BOARD OF ALDERMEN
Work Session Agenda
CITY OF PARKVILLE, MISSOURI
Tuesday, October 20, 2020 5:30 PM
City Hall Board Room

In light of public health orders from the Missouri Governor and Platte County related to the COVID-19 pandemic, and given the nature of the items to be considered at this particular meeting, the members of the Board of Aldermen will meet via telephone or video conference. Members of the public interested in this meeting are encouraged to listen in on the meeting via the following telephone number and access code – (312) 626 6799, Meeting ID: 879 7565 9282, Password: 208637 – rather than appear at City Hall (note: occupancy will be limited).

1. GENERAL AGENDA

A. 2021 City of Parkville Operating and Capital Budget

2. ADJOURN

Posted Date & Time: 10/16/20; 1:00 p.m. By: MM

CITY OF PARKVILLE
Policy Report

Date: September 15, 2020

Prepared By:

Joe Parente, City Administrator

Reviewed By:

Anna Mitchell, Asst. to the City Administrator

ISSUE:
2021 City of Parkville Operating and Capital Budget

BACKGROUND:
The City operates on a January 1 – December 31 fiscal year and therefore must adopt a 2021 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 is the General Fund that includes most of city government'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 2020 budget will be followed by the 2021 forecast.

2020 Budget
The audited beginning fund balance for 2020 was $1,801,183. Projected revenues for 2020 are expected to be $332,154 below the budgeted figure of $5,631,772. The reduction is mostly attributed to lower than projected sales tax revenue, court revenue, and other revenue such as park reservation fees.

A highlight of 2020 revenues is 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.
• Sales tax collections are projected to be 6.1% lower, or $68,365 less than projected for 2020. This drop is mostly associated with the impacts of COVID-19.
• 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.
• Franchise fees, which represents a significant amount of operating revenue for the city, are down slightly. The Telecommunication franchise fee revenue continues to be below prior year levels. Staff is monitoring potential litigation by local governments in Missouri against providers, to address the way franchise fees are being assessed.

• The trend for Court revenues continue to be on a downward decline. In addition to recent year declines, attributed to changes in state law that has affected court fees, this year has seen a 40% drop in revenues, or $85,000 less revenue than projected. Part of this decrease may be related to COVID-19, including the stay at home period when traffic and traffic citations were in sharp decline.
• The city expects to receive approximately $100,000 less revenue from the Six and Park Chapter 100 construction material Missouri sales tax exemption. The figure is lower than originally projected by the city's Financial Advisor. Part of the decrease is attributed to the building contractor purchasing building materials out of state, and out of the country, resulting in no sales tax savings from the exemption. The revenue is being applied to the Route 9 Sixth Street Improvement Project.

The 2020 General Fund Expenses are projected to be below budget by $621,368. This includes approximately $250,000 in Capital Outlay projects that were deferred as part of the COVID-19 Finance Strategy.

2021 Budget

Operating revenues to the General Fund are expected to be flat in 2021. Excluding onetime miscellaneous revenues received in 2020, our initial projection is a modest increase of less than 1% in revenue. We have included in our projection a continued COVID-19 impact on sales tax and park reservation revenues. Modest increases in other revenue sources will be impacted by the continued decline in court revenues. The City continues to be well-positioned for the 2021 budget based on the carryover fund balance projected from 2020 of $1,514,850.

For the first budget work session, staff prepared a recommended General Fund budget with a 5.2% operating expense increase of $299,891 (net of transfers and capital outlay), which is $31,075 below anticipated revenues for 2021 (net of fund balance). Factoring in transfers to the Debt Service Fund and Capital Outlay, projected expenses are below expected revenues by 632,320.

The most significant changes to the General Fund for 2021 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
• Workers compensation insurance increase
• Addition of salary and benefits for two new police officers

As mentioned above, the current projected General Fund ending balance for 2020 is $1,514,850. For 2021, the budget projects an ending General Fund Balance of $882,530. This represents a reserve of 16%, which exceeds the City's reserve policy to "endeavor to grown a general fund balance of 15% of general fund appropriations for the succeeding fiscal year." Staff recommends at least this level of fund balance in 2021 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 $303,975 in 2021. This is a preliminary estimate and the CIP will be reviewed in further detail during the 2nd budget work session.

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 2021 budget.
2. Postpone the item.

STAFF RECOMMENDATION:
Provide direction to City Administration regarding the 2021 budget.

ATTACHMENTS:
1. 2021 Budget Calendar
2. 2021 General Fund Budget
3. 2021 Other Fund Budgets

2021 Budget Calendar

Revised 07-12-20

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

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

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

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

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

Denotes Board of Aldermen review/action

July 2020

17th — Budget worksheets issued to staff for capital and operating budgets (all funds).

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

27th — Review 2021 budget calendar with Finance Committee

August 2020

TBD — **Board of Aldermen priority setting workshop**

18th — Public hearing on the revised property tax levy for the 2021 tax year.

28th — Deadline for departments to have 2021 Budget requests in to the City Administrator.

September 2020

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

9th — Final review of Parks and Nature Sanctuary budget request by Community Land and Recreation Board (CLARB)

14th – 22nd — 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 2020

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 2021-2025 CIP
20th	First budget work session with the Board of Aldermen on proposed 2021 budget *(3rd Tuesday - 5:30 p.m.)* **Tentative Topics – Revenue forecast, General Fund operating budget, Emergency Reserve Fund, Debt Service Funds, minor funds**
26th	Second budget work session with the Board of Aldermen on proposed 2021 budget and 2021-2025 CIP. *(Monday – 5:30 p.m.)* **Tentative Topics – Capital Improvement Plan, Parks Sales Tax Fund, Transportation Fund, General Fund operating follow-up**

November 2020

3rd	Third budget work session with the Board of Aldermen on proposed 2021 Budget and 2021-2025 CIP. *(1st Tuesday – 6:00 p.m.)* **Tentative Topics – Sewer Fund, miscellaneous follow-up**
17th	Fourth and final budget work session with the Board of Aldermen on proposed 2021 Budget and 2021-2025 CIP. *(3rd Tuesday – 6:00 p.m.)* **Tentative Topics - Summary review of final budget; follow-up from past budget work sessions.**

December 2020

1st	First reading of ordinance adopting the 2021 budget, 2021-2025 CIP *(1st Tuesday – 7:00 p.m.)*
15th	Second and final reading of ordinance adopting the 2021 budget and 2021-2025 CIP, and amended 2019 City Budget for select funds if necessary *(3rd Tuesday – 7:00 p.m.)*

January 2021

1st	2021 fiscal year begins
29th	Publication of adopted 2021 budget document

General Fund (10)

Last Updated 08/31/2020

	2018 Actual	2019 Actual	2020 Budgeted	2020 YTD	2020 Projected	2021 Proposed	2022 Projected	2023 Projected	2024 Projected	2025 Projected
Beginning Fund Balance	**1,598,030**	**1,747,951**	**1,801,183**	**1,801,183**	**1,801,183**	**1,514,850**	**882,530**	**79,378**	**(519,216)**	**(1,084,442)**
Revenues										
Taxes	2,323,418	2,434,183	2,505,861	2,011,307	2,427,305	2,537,698	2,588,452	2,640,221	2,693,025	2,746,886
Licenses	57,943	61,510	59,000	39,825	58,538	62,500	60,600	61,206	61,818	62,436
Permits	425,574	509,382	344,600	316,843	391,027	348,100	296,235	301,574	307,020	312,839
Franchise Fees	890,574	803,146	884,000	442,223	854,434	864,000	881,270	897,865	915,823	934,139
Other Revenue	38,426	16,169	40,850	11,299	16,352	34,194	34,670	35,156	35,651	36,157
Court Revenue	154,101	130,597	150,000	43,008	64,512	130,000	131,950	133,929	135,938	137,977
Interest Income	7,919	7,121	8,000	4,495	6,742	6,500	6,630	6,763	6,898	7,036
Miscellanous Revenue	106,695	671,716	1,125,212	495,781	966,458	506,500	493,500	494,520	495,560	496,622
Grant Revenue	6,101	430,406	9,250	-	9,250	7,320	-	-	-	-
Transfers	405,000	415,000	495,000	343,333	495,000	516,200	522,436	588,709	605,020	621,371
Total - General Fund Revenues:	**4,415,750**	**5,479,230**	**5,621,772**	**3,708,115**	**5,289,618**	**5,013,012**	**5,015,743**	**5,159,943**	**5,256,754**	**5,355,463**
Total Sources	**6,013,780**	**7,227,181**	**7,422,956**	**5,509,298**	**7,090,802**	**6,527,862**	**5,898,273**	**5,239,321**	**4,737,538**	**4,271,022**
Expenditures										
Administration	1,051,339	1,520,659	1,379,697	884,750	1,277,309	1,388,267	1,415,998	1,444,541	1,473,925	1,504,179
Police	1,119,196	1,286,838	1,482,563	908,455	1,351,482	1,659,310	1,697,496	1,736,735	1,777,062	1,818,510
Municipal Court	146,193	155,778	167,492	101,472	158,733	172,500	176,032	179,654	183,369	187,179
Public Works	221,013	277,370	317,942	186,333	279,944	313,298	319,678	326,219	332,925	339,802
Community Development	282,135	292,943	327,872	203,142	303,864	359,311	366,763	374,389	382,191	390,176
Streets	385,122	399,253	464,684	282,610	416,451	486,650	498,038	509,749	521,796	534,188
Parks	327,323	350,375	408,370	272,028	405,476	450,942	459,717	468,733	477,999	487,522
Nature Sanctuary	43,870	46,583	53,864	33,779	52,878	60,506	61,195	61,897	62,612	63,341
Information Technology	49,205	48,796	58,352	34,194	52,047	60,745	61,049	61,354	61,661	61,969
Public Information	15,370	19,602	21,210	16,108	27,989	30,410	30,562	30,715	30,868	31,023
Total Operating Expenses	**3,640,766**	**4,398,198**	**4,682,046**	**2,922,873**	**4,326,173**	**4,981,937**	**5,086,528**	**5,193,987**	**5,304,408**	**5,417,889**
Capital Outlay (CIP)	358,594	710,300	592,451	62,906	293,957	303,975	347,172	177,975	135,120	110,066
Transfers	317,500	317,500	922,822	889,489	955,822	359,420	385,195	386,575	382,452	387,795
Total - General Fund Expenditures:	**4,316,860**	**5,425,997**	**6,197,319**	**3,875,267**	**5,575,951**	**5,645,332**	**5,818,895**	**5,758,536**	**5,821,980**	**5,915,749**
Estimated Ending Balance *(deficit)* :	**1,696,920**	**1,801,183**	**1,225,637**	**1,634,031**	**1,514,850**	**882,530**	**79,378**	**(519,216)**	**(1,084,442)**	**(1,644,728)**

Type	Account	Description	Account	2018 Actual	2019 Actual	2020 Budget	YTD 8/31/2020	2020 Projected	2021 Budget
General Fund (10) Revenues									
	Beginning Fund Balance	Projected carryover from prior year.		1,598,029	1,747,951	1,801,183	1,801,183	1,801,183	1,499,283
Taxes	Real & Personal Property Taxes	Real and personal property taxes collected on property within city limits.	41001-00	1,030,683	1,100,561	1,155,195	1,139,628	1,155,195	1,192,698
	Penalties	Penalties charged on outstanding property taxes.	41002-00	3,085	3,925	3,500	2,416	2,416	3,500
	Corporate Merchants & Manufacturing	Disbursement of county tax collected to replace lost revenues from the merchants and manufacturing personal property tax exemption.	41003-00	159,041	174,019	174,019	165,562	165,562	170,000
	Financial Institution Tax	Disbursement of state tax on financial institutions located within the city.	41004-00	0	0	2,500	0	2,500	2,500
	Vehicle Tax	A fee charged for every vehicle registered within city limits.	41005-00	28,093	29,432	29,000	28,493	29,000	29,000
	Sales Tax	The City levies a 1% sales tax on purchases made within City limits.	41401-00	1,027,961	1,049,946	1,066,647	626,175	999,082	1,065,000
	Motor Vehicle Sales Tax	Sales taxes levied on the purchase of motor vehicles by citizens of Parkville.	41402-00	49,566	50,817	50,000	32,800	49,200	50,000
	Motor Vehicle Fees	Fees paid for motor vehicles.	41403-00	24,989	25,482	25,000	16,234	24,350	25,000
				2,323,418	2,434,183	2,505,861	2,011,307	2,427,305	2,537,698
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	1,900	1,845	2,000	725	1,088	2,000
	Occupational Licenses	The license fee charged to maintain, operate, or conduct a business within City limits.	41102-00	36,374	38,775	37,000	24,995	37,493	38,000
	Late fees on Occ. Licenses	Late fee assessed on occupational licenses. Included in Occupational Licenses above until actuals are known.	41102-02	0				0	
	Peddlers License	License fee charged for peddlers and solicitors.		1,150	3,850	1,500	50	75	1,500
	Liquor Licenses	The license fee charged to any business that manufactures, brews, sells or distributes alcoholic beverages.	41104-00	18,519	16,590	18,500	11,655	17,483	18,500
	Golf Cart Registration Fees		41105-00		450	0	2,400	2,400	2,500
	Credit Card Processing Fees	Surcharge applied to credit/debit card transactions to cover processing costs. No longer used, the city switched to a vendor that covers credit card processing fees for administrative sales.	41111-00			0		0	
				57,943	61,510	59,000	39,825	58,538	62,500
Permits	Building Permits	Permit fees charged for construction on any property in the City.	41201-00	298,521	388,791	260,000	289,491	350,000	260,000
	Occupancy Permit	Fee for occupancy inspections not otherwise associated with a building permit.	41201-01	650	600	500	1,000	1,500	1,000
	Sign Permits	Permit required for any sign erected in the City.	41202-00	2,150	1,220	1,000	3,687	5,531	2,500
	Alarm Permit	Permit required for alarm installation. Included in Building Permits above until actuals are known.	41203-01	204		0	0	0	
	Development Permits	Permit fee to (re)develop any property.	41205-00	987	1,200	1,500	4,040	6,060	1,500
	Public Improvement Fees	Fee charged on public improvement projects to cover staff time and materials.	41205-01	116,785	107,854	75,000	11,813	17,719	25,000
	Public Improvement Fees- PW	Fee charged on public improvement projects to cover staff time and materials for Public Works	41205-03		3,917		1,377	2,065	50,000
	Rezoning Permits	Fee charged for rezoning permits. Included in Building Permits above until actuals are known.	41206-00	600	300	600		0	600
	Subdivision Permit Fees	Fee charged for subdivision permits. Included in Building Permits above until actuals are known.	41207-00	4,325	4,495	4,000	3,565	5,348	4,000
	Board of Zoning Adjustment Application Fees	Fee charged for applications to the Board of Zoning adjustment for variances, exemptions, and appeals.	41208-00	300		300	0	0	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	653		700	300	450	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	400	375	1,000	130	195	1,000
	Right of Way Permit Fees		41210-01		630	0	1,440	2,160	1,500
				425,574	509,382	344,600	316,843	391,027	348,100

General Fund (10) Revenues										
Type	Account	Description	Account	2018 Actual	2019 Actual	2020 Budget	YTD 8/31/2020	2020 Projected	2021 Budget
Franchise Fees	Telecom Franchise	All telecom companies are charged a franchise fee equal to 5% of gross receipts.	41301-00	160,136	122,897	170,000	93,583	140,374	150,000
	Missouri Gas Energy	The gas utility franchise license fee is 5% of gross receipts.	41302-00	122,024	121,329	123,000	106,871	123,000	123,000
	Missouri American Water	The water utility franchise license fee is 5% of gross receipts.	41303-00	111,806	103,855	110,000	61,885	110,000	110,000
	KC Power & Light	The electricity utility franchise license fee is 5% of gross receipts.	41304-00	420,375	379,219	405,000	143,036	405,000	405,000
	Martin Marietta Stone Royalties	Stone royalties are $0.03 per ton of limestone physically removed from the mine.	41305-00	5,003	1,587	1,000	707	1,060	1,000
	Cable/Video Service Franchise	The cable/video service franchise fee is 5% of gross receipts.	41306-00	71,230	74,258	75,000	36,141	75,000	75,000
			Total Franchise Fees	890,574	803,146	884,000	442,223	854,434	864,000
Other Revenue	Farmers Market	Fees paid for stall rentals at the farmers market.	41501-00	1,126	1,159	1,150	1,194	1,194	1,194
	Park Shelter Reservations	Fees paid to reserve shelters at English Landing Park.	41504-00	11,735	2,200	12,000	5,625	8,438	12,000
	Sports Field Reservations	Fees paid to reserve the athletic fields at English Landing Park.	41504-01	11,490	2,360	11,000	3,180	4,770	11,000
	Special Event Reservations	Fees paid to host events in City limits	41504-02	11,375	7,750	14,000	1,300	1,950	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	2,700	2,700		0	0
			Total Other Revenue	38,426	16,169	40,850	11,299	16,352	34,194
Court Revenue	Fines	Fines collected from City ordinance violations.	41601-00	149,611	126,123	150,000	41,571	62,357	130,000
	CVC Reports	Collection fee for the Crime Victims Compensation reports. Included in Fines above until actuals are known.	41602-00	333	378		102	153	
	Appointed Attorney Reimbursement	Money received to reimburse cost of attorney for qualified defendants. Included in Fines above until actuals are known.	41602-01	46	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	742	105			0	
	Police Reports	Fee charged to produce police reports upon request. Included in Fines above until actuals are known.	41603-00	3,370	3,866		1,335	2,003	
			Total Court Revenue	154,101	130,597	150,000	43,008	64,512	130,000
Interest Income	Interest Income	Interest earned from general fund investments.	41701-00	7,919	6,620	8,000	4,051	6,076	6,500
	CID Admin Fee		41702-00		501		444	666	
			Total Interest Income	7,919	7,121	8,000	4,495	6,742	6,500
Miscellaneous	Miscellaneous	Money received from various sources that do not fall into any other category.	41801-00	37,913	204,984	25,000	12,126	30,000	50,000
	Meeting Videos		41801-02	315	20	0			
	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	36,525	55,225	301,000	43,284	137,000	55,000
	FEMA Flood Reparations	Disaster recovery funds received from FEMA.	41803-99	2,402	0	400,000	40,913	400,000	0
	Sale of Vehicles & Equipment	Revenue generated from the sale of City-owned vehicles and equipment.	41805-00	2,370	12,370	0			
	Insurance Claim Reimbursement	Reimbursements for insurance claims, workers	41807-01	27,170	1,405	1,500			1,500
	P.O.S.T. Monies	Any P.O.S.T. certified training reimbursement.	41808-00		0	0			
	Land Sales	Sale of land to Creekside Development.	41809-01		397,712	397,712	399,458	399,458	400,000

General Fund (10) Revenues										
Type	Account	Description	Account	2018 Actual	2019 Actual	2020 Budget	YTD 8/31/2020	2020 Projected	2021 Budget
			Total Miscellaneous	106,695	671,716	1,125,212	495,781	966,458	506,500
Grants	FEMA Grant Revenue	Low Water Crossing Grant Funds	41804-00		406,387				
Grants	Storm Water Grant	Platte County Outreach Grants for stormwater projects (Low Water Crossing).	41804-05		11,000				
Grants	Other Grants	Grant money received from other miscellaneous sources. Funding in 2021 includes anticipated associated with the MDC TRIM Grant ($7,320).	41804-09	6,101	13,019	9,250		9,250	7,320
			Total Grant Revenue	6,101	430,406	9,250	0	9,250	7,320
Transfers	Transfer from Transportation Fund	Fund transfer to reimburse General Fund for transportation-related expenses.	41901-00	200,000	185,000	175,000	116,667	175,000	175,000
Transfers	Transfer from Park Sales Tax Fund	Fund transfer to pay for administrative costs for parks sales tax fund projects.	41911-00			40,000	40,000	40,000	41,200
Transfers	Transfer from Park Donations		419906-00	15,000					
Transfers	Sewer Administrative Fee	Fee from Sewer Fund for salaries and various administrative functions relating to the Sewer Fund, billing, and operations.	41903-00	190,000	230,000	280,000	186,667	280,000	300,000
			Total Transfers	405,000	415,000	495,000	343,333	495,000	516,200
	Total General Fund (10) Revenues			6,013,779	7,227,181	7,422,956	5,509,298	7,090,802	6,512,295

General Fund (10) Administration (501)									
Type	Account	Description	Account	2018 Actual	2019 Actual	2020 Budget	YTD 8/31/2020	2020 Projected	2021 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	413,010	410,261	440,061	286,372	429,558	452,694
	Overtime	Any additional salary payment over the base rate of pay for department employees.	01-03-00	0		0			0
	Mayor and Aldermen	Annual salary for Mayor ($14,400/year). Annual salary for Aldermen ($5,400/year per Alderman).	01-11-00	56,771	57,602	57,600	39,878	59,817	57,600
	FICA & Medicare	This is the City's share of FICA & Medicare cost for its employees.	01-21-00	37,876	38,426	37,460	23,697	35,545	39,037
	Retirement	The City's LAGERS contribution for 2020 is 11.3% of general employee salaries. Includes ICMA-RC Retirement contribution per City Administrator contract.	01-22-00	32,659	36,413	42,133	28,555	42,833	47,600
	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	1,854	3,573	4,000	3,538	4,000	4,000
	Membership Fees & Dues - Administrative Staff	The fees associated with membership to organizations for Administration employees.	01-41-00	3,591	3,199	3,100	1,723	3,100	3,100
	Professional Development - Administrative Staff	Cost of educational seminars and conferences attended by Administrative employees.	01-41-02	12,875	18,715	18,000	2,364	3,500	18,000
	Professional Development - Mayor and Board of Aldermen	Cost of educational seminars and conferences attended by elected officials.	01-41-03	3,094	1,635	3,000	475	2,250	3,000
	Tuition Reimbursement	Reimbursement of educational advancement of employees.	01-43-00		1,680	0			0
			Total Personnel	563,530	573,302	607,154	387,801	582,403	626,832
Insurance	Liability	Premium payment for the City's liability insurance.	02-01-00	104,374	111,592	117,172	119,961	120,674	126,708
	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	1,458	1,000	20,000			20,000
	Health, Life, & Dental	The City offers health, dental, and life insurance to its employees and subsidizes a portion of the premium. Reflects premium increases for employees.	02-02-00	30,696	37,448	52,800	31,267	46,901	51,592
	Workers Compensation	Workers compensation premium that covers all Administration employees.	02-03-00	505	765	1,000	876	876	1,000
	Unemployment	Cost of any unemployment insurance claims for the Administration Department.	02-04-00	15,543		0			
	Property Insurance	Premium payment for the City's property insurance.	02-05-00		15,854	16,647	17,043	17,043	17,895
			Total Insurance	152,576	166,659	207,618	169,148	185,494	217,195
Utilities	Telephone & Voicemail	Charges for local and long distance telephone service for City Hall.	03-01-00	7,343	8,029	7,200	4,476	6,826	7,200
	Electricity	Electric utility charges for City Hall.	03-02-00	57,183	52,524	60,000	45,435	70,291	73,806
	Water	Water utility charges for City Hall.	03-04-00	7,592	4,858	5,000	2,854	4,788	5,000
	Mobile Phones	Cellular phone stipend for the staff person assigned public information duties ($10/month).	03-05-00	-150	523	120	551	809	850
	Train Depot Utilities	No longer used. All utility charges for the Train Depot. The Train Depot is under a lease agreement; utilities paid by tenant.	03-07-00						
	Cable	Internet charges for City Hall.	03-08-00	1,520	3,010	2,880	1,763	2,685	2,820
	Trash Hauling/Recycling	Trash and recycling pickup fee for City Hall ($300/year).	03-09-00	885	920	300	225	338	300
			Total Utilities	74,372	69,865	75,500	55,304	85,737	89,976

General Fund (10) Administration (501)									
Type	Account	Description	Account	2018 Actual	2019 Actual	2020 Budget	YTD 8/31/2020	2020 Projected	2021 Budget
Capital Exp.	Lease Purchase - Office Equipment	Lease of the postage machine.	04-22-00	631	624	624	312	624	624
		Total Capital Expenses		631	624	624	312	624	624
Office Expenses	Office Supplies, Computer Accessories & Consumable Items	This includes items such as stationery, pens/pencils, folders, etc. as well as computer accessories, meeting supplies and general consumables.	05-01-00	5,710	6,275	5,000	2,350	3,525	5,000
	Postage	All postage and shipping costs, along with any incidental charges.	05-02-00	774	1,490	1,500	875	1,312	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	929	943	800	236	354	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	250	236	250	250
		Total Office Expenses		7,413	8,964	7,550	3,697	5,441	7,250
Maintenance	Building Maintenance & Repair	Maintenance and repair charges for City Hall.	06-01-00	21,712	20,405	20,000	6,297	8,900	20,000
	HVAC Maintenance & Repair	Maintenance and repair costs associated with City Hall's HVAC unit.	06-01-01	6,025	14,641	8,000	8,353	12,900	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	11,601	11,625	12,500	5,926	8,639	12,500
	Train Depot Maintenance	Costs associated with the upkeep of the Train Depot and its contents.	06-11-00		69	2,000	190	250	1,000
	Office Equipment Maintenance	Maintenance and printing costs for the Administration copier and small printer.	06-34-00	2,547	1,526	1,950	653	1,500	1,650
		Total Maintenance		41,885	48,267	44,450	21,418	32,189	45,150
City Services	Elections	The City's share of the county's cost to hold elections.	07-01-00	4,613	1,902	2,800	4,874	4,874	2,500
	Advertising/Public Notice	Costs for any advertisements placed in local newspapers of and codification of city ordinances.	07-02-00	1,424	1,035	1,600	81	121	1,000
	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	477	1,226		484	1,000	1,100
	MARC HHW Program	No longer used. The cost of participating in MARC's Hazardous Household Waste program, which allows residents to safely dispose of such waste at no charge. Moved to Transportation Fund.	07-47-00						
	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	4,000	6,000	6,000
		Total City Services		12,514	10,163	10,400	9,439	11,995	10,600
Professional Fees	Attorney/Legal Fees	Fees paid for services provided by the City's contracted law firm, includes monthly contracted amount ($5,833.00/month), the balance is for special services.	08-01-00	103,914	74,163	120,000	40,837	68,964	125,000
	Litigation	Legal fees arising from litigation.	08-01-01			50,000	23,159	50,000	100,000
	Auditor Fees	Fees paid for services rendered to perform the annual financial audit of the City.	08-02-00	19,070	18,880	18,800		18,800	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	52,999	235,149	120,000	52,576	120,000	125,500
		Total Professional Fees		175,983	328,192	308,800	116,572	257,764	370,240

General Fund (10) Administration (501)										
Type	**Account**	**Description**	**Account**	**2018 Actual**	**2019 Actual**	**2020 Budget**	**YTD 8/31/2020**	**2020 Projected**	**2021 Budget**
Other Expenses	Holiday Decorations	The cost of hanging decorations on utility poles around the City during the holidays.	09-04-00	1,010	12,845	1,000	396	800	1,000
	Cemetery Maintenance	Maintenance of the Old Parkville Cemetery.	09-11-00	3,616	3,091	4,000	2,431	3,400	4,000
	Hiring Expenses	Expenses related to hiring new City employees	09-13-00						500
	Meeting Food	For food costs associated with various meetings including work sessions, Finance Committee and executive sessions.	09-20-02	2,455	2,268	2,000	691	850	2,000
	Meeting Supplies	Miscellaneous supplies for meetings.	09-20-07	296	234	300	98	500	400
	Miscellaneous	Miscellaneous includes uncategorized expenses. Includes funding for elected official business meetings, speaker/volunteer acknowledgements, etc.	09-21-00	13,154	12,355	8,000	20,181	10,000	10,000
	Contingency		09-21-03						
	Employee Appreciation	Annual employee appreciation events.	09-21-03	1,904	1,960	2,300	75	112	2,500
	Flood Management	Emergency expenses related to flood	09-25-00		286,672	100,000	97,186	100,000	0
			Total Other Expenses	22,434	319,425	117,600	121,059	115,662	20,400
Transfers	Transfer to Emergency Reserve Fund	Transfer to Emergency Reserve Fund to cover any emergency expenses.	20-20-00	317,500	317,500	100,000	66,667	100,000	0
	Transfer to Projects Fund	Transfer to Projects Fund to cover any Projects Fund related expenses (Route 9 Corridor 6th Street Project).	20-22-00			400,000	400,000	400,000	0
	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	140,000	140,000	112,357
	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	282,822	282,822	247,063
			Total Transfers	317,500	317,500	922,822	889,489	922,822	359,420
			Total General Fund (10) Administration (501)	1,368,839	1,842,961	2,302,518	1,774,239	2,200,131	1,747,687

General Fund (10) Police (505)										
Type	Account	Description	Account	2018 Actual	2019 Actual	2020 Budget	YTD 8/31/2020	2020 Projected	2021 Budget
Personnel	Salaries	The total salaries for Police Department employees.	01-01-00	739,050	860,953	922,461	591,234	853,053	1,029,980
	Overtime	Any additional salary payment over the base rate of pay for department employees.	01-03-00	42,989	15,959	20,000	6,897	15,000	20,000
	FICA & Medicare	This is the City's share of FICA & Medicare cost for its employees.	01-21-00	57,100	64,707	76,462	44,231	66,347	80,323
	Retirement	The City's LAGERS contribution for 2020 is 13.7% of police salaries. The contribution for employees who are not police officers is 8.5%.	01-22-00	71,620	86,935	128,022	73,611	110,417	143,847
	Membership Fees & Dues	The fees associated with membership to organizations for Police employees.	01-41-00	405	475	950	420	700	950
	Professional Development	Cost of educational seminars and conferences attended by Police employees.	01-41-02	2,704	3,080	4,500	162	3,000	4,500
	Tuition Reimbursement	Reimbursement of educational advancement of employees.	01-43-00	1,782	1,500	4,500	1,125	3,500	4,500
			Total Personnel	915,650	1,033,608	1,156,896	717,680	1,052,017	1,284,101
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	107,813	149,589	174,642	108,324	162,486	199,734
	Workers Compensation	The workers compensation premium that covers all Police employees.	02-03-00	29,025	36,119	37,925	57,119	57,119	59,975
	Unemployment	This covers the cost of any unemployment insurance claims for the Police Department.	02-04-00			1,500	-	0	1,500
			Total Insurance	136,837	185,709	214,067	165,443	219,605	261,209
Utilities	Telephone & Voicemail	Private line to assist with investigations or other confidential matters in the Department.	03-01-00	886	1,608	1,500	1,000	1,500	1,500
	Mobile Phones	The cost of cellular phones and coverage for Police personnel.	03-05-00	4,249	1,926	4,500	2,039	3,500	4,500
			Total Utilities	5,135	3,534	6,000	3,039	5,000	6,000
Office Expenses	Office Supplies, Computer Accessories & Consumable Items	Includes items such as stationery, pens/pencils, ink/toner, folders, etc. as well as computer accessories, meeting supplies and general consumables.	05-01-00	1,822	1,137	2,800	978	2,400	2,800
	Postage	All postage and shipping costs, along with any incidental charges.	05-02-00	89	113	250	56	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	184	50	500	-	450	500
	Small Office Equipment	Items such as printers, calculators, etc.	05-20-00	773	393	1,000	-	900	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	4,190	7,960	9,000	168	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	2,125	2,080	3,100	1,377	2,800	3,500
	Terminal - Platte County	Service charges to access the Platte County Sheriff's database.	05-22-02	2,165	2,251	2,600	2,251	2,251	2,600
	Uniforms	Purchase of uniforms and uniform equipment for each officer.	05-31-00	5,563	3,048	7,000	145	5,500	7,000
	Other Purchases	Training and use of AED devices within the Department.	05-99-00	198		500	-	400	500
			Total Office Expenses	17,108	17,032	26,750	4,975	23,401	28,150

General Fund (10) Police (505)										
Type	Account	Description	Account	2018 Actual	2019 Actual	2020 Budget	YTD 8/31/2020	2020 Projected	2021 Budget
Maintenance	Vehicle Repair & Maintenance	Maintenance and repair of police vehicles.	06-21-00	10,711	14,570	18,000	5,784	16,000	18,000
Maintenance	Equipment Repair & Maintenance	Maintenance and repair of police equipment/Radio Contract/park cameras contract	06-21-01	2,005	2,727	3,000	1,740	3,000	4,000
Maintenance	Vehicle Gas & Oil	Fuel for Police Department vehicles.	06-22-00	22,529	28,835	45,000	8,935	25,000	45,000
Maintenance	Crimestar Maintenance	Maintenance on the City's Crimestar service and TIPS Hotline Fee.	06-32-02	1,500	1,500	1,500	-	1,500	1,500
Maintenance	Office Equipment Maintenance	Service contract/maintenance for Police Department copier.	06-34-00	515	384	800	-	750	800
			Total Maintenance	37,260	48,016	68,300	16,458	46,250	69,300
City Services	Hiring Expenses	Screening tests completed before hiring new police officers as well as advertising costs to recruit new police officers for vacant positions.	07-56-00	5,528	1,156	3,500	-	2,500	3,500
City Services	Crime Commission	The City's annual contribution to the Crime Commission.	07-57-00	500	500	500	500	500	500
City Services	Lab Work	The cost of sending evidence out for laboratory analysis and crime scene processing.	07-81-00	-		2,000	-	0	2,000
City Services	Contractual Service Agreement	Payments for investigative information services rendered, Leads on Line, Medical Advisor/AED, and Accurint Information Services.	07-90-00	362	361	2,000	360	360	2,000
City Services	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	6,389	2,253	8,700	860	3,710	8,700
Other Exp.	Miscellaneous	Miscellaneous includes uncategorized expenses.	09-21-00	6	182	350	-	0	350
Other Exp.	Harvesters-Deer Donation	This line item is used for Harvester donations for deer management.	09-21-04	810	180	1,500	-	1,500	1,500
			Total Other Expenses	816	362	1,850	-	1,500	1,850
			Total General Fund (10) Police Expenses	1,119,196	1,290,514	1,482,563	908,455	1,351,482	1,659,310

General Fund (10) Court (510)										
Type	Account	Description	Account	2018 Actual	2019 Actual	2020 Budget	YTD 8/31/2020	2020 Projected	2021 Budget
Personnel	Salaries	Salaries of the Court Clerk and Part-Time Court Clerk.	01-01-00	60,178	67,056	69,991	46,643	69,965	69,461
	Overtime	Any additional salary payment over the base rate of pay for department employees.	01-03-00	22	25	-	-	0	0
	Judge	Judge's annual salary.	01-11-00	17,955	18,000	18,000	12,462	18,692	18,000
	FICA & Medicare	The City's share of FICA & Medicare cost for its employees.	01-21-00	6,275	6,867	7,126	4,608	6,913	6,691
	Retirement	The City's LAGERS contribution for 2020 is 11.3% of general employee salaries.	01-22-00	3,415	4,714	5,219	3,622	5,433	5,402
	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	302	500	550	-	0	550
	Professional Development	Cost of educational seminars and conferences attended by Court employees.	01-41-02	4,624	2,950	5,500	1,129	1,694	5,500
	Prosecutor	Prosecutor's annual salary.	01-51-00	16,250	16,040	15,000	7,500	15,000	15,000
	Public Defender	Public Defender's annual salary.	01-51-02	6,600	7,200	7,200	4,200	7,200	7,200
			Total Personnel	116,161	123,891	129,126	80,524	125,436	128,344
Insurance	Health, Life, & Dental	The City offers health, dental, and life insurance to its employees and subsidizes a portion of the premium.	02-02-00	8,018	9,595	10,532	6,555	9,832	10,816
	Workers Compensation	The workers compensation premium that covers all Municipal Court employees.	02-03-00	2,959	3,347	3,514	7,448	7,448	7,820
			Total Insurance	10,977	12,942	14,046	14,003	17,280	18,636
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	575	353	1,000	24	1,000	1,000
	Postage	All postage and shipping costs, along with any incidental charges.	05-02-00	337	266	400	393	590	500
	Printing	Expenses for printing work not performed by City personnel. Includes business cards, forms, notices, letterhead, and books.	05-04-00	983	2,068	3,000	-	0	3,000
	Publications	Purchase of books and periodicals that are pertinent to City services and/or employee performance.	05-05-00	363	411	400	-	437	500
	Processing Fees	Fees associated with processing credit cards.	05-06-00		-	-	-	0	
			Total Office Expenses	2,258	3,098	4,800	417	2,027	5,000
Maintenance	REJIS System	The fees incurred to check for warrants on defendants.	06-32-00		-	-	-	0	
	Software Support Agreement	Maintenance agreement with Tyler Technologies for the Incode court module. Possible ShowMe Software conversion 9/1/2021.	06-33-00	2,883	3,014	3,500	-	3,500	4,500
	Office Equipment Maintenance	Maintenance costs for Municipal Court copier.	06-34-00	871	280	250	150	224	250
			Total Maintenance	3,754	3,295	3,750	150	3,724	4,750
City Services	Boarding of Prisoners	The cost to board prisoners at the Platte County prison facilities.	07-80-00	4,665	3,883	7,000	3,528	5,292	7,000
	Bailiff	The cost to have a police officer stand as bailiff for court.	07-82-00	7,409	8,133	7,500	2,790	4,853	7,500
	Translator	Translation services for non-English speaking defendants.	07-82-01	449	607	650	-	0	650
			Total City Services	12,523	12,623	15,150	6,318	10,145	15,150
Other Exp.	Miscellaneous	Miscellaneous includes uncategorized expenses.	09-21-00	401	-	500	-	0	500
			Total Other Expenses	401	-	500	-	-	500
			Total General Fund (10) Court Expenses	146,193	155,969	167,492	101,472	158,733	172,500

General Fund (10) Public Works (515)										
Type	Account	Description	Account	2018 Actual	2019 Actual	2020 Budget	YTD 8/31/2020	2020 Projected	2021 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	146,130	159,872	205,489	126,676	190,014	197,611
	FICA & Medicare	This is the City's share of FICA & Medicare cost for its employees.	01-21-00	10,993	11,673	15,720	9,175	13,763	15,117
	Retirement	The City's LAGERS contribution for 2020 is 11.3% of general employee salaries.	01-22-00	9,022	10,342	12,723	8,793	13,190	13,906
	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	766	417	800	263	818	820
	Professional Development	Cost of educational seminars and conferences attended by Public Works employees.	01-41-02	3,273	4,389	4,500	359	1,000	4,500
	Tuition Reimbursement	Reimbursement of educational advancement of employees.	01-43-00	1,000	190	-		0	0
			Total Personnel	174,185	189,882	242,232	147,267	221,785	234,954
Insurance	Health, Life, & Dental	The City offers health, dental, and life insurance to its employees and subsidizes a portion of the premium.	02-02-00	22,027	26,867	29,360	19,238	28,858	31,743
	Workers Compensation	The workers compensation premium that covers Public Works employees.	02-03-00	250	573	300	438	438	500
	Unemployment	This covers the cost of any unemployment insurance claims for the Public Works Department.	02-04-00	-	-	-	-	0	0
			Total Insurance	22,277	27,440	29,660	19,677	29,296	32,243
Utilities	Mobile Phones	Cellular stipend for the Public Works Director ($40/month) and cell phone expense for inspector.	03-05-00	821	563	650	454	650	700
			Total Utilities	821	563	650	454	650	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	878	452	850	80	700	850
	Postage	All postage and shipping costs, along with any incidental charges.	05-02-00	51	33	150	206	250	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	46	84	150	465	500	150
	Uniforms	Uniform allowance is provided for required apparel for the Public Works inspector.	05-31-00	233	-	250		200	250
			Total Office Expenses	1,208	568	1,400	751	1,650	1,400
Maint.	Tornado Siren	Contracted monthly maintenance on the City's tornado/public safety siren. Includes funding for the City's participation in the Missouri River flood gauge partnership.	06-36-00	2,833	3,916	3,500	2,209	3,313	3,500
			Total Maintenance	2,833	3,916	3,500	2,209	3,313	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	19,444	54,917	40,000	15,754	23,000	40,000
			Total Professional Fees	19,444	54,917	40,000	15,754	23,000	40,000
Other Exp.	Miscellaneous	Miscellaneous includes uncategorized expenses.	09-21-00	245	466	500	222	250	500
			Total Other Expenses	245	466	500	222	250	500
			Total General Fund (10) Public Works Expenses	221,013	277,753	317,942	186,333	279,944	313,298

General Fund (10) Community Development (518)									
Type	Account	Description	Account	2018 Actual	2019 Actual	2020 Budget	YTD 8/31/2020	2020 Projected	2021 Budget
Personnel	Salaries	The total salaries for Community Development employees.	01-01-00	206,075	211,438	225,554	151,274	226,911	258,023
	Overtime	Any additional salary payment over the base rate of pay for department employees.			46	-	-	0	0
	FICA & Medicare	This is the City's share of FICA & Medicare cost for its employees.	01-21-00	15,491	16,223	17,255	11,529	17,294	19,739
	Retirement	The City's LAGERS contribution for 2020 is 11.3% of general employee salaries.	01-22-00	14,620	16,417	23,765	14,247	21,371	26,775
	Community Development Director Auto Allowance	Community Development Director auto allowance ($200/month).	01-31-00	2,435	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	360	435	1,200	250	375	950
	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	7,463	4,123	11,489	605	908	10,400
	Tuition Reimbursement	Reimbursement of educational advancement of employees.	01-43-00	840	-	-	-	0	0
			Total Personnel	247,284	251,082	281,663	179,506	269,259	318,287
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	14,473	16,910	23,331	13,232	19,272	21,199
	Workers Compensation	The workers compensation premium that covers all Community Development employees.	02-03-00	316	740	777	548	548	575
	Unemployment	This covers the cost of any unemployment insurance claims for the Community Development Department.	02-04-00		-	500		0	500
			Total Insurance	14,789	17,650	24,608	13,779	19,820	22,275
Utilities	Mobile Phones & Pagers	The cost of cellular phones and coverage for Community Development employees.	03-05-00	1,837	724	1,600	848	1,272	1,600
			Total Utilities	1,837	724	1,600	848	1,272	1,600
Office Expenses	Office Supplies, Computer Accessories & Consumable Items	Includes items such as stationery, pens/pencils & folders, meeting supplies, computer accessories, plotter ink and, general consumables.	05-01-00	1,134	2,155	1,000	3,961	5,941	1,000
	Postage	All postage and shipping costs, along with any incidental charges.	05-02-00	1,057	1,139	2,000	112	168	2,000
	Printing	Expenses for printing work not performed on City equipment. Examples include items such as business cards, inspection forms, violation notice cards, etc.	05-04-00	57	84	200	-	0	200
	Publications	Purchase of books and periodicals that are pertinent to City services and/or employee performance, such as code books and other printed manuals. Purchased every three years.	05-05-00	-	523	-	-	0	0
	Small Office Equipment	Small equipment such as desktop printers, hole punches, calculators, etc.	05-20-00	27	-	-	-	0	-
	Equipment and Hand Tools	Equipment necessary to carry out department duties including, electrical testers, flash lights, canned smoke, and other necessary tools.	05-21-00	246	146	250	68	102	250
	Uniforms	An allowance is provided for required apparel including uniforms, boots, gloves, etc. on an "as needed" basis.	05-31-00	553	491	550	-	0	200
			Total Office Expenses	3,074	4,538	4,000	4,141	6,211	3,650

General Fund (10) Streets (520)									
Type	Account	Description	Account	2018 Actual	2019 Actual	2020 Budget	YTD 8/31/2020	2020 Projected	2021 Budget
Personnel	Salaries	The total salaries for Streets Division employees.	01-01-00	244,088	235,375	268,597	163,979	245,968	276,656
	Overtime	Any additional salary payment over the base rate of pay for department employees.	01-03-00	11,733	15,958	17,000	7,949	11,923	17,000
	FICA & Medicare	This is the City's share of FICA & Medicare cost for its employees.	01-21-00	18,494	18,311	21,848	12,616	18,925	22,465
	Retirement	The City's LAGERS contribution for 2020 is 11.3% of general employee salaries.	01-22-00	20,054	21,287	32,272	17,346	26,018	33,183
	Professional Development	Cost for educational seminars and conferences attended by Streets employees.	01-41-02	224	15	500	-	0	500
			Total Personnel	294,593	290,946	340,218	201,889	302,834	349,804
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	32,725	41,039	46,470	28,681	43,021	47,323
	Workers Compensation	The workers compensation premium that covers all Streets Divisions employees.	02-03-00	16,374	20,582	21,611	29,641	29,641	31,123
	Unemployment	This covers the cost of any unemployment insurance claims for the Streets Division.	02-04-00		-	1,500	-	0	1,500
			Total Insurance	49,099	61,621	69,581	58,321	72,662	79,946
Utilities	Telephone & Voicemail	The charges for local and long distance telephone service and internet for the Street Barn.	03-01-00	1,751	2,629	1,600	1,510	2,264	1,800
	Electricity	Electric utility charges for the Street Barn.	03-02-00	3,748	3,098	4,200	1,525	2,288	4,200
	Gas	Gas utility charges for the Street Barn.	03-03-00	1,095	1,766	2,000	873	1,310	2,000
	Water	Water loads and drinking water for the Street Barn.	03-04-00	4,888	4,767	5,000	2,752	4,000	5,000
	Mobile Phones	The cost of cellular phones and coverage for street division employees.	03-05-00	2,544	990	2,800	1,205	1,808	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	160	300	1,200	-	600	1,200
			Total Utilities	14,186	13,549	16,800	7,866	12,270	17,000

General Fund (10) Parks (525)										
Type	Account	Description	Account	2018 Actual	2019 Actual	2020 Budget	YTD 8/31/2020	2020 Projected	2021 Budget
Personnel	Salaries	The total salaries for Parks employees.	01-01-00	113,408	121,535	125,008	86,085	129,127	137,124
	Overtime	Any additional salary payment over the base rate of pay for department employees.	01-03-00	6,512	10,975	9,000	6,912	10,368	10,000
	Seasonal Landscape Maintenance Workers	Four part-time seasonal employees are hired to maintain parks during the summer.	01-05-00	47,193	44,445	50,000	37,954	50,000	50,000
	FICA & Medicare	This is the City's share of FICA & Medicare cost for its employees.	01-21-00	12,301	13,208	14,087	9,810	14,714	15,080
	Retirement	The City's LAGERS contribution for 2020 is 11.3% of general employee salaries.	01-22-00	9,940	11,723	15,158	11,486	17,230	16,625
	Membership Fees and Dues	The fees associated with membership to organizations for Parks employees.	01-41-00		-	-	-	0	0
	Professional Development	This includes the costs for educational seminars and conferences attended by Parks employees.	01-41-02		17	500	16	50	500
			Total Personnel	189,356	201,902	213,752	152,262	221,489	229,329
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	13,912	27,850	29,259	24,433	36,650	40,315
	Workers Compensation	The workers compensation premium that covers all Parks employees.	02-03-00	6,297	9,128	9,584	10,212	10,212	10,723
	Unemployment	This covers the cost of any unemployment insurance claims for the Parks Division.	02-04-00		-	1,000	-	0	1,000
			Total Insurance	20,210	36,977	39,843	34,646	46,862	52,038
Utilities	Telephone & Voicemail	The charges for local and long distance telephone service for the Parks office.	03-01-00	2,698	4,074	2,500	2,370	3,000	3,500
	Electricity	Electric utility charges for the Parks office and Parks storage building.	03-02-00	16,273	20,195	22,000	3,652	6,500	22,000
	Gas	Gas utility charges for the Parks office. Terminated in 2017.	03-03-00		-	-	0	0	0
	Water	Water utility charges and drinking water for the Parks office.	03-04-00	5,898	3,334	6,000	1,855	4,000	6,000
	Mobile Phones	The cost of cellular phones and coverage for Parks employees.	03-05-00	842	618	800	402	600	800
	Trash Hauling	Trash hauling for the City parks. Includes recycling containers.	03-09-00	725	160	1,000	39	500	1,000
			Total Utilities	26,436	28,381	32,300	8,318	14,600	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	657	478	500	-	250	500
	Postage	All postage and shipping costs, along with any incidental charges.	05-02-00	3	3	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	675	264	400	477	500	500
	Publications	Purchase of books and periodicals that are pertinent to City services and/or employee performance.	05-05-00		-	50	-	0	50
	Small Office Equipment	Items such as printers, fax machines, etc.	05-20-00		-	250	-	150	250
	Equipment & Hand Tools	Any equipment or hand tools needed to carry out the work of the Parks Division.	05-21-00	6,994	8,882	6,500	3,361	6,000	6,500
	Uniforms	Allowance provided for uniforms, including boots, winter apparel, and apparel with the City logo.	05-31-00	1,168	531	2,000	1,495	2,000	2,000
	Restroom Supplies	Toiletries for the public restrooms in English Landing Park and Platte Landing Park.	05-41-01	2,573	508	3,000	1,765	2,500	3,000
	Trash Bags	Trash and dog waste bags for the receptacles in City parks.	05-41-02	4,037	435	4,700	2,354	3,500	4,700
	Park Enhancements	Amenity improvements for City parks.	05-41-03	(1,743)	5,795	7,000	8,731	12,000	10,000
	Grass Seed & Fertilizer	Grass seed and fertilizer for the City parks.	05-42-00	1,856	463	3,800	7,155	9,000	5,000
	Other Purchases	Unbudgeted purchase of supplies.	05-99-00	357	176	500	111	500	500
			Total Office Expenses	16,577	17,533	28,775	25,449	36,425	33,075

General Fund (10) Parks (525)										
Type	Account	Description	Account	2018 Actual	2019 Actual	2020 Budget	YTD 8/31/2020	2020 Projected	2021 Budget
Maintenance	Building Maintenance & Repair	Maintenance and repair of Parks office building and other park structures.	06-01-00	5,705	4,654	6,000	9,402	10,000	6,000
	Restrooms	Maintenance of the permanent public restrooms in English Landing Park and Platte Landing Park	06-03-00	1,808	1,097	4,500	937	3,000	8,000
	Stage Maintenance	Maintenance for the Maxine McKeon Stage in English Landing Park.	06-05-01		65	300	0	0	300
	Ball Field Maintenance	Includes maintenance ball fields, volleyball courts, and related amenities.	06-05-02	3,528	3,512	4,000	8,179	10,000	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	903	5,246	6,500	632	2,000	6,500
	Playground Equipment & Repair	Maintenance for the playground at English Landing Park.	06-12-00	12,826	978	3,000	2,155	2,500	3,000
	Spirit Fountain	Maintenance for the Gresham Spirit fountain by the Train Depot. Includes preventative maintenance for fountain pump.	06-13-00	567	1,277	2,500	1,456	2,100	2,500
	Vehicle Repair & Maintenance	Maintenance for the Parks Division vehicles.	06-21-00	3,497	5,831	5,000	68	1,500	5,000
	Equipment Repair & Maintenance	Repair and maintenance of Parks Division equipment. This does not include lawn mowers.	06-21-01	2,798	8,145	3,500	899	1,500	3,500
	Tractor Mowing Equipment	Maintenance and repair of Parks Division lawn mowers and tractors.	06-21-02	2,602	3,555	5,000	912	3,200	5,000
	Vehicle Gas & Oil	Fuel for Parks Division vehicles.	06-22-00	3,578	2,744	4,000	688	2,000	4,000
	Equipment Gas & Oil	Fuel and oil for park mowing equipment.	06-22-01	2,386	3,026	3,200	739	2,200	3,200
			Total Maintenance	40,198	40,131	47,500	26,069	40,000	53,000
City Services	Rental of Portable Toilets	Rental of portable toilets in convenient locations throughout English Landing Park.	07-20-00	5,518	6,013	6,000	5,725	10,000	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	7,395	5,795	10,000	3,565	6,500	10,000
	Landscaping	To purchase mulch, perennials, top soil, etc. for all Parks.	07-51-01	-	194	4,000	1,362	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	16,425	13,452	18,000	13,645	25,000	20,000
	Tree Planting	The cost of planting new trees in City parks. Funding includes the local match associated with the MDC TRIM grant.	07-53-00	5,073	2,550	6,000	966	2,000	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	121	94	1,200	-	500	1,200
			Total City Services	34,532	28,096	45,200	25,263	46,000	49,200
Other Exp.	Miscellaneous	Miscellaneous includes uncategorized expenses.	09-21-00	14	-	1,000	21	250	1,000
			Total Other Expenses	14	-	1,000	21	250	1,000
			Total General Fund (10) Parks Expenses	327,323	353,020	408,370	272,028	405,626	450,942

General Fund (10) Nature Sanctuary (535)									
Type	Account	Description	Account	2018 Actual	2019 Actual	2020 Budget	YTD 8/31/2020	2020 Projected	2021 Budget
Personnel	Salaries	Includes salaries for Nature Sanctuary employees.	01-01-00	29,559	33,214	35,051	27,451	41,176	38,781
	Overtime	Any additional salary payment over the base rate of pay for department employees.	01-03-00		627	1,000	56	84	1,000
	FICA & Medicare	This is the City's share of FICA & Medicare cost for its employees.	01-21-00	2,254	2,589	2,758	2,104	3,156	3,043
	Retirement	The City's LAGERS contribution for 2020 is 11.3% of general employee salaries.	01-22-00		-			0	2,986
	Professional Development	This includes hthe costs for educational seminars and conferences attended by the Nature Sanctuary employees.	01-41-02					150	500
			Total Personnel	31,813	36,431	38,809	29,611	44,566	46,310
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	-	-	-	308	924	3,881
			Total Insurance	-	-	-	308	924	3,881
Utilities	Electricity	Electric utility charges for the Nature Sanctuary.	03-02-00	170	-		-	0	
			Total Utilities	170	-	-	-	-	-
Office Expenses	Office Supplies, Computer Accessories & Consumable Items	Includes items such as stationery, pens/pencils, folders, etc. as well as computer accessories, meeting supplies, and general consumables.	05-01-00	136	153	125	27	40	120
	Postage	All postage and shipping costs, along with any incidental charges.	05-02-00	30	73	80	2	2	50
	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	257	215	300	44	67	120
	Equipment & Hand Tools	Equipment and hand tools necessary to completing work for the Nature Sanctuary. Water trailer (800).	05-21-00	1,754	2,640	1,400	410	615	2,000
	Materials	Hardware, mulch, signs, and other miscellaneous materials.	05-41-00	978	554	1,200	1,100	1,500	1,500
	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	3,266	4,255	3,500	160	1,000	0
	Volunteer Acknowledgement	Costs associated with acknowledging volunteers and the hard work and hours dedicated to the Nature Sanctuary. Created 2020.	05-43-00	-	-	500	113	500	600
			Total Office Expenses	6,421	7,889	7,105	1,855	3,724	4,390
Maintenance	Building Maintenance & Repair	Maintenance and repair charges for the maintenance shed and Girl Scout shelter. Also includes portable restroom facilities.	06-01-00	957	738	800	23	500	550
	Trail Maintenance	Maintenance of trails in the Nature Sanctuary, including tree trimming and removal.	06-05-03	3,204	1,016	5,000	1,265	1,898	3,000
	Vehicle Repair and Maintenance	All maintenance and repair work for Nature Sanctuary vehicles. Includes brakes, tires, hydraulic problems, etc.	06-21-00	148	493	1,000	40	150	700
	Equipment Repair & Maintenance	All maintenance and repair work for Nature Sanctuary equipment.	06-21-01	331	106	200	592	888	1,000
	Vehicle Gas and Oil	Fuel for Nature Sanctuary vehicles.	06-22-00	390	290	350	86	128	375
			Total Maintenance	5,030	2,644	7,350	2,006	3,564	5,625
City Services	Mosquito & Weed Control	Materials for mosquito and weed abatement in the Nature Sanctuary.	07-51-00	81	25	100	-	0	50
			Total City Services	81	25	100	-	-	50
Other Exp.	Miscellaneous	Miscellaneous includes uncategorized expenses.	09-21-00	356	218	500	-	100	250
			Total Other Expenses	356	218	500	-	100	250
			Total General Fund (10) Nature Sanctuary (535)	43,870	47,207	53,864	33,779	52,878	60,506

General Fund (10) Information Technology (555)									
Type	Account	Description	Account	2018 Actual	2019 Actual	2020 Budget	YTD 8/31/2020	2020 Projected	2021 Budget
Personnel	Information Technology Support Contract	Information technology support annual contract with eNet, LLC.	01-52-00	18,645	21,999	20,000	5,355	20,000	20,000
			Total Personnel	18,645	21,999	20,000	5,355	20,000	20,000
IT Expenses	Equipment	Purchase of new IT-related equipment such as computers (w/ software), servers, printers, etc.	02-01-00	5,259	4,749	6,033	2,827	4,241	9,000
	Software	Annual software maintenance and miscellaneous computer software.	02-02-00	21,649	18,371	28,193	23,680	23,680	27,609
	Domain Registrations	Cost of domain registrations.	02-04-00	820	844	1,294	610	1,294	1,304
			Total IT Expenses	27,728	23,965	35,520	27,117	29,215	37,913
Maint.	Maintenance & Repair	Offsite server backup and disaster recovery.	06-01-00	2,832	2,832	2,832	1,722	2,832	2,832
			Total Maintenance	2,832	2,832	2,832	1,722	2,832	2,832
			Total General Fund (10) Information Technology (555)	49,205	48,796	58,352	34,194	52,047	60,745

General Fund (10) Public Information (540)										
Type	Account	Description	Account	2018 Actual	2019 Actual	2020 Budget	YTD 8/31/2020	2020 Projected	2021 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	9,350	10,200	10,200	5,100	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	3,400	2,250	2,750	500	1,500	2,750
			Total Personnel	12,750	12,450	12,950	5,600	11,700	12,950
Capital Exp.	Office Equipment	The purchase of supplies for meeting recordings, such as DVDs.	04-21-00	(79)	30	100	-	0	100
			Total Capital Expenses	(79)	30	100	-	-	100
Office Exp.	Computer Equipment, Access & Programming	The purchase of computer accessories, meeting recording accessories, and live stream accessories.	05-03-00	1,058	-	200	88	100	200
			Total Office Expenses	1,058	-	200	88	100	200
Maintenance	Newsletter/Website	Costs associated with the resident newsletter distributed four times per year.	09-05-00	1,640	3,280	4,300	10,419	15,629	14,000
	Computer Maintenance	Annual subscription fees for Vimeo video archive service.	06-31-00		559	560	-	560	60
	Publications	Costs associated with printing city publications and informational mailings to residents.	05-05-00		3,283	3,100	-	0	3,100
				1,640	7,122	7,960	10,419	16,189	17,160
			Total General Fund (10) Public Information (540)	15,370	19,602	21,210	16,108	27,989	30,410

Emergency Reserve (50)

Last Updated 8/31/2020

	2018 Actual	2019 Actual	2020 Budget	2020 Projected	2021 Budget	2022 Projected	2023 Projected	2024 Projected	2025 Projected
Beginning Fund Balance	**$1,446,615**	**$1,338,079**	**$1,232,108**	**1,232,108**	**$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	100,000
Emergency Reserve Revenues:	**317,500**	**317,500**	**100,000**	**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**	**1,432,108**	**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**	**1,432,108**	**1,532,108**	**1,632,108**	**1,732,108**
TARGET (per reserve policy):	1,079,215	1,356,499	1,549,330	1,549,330	1,411,522	1,455,140	1,440,068	1,455,948	1,354,944

Emergency Reserve (50) Revenues and Expenses									
Type	Account	Description	Account	2018 Actual	2019 Actual	2020 Budget	YTD 8/31/2020	2020 Projected	2021 Budgeted
Revenues	Beginning Fund Balance	Projected carryover from prior year.		1,446,615	1,338,079	1,232,108	1,232,108	1,232,108	1,332,108
	Temporary Operating Levy	Excess funds from the temporary operating levy approved in 2004	42000-00						
	Transfer from General Fund	Fund transfer from the General Fund.	42001-00	317,500	317,500	100,000	66,667	100,000	
			Emergency Reserve (50) Revenues	317,500	317,500	100,000	66,667	100,000	0
			Total Sources	1,764,115	1,655,579	1,332,108	1,298,775	1,332,108	1,332,108
Expenses	Transfer to Brush Creek NID	No longer used. Transfers now from General Fund.	20-14-00	140,696	140,423				
	Transfer Loan to Brink Meyer	No longer used. Transfers now from General Fund.	20-20-00	285,340	283,048				
			Total Emergency Reserve (50) Expenses	426,036	423,471	0	0	0	0
			Ending Fund Balance Emergency Reserve (50)	1,338,079	1,232,108	1,332,108	1,298,775	1,332,108	1,332,108

River Park NID Bonds (21) Revenues and Expenses									
Type	**Account**	**Description**	**Account**	**2018 Actual**	**2019 Actual**	**2020 Budget**	**YTD 8/31/2020**	**2020 Projected**	**2021 Budget**
Revenues	River Park Special Assessment	Assessment levied on property owners in the River Park NID.	41001-00	322,080	323,923	322,400	160,025	160,025	0
	Interest Income	Interest earned from general fund investments.	41701-00	181	198	200	80	80	0
			Total River Park NID Bonds (21) Revenues	322,261		322,600	160,105	160,105	-
Expenses	Bond Principal	Payment of bond principal.	10-01-00	295,000	305,000	315,000	315,000	315,000	0
	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	5,119	5,119	0
	Bond Fees	Payment of bond fees.	10-03-00	424	265	424	67	67	0
			Total River Park NID Bonds (21) Expenses	319,999		320,543	320,186	320,186	-

Certificates of Participation (COPs) (22) Revenues and Expenses									
Type	**Account**	**Description**	**Account**	**2018 Actual**	**2019 Actual**	**2020 Budget**	**YTD 8/31/2020**	**2020 Projected**	**2021 Budget**
Revenues	Property Taxes	Property taxes collected for debt service.	41001-00	389,585	416,051	437,450	430,904	430,904	450,970
	Interest Income	Interest earned from investments.	41701-00	63	98	120	186	186	120
			Total COPs (22) Revenues	389,648		437,570	431,089	431,089	451,090
Expenses	2006/2015 COPS Bond Principal	Payment of bond principal.	10-01-00	335,155	354,132	361,800	361,800	361,800	388,809
	2006/2015 COPS Bond Interest	Payment of bond interest.	10-02-00	65,386	57,666	49,650	49,648	49,648	41,241
	2006/2015 COPS Bond Fees	Payment of bond fees.	10-03-00		0	1,100	-	-	
			Total COPs (22) Expenses	400,541		412,550	411,448	411,448	430,050

Brush Creek NID Bonds (23) Revenues and Expenses									
Type	**Account**	**Description**	**Account**	**2018 Actual**	**2019 Actual**	**2020 Budget**	**YTD 8/31/2020**	**2020 Projected**	**2021 Budget**
Revenues	Brush Creek Special Assessment	Assessment levied on property owners in the Brush Creek NID.	41001-00	251,036	251,036	251,036	252,106	252,106	233,591
	Transfers	Transfer from Emergency Reserve Fund (or other sources) to cover shortfalls in assessment collections. No longer used.	41901-00	140,696	140,423	-			
	Transfers	Transfer from General Fund - Sale of Property				140,000	140,000	140,000	112,357
	Refinance Proceeds	Net Proceeds from Refinance	41101-00			-	80,500	80,500	0
	Interest Income	Interest earned from debt service reserve fund investments.	41701-00	8,185	16,060	7,500	5,512	5,512	0
			Total Brush Creek NID Bonds (23) Revenues	399,916		398,536	478,118	478,118	345,948
Expenses	Loss on Investments		09-50-00	2,924	428		79		
	Professional Services	Arbitrage Analysis Report	08-02-02		2,000				
	Bond Principal	Payment of bond principal.	10-01-00	215,000	220,000	230,000	230,000	230,000	235,000
	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	244,706	164,288	108,948
	Bond Fees	Payment of bond fees.	10-03-00	2,000	2,000	2,000	4,000	2,000	2,000
			Total Brush Creek NID Bonds (23) Expenses	397,486		396,288	478,786	396,288	345,948

Brink Meyer NID Bonds (24) Revenues and Expenses									
Type	Account	Description	Account	2018 Actual	2019 Actual	2020 Budget	YTD 8/31/2020	2020 Projected	2021 Budget
Revenues	Brink Meyer Special Assessment	Assessment levied on property owners in the Brink Meyer NID.	41001-00	0	1,791	1,791	1,791	1,791	1,605
	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	282,822	282,822	247,063
	Refinance Proceeds	Net Proceeds from Refinance	41101-00			-	55,200	55,200	0
	Interest Income	Interest earned from general fund investments.	41701-00	5,973	11,719	5,500	4,017	4,017	0
			Total Brink Meyer NID Bonds(24) Revenues	291,313	296,557	290,113	343,830	343,830	248,668
Expenses	Professional Services	Arbritrage Analysis Report	08-01-02		2,000				
	Loss on Investments	Loss on Investments	09-50-00	2,138	313		58	58	
	Bond Principal	Payment of bond principal.	10-01-00	145,000	150,000	155,000	155,000	155,000	160,000
	Bond Interest	Payment of bond interest.	10-02-00	141,613	137,188	132,613	197,756	197,756	84,668
	Bond Fees	Payment of bond fees.	10-03-00	2,000	2,000	2,000	4,000	4,000	4,000
			Total Brink Meyer NID Bonds (24) Expenses	290,750		289,613	356,814	356,814	248,668

Sewer Service Debt (30) Revenues and Expenses									
Type	Account	Description	Account	2018 Actual	2019 Actual	2020 Budget	YTD 8/31/2020	2020 Projected	2021 Budget
Revenues	Sewer Fund	Transfer to pay all Sewer Fund debt.	41901-00	208,448	0	185,288	-	0	180,877
			Total Sewer Service Debt (30) Revenues	208,448		185,288	-	-	180,877
Expenses	SRF Principal	Payment of bond principal.	12-11-00	155,000	160,000	160,000	106,667	160,000	160,000
	SRF Interest	Payment of bond interest.	12-11-01	20,432	16,267	16,000	8,541	16,267	15,957
	SRF Administration Fee	Payment of bond fees.	12-11-02	5,834	4,920	5,900	228	4,920	4,920
			Total Sewer Service Debt (30) Expenses	181,267	181,187	181,900	115,436	181,187	180,877

2017 Lease Purchase Agreement Road Capital Maintenance (96) Revenues and Expenses									
Type	Account	Description	Account	2018 Actual	2019 Actual	2020 Budget	YTD 8/31/2020	2020 Projected	2021 Budget
Revenues	9 Highway CID Payments	Payment by the Highway 9 Cooridor Community Improvement District (1% sales	41001-00			209,649		132,790	274,805
	Transfers	Transfer from Transportation Fund to cover	41901-00	215,465		213,140	142,093	213,212	213,072
	Transfers	Transfer from Projects Fund for Grant Antic	41701-00						965,000
			Total 2017 Lease Purchase Agreement Road Capital Maintenance (96) Revenues	215,465		422,789	142,093	346,002	1,452,877
Expenses	Bond Principal	Payment of bond principal.	10-01-00	194,100		1,329,800	309,500	309,500	316,200
	Bond Interest	Payment of bond interest.	10-02-00	48,848		26,100	20,331	40,718	36,677
	Grant Anticipation Payoff	Payment of Bond Principal from Grant Reimbursement for the Highway 9 Project.	10-02-00						1,100,000
			Total 2017 Lease Purchase (96) Expenses	242,948		1,355,900	329,831	350,218	1,452,877

Guest Room Tax/Economic Development (46)

Last Updated 8/31/2020

	2018 Actual	2019 Actual	2020 Budget	2020 Projected	2021 Budget	2022 Projected	2023 Projected	2024 Projected
Beginning Fund Balance	**1,248**	**$1,516**	**$2,390**	**$ 2,390**	**$ 3,983**	**$ 3,983**	**$ 3,983**	**$ 4,233**
Revenues								
Guest Room Tax	1,453	1,875	1,500	1,593	10,000	25,000	25,250	25,503
Partner Contributions								
Transfer from Carry Over								
Transfer from General Fund	315							
Eco Devo Fund Revenues:	**1,768**	**1,875**	**1,500**	**1,593**	**10,000**	**25,000**	**25,250**	**25,503**
Total Sources:	**3,016**	**3,390**	**3,890**	**$3,983**	**$13,983**	**$28,983**	**$29,233**	**$29,736**
Expenditures								
Advertising					7,500	20,000	20,000	20,000
Economic Development	1,500	1,000	-	-	2,500	5,000	5,000	5,000
Eco Devo Fund Expenditures:	**1,500**	**1,000**	**-**	**-**	**10,000**	**25,000**	**25,000**	**25,000**
Estimated Ending Balance ***(deficit)*** **:**	**$1,516**	**$2,390**	**$3,890**	**$3,983**	**$3,983**	**$3,983**	**$4,233**	**$4,736**

Economic Development Fund (46) Revenues and Expenses									
Type	**Account**	**Description**	**Account**	**2018 Actual**	**2019 Actual**	**2020 Budget**	**YTD 8/31/2020**	**2020 Projected**	**2021 Budget**
Revenues	Beginning Fund Balance	Projected carryover from prior year.		1,248	1,516	2,390	2,390	2,390	3,983
Revenues	Guest Room Tax	Proceeds from the 5% guest room tax applied to overnight hotel/motel room stays.	41001-00	1,453	1,875	1,500	796	1,593	10,000
Revenues	Transfers	Transfers from other funds.	41003-00	315	0			0	
Economic Development Fund (46) Revenues				1,768	1,875	1,500	796	1,593	10,000
Total Sources				3,016	3,390	3,890	3,187	3,983	13,983
Expenses	Advertising	Advertising to promote tourism and the City of Parkville.	07-02-00	0	0	0	0	0	7,500
Expenses	Economic Development - Other	Other miscellaneous economic development projects, studies, fees, etc.	07-03-00	1,500	1,000	2,000	0	0	2,500
Total Economic Development Fund (46) Expenses				1,500	1,000	2,000	0	0	10,000
Ending Fund Balance Economic Development Fund (46)				1,516	2,390	1,890	3,187	3,983	3,983

Fewson Fund (45)

Last Updated 08/31/2020

	2018 Actual	2019 Actual	2020 Budget	2020 Projected	2021 Budget	2022 Projected	2023 Projected	2024 Projected	2025 Projected
Beginning Fund Balance	**$ 578,878**	**$ 582,585**	**$ 592,599**	**$ 592,599**	**$ 599,271**	**$ 588,372**	**$590,917**	**$593,540**	**$596,245**
Revenues									
Interest Income	3,707	8,466	**$ 4,900**	**$ 6,822**	5,500	5,288	5,447	5,611	5,779
Miscellaneous	-	-	-		-	-	-	-	-
Return on Investments	-	-	-		-	-	-	-	-
Gain on Investments	-	2,277	-		-	-	-	-	-
Earned on Investments	-	-	-		-	-	-	-	-
Total Fewson Fund Revenues	**3,707**	**10,744**	**4,900**	**6,822**	**5,500**	**5,288**	**5,447**	**5,611**	**5,779**
Total Sources	**582,585**	**593,328**	**597,499**	**599,421**	**604,771**	**593,661**	**596,364**	**599,151**	**602,024**
Expenditures									
Loss on Investment		640	-					-	-
Trust/Bank Fees		90	150	150	150	150	150	150	150
Distribution to City (50% of Proceeds)			10,967	-	16,249	2,594	2,674	2,755	2,839
Transfers	-	-	-		-	-	-	-	-
Fewson Fund Expenses	**-**	**730**	**11,117**	**150**	**16,399**	**2,744**	**2,824**	**2,905**	**2,989**
Estimated Ending Balance ***(deficit)*** **:**	**582,585**	**592,599**	**586,382**	**599,271**	**588,372**	**590,917**	**593,540**	**596,245**	**599,035**

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**	**2018 Actual**	**2019 Actual**	**2020 Budget**	**YTD 8/31/2020**	**2020 Projected**	**2021 Budget**
Revenues	Beginning Fund Balance	Projected carryover from prior year.		578,878	582,585	592,599	592,599	592,599	599,272
	Interest Income	Interest earned on investments. George Fewson stipulated that 1/2 of earnings be retained in the fund.	41701-01	3,707	10,744	4,900	4,548	6,822	5,500
			Fewson Fund (45) Revenues	3,707	10,744	4,900	4,548	6,822	5,500
			Total Sources	582,585	593,329	597,499	597,147	599,422	604,772
Expenses	Loss on Investment	Losses on investments from the previous year.	09-50-00		640				
	Trust/Bank Fees	Fees deducted prior to receiving the gain on investment.	09-50-01		90	150	63	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			10,967		0	16,249
	Project Loans	Interest bearing loan to support eligible capital projects of the City.							
			Total Fewson Fund (45) Expenses	-	730	11,117	63	150	16,399
			Ending Fund Balance Fewson Fund (45)	582,585	592,599	586,382	597,084	599,272	588,372

Nature Sanctuary Fund (60)

Last Updated 08/31/20

	2018 Actual	2019 Actual	2020 Budget	2020 Projected	2021 Budget	2023 Projected	2024 Projected
Beginning Fund Balance	**$ 67,213**	**$ 73,980**	**75,459**	**75,459**	**$ 261,737**	**$ 264,237**	**$ 259,737**
Revenues							
Donations	6,450	6,033	2,500	186,778	2,500	2,500	2,500
Memberships		-	-	-	-	-	-
Programs	1,500	1,500	1,500		4,200	4,200	4,200
Sales - Tees Shirts		-	-	-	-	-	-
Grants		-	-	-	-		
Nature Sanctuary Fund Revenues:	**7,950**	**7,533**	**4,000**	**186,778**	**6,700**	**6,700**	**6,700**
Total Sources:	**75,163**	**81,514**	**79,459**	**262,237**	**268,437**	**270,937**	**266,437**
Expenditures							
Cost Share with Friends Partnership Program						2,000	7,000
CIP Projects	446	6,055	3,250	500		7,000	7,000
Program Expenses					4,200	4,200	4,200
Transfers	737	-	-	-	-	-	-
Nature Sanctuary Fund Expenditures:	**1,183**	**6,055**	**3,250**	**500**	**4,200**	**11,200**	**11,200**
Estimated Ending Balance *(deficit)* **:**	**73,980**	**75,459**	**76,209**	**261,737**	**264,237**	**259,737**	**255,237**

PNS Donation Fund (60) Revenues and Expenses										
Type	Account	Description	Account	2018 Actual	2019 Actual	2020 Budget	YTD 8/31/2020	2020 Projected	2021 Budget
Revenues	Beginning Fund Balance	Projected carryover from prior year.		67,213	73,980	75,459	75,459	75,459	261,737
	Donations	Gifts from private citizens or groups.	40901-00	6,450	6,033	2,500	2,119	186,778	2,500
	Programs	Registration fees for events and programs.	40903-00	1,500	1,500	1,500		0	4,200
	Grant	Grant monies received for various projects in the Donation Fund.	40910-00			0			
			PNS Donation Fund (60) Revenues	7,950	7,533	4,000	2,119	186,778	6,700
			Total Sources	75,163	81,514	79,459	77,578	262,237	268,437
Exp: PNS Donation Fund	Friends of Parkville Nature Sanctuary Partnership Program	Cost share projects with the Friends of Parkville Nature Sanctuary. 2019 possibilities include additional signage	15-00-01						
			Expenses: PNS Donation Fund	0	0	0	0	0	0
Expenditures	CIP Equipment	No equipment purchase planned in 2019.	04-31-00						
	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	446	6,055	3,250	458	500	
	Program Expenses	Espenses related to Nature Camp, Ghost Stories, and Trek with Santa. Moved from GF PNS Budget.	05-42-00						4,200
	FOPNS - Sanctuary Partnership	Expenses related to programs partnered with the Friends of Parkville Nature Sanctuary	15-00-01	737				0	
			Expenses: CIP	1,183	6,055	3,250	458	500	4,200
			Total PNS Donation Fund (60) Expenses	1,183	6,055	3,250	458	500	4,200
			Ending Fund Balance PNS Donation Fund (60)	73,980	75,459	76,209	77,120	261,737	264,237

Park Donations (63)

Last Updated 8/31/2020

	2017 Actual	2018 Actual	2019 Actual	2020 Budget	2020 Projected	2021 Budget	2022 Projected	2023 Projected	2024 Projected	2025 Projected
Beginning Fund Balance	**49,962**	**$ 51,806**	**$ 10,629**	**$36,924**	**$ 36,924**	**$ 13,226**	**$ 10,726**	**$ 8,226**	**$ 5,726**	**$ 3,226**
Revenues										
General Donations	6,074	2,156	26,295	2,500	1,302	2,500	2,500	2,500	2,500	2,500
Park Donations Fund Revenues:	**6,074**	**2,156**	**26,295**	**2,500**	**1,302**	**2,500**	**2,500**	**2,500**	**2,500**	**2,500**
Total Sources:	**56,036**	**53,962**	**36,924**	**39,424**	**38,226**	**15,726**	**13,226**	**10,726**	**8,226**	**5,726**
Expenditures										
Park Expenses					25,000					
Parks Projects	4,230	3,333		5,000		5,000	5,000	5,000	5,000	5,000
Transfer to General Fund		15,000								
Transfers to Project Fund	-	25,000		-		-	-	-	-	-
Park Donations Expenditures:	**4,230**	**43,333**	**-**	**5,000**	**25,000**	**5,000**	**5,000**	**5,000**	**5,000**	**5,000**
Estimated Ending Balance ***(deficit)*** **:**	**51,806**	**10,629**	**36,924**	**34,424**	**13,226**	**10,726**	**8,226**	**5,726**	**3,226**	**726**

Parks Donation Fund (63) Revenues and Expenses									
Type	**Account**	**Description**	**Account**	**2018 Actual**	**2019 Actual**	**2020 Budget**	**YTD 8/31/2020**	**2020 Projected**	**2021 Budget**
Revenues	Beginning Fund Balance	Projected carryover from prior year.		51,806	10,629	36,924	36,924	36,924	13,226
Revenues	Donations	Miscellaneous grants and private donations to Parkville parks. Royals Charities Donation (25,000)	40901-00	2,156	26,295	2,500	868	1,302	2,500
			Park Donations Fund (63) Revenues	2,156	26,295	2,500	868	1,302	2,500
			Total Sources	53,962	36,924	39,424	37,792	38,226	15,726
Expenses	Park Expenses	Parks improvements and projects funded in part of whole with parks donations. In 2019, includes upgrades to Grigsby Field from a grant received from the Royals and Price Chopper.	05-41-00				22,406	25,000	
Expenses	Park Benches	Expenses related to Park Bench installation	07-01-00	3,333		5,000			5,000
Expenses	Transfer to General Fund	Reimbursement project expenses	20-10-00	15,000					
Expenses	Transfer to Projects Fund	Transfer to Projects Fund to supplement eligible projects.	20-20-00	25,000					
			Total Park Donations Fund (63) Expenses	43,333	0	5,000	22,406	25,000	5,000
			Ending Fund Balance Park Donations Fund (63)	10,629	36,924	34,424	15,386	13,226	10,726

Veterans Memorial (66)

Last Updated 08/31/2020

	2018 Actual	2019 Projected	2020 Budget	2020 Projected	2021 Budget	2022 Projected	2023 Projected	2024 Projected
Beginning Fund Balance	**-**	**6,700**	**13,293**	**$ 13,293**	**$ 15,626**	**$ 50,626**	**$ 60,626**	**$ 70,626**
Revenues								
Veterans Memorial Donations	11,500	11,218	250,000	4,538	100,000	25,000	25,000	25,000
Interest Income			5,000					
Transfers								
Veteran Mem Fund Revenues:	**11,500**	**11,218**	**255,000**	**4,538**	**100,000**	**25,000**	**25,000**	**25,000**
Total Sources:	**11,500**	**17,918**	**268,293**	**17,830**	**$115,626**	**$75,626**	**$85,626**	**$95,626**
Expenditures								
Expenditures	4,800	4,626	15,000	2,204	25,000	15,000	15,000	15,000
Capital Improvements								
Engineering and Planning Fees			40,000		40,000			
Construction Fees	-		200,000					
Eco Devo Fund Expenditures:	**4,800**	**4,626**	**255,000**	**2,204**	**65,000**	**15,000**	**15,000**	**15,000**
Estimated Ending Balance *(deficit)* **:**	**$6,700**	**$13,293**	**$13,293**	**$15,626**	**$50,626**	**$60,626**	**$70,626**	**$80,626**

Veterans Memorial Fund (66) Revenues and Expenses										
Type	Account	Description	Account	2018 Actual	2019 Actual	2020 Budget	YTD 8/31/2020	2020 Projected	2021 Budget
Revenues	Beginning Fund Balance	Projected carryover from prior year.		0	6,700	13,293	13,293	13,293	15,626
	Veterans Memorial Donations	Contribution from individuals and service organizations for the development of the Veteran's Memorial Project in English Landing Park	40901-00	11,500	11,218	250,000	3,025	4,538	100,000
	Interest Income	Interest earned on Investments	41701-01			5,000			
	Transfers	Transfer from Other Funds	42001-00						
		Veterans Memorial Fund (66) Revenues		11,500	11,218	255,000	3,025	4,538	100,000
		Total Sources		11,500	17,918	268,293	16,318	17,830	115,626
Expenditures: Memorial	Expenditures	General Expenditures related to the development of the memorial.	15-00-00	4,800	4,626	15,000	1,470	2,204	25,000
	Capital Improvements	Capital Improvements Associated with the construction of the Veteran's Memoria.	04-24-00						
		Expenses: Veterans Memorial		4,800	4,626	15,000	1,470	2,204	25,000
Professional Fees	Engineer & Planning Fees	Engineering Fees associated with the designa and development of the memorial.	08-03-00			40,000			40,000
	Construction Fees	Construction Fees associated with the memorial.				200,000			
		Total Professional Fees		0	0	240,000	0	0	40,000
		Total Veterans Memorial Fund (66) Expenses		4,800	4,626	255,000	1,470	2,204	65,000
		Ending Fund Balance Veterans Memorial Fund (66)		6,700	13,293	13,293	14,848	15,626	50,626