgement	Costs associated with acknowledging volunteers and the hard work and hours dedicated to the Nature Sanctuary. Created 2020.	05-43-00	$ -	$ 540	$ 600	$ 233	$ 350	$ 600
			Total Office Expenses	$ 7,889	$ 4,617	$ 4,390	$ 1,140	$ 1,710	$ 5,510
Maintenance	Building Maintenance & Repair	Maintenance and repair charges for the maintenance shed and Girl Scout shelter. Also includes portable restroom facilities.	06-01-00	$ 738	$ 32	$ 550	$ -	$ -	$ 600
	Trail Maintenance	Maintenance of trails in the Nature Sanctuary, including tree trimming and removal.	06-05-03	$ 1,016	$ 2,082	$ 3,000	$ 718	$ 1,077	$ 3,000
	Vehicle Repair and Maintenance	All maintenance and repair work for Nature Sanctuary vehicles. Includes brakes, tires, hydraulic problems, etc.	06-21-00	$ 493	$ 40	$ 700	$ 267	$ 401	$ 1,000
	Equipment Repair & Maintenance	All maintenance and repair work for Nature Sanctuary equipment.	06-21-01	$ 106	$ 592	$ 1,000	$ -	$ -	$ 1,000
	Vehicle Gas and Oil	Fuel for Nature Sanctuary vehicles.	06-22-00	$ 290	$ 288	$ 375	$ 141	$ 212	$ 400
			Total Maintenance	$ 2,644	$ 3,034	$ 5,625	$ 1,126	$ 1,690	$ 6,000
City Services	Mosquito & Weed Control	Materials for mosquito and weed abatement in the Nature Sanctuary.	07-51-00	$ 25	$ -	$ 50	$ -	$ -	$ -
			Total City Services	$ 25	$ -	$ 50	$ -	$ -	$ -
Other Exp.	Miscellaneous	Miscellaneous includes uncategorized expenses.	09-21-00	$ 218	$ 21	$ 250	$ 15	$ 23	$ 500
	Capital Expenditures	Special Projects	09-21-00				$ 25	$ 38	
			Total Other Expenses	$ 218	$ 21	$ 250	$ 40	$ 60	$ 500
			Total General Fund (10) Nature Sanctuary (535)	$ 47,207	$ 51,679	$ 61,898	$ 37,724	$ 56,587	$ 62,634

General Fund (10) Public Information (540)

Type	Account	Description	Account	2019 Actual	2020 Actual	2021 Budget	YTD 08/31/2021	2021 Projected	2022 Budget
Personnel	Technical Consultant	Contract with Curious Eye to manage filming and live streaming of Board of Aldermen, Planning Commission, CLARB & BZA meetings.	01-52-00	$ 10,200	$ 10,200	$ 10,200	$ 2,550	$ 10,200	$ 10,200
	Production Assistant	Cost for contract production assistants to film meetings. Includes small buffer for additional meeting recording as needed.	01-53-00	$ 2,250	$ 500	$ 2,750	$ -	$ -	$ 2,500
		Total Personnel		$ 12,450	$ 10,700	$ 12,950	$ 2,550	$ 10,200	$ 12,700
Capital Exp.	Office Equipment	The purchase of supplies for meeting recordings, such as DVDs.	04-21-00	$ 30	$ 115	$ 100	$ -	$ -	$ 100
		Total Capital Expenses		$ 30	$ 115	$ 100	$ -	$ -	$ 100
Office Exp.	Computer Equipment, Access & Programming	The purchase of computer accessories, meeting recording accessories, and live stream accessories.	05-03-00	$ -	$ 88	$ 200	$ -	$ -	$ 200
		Total Office Expenses		$ -	$ 88	$ 200	$ -	$ -	$ 200
Maintenance	Newsletter/Website	Costs associated with the resident newsletter distributed four times per year and various website updates.	09-05-00	$ 3,280	$ 12,790	$ 14,000	$ 8,676	$ 13,013	$ 15,000
	Computer Maintenance	Annual subscription fees for Vimeo video archive service.	06-31-00	$ 559	$ 60	$ 60	$ -	$ -	$ 60
	Publications	Costs associated with printing city publications and informational mailings to residents.	05-05-00	$ 3,283	$ -	$ 3,100	$ -	$ -	$ 1,500
				$ 7,122	$ 12,850	$ 17,160	$ 8,676	$ 13,013	$ 16,560
		Total General Fund (10) Public Information (540)		$ 19,602	$ 23,753	$ 30,410	$ 11,226	$ 23,213	$ 29,560

General Fund (10) Information Technology (555)									
Type	Account	Description	Account	2019 Actual	2020 Actual	2021 Budget	YTD 08/31/2021	2021 Projected	2022 Budget
Personnel	Information Technology Support Contract	Information technology support annual contract with eNet, LLC.	01-52-00	$ 21,999	$ 20,821	$ 20,000	$ 11,858	$ 17,786	$ 22,000
			Total Personnel	$ 21,999	$ 20,821	$ 20,000	$ 11,858	$ 17,786	$ 22,000
IT Expenses	Equipment	Purchase of new IT-related equipment such as computers (w/ software), servers, printers, etc.	02-01-00	$ 4,749	$ 7,844	$ 9,000	$ 178	$ 267	$ 6,000
	Software	Annual software maintenance and miscellaneous computer software.	02-02-00	$ 18,371	$ 30,732	$ 27,609	$ 23,600	$ 35,400	$ 29,000
	Domain Registrations	Cost of domain registrations.	02-04-00	$ 844	$ 750	$ 1,304	$ 1,661	$ 2,492	$ 1,304
			Total IT Expenses	$ 23,965	$ 39,326	$ 37,913	$ 25,439	$ 38,158	$ 36,304
Maint.	Maintenance & Repair	Offsite server backup and disaster recovery.	06-01-00	$ 2,832	$ 2,902	$ 2,832	$ 1,451	$ 2,177	$ 2,832
			Total Maintenance	$ 2,832	$ 2,902	$ 2,832	$ 1,451	$ 2,177	$ 2,832
			Total General Fund (10) Information Technology (555)	$ 48,796	$ 63,049	$ 60,745	$ 38,747	$ 58,121	$ 61,136

Emergency Reserve (50)

Last Updated 09/26/2021

	2018 Actual	2019 Actual	2020 Actual	2021 Budget	2021 Projected	2022 Budgeted	2023 Projected	2024 Projected	2025 Projected	2026 Projected
Beginning Fund Balance	**$ 1,446,615**	**$ 1,338,079**	**$ 1,232,108**	**1,332,108**	**1,332,108**	**$ 1,332,108**	**$ 1,332,108**	**$ 1,432,108**	**$ 1,532,108**	**$ 1,632,108**
Revenues										
Temporary Operating Levy				-	-	-	-	-	-	-
Transfer from General Fund	317,500	317,500	100,000	-			100,000	100,000	100,000	100,000
Emergency Reserve Revenues:	**317,500**	**317,500**	**100,000**	**-**	**-**	**-**	**100,000**	**100,000**	**100,000**	**100,000**
Total Sources:	**1,764,115**	**1,655,579**	**1,332,108**	**1,332,108**	**1,332,108**	**1,332,108**	**1,432,108**	**1,532,108**	**1,632,108**	**1,732,108**
Expenditures										
Brush Creek Sewer NID	140,696	140,423		-	-	-	-	-	-	-
Brink Meyer Road NID	285,340	283,048		-	-	-	-	-	-	-
Emergency Reserve Expenditures:	**426,036**	**423,471**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Estimated Ending Balance *(deficit)* **:**	**1,338,079**	**1,232,108**	**1,332,108**	**1,332,108**	**1,332,108**	**1,332,108**	**1,432,108**	**1,532,108**	**1,632,108**	**1,732,108**
TARGET (per reserve policy):	1,079,215	1,356,499	1,549,330	1,454,724	1,439,634	1,371,974	1,444,792	1,429,386	1,326,797	1,355,199

Emergency Reserve (50) Revenues and Expenses										
Type	**Account**	**Description**	**Account**	**2019 Actual**	**2020 Actual**	**2021 Budget**	**YTD 08/31/0221**	**2021 Projected**	**2022 Budget**
Revenues	Beginning Fund Balance	Projected carryover from prior year.		1,338,079	1,232,108	1,332,108	1,332,108	1,332,108	1,332,108
	Transfer from General Fund	Fund transfer from the General Fund.	42001-00	317,500	100,000	0	0	0	0
			Emergency Reserve (50) Revenues	317,500	100,000	0	0	0	0
			Total Sources	1,655,579	1,332,108	1,332,108	1,332,108	1,332,108	1,332,108
Expenses	Transfer to Brush Creek NID	No longer used. Transfers now from General Fund.	20-14-00	140,423	0	0	0	0	0
	Transfer Loan to Brink Meyer	No longer used. Transfers now from General Fund.	20-20-00	283,048	0	0	0	0	0
			Total Emergency Reserve (50) Expenses	423,471	0	0	0	0	0
			Ending Fund Balance Emergency Reserve (50)	1,232,108	1,332,108	1,332,108	1,332,108	1,332,108	1,332,108

River Park NID Bonds (21) Revenues and Expenses

Type	Account	Description	Account	2018 Actual	2019 Actual	2020 Actual	2021 Budget	YTD 08/31/2021	2021 Projected	2022 Budget
Revenues	River Park Special Assessment	Assessment levied on property owners in the River Park NID.	41001-00	322,080	323,923	161,089	0	1,254	1,254	0
	Interest Income	Interest earned from general fund investments.	41701-00	181	198	81	0	1		
		Total River Park NID Bonds (21) Revenues		322,261	324,122	161,170	-	1,255	1,254	-
Expenses	Bond Principal	Payment of bond principal.	10-01-00	295,000	305,000	315,000	-	-	-	
	Bond Interest	Payment of bond interest. Drop in interest payments is due to refinancing of bond issue at lower interest rates.	10-02-00	24,575	15,194	5,119	-	-	-	-
	Bond Fees	Payment of bond fees.	10-03-00	424	265	67	0	-	-	-
		Total River Park NID Bonds (21) Expenses		319,999	320,459	320,186	-	-	-	-

Certificates of Participation (COPs) (22) Revenues and Expenses

Type	Account	Description	Account	2018 Actual	2019 Actual	2020 Actual	2021 Budget	YTD 08/31/2021	2021 Projected	2022 Budget
Revenues	Property Taxes	Property taxes collected for debt service.	41001-00	389,585	416,051	432,620	450,970	449,811	449,811	487,649
	Interest Income	Interest earned from investments.	41701-00	63	98	223	120	194	194	120
		Total COPs (22) Revenues		389,648	416,149	432,843	451,090	450,005	450,005	487,769
Expenses	2006/2015 COPS Bond Principal	Payment of bond principal.	10-01-00	335,155	354,132	361,800	388,809	388,809	388,809	395,103
	2006/2015 COPS Bond Interest	Payment of bond interest.	10-02-00	65,386	57,666	49,648	41,241	41,241	41,241	32,461
		Total COPs (22) Expenses		400,541	411,799	411,448	430,050	430,050	430,050	427,564

Brush Creek NID Bonds (23) Revenues and Expenses

Type	Account	Description	Account	2018 Actual	2019 Actual	2020 Actual	2021 Budget	YTD 08/31/2021	2021 Projected	2022 Budget
Revenues	Brush Creek Special Assessment	Assessment levied on property owners in the Brush Creek NID.	41001-00	251,036	251,036	253,255	233,591	235,823	235,823	282,180
	Transfers	Transfer from Emergency Reserve Fund (or other sources) to cover shortfalls in assessment collections. No longer used.	41901-00	140,696	140,423	0	0	0	0	0
	Transfers	Transfer from General Fund - Sale of Property				140,000	112,357			60,881
	Refinance Proceeds	Net Proceeds from Refinance	41101-00			3,995,000	4,300,413	0	0	0
	Interest Income	Interest earned from debt service reserve fund investments.	41701-00	8,185	16,060	7,775	0	0	0	0
	Interest Income	2020 A Crossover Escrow Bond Interest	41701-00				4,845	4,845	4,845	0
		Total Brush Creek NID Bonds (23) Revenues		399,916	407,518	4,396,030	4,651,206	240,668	240,668	343,061
Expenses	Loss on Investments		09-50-00	2,924	428	914	0	0	0	0
	Professional Services	Bond issuance costs.	08-02-02		2,000	93,182	-	-	-	-
	Bond Principal	Payment of bond principal.	10-01-00	215,000	220,000	230,000	235,000	235,000	235,000	285,000
	Bond Interest	Payment of bond interest. Drop in interest payments is due to refinancing of bond issue at lower interest rates.	10-02-00	177,563	171,038	164,288	108,948	108,948	164,288	56,061
	Bond Principal	2020 A Crossover Escrow Bond Principal					4,300,413	4,300,413	4,300,413	0
	Bond Interest	2020 A Crossover Escrow Bond Interest					4,845	4,845	4,845	0
	Bond Fees	Payment of bond fees.	10-03-00	2,000	2,000	3,250	2,000	300		2,000
		Total Brush Creek NID Bonds (23) Expenses		397,486	395,465	491,634	4,651,206	4,649,506	4,704,546	343,061

Brink Meyer NID Bonds (24) Revenues and Expenses										
Type	Account	Description	Account	2018 Actual	2019 Actual	2020 Actual	2021 Budget	YTD 08/31/2021	2021 Projected	2022 Budget
Revenues	Brink Meyer Special Assessment	Assessment levied on property owners in the Brink Meyer NID.	41001-00	0	1,791	1,791	1,605	1,683	1,683	1,683
	Transfers	Transfer from Emergency Reserve Fund (or other sources) to cover shortfalls in assessment collections. No longer used.	41902-00	285,340	283,048					
	Transfers	Transfer from General Fund - Sale of Property	41901-01		0	282,822	3,199,613	0	0	235,682
	Refinance Proceeds	Net Proceeds from Refinance	41101-00			2,730,000	0			
	Interest Income	Interest earned from general fund investments.	41701-00	5,973	11,719	5,671	0			
	Interest Income	2020 B Crossover Escrow Bond Interest	41701-00				3,323	3,323	3,323	0
			Total Brink Meyer NID Bonds(24) Revenues	291,313	296,557	3,020,284	3,204,541	5,006	5,006	237,365
Expenses	OFU-COI Expenses	Refinancing expenses	01-00-00			75,080				
	Professional Services	Arbitrage Analysis Report	08-01-02		2,000					
	Loss on Investments	Loss on Investments	09-50-00	2,138	313	667				
	Bond Principal	Payment of bond principal.	10-01-00	145,000	150,000	155,000	160,000	160,000	160,000	195,000
	Bond Interest	Payment of bond interest.	10-02-00	141,613	137,188	132,613	84,668	84,668	84,668	38,365
	Bond Fees	Payment of bond fees.	10-03-00	2,000	2,000	3,250	4,000	300	4,000	4,000
	Bond Principal	2020 B Crossover Escrow Bond Principal					2,949,227	2,949,227	2,949,227	0
	Bond Interest	2020 B Crossover Escrow Bond Interest					3,323	3,323	3,323	0
			Total Brink Meyer NID Bonds (24) Expenses	290,750	291,500	366,610	3,201,218	3,197,518	3,201,218	237,365

Sewer Service Debt (30) Revenues and Expenses										
Type	Account	Description	Account	2018 Actual	2019 Actual	2020 Actual	2021 Budget	YTD 08/31/2021	2021 Projected	2022 Budget
Revenues	Sewer Fund	Transfer to pay all Sewer Fund debt.	41901-00	208,448	0	195,684	180,877	87,756	180,877	181,549
			Total Sewer Service Debt (30) Revenues	208,448	0	195,684	180,877	87,756	180,877	181,549
Expenses	SRF Principal	Payment of bond principal.	12-11-00	155,000	160,000	160,000	160,000	110,000	160,000	165,000
	SRF Interest	Payment of bond interest.	12-11-01	20,432	16,267	13,113	15,957	7,012	15,957	11,629
	SRF Administration Fee	Payment of bond fees.	12-11-02	5,834	4,920	3,874	4,920	124	4,920	4,920
			Total Sewer Service Debt (30) Expenses	181,267	181,187	176,987	180,877	117,136	180,877	181,549

2021A Certificates of Participation Road Capital Maintenance (96) Revenues and Expenses										
Type	Account	Description	Account	2018 Actual	2019 Actual	2020 Actual	2021 Budget	YTD 08/31/2021	2021 Projected	2022 Budget
Revenues	9 Highway CID Payments	Payment by the Highway 9 Cooridor Community Improvement District (1% sales	41001-00		126,032	125,906	15,822	125,505	15,822	215,816
	Lease Purchase Proceeds	Revenue from the Lease Purchase renewal for capitalized interest.						29,850		
	Transfers	Transfer from Transportation Fund to cover 2017 Road Capital Maintenance Project.	41901-00	215,465	215,375	213,140	213,140	213,140	213,140	222,762
	Transfers	Transfer from Projects Fund for Grant Antic Payoff	41701-00				1,323,802	1,323,802	1,323,802	0
	Transfers	Transfer from General Fund	41701-00							
			Total 2017 Lease Purchase Agreement Road Capital Maintenance (96) Revenues	215,465	341,407	339,046	228,962	368,494	228,962	438,578
Expenses	COI Expenses	COI Expenses	01-00-00			23,153			23,153	
	Bond Principal	Payment of bond principal.	10-01-00	194,100	302,900	309,500	316,200	316,200	309,500	375,000
	Bond Interest	Payment of bond interest.	10-02-00	48,848	43,979	40,718	36,677	20,070	40,718	63,578
	Grant Anticipation Payoff	Payment of Bond Principal from Grant Reimbursement for the Highway 9 Project.	10-02-00				1,323,802	1,323,802	1,323,802	0
			Total 2017 Lease Purchase (96) Expenses	242,948	346,879	373,371	1,676,679	1,660,072	1,697,173	438,578

Guest Room Tax/Economic Development (46)

Last Updated 09/26/2021

	2018 Actual	2019 Actual	2020 Actual	2021 Budget	2021 Projected	2022 Budget	2023 Projected	2024 Projected	2025 Projected	2026 Projected
Beginning Fund Balance	**1,248**	**$1,516**	**$2,390**	**$ 3,536**	**$ 3,536**	**$ 8,353**	**$ 10,353**	**$ 10,603**	**$ 11,105**	**$ 11,863**
Revenues										
Guest Room Tax	1,453	1,875	1,146	10,000	5,817	85,000	85,850	86,709	87,576	88,451
Partner Contributions										
Transfer from Carry Over										
Transfer from General Fund	315									
Eco Devo Fund Revenues:	**1,768**	**1,875**	**1,146**	**10,000**	**5,817**	**85,000**	**85,850**	**86,709**	**87,576**	**88,451**
Total Sources:	**3,016**	**3,390**	**3,536**	**$13,536**	**$9,353**	**$93,353**	**$96,203**	**$97,311**	**$98,681**	**$100,314**
Expenditures										
Advertising				7,500	1,000	20,000	20,000	20,000	20,000	20,000
Economic Development	1,500	1,000	-	2,500	-	3,000	5,000	5,000	5,000	5,000
Transfers						60,000	60,600	61,206	61,818	62,436
Eco Devo Fund Expenditures:	**1,500**	**1,000**	**-**	**10,000**	**1,000**	**83,000**	**85,600**	**86,206**	**86,818**	**87,436**
Estimated Ending Balance *(deficit)* :	**$1,516**	**$2,390**	**$3,536**	**$3,536**	**$8,353**	**$10,353**	**$10,603**	**$11,105**	**$11,863**	**$12,878**

Type	Account	Description	Account	2019 Actual	2020 Actual	2021 Budget	YTD 08/31/2021	2021 Projected	2022 Budget
Economic Development Fund (46) Revenues and Expenses									
Revenues	Beginning Fund Balance	Projected carryover from prior year.		1,516	2,390	3,536	3,536	3,536	8,353
Revenues	Guest Room Tax	Proceeds from the 5% guest room tax applied to overnight hotel/motel room stays.	41001-00	1,875	1,146	10,000	3,878	5,817	85,000
Revenues	Transfers	Transfers from other funds.	41003-00	0					
			Economic Development Fund (46) Revenues	1,875	1,146	10,000	3,878	5,817	85,000
			Total Sources	3,390	3,536	13,536	7,414	9,353	93,353
Expenses	Advertising	Advertising to promote tourism and the City of Parkville.	07-02-00	0	0	7,500	1,000	1,000	20,000
Expenses	Economic Development - Other	Other miscellaneous economic development projects, studies, fees, etc.	07-03-00	1,000	0	2,500	0	0	3,000
		Total Expenses:		1,000	0	2,500	1,000	1,000	23,000
Exp: Transfers	Transfer to Creekside TIF Fund	Redevelopment Agreement calls for 75% of the Room Tax for Creekside Hotels to be transferred to the Creekside TIF Fund.	xx-xx-xxx						60,000
		Expenses: Transfers (550)		0	0	0	0	0	60,000
			Total Economic Development Fund (46) Expenses	1,000	0	10,000	1,000	1,000	83,000
			Ending Fund Balance Economic Development Fund (46)	2,390	3,536	3,536	6,414	8,353	10,353

Fewson Fund (45)

Last Updated 09/26/2021

	2018 Actual	2019 Actual	2020 Actual	2021 Budget	2021 Projected	2022 Budgeted	2023 Projected	2024 Projected	2025 Projected	2026 Projected
Beginning Fund Balance	**$ 578,878**	**$ 582,585**	**$ 592,599**	**$ 599,230**	**$ 599,230**	**$ 604,554**	**$192,614**	**$302,355**	**$416,893**	**$534,871**
Revenues										
Interest Income	3,707	8,466	8,179	$ 5,500	$ 5,473	5,500	19,782	29,376	36,257	40,345
Miscellaneous	-	-		-	-	-	-	-	-	-
Return on Investments	-	-		-	-	-	-	-	-	-
Gain on Investments	-	2,277		-	-	-	-	-	-	-
Earned on Investments	-	-		-	-	-	100,000	100,000	100,000	100,000
Total Fewson Fund Revenues	**3,707**	**10,744**	**8,179**	**5,500**	**5,473**	**5,500**	**119,782**	**129,376**	**136,257**	**140,345**
Total Sources	**582,585**	**593,328**	**600,778**	**604,730**	**604,704**	**610,054**	**312,396**	**431,730**	**553,149**	**675,216**
Expenditures										
Loss on Investment		640	1,446					-	-	-
Trust/Bank Fees		90	102	150	150	150	150	150	150	150
Distribution to City (50% of Proceeds)			-	16,863		17,290	9,891	14,688	18,128	20,172
Project Loans						400,000				
Transfers	-	-		-	-	-	-	-	-	-
Fewson Fund Expenses	**-**	**730**	**1,548**	**17,013**	**150**	**417,440**	**10,041**	**14,838**	**18,278**	**20,322**
Estimated Ending Balance ***(deficit)*** **:**	**582,585**	**592,599**	**599,230**	**587,718**	**604,554**	**192,614**	**302,355**	**416,893**	**534,871**	**654,893**

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	2019 Actual	2020 Actual	2021 Budget	YTD 08/31/2021	2021 Projected	2022 Budget
Revenues	Beginning Fund Balance	Projected carryover from prior year.		582,585	592,599	599,230	599,230	599,230	604,554
	Interest Income	Interest earned on investments. George Fewson stipulated that 1/2 of earnings be retained in the fund.	41701-01	10,744	8,179	5,500	3,649	5,473	5,500
			Fewson Fund (45) Revenues	10,744	8,179	5,500	3,649	5,473	5,500
			Total Sources	593,329	600,778	604,730	602,879	604,704	610,054
Expenses	Loss on Investment	Losses on investments from the previous year.	09-50-00	640	1,446				
	Trust/Bank Fees	Fees deducted prior to receiving the gain on investment.	09-50-01	90	102	150	106	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		0	16,863		0	17,290
	Project Loans	Interest bearing loan to support eligible capital projects of the City.							400,000
			Total Fewson Fund (45) Expenses	730	1,548	17,013	106	150	417,440
			Ending Fund Balance Fewson Fund (45)	592,599	599,230	587,718	602,773	604,554	192,614

Nature Sanctuary Fund (60)

Last Updated 09/26/2021

	2018 Actual	2019 Actual	2020 Actual	2021 Budget	2021 Projected	2022 Budget	2023 Projected	2024 Projected	2025 Projected
Beginning Fund Balance	**$ 67,213**	**$ 73,980**	**$ 75,459**	**$ 257,721**	**$ 257,721**	**$ 262,535**	**$ 265,035**	**$ 260,535**	**$ 256,035**
Revenues									
Donations	6,450	6,033	184,251	2,500	4,169	2,500	2,500	2,500	2,500
Programs	1,500	1,500		4,200	4,200	4,200	4,200	4,200	4,200
Grants		-	-	-	644				
Nature Sanctuary Fund Revenues:	**7,950**	**7,533**	**184,251**	**6,700**	**9,013**	**6,700**	**6,700**	**6,700**	**6,700**
Total Sources:	**75,163**	**81,514**	**259,710**	**264,421**	**266,735**	**269,235**	**271,735**	**267,235**	**262,735**
Expenditures									
Cost Share with Friends Partnership Program							7,000	7,000	7,000
CIP Projects	446	6,055	1,989				7,000	7,000	7,000
Program Expenses				4,200	4,200	4,200	4,200	4,200	4,200
Transfers	737	-	-	-		-	-	-	-
Nature Sanctuary Fund Expenditures:	**1,183**	**6,055**	**1,989**	**4,200**	**4,200**	**4,200**	**11,200**	**11,200**	**11,200**
Estimated Ending Balance *(deficit)* **:**	**73,980**	**75,459**	**257,721**	**260,221**	**262,535**	**265,035**	**260,535**	**256,035**	**251,535**

PNS Donation Fund (60) Revenues and Expenses									
Type	Account	Description	Account	2019 Actual	2020 Actual	2021 Budget	YTD 08/31/2021	2021 Projected	2022 Budget
Revenues	Beginning Fund Balance	Projected carryover from prior year.		73,980	75,459	257,721	257,721	257,721	262,535
	Donations	Gifts from private citizens or groups.	40901-00	6,033	184,251	2,500	4,169	4,169	2,500
	Programs	Registration fees for events and programs.	40903-00	1,500	0	4,200	-36	4,200	4,200
	Grant	Grant monies received for various projects in the Donation Fund.	40910-00		0		644	644	
			PNS Donation Fund (60) Revenues	7,533	184,251	6,700	4,777	9,013	6,700
			Total Sources	81,514	259,710	264,421	262,498	266,735	269,235
	Friends of Parkville Nature Sanctuary Partnership Program	Cost share projects with the Friends of Parkville Nature Sanctuary.	15-00-01		0		0	0	
			Expenses: PNS Donation Fund	0	0	0	0	0	0
	CIP Projects	Permanent capital improvements in the Nature Sanctuary, such as trail extensions, roadway repairs, utility improvements, or plant materials. Additional signage planned in 2020.	04-41-00	6,055	1,989		0	0	
	Program Expenses	Espenses related to Nature Camp, Ghost Stories, and Trek with Santa. Moved from GF PNS Budget.	05-42-00		0	4,200	241	4,200	4,200
	FOPNS - Sanctuary Partnership	Expenses related to programs partnered with the Friends of Parkville Nature Sanctuary	15-00-01		0		0	0	
			Expenses: CIP	6,055	1,989	4,200	241	4,200	4,200
			Total PNS Donation Fund (60) Expenses	6,055	1,989	4,200	241	4,200	4,200
			Ending Fund Balance PNS Donation Fund (60)	75,459	257,721	260,221	262,257	262,535	265,035

Park Donations (63)

Last Updated 09/26/2021

	2019 Actual	2020 Actual	2021 Budget	2021 Projected	2022 Budgeted	2023 Projected	2024 Projected	2025 Projected	2026 Projected
Beginning Fund Balance	$ 10,629	$ 36,924	$ 10,107	$ 10,107	$ 10,107	$ 7,607	$ 5,107	$ 2,607	$ 107
Revenues									
General Donations	26,295	902	2,500		2,500	2,500	2,500	2,500	2,500
Park Donations Fund Revenues:	**26,295**	**902**	**2,500**	**-**	**2,500**	**2,500**	**2,500**	**2,500**	**2,500**
Total Sources:	**36,924**	**37,825**	**12,607**	**10,107**	**12,607**	**10,107**	**7,607**	**5,107**	**2,607**
Expenditures									
Park Expenses		27,718							
Parks Projects			5,000		5,000	5,000	5,000	5,000	5,000
Park Donations Expenditures:	**-**	**27,718**	**5,000**	**-**	**5,000**	**5,000**	**5,000**	**5,000**	**5,000**
Estimated Ending Balance *(deficit)* :	**36,924**	**10,107**	**7,607**	**10,107**	**7,607**	**5,107**	**2,607**	**107**	**(2,393)**

Type	Account	Description	Account	2019 Actual	2020 Actual	2021 Budget	YTD 08/31/2021	2021 Projected	2022 Budget
Parks Donation Fund (63) Revenues and Expenses									
Revenues	Beginning Fund Balance	Projected carryover from prior year.		10,629	36,924	10,107	10,107	10,107	10,107
	Donations	Miscellaneous grants and private donations to Parkville parks. Royals Charities Donation (25,000)	40901-00	26,295	902	2,500	0	0	2,500
		Park Donations Fund (63) Revenues		26,295	902	2,500	0	0	2,500
		Total Sources		36,924	37,825	12,607	10,107	10,107	12,607
Expenses	Park Expenses	Parks improvements and projects funded in part of whole with parks donations.	05-41-00		27,718				
	Park Benches	Expenses related to Park Bench installation	07-01-00			5,000	0	0	5,000
	Transfer to General Fund	Reimbursement project expenses	20-10-00						
	Transfer to Projects Fund	Transfer to Projects Fund to supplement eligible projects.	20-20-00						
		Total Park Donations Fund (63) Expenses		0	27,718	5,000	0	0	5,000
		Ending Fund Balance Park Donations Fund (63)		36,924	10,107	7,607	10,107	10,107	7,607

Veterans Memorial (66)

Last Updated 09/30/2021

	2019 Projected	2020 Actual	2021 Budget	2021 Projected	2022 Budgeted	2023 Projected	2024 Projected	2025 Projected
Beginning Fund Balance	**6,700**	**$ 13,293**	**$ 15,998**	**$ 15,998**	**$ 31,213**	**$ 66,213**	**$ 51,213**	**$ 36,213**
Revenues								
Veterans Memorial Donations	11,218	4,175	100,000	17,715	100,000	100,000	100,000	100,000
Interest Income								
Transfers								
Veteran Mem Fund Revenues:	**11,218**	**4,175**	**100,000**	**17,715**	**100,000**	**100,000**	**100,000**	**100,000**
Total Sources:	**17,918**	**17,468**	**115,998**	**33,713**	**$131,213**	**$166,213**	**$151,213**	**$136,213**
Expenditures								
Expenditures	4,626	1,470	25,000	2,500	25,000	15,000	15,000	15,000
Capital Improvements								
Engineering and Planning Fees			40,000		40,000	100,000	100,000	100,000
Construction Fees								
Eco Devo Fund Expenditures:	**4,626**	**1,470**	**65,000**	**2,500**	**65,000**	**115,000**	**115,000**	**115,000**
Estimated Ending Balance *(deficit)* **:**	**$13,293**	**$15,998**	**$50,998**	**$31,213**	**$66,213**	**$51,213**	**$36,213**	**$21,213**

Type	Account	Description	Account	2019 Actual	2020 Actual	2021 Budget	YTD 08/31/2021	2021 Projected	2022 Budget
Veterans Memorial Fund (66) Revenues and Expenses									
Revenues	Beginning Fund Balance	Projected carryover from prior year.		6,700	13,293	15,998	15,998	15,998	31,213
	Veterans Memorial Donations	Contribution from individuals and service organizations for the development of the Veteran's Memorial Project in English Landing Park	40901-00	11,218	4,175	100,000	11,810	17,715	100,000
	Interest Income	Interest earned on Investments	41701-01					0	
	Transfers	Transfer from Other Funds	42001-00					0	
		Veterans Memorial Fund (66) Revenues		11,218	4,175	100,000	11,810	17,715	100,000
		Total Sources		17,918	17,468	115,998	27,808	33,713	131,213
Expenditures: Memorial	Expenditures	General Expenditures related to the development of the memorial.	15-00-00	4,626	1,470	25,000	0	2,500	25,000
	Capital Improvements	Capital Improvements Associated with the construction of the Veteran's Memoria.	04-24-00					0	
		Expenses: Veterans Memorial		4,626	1,470	25,000	0	2,500	25,000
Professional Fees	Engineer & Planning Fees	Engineering Fees associated with the designa and development of the memorial.	08-03-00			40,000		0	40,000
	Construction Fees	Construction Fees associated with the memorial.						0	
		Total Professional Fees		0	0	40,000	0	0	40,000
		Total Veterans Memorial Fund (66) Expenses		4,626	1,470	65,000	0	2,500	65,000
		Ending Fund Balance Veterans Memorial Fund (66)		13,293	15,998	50,998	27,808	31,213	66,213