

**Finance Committee  
Meeting Notice  
August 6, 2019  
6:00 p.m.  
City Hall Council Chambers**

**(If needed, this meeting will resume after the 7:00 p.m. Board of Aldermen meeting)**

Roll Call

Approval of the January 8, 2019 Minutes

**DISCUSSION ITEMS**

- 1) 2019-2020 Budget Review:      Municipal Court
- 2) Review of Proposed Grant Policy
- 3) 2019-202- Budget Review:      Parks and Recreation

Adjournment

# **DRAFT MINUTES**

## **Finance Committee Meeting Notice January 8, 2019 6:00 p.m. City Hall Council Chambers**

Alderman Jason Greene called the meeting to order at 6:02 pm.

### **ROLL CALL**

Present: Alderman Jason Greene, Alderman Steve Meyers, Alderman Frank Hunt

Absent: Alderman Ryan Myers, Alderman Bonnaye Mims

### **Approval of the August 14, 2018 and August 21, 2018 Minutes**

Alderman Greene, seconded by Alderman Hunt, made a motion to adopt. The motion was approved by a majority of those present.

Alderman Mims joined the meeting at 6:04 p.m.

### **DISCUSSION ITEMS**

- 1). Presentation from the Parks & Recreation Board regarding the Parks/Storm Water Sales Tax

Dave Turner, Parks and Recreation Director, presented the item and, along with Chris Rathbone, Parks Board Chair, remained available for any discussion.

The item was discussed.

Alderman Greene asked for further information about the Parks Reserve Fund balance.

The larger than usual remaining funds were due to employee changes and related payroll funds that were not utilized.

The Parks Department parking lot resurfacing had not been planned to occur at this time, but an opportunity to complete the project at a lower rate was found by attaching the project to the current 59<sup>th</sup> Street Project.

Alderman Greene asked what the savings were after Super Splash was closed.

The Parks representatives stated that the City was able to break-even in 2016 prior to closing by utilizing \$80,000 from other City Funds and deferring the remaining maintenance projects. The closure of Super Splash has not resulted in a significant surplus of funds. Any surplus that was gained has been saved in case a new 2020 Parks-Storm Water Sales Tax is not approved by the Board of Aldermen or passed by the voters.

Alderman Greene relayed a question from Alderman Mims regarding any federal grant funding related to Super Splash.

The Parks representatives explained that a federal LWCF grant in 1987 for \$155,000 is the only one associated with Super Splash and it attaches the property in perpetuity to the Department of the Interior. Given this, projects and plans related to the Super Splash property require approval from the Department of the Interior and the project must be for an equal opportunity recreational facility that would be completed within two years. The Parks Department does not have the necessary funding to complete any major projects in that timeframe.

Alderman Meyers asked about any current work to sell the property.

Dave Turner responded that a couple of opportunities were pursued without success.

Alderman Greene stated that the failure of three tax questions on the previous election ballot will have impact on the discussion of this proposed sales tax increase and the ability to effectively educate the public on it.

Chris Rathbone expressed the Parks Board's belief that the 1/4 cent sales tax with no split between Parks and Storm Water would give the ballot question the best chance of being approved by the voters because the increased revenue for Parks would allow for attractive projects like a dog park to be attached to the discussion of the ballot question.

Alderman Greene expressed concern about the upcoming sunset of the current sales tax and the fact that this is a single question in the current tax environment. Instead, he suggested creating two questions: 1) a renewal of the current tax, and 2) the proposed tax increase.

Dave Turner reported that a city-wide poll produced results that suggested a 1/4 cent sales tax might be approved by voters.

Chris Rathbone added that the Parks Board believes the Storm Water and Parks tax revenue should not have been combined and this is an opportunity to separate them. The City could also put forward its own Storm Water Sales Tax question to the voters.

Alderman Greene reiterated his stance that it would be prudent to give the voters the option to maintain the existing tax as well.

Parks representatives shared that the Parks Board did discuss that option and decided to move forward with a single question approach asking for a 1/4 cent sales tax.

Alderman Meyers stated that the Parks Department and Board have established the need for this sales tax and thanked everyone for their work.

Missy Wilson, Assistant City Administrator, asked how the Finance Committee would like to proceed.

Alderman Greene asked for the topic to be brought to the Board of Aldermen during a study session.

Missy Wilson stated that it will be scheduled for January 15, 2019.

## **ADJOURNMENT**

Alderman Mims made a motion to adjourn, seconded by Alderman Hunt. The motion was approved by a majority of those present.

<b>Expense Category</b>		<b>19/20 Request</b>	
<i>Personnel Services</i>		<b>241,044</b>	
101-52-00-100-51101	Elected Officials		31,999
		Annual Salary	31,999
101-52-00-100-51102	Civilian Employees		130,280
		Annual Salary	128,178
		COLA/Merit Increase	2,103
101-52-00-100-51106	Part Time Employees		9,067
		Annual Salary	9,000
		COLA/Merit Increase	67
101-52-00-100-51111	Civilian Employees Overtime		12,000
101-52-00-100-51206	Life Insurance		422
101-52-00-100-51212	Civilian Pension- 401A Match		2,846
101-52-00-100-51214	Deferred Compensation- LAGERS		19,302
101-52-00-100-51215	Health Insurance		15,012
101-52-00-100-51218	Med Exp - HSA Contribution		1,500
101-52-00-100-51220	Dental		779
101-52-00-100-51221	Vision		172
101-52-00-100-51225	FICA		13,332
101-52-00-100-51236	Ins Opt Out Incentive		3,000
101-52-00-100-51238	Phone Allowance		960
101-52-00-100-51240	Workers Compensation Insurance		373
<i>Supplies, Services, and Charges</i>		<b>55,632</b>	
101-52-00-100-52101	Office Supplies		2,000
		Misc Supplies	1,500
		Monthly copy overages	500
101-52-00-100-52250	Professional Services		5,500
		Regis	-
		Misc.	1,000
		Assignment Counsel	4,500
101-52-00-100-53101	Postage		1,500
101-52-00-100-53241	Printing & Promotions		1,000
101-52-00-100-53301	Dues & Membership		590
		Judge	275
		Clerks	315
101-52-00-100-53500	Equipment		1,140
		Postage Machine Share	1,140
		Postage Meter Share	1,138
101-52-00-100-53644	Computer Services		19,300
		Incode	19,300
101-52-00-100-53701	Education and Training		
101-52-00-100-53711	Meals & Travel		6,500
		Judges' Board Meetings	900
		Travel for Professional Dev Conference	5,600
101-52-00-100-53913	General Liability Insurance		17,742
101-52-00-100-53961	Bank Charges		360
<i>Repairs &amp; Maintenance</i>		<b>-</b>	
<i>Utilities</i>		<b>300</b>	
101-52-00-100-53431	Telephone (hard lines)		300
<i>Capital Expenditures</i>		<b>-</b>	
<i>Debt Service</i>		<b>-</b>	
<b>Total General Fund Request</b>		<b>296,976</b>	

# Grant Policies and Procedures For the City of Raytown, Missouri

(Place City Logo Here)

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**City of Raytown  
Grant Policies and Procedures**

Finance Department

**SECTION 1: DEFINITION AND PURPOSE**

The definition of a grant for purposes of this policy is as follows: An award of financial assistance in the form of money or property by a funding source including the federal government, state government, other local governments, non-profit agencies, and private businesses and citizens that the City has the ability to accept or reject.

The purpose of the grant procedures outlined in this document is:

1. To ensure proper oversight of all funds appropriated to the City.
2. To minimize the City's risk of non-compliance with grant requirements.
3. To ensure proper administration and accounting of all grants.

**SECTION 2: SCOPE**

This policy is applicable to any City of Raytown program, department, or fund division preparing and submitting grant applications to agencies outside the City government for funds, materials, or equipment to be received and administered by the City or by an entity for which the City acts as fiscal agent. The goals and objectives of the City departments should be established early in the planning process and should not change based on changes in the availability of different funding sources sought and received. If grant policies and regulations conflict with regulations and policies of the City, the federal and state regulations will prevail unless they are less restrictive than City policies-where City policy prevails.

No grant will be accepted that will incur management reporting costs greater than the grant amount. Such costs include, but are not limited to, indirect costs, overhead and any other items needed to administer the grant. Any unapproved submittal by any City program, department, or fund division in violation of these grant procedures shall not bind the City.

**SECTION 3: CENTRAL RESPONSIBILITY**

The Board of Aldermen authorizes the Finance Director to promulgate any procedures and controls that minimize the City's risk for non-compliance with grant requirements and the Finance Director or their delegate for providing support to requesting agencies. The Finance Department will maintain the back-up file for all grants in order to facilitate management reporting and overall monitoring. The

required central grant file will be maintained by the department seeking grant funds and must be retained in accordance with City of Raytown retention policy.

For Federal Grants, the Finance Department should ensure compliance with the Federal Office of Management and Budget (OMB) general requirements and any other state and/or federal requirements specified in the grant conditions. The Finance Department will review expenditures for obvious non-compliance and will act as liaison with independent auditors. All City programs, departments, and fund divisions shall submit any/all grant information required by the Finance Department to carry out its oversight responsibilities.

#### **SECTION 4: GRANT APPLICATION PROCEDURES**

- 4.1 The City program, department, or fund division desiring to submit a grant application soliciting funds will prepare the request as outlined by the grantor's requirements. Grant applications will be reviewed by the departments seeking grants in order to make an independent assessment of all financial aspects of the application to ensure funds availability. The department director should sign the grant application as approval that funds are available and that they are supportive of the fiscal impacts to their department. The department applying for the grant should make every effort to project all initial and ongoing costs associated with the grant program including but not limited to: staff support, needed assistance for computer systems, office space, utilities, systems furniture, vehicles, office equipment, office supplies, computer software and hardware, and/or telephone charges.
- 4.2 Upon the department completing its financial assessment, they shall prepare and submit a Grant Processing Request Form (Appendix A) to the Finance Department with the original grant application, along with any required assurances and conditions prior to submitting the application to the grantor entity for approval. The purpose of this application notification to Finance is to eliminate duplication of submissions by City agencies or departments for the same grant, to allow Finance to maintain a comprehensive list of pending grant applications as well as active grants, to provide assistance as appropriate to departments in the preparation and administration of grants, and to ensure availability of matching funds, where applicable. The Finance department will obtain the City Administrator's approval and notify the department that the application has been approved. Finance will also send a Memorandum of Understanding, if necessary, on the grant's requirements to the department applying for the grant and will assist departments on inquiries concerning compliance issues.
- 4.3 The Finance Department will request additional information or revised submittals if needed. The Finance Department will work with the departments to ensure the availability of funds. For those grant applications where a Grant Processing Request Form has not been submitted within a reasonable time, Finance will follow up with the applicable department to see that the proper procedures are followed.

- 4.4 Any grant pertaining to technology will be required to complete a Technology Service Request (TSR) Form and forward it to the Information Technology personnel before applying for the grant. City of Raytown's Software/Hardware standards and IT staffing must be considered for any software/hardware purchases. IT staff must make assurances that any equipment/software purchased will be technologically compatible and can be supported in years to come.
- 4.5 If the grant is incorporated into the Adopted City of Raytown Budget and appropriated, then no additional Board approval is required for the application and acceptance of the grant; however, supporting documentation to assist in monitoring of the grant should be forwarded to the Finance Department.
- 4.6 All grant award acceptances must have approval from the City Administrator and/or the Board of Aldermen, under the provisions of the limits established in the City of Raytown Purchasing Policy. This action may involve preparation of a Board of Aldermen agenda item for inclusion on the next regular meeting agenda for consideration. In order for an item to be considered at a board meeting, the department must forward the required Board report and any necessary documentation to the City Clerk's office in accordance with Board of Aldermen agenda procedures. Please refer to the Board of Aldermen Calendar for additional information on the Board action agenda deadlines.
- 4.7 In the event that a grant application is denied by the grantor, a copy of the letter of denial shall be forwarded to the Finance Department for their records.

**SECTION 5: GRANT ACCEPTANCE PROCEDURES**

- 5.1 Whenever possible, all requests for acceptance of grants of a recurring nature should be submitted to the Finance Department through the normal budget process that must be approved by the Board of Aldermen.
- 5.2 The grant award letter/acceptance agreement (notification received detailing the amount of the grant awarded, grant assurances and special conditions, and the guidelines that must be followed to comply with the grant requirements) will be forwarded to the Finance Department, who will review the grant award for reporting requirements, special conditions, and deadlines related to administering the grant.
- 5.3 If deemed necessary by Finance and time permits, the Finance Department may forward the grant award letter/agreement to the City Attorney for legal review of any clauses or grant special conditions to ensure compliance with Federal or state laws.

- 5.4 In order for expenditures to be processed against a grant, a budget appropriation must be established using procedures and limits set forth in the City of Raytown Purchasing Policy. The department requesting a grant will prepare a Board of Aldermen agenda item requesting appropriation of grant funds, unless the grant has already been approved by the Board of Aldermen as part of the adopted annual budget process or if the appropriation falls within limits of the City of Raytown Purchasing Policy limits.
- 5.5 Upon obtaining a copy of the Board action approving a grant, the Finance Department will assign an account code to the grant and the applicable department will be notified of the account code. For reimbursable grants, all reimbursement requests should be copied and forwarded to Finance, noting the applicable account code for the receipting of the funds. Finance will notify the Treasurer of such anticipated receipts of revenue for those reimbursements made to the City.
- 5.6 Departments should notify the Finance Department if:
- (a) There is a subsequent alteration in the funding configuration;
  - (b) There is a subsequent alteration in the City's financial obligation;
  - (c) Grant funds will be carried forward into the next fiscal year;
  - (d) There is any notification that the grant will be terminated.
- 5.7 Departments shall process Personnel action/status forms at year end for those grants that have new account numbers each year, to eliminate necessary future adjustments.
- 5.8 Departments are responsible for ensuring that all funds are expended or encumbered prior to the end of the grant period, in order for funds to be used adequately and not lost in future award periods.

## **SECTION 6: GRANT MONITORING AND REPORTING**

### **6.1 Monitoring of Grants**

- 6.1.1 Departments are responsible for continuous monitoring of the financial status of grants. The Finance Department will provide departments with regular access of monthly financial reports for such monitoring. Departments must review the monthly financial reports and notify the Finance Department promptly of any discrepancies noted and/or any additional reports needed.
- 6.1.2 Line item budget amendments must be approved prior to grant expenditures being made in order to avoid lost grant funds when/if amendments are denied. Line items can go negative, as long as the grant account is not negative in total if the granting entity allows it, but the department should remember that expenditures must be reported to the grantor by line item and must be allowable in the line item reported and spent.
- 6.1.3 Departments must also monitor grants for compliance with all applicable federal, state, and local regulations and ensure that grant expenditures remain in compliance with grant procurement policies and procedures. For example, equipment procured with grant funds must be disposed of in accordance with the terms of the grant and OMB Circular A-87 requires payroll costs to be supported properly based on the percentage worked on the grant. Federal grants must meet requirements set out in OMB Circulars A-87, A-102, and A-133 or the Uniform Grant Guidance, as applicable. Departments should contact Finance if assistance is needed with compliance issues.

### **6.2 Grant Reporting**

- 6.2.1 The requesting department is responsible for providing financial reports to grantors. If it is determined that the report preparation is to be handled by the Finance Department, this must be indicated on the Grant Processing Request Form.
- 6.2.2 Departments handling grant reporting are responsible for complying by the due dates with all reporting requirements of the grant including financial reporting and reimbursement requests. All reimbursement requests should be copied and forwarded to Finance for review and monitoring of timeliness of revenue reimbursements.
- 6.2.3 Timely requests for reimbursements are crucial to maximize the financial benefits of the grants to the City. Grant reimbursements should be completed timely and in accordance with the requirements of the specific grant.

## **SECTION 7: INDIRECT COSTS**

Grant applicants may request indirect costs if the application guidelines do not require a federally approved indirect cost rate and indirect cost are allowed in the grant. Departments should contact the Finance Department for assistance with identifying and calculating indirect costs for inclusion in grant applications. These funds may be used by the Finance Department to offset costs in overseeing the grant including staff time, external auditor expenditures, etc.

## **SECTION 8: NEW PERSONNEL**

Any new personnel positions to be created as a result of grant funding must be approved by the City Administrator and properly classified by Human Resources. Departments are to promptly notify Payroll each year of coding changes needed for those persons being charged to grants since grant codes may change each year. (Coding changes are noted on personnel action/status forms and turned into Human Resources by the applicable departments.)

Where employees are 100% federally funded by a grant, salaries and wages will be supported by semi-annual certifications stating that the employee worked solely on that program for the period covered by the certification. The certification must be signed by the supervisory official having firsthand knowledge of the work performed by the employee. Where employees are partially federally funded, their daily tasks must be listed on Daily Activity Logs if provided by the grantor to support the percentage of time spent working on the grant. Distribution percentages determined before the services are performed do not qualify as support for charges to Federal awards. For example, someone working 75% out of federal funding and 25% out of local funding must complete the daily activity log to substantiate the percentages.

## **SECTION 9: GRANT-RELATED PROCUREMENT AND POLICY ISSUES**

The Purchasing Specialist must be notified that federal funds are involved for all purchases with federally funded grants, regardless of the dollar amount involved.

Any purchases, of any amount, made with Federal grant funds must comply with the following requirement:

A copy of the required certification related to the suspension and disbarment of the vendor **MUST** be obtained before any funds are spent. This copy must be kept with the grant Central file and be available for the City auditors when requested. This information is available on the System for Award Management web page and can be accessed at the following address: <http://www.sam.gov>. From there, go to Search Records at the top left of the page, and search for your vendor by name. You will receive a message showing whether your vendor is excluded or not. If excluded, you may not purchase from that source. If there are no

records matching the search request, you may purchase from that vendor, assuming all other purchasing and grant requirements have been met. In either case, please print out the pages for your grant file, to show compliance with this requirement.

The Finance Department also needs to be notified so that assets acquired using Federal funds can be properly identified. Equipment items purchased with Federal funds that cost \$5,000 or more are to be tagged when purchased so that proper disposal procedures can be followed when items are sold or sent to surplus. Federal equipment should be inventoried at least every 2 years in order to be properly safeguarded against theft, damage, or loss. Inventory records should be maintained in accordance with State Library Regulations. Also, land purchases made with grant funds often have land use restrictions which will be discussed with the City Attorney's office to ensure restriction compliance. When assets acquired with Federal funds are no longer used in the grant program (i.e., grant has expired, asset was lost, stolen, or damaged, or asset became idle) the grantor must be notified. The Federal Government may be due a portion of the proceeds for equipment items with a book value of \$5,000 or more at the time of disposition. If the federal entity is compensated for the current fair market value of the item, the equipment may be retained by the entity.

Grantees should follow the City's and/or grantor's policies and procedures for all practices including procurement for the selection of contractors and vendors. If grant applications have special conditions, a copy of such must be given to Procurement and Finance for assistance in compliance monitoring. If grant guidelines require grantees to abide by different procurement procedures other than those adopted by the City, the grantee should resolve the situation with the City Purchasing Fund division of Finance prior to submitting the application. As a rule, the federal and state regulations prevail unless less restrictive than City policies-where City policy prevails.

## **SECTION 10: CLASSIFICATION OF GRANT REVENUE**

All federal, state and local grant revenue should be receipted as revenue as opposed to as expenditure refunds in order to remain in compliance with approved grant policies. Budgets of expenditures for revenues received are obtained through the City of Raytown Purchasing Policy and as previously described in above paragraphs.

## **SECTION 11: YEAR-END PROCEDURES**

Indicate clearly on the October and November vouchers which fiscal year (prior or current) they are to be posted. Only goods and services received prior to October 31<sup>st</sup> can be posted back to the prior year. Reconcile October and November expenditures promptly since these adjustments can only be made until the end of November, this is due to audit timing and materiality of expenditures.

Ensure all funds are expended or encumbered prior to the end of the grant period so that funds will be used adequately and not lost in future award periods.

**SECTION 12: CITY ADMINISTRATOR EXEMPTION**

The City Administrator may exempt any grants from this policy at his/her sole discretion.

**Appendix A GRANT PROCESSING REQUEST FORM**  
**Department of Finance**

<b>DATE :</b>				
<b>DEPARTMENT:</b>				
<b>GRANT PROGRAM:</b>				
<b>GRANTING ENTITY:</b>		<b>ENTITY CONTACT:</b>		<b>ENTITY PHONE NO:</b>
<b>IF FEDERAL GRANT... CFDA #</b>			<b>EXAMPLE OF NUMBER</b> <b>Dept: Department of Education</b> <b>(Entity No.) 84.XXX (Grant Program No.)</b>	
<b>PROGRAM TITLE:</b>				
<b>FUNDING REQUEST:</b>				
<b>FEDERAL</b>	<b>STATE</b>	<b>LOCAL MATCH</b>	<b>OTHER</b>	<b>TOTAL REQUEST</b>
<b>IF LOCAL MATCH IS REQUIRED, ARE FUNDS AVAILABLE IN DEPARTMENT BUDGET? Y/N</b>				
<b>ACCOUNT TO WHICH THE MATCH WILL BE CODED:</b>				
<b>INDIRECT COSTS? Y/N</b>			<b>AMOUNT</b>	
<b>REIMBURSEMENT GRANT? Y/N</b>				
<b>FINANCIAL &amp; PROGRESS REPORTS PREPARED BY:</b>			<b>REQUEST FOR FUNDS SUBMITTED BY:</b>	
Department	Finance		Department	Finance
<b>PROJECT DIRECTOR:</b>				
<b>PHONE:</b>		<b>FAX:</b>		<b>EMAIL:</b>

<b>DEPT. DIRECTOR OR THEIR DESIGNEE APPROVING SUBMISSION:</b>	<b>SIGNATURE:</b>	<b>DATE:</b>

<b>REVIEWED &amp; APPROVED BY FINANCE:</b>	<b>SIGNATURE:</b>	<b>DATE:</b>

<b>REVIEWED &amp; APPROVED BY CITY ADMINISTRATION:</b>	<b>SIGNATURE:</b>	<b>DATE:</b>

**19/20  
Request**

**Expense Category**

<i>Personnel Services</i>		<b>663,666</b>
201-92-00-100-51102	Civilian Employees	452,198
	Annual Salary	445,886
	COLA/Merit Increase	6,312
201-92-00-100-51106	Part Time Employees	6,100
	Annual Salary	6,100
201-92-00-100-51111	Civilian Employees Overtime	8,521
	Overtime	8,521
201-92-00-100-51206	Life Insurance	1,309
201-92-00-100-51212	Civilian Pension- 401A Match	7,139
201-92-00-100-51214	Deferred Compensation- LAGERS	53,929
201-92-00-100-51215	Health Insurance	51,582
201-92-00-100-51218	Med Exp - HSA Contribution	7,500
201-92-00-100-51220	Dental	3,786
201-92-00-100-51221	Vision	830
201-92-00-100-51225	FICA	34,566
201-92-00-100-51231	Auto Allowance	5,952
201-92-00-100-51236	Ins Opt Out Incentive	9,000
201-92-00-100-51238	Phone Allowance	4,320
201-92-00-100-51240	Workers Compensation Insurance	16,934
<i>Supplies, Services, and Charges</i>		<b>188,752</b>
201-92-00-100-52101	Office Supplies	550
201-92-00-200-52101	Office Supplies BMX	500
201-92-00-100-52200	Operating Supplies	3,300
	Janitorial Supplies for parks	1,500
	First Aid/Safety Gear	1,100
	Supplies -General Inventory	700
201-92-00-200-52200	Operating Supplies BMX	17,850
201-92-00-100-52233	Uniforms	3,100
201-92-00-200-52250	Professional Services BMX	10,000
	BMX Rider Insurance/ Fees	6,000
201-92-00-100-53101	Postage	700
201-92-00-100-53241	Printing & Promotions	1,200
201-92-00-200-53241	Printing & Promotions BMX	1,300
201-92-00-100-53301	Dues & Membership	2,200
	Missouri Parks , National Parks	1,700
	Chamber, KCMPRDA, CEU, Sam's	500
201-92-00-100-53500	Equipment	1,700
	Data Max copier lease	400
	office furniture	1,300
201-92-00-100-53563	Elections	-
201-92-00-100-53644	Computer Services	10,500
	Itek computer maintenance	7,500
	Myrec.com online registration	3,000
201-92-00-100-53701	Education and Training	2,450
	Arborist Training and Cont. Ed.	1,100
53821	Bad Debt Expense	
53823	Collection Agency	
201-92-00-100-53961	Bank Charges	2,300

Parks Fund

201-92-00-100-53999	Contractual Services		46,000
	Trash Hauling	5,800	
	Port-a-potties	5,500	
	Alarm Service	3,000	
	GPS	2,700	
	Camera contract		
	Mowing	29,000	
201-92-00-200-53999	Contractual Services	BMX	7,120
201-92-00-100-54500	Rec Programs		57,990
	<i>Repairs &amp; Maintenance</i>		<b>81,350</b>
201-92-00-100-52300	Repair & Maintenance Supplies		58,350
	Landscaping	11,950	
	Ballfield Improvements	1,500	
	Maintenance -park structures	12,200	
	Maintenance - athletic fields and electrical	14,000	
	Maintenance - Mowers, power equip.	8,700	
	Maintenance Equipment- Small Tools	10,000	
201-92-00-200-52300	Repair & Maintenance Supplies	BMX	8,100
201-92-00-100-52301	Fuel		7,500
201-92-00-200-52301	Fuel	BMX	1,000
201-92-00-100-53600	Repair & Maintenance Services		1,500
	Office Janitorial	1,500	
201-92-00-100-55000	Vehicle Expense		4,900
	General	3,700	
	GPS	1,200	
	<i>Utilities</i>		<b>63,550</b>
201-92-00-100-53421	Water		8,550
201-92-00-200-53421	Water	BMX	700
201-92-00-100-53401	Electricity		42,200
201-92-00-200-53401	Electricity	BMX	3,000
201-92-00-100-53411	Gas		3,200
201-92-00-100-53431	Telephone (hard lines) and WIFI		5,000
201-92-00-200-53431	Telephone (hard lines)	BMX	900
	<i>Capital Expenditures</i>		<b>415,900</b>
201-92-00-100-57000	Capital Expenditures		415,900
	Super Splash Property	8,000	
	Office Siding	48,000	
	Kenagy Tennis Courts w grant	310,000	
	Rebuild Ford Tractor	12,500	
	Parks safety/security	12,000	
	<i>Debt Service</i>		-
54132	SRF Principal		
54143	SRF Interest		
<b>Total Park Fund Request</b>			<b>1,413,218</b>