

# General Fund

Revenues

FUND 101

## Revenue & Cash Summary

Revenue	2012-2013 Actual	2013-2014 Actual	2014-2015 Actual	2015-2016 Budget	2015-2016 Projected	2016-2017 Budget
<b>101 - General</b>						
<b>Cash Balance as of NOV 1</b>	\$6,135,038	\$6,234,810	\$6,771,933	\$6,815,176	\$6,686,995	\$5,686,492
<b>Revenues</b>						
TIF - EATS	(\$575,008)	(\$597,736)	(\$611,156)	(\$575,000)	(\$612,000)	(\$612,000)
Real Estate Tax	\$835,509	\$828,663	\$821,448	\$848,000	\$840,000	\$840,000
Personal Property Tax	\$193,309	\$192,666	\$186,230	\$216,900	\$205,000	\$216,900
Delinquent Real Estate Taxes	\$33,755	\$28,336	\$27,941	\$32,000	\$32,000	\$32,000
Penalties	\$22,354	\$20,732	\$19,834	\$21,000	\$21,000	\$21,000
Excess Proceeds	\$0	\$0	\$403			
Railroad & Utilities Tax	\$31,524	\$37,263	\$39,995	\$33,000	\$39,500	\$40,000
Replacement Tax	\$42,336	\$46,228	\$43,454	\$46,000	\$46,000	\$46,000
Duplicate tax receipts	\$18,603	\$22,920	\$25,870	\$23,000	\$24,000	\$25,000
Circuit Breaker Refund	(\$4,168)	(\$6,205)	(\$5,053)	(\$6,500)	(\$4,000)	(\$6,000)
Delinquent Property Tax Revenue	\$18,638	\$20,117	\$18,312	\$17,000	\$17,000	\$18,000
Sales Tax	\$3,114,773	\$3,051,367	\$3,280,137	\$3,300,000	\$3,330,000	\$3,330,000
Cigarette Tax	\$75,911	\$76,744	\$64,201	\$76,000	\$65,000	\$65,000
Franchise Tax - Cable	\$185,025	\$249,217	\$349,805	\$265,000	\$265,000	\$270,000
Franchise Tax - Gas Service	\$847,229	\$900,074	\$885,853	\$900,000	\$890,000	\$900,000
Franchise Tax - Electric	\$493,072	\$504,580	\$512,512	\$450,000	\$650,000	\$675,000
Franchise - KCPL Grtr-Aquila	\$1,322,319	\$1,367,211	\$1,402,440	\$1,400,000	\$1,400,000	\$1,400,000
Franchise Tax - Telecomm.	\$1,183,382	\$1,058,001	\$796,502	\$1,100,000	\$800,000	\$800,000
Franchise Tax - Fiber	\$0	\$0	\$39,537	\$0	\$36,000	\$36,000
Filing Fees	\$225	\$15	\$495	\$300	\$300	\$300
Liquor Permits/Licenses	\$14,521	\$17,621	\$14,288	\$13,700	\$18,000	\$18,000
Occupational Licenses	\$253,218	\$212,046	\$205,643	\$215,000	\$165,000	\$170,000
Occupational License Penalty	\$6,893	\$2,661	\$734	\$500	\$600	\$600
Animal Licenses	\$9,410	\$7,045	\$7,450	\$7,500	\$5,500	\$5,500
Gasoline Sales Tax	\$745,066	\$761,858	\$788,183	\$770,000	\$785,000	\$785,000
Motor Vehicle Sales Tax	\$193,160	\$229,271	\$241,424	\$200,000	\$215,000	\$215,000
Motor Vehicle Fee Increases	\$123,751	\$124,894	\$127,405	\$130,000	\$121,000	\$125,000
Intangible Tax(FIT)	\$127	\$1,741	\$504	\$1,000	\$1,000	\$1,000
Raytown Fire District - 911	\$21,131	\$0	\$0	\$0	\$0	\$0
Raytown Fire District Fuel	\$24,904	\$25,588	\$16,629	\$22,000	\$22,000	\$24,000
Grants	\$0	\$16,991	\$0	\$0	\$0	\$0
JC Collection Commission 1%	\$137,241	\$156,569	\$135,281	\$145,000	\$145,000	\$148,000
Fines & Forfeitures	\$1,117,978	\$1,054,461	\$878,470	\$782,000	\$782,000	\$782,000
Crime Victims Comp	\$2,182	\$1,738	\$1,417	\$2,000	\$2,000	\$2,000
Police Training	\$11,808	\$9,397	\$7,666	\$8,000	\$7,500	\$7,500
Court Training	\$5,881	\$4,687	\$3,810	\$4,000	\$3,500	\$3,500
POST Training	\$6,216	\$4,787	\$4,034	\$3,500	\$3,500	\$3,500
DWI Recoupment Fees	\$4,247	\$4,004	\$3,300	\$3,500	\$3,500	\$3,500
Prisoner Detainee Fees	\$0	\$374	\$6,219	\$0	\$6,000	\$5,000
Interest Earnings	\$788	\$1,256	\$776	\$800	\$8,000	\$8,000
Investment Income	\$15,282	\$15,163	\$20,267	\$14,500	\$14,500	\$14,500
Miscellaneous Revenue	\$24,004	\$44,604	\$33,854	\$25,000	\$25,000	\$25,000
Debit Card Rebate Revenue	\$0	\$0	\$0	\$1,400	\$25,000	\$25,000
Workers Comp Reimbursement	\$112,945	\$1,467	\$17,417	\$50,000	\$25,000	\$50,000
TDD Administration Fee	\$478	\$752	\$730	\$600	\$600	\$600

Property & Liability Reimbursement	\$64,660	\$49,477	\$0	\$0	\$0	\$0
Court Ordered Restitution	\$817	\$612	\$1,176	\$0	\$2,400	\$2,400
Recycling Income	\$340	\$0	\$0	\$0	\$0	\$0
Auction proceeds	\$344	\$742	\$236	\$0	\$0	\$0
Bus Passes	\$50	\$48	\$34	\$80	\$80	\$80
Vending Machine	\$0	\$202	\$948	\$200	\$1,300	\$0
Operating Transfer IN from sewer	\$1,089,000	\$1,132,560	\$1,132,560	\$1,177,862	\$1,177,862	\$1,186,107
Insurance Dividend	\$0	\$0	\$63,571	\$60,000	\$60,000	\$60,000
Police Reports	\$8,454	\$8,029	\$8,363	\$8,000	\$8,000	\$8,000
Emergency Mgmt. Perf. Grant	\$120,776	\$110,528	\$79,311	\$0	\$30,697	\$31,000
Project Lifesaver Revenues	\$60	\$360	\$120	\$200	\$120	\$200
Miscellaneous Grants	\$3,024	\$0	\$0	\$0	\$2,500	\$2,000
Hazardous Moving Grant	\$6,188	\$6,117	\$567	\$13,000	\$400	\$400
Returned Items	\$5,581	\$75	\$0	\$1,500	\$500	\$500
Right of Way Permits	\$27,247	\$85,947	\$33,930	\$20,000	\$17,500	\$20,000
Ambulance Fee	\$881,542	\$1,019,029	\$1,063,084	\$935,000	\$965,000	\$970,000
EMS Class Dues	\$34,457	\$37,912	\$25,030	\$27,000	\$28,000	\$28,000
Building Permits	\$58,089	\$156,393	\$57,916	\$55,000	\$67,000	\$65,000
Misc. Permits / Licenses	\$15,065	\$28,830	\$34,090	\$20,000	\$23,000	\$23,000
Rezoning & Variance Fees	\$2,876	\$2,825	(\$250)	\$3,000	\$0	\$0
B & Z book fee	\$359	\$2,503	\$4,321	\$0	\$4,500	\$4,500
Master's (Electrical/Plumber)	\$9,200	\$8,700	\$11,300	\$9,500	\$7,800	\$7,800
Weed Mowing	\$12,797	\$17,943	\$25,774	\$18,000	\$19,000	\$22,000
Impound Fees	\$12,175	\$11,772	\$17,949	\$10,000	\$14,000	\$13,000
Transfer Out	\$0	\$0	(\$64,641)	\$0		
GAAP Adjustments	\$139,113	\$0	\$3,001	\$0		
<b>Total Revenues</b>	<b>\$13,162,233</b>	<b>\$13,179,770</b>	<b>\$12,912,649</b>	<b>\$12,905,042</b>	<b>\$12,858,659</b>	<b>\$12,963,387</b>
<b>Total Available Funds</b>	<b>\$19,297,272</b>	<b>\$19,414,581</b>	<b>\$19,684,582</b>	<b>\$19,720,218</b>	<b>\$19,545,654</b>	<b>\$18,649,879</b>
<b>Total Expenditures</b>	<b>\$13,062,461</b>	<b>\$12,642,648</b>	<b>\$12,997,587</b>	<b>\$14,061,107</b>	<b>\$13,859,162</b>	<b>\$14,121,828</b>
History brought over from sewer						
Fund Balance Reserve (17% of Operating Expenses)				\$2,390,388		\$2,400,711
Economic Development Reserve				\$400,000		\$400,000
Insurance Reserve, Vacation Payout Reserve				\$350,000		\$350,000
Capital Project Reserve				\$550,000		\$550,000
<b>Unreserved Fund Balance</b>	<b>\$6,234,810</b>	<b>\$6,771,933</b>	<b>\$6,686,995</b>	<b>\$1,968,723</b>	<b>\$5,686,492</b>	<b>\$827,341</b>

# General Fund

## Consolidated Expenditures

FUND 101

### Department/Division Spending Summary

Expenditures	2012-2013	2013-2014	2014-2015	2015-2016	2015-2016	2016-2017
	Actual	Actual	Actual	Budget	Projected	Budget
<b>Governing Body</b>	\$73,567	\$95,021	\$87,795	\$95,260	\$90,260	\$112,194
<b>Administration</b>	\$972,922	\$905,330	\$884,035	\$823,271	\$747,690	\$807,776
<b>Development &amp; Public Affairs</b>	\$616,756	\$684,612	\$716,926	\$876,229	\$857,926	\$851,668
<b>Courts</b>	\$277,420	\$284,216	\$319,349	\$359,347	\$332,446	\$355,561
<b>EMS</b>	\$1,040,141	\$1,035,137	\$1,065,247	\$1,041,756	\$1,041,723	\$1,140,186
<b>Finance Department</b>	\$739,885	\$690,610	\$728,774	\$750,314	\$800,396	\$753,912
<b>Police</b>	\$5,826,214	\$5,963,806	\$6,232,824	\$6,605,429	\$6,455,963	\$6,599,689
<b>Public Works</b>	\$2,747,158	\$2,799,667	\$2,661,785	\$2,952,943	\$2,995,996	\$2,943,464
<b>Law</b>	\$29,380	\$41,513	\$81,719	\$113,258	\$109,840	\$113,258
<b>City Wide</b>	\$742,482	\$143,020	\$260,231	\$443,300	\$426,920	\$444,120
<b>GAAP Adjustment</b>	-\$3,464	-\$285	-\$41,097			
<b>Total</b>	\$13,062,461	\$12,642,648	\$12,997,587	\$14,061,107	\$13,859,162	\$14,121,828

### General Fund Personnel Summary

Personnel	2012-2013	2013-2014	2014-2015	2015-2016	2016-2017
	Actual	Actual	Actual	Budget	Budget
Full-time Civilian	88	87	86	85	84
Full-time Commissioned	48	48	46	46	46

### All Funds Personnel Summary

Full-time Civilian	94	93	92	93	92
Full-time Commissioned	58	58	56	56	56

### Department/Division Profile

The General Fund is the primary operating account for the City of Raytown. This fund is primarily supported through various sales, property and franchise taxes. Revenue in the General Fund is projected to be flat based on current sales tax collections trends. Changes made at the State level continue to impact Court fines but the actual impact is not yet known.

Overall budgeted expenditures are up approximately .4% or \$61,000 over the 2015-16 budget. Included in this budget are various personnel services expenditure increases including a proposed change to LAGER's and employer healthcare premiums of approximately 3%. The primary increases are accounted for in a 15% increase in wages for EMS staff, a \$194,000 transfer to the Storm Water Fund for repair projects and .

As presented expenditures exceed revenue by approximately \$1,160,000 however total resources exceed expenditures by \$4,500,000, sufficient to cover the difference. Typically actual expenditures are approximately 90% of budgeted expenditures which would match projected revenues however; this is something that must be watched closely. Expenses in 2014-15 exceeded actual revenue slightly which is a trend if continued is not sustainable. Expenses this year have been reduced to the point of very little discretionary spending so any further reductions must come in the way of reduced services and staffing. You will note above that staffing levels have been reduced each of the past four years and will be reduced again this year. If actual expenses exceed revenues in 2015-16 significant changes will need to be made going forward.

# Public Safety Sales Tax

PSST Summary

FUND 207

<b>Revenue</b>	<b>2012-2013 Actual</b>	<b>2013-2014 Actual</b>	<b>2014-2015 Actual</b>	<b>2015-2016 Budget</b>	<b>2015-2016 Projected</b>	<b>2016-2017 Budget</b>
Cash Balance as of NOV 1	\$454,957	\$608,301	\$764,882	\$784,639	\$1,065,020	\$1,083,354
TIF - EATS	(\$287,504)	(\$298,868)	(\$305,578)	(\$299,000)	(\$306,000)	(\$306,000)
Public Safety Sales Tax	\$1,558,658	\$1,523,706	\$1,639,890	\$1,520,000	\$1,640,000	\$1,640,000
Investment Income	\$1,401	\$1,387	\$1,911	\$1,300	\$2,000	\$2,200
Workers Comp Reimbursement	\$0	\$0	\$0	\$0	\$0	\$0
GAAP Adjustment	(\$2,089)					
<b>Total Revenues</b>	<b>\$1,270,466</b>	<b>\$1,226,225</b>	<b>\$1,336,222</b>	<b>\$1,222,300</b>	<b>\$1,336,000</b>	<b>\$1,336,200</b>
Total Available Funds	\$1,725,423	\$1,834,526	\$2,101,104	\$2,006,939	\$2,401,020	\$2,419,554
Total Expenditures	\$1,117,122	\$1,069,644	\$1,036,084	\$1,497,063	\$1,317,666	\$1,710,026
Fund Balance Reserve (15% of Operating Expenses)				\$224,559		\$256,504
Reserve						
Unreserved Fund Balance	\$608,301	\$764,882	\$1,065,020	\$285,317	\$1,083,354	\$453,024

## Department/Division Personnel Summary

<b>Personnel</b>	<b>2012-2013 Actual</b>	<b>2013-2014 Budget</b>	<b>2014-2015 Budget</b>	<b>2015-2016 Budget</b>	<b>2016-2017 Budget</b>
Full-time Civilian Positions	6	6	6	6	6
Full Time Commissioned	10	10	10	10	10

## Department/Division Profile

The Public Safety Sales Tax Fund was created through a special election of Raytown voters. The revenue generated by the special sales tax of .500% is dedicated to expenditures related to improving the safety of the citizens of Raytown. All expenditures from this fund are subject to review by the Sales Tax Oversight Committee. The Fund Balance Reserve of 15% was defined during the election process.

**Public Safety Sales Tax Fund**

EMS Summary

207.72.00.100.

**Department/Division Spending Summary**

	<b>2012-2013</b>	<b>2013-2014</b>	<b>2014-2015</b>	<b>2015-2016</b>	<b>2015-2016</b>	<b>2016-2017</b>
<b>Expenditures</b>	<b>Actual</b>	<b>Actual</b>	<b>Actual</b>	<b>Budget</b>	<b>Projected</b>	<b>Budget</b>
<b>Civilian Employees</b>	\$28,683	\$27,004	\$32,480	\$46,516	\$32,000	\$36,777
<b>Civilian Employees Overtime</b>	\$3,426	\$18,272	\$20,442	\$2,500	\$19,000	\$22,066
<b>Uniforms</b>	\$2,793	\$672	\$4,000	\$4,000	\$4,000	\$4,000
<b>Professional Development</b>	\$9,064	\$7,696	\$11,529	\$11,000	\$11,000	\$11,000
<b>Employee Benefits</b>	\$9,111	\$17,403	\$23,293	\$23,648	\$23,648	\$27,083
<b>Total</b>	\$53,077	\$71,046	\$91,744	\$87,663	\$89,648	\$100,926

**Department/Division Personnel Summary**

	<b>2012-2013</b>	<b>2013-2014</b>	<b>2014-2015</b>	<b>2015-2016</b>	<b>2016-2017</b>
<b>Personnel</b>	<b>Actual</b>	<b>Budget</b>	<b>Budget</b>	<b>Budget</b>	<b>Budget</b>
<b>Full-time Positions</b>	1	1	1	1	1

**Department/Division Profile**

This fund includes expenses within Professional Development for Education and Training supported with the Public Safety Sales Tax for Critical Care training and additional continuing education and training.

# Public Safety Sales Tax

Police Department Summary

FUND 207

## Department/Division Spending Summary

	2012-2013	2013-2014	2014-2015	2015-2016	2015-2016	2016-2017
Expenditures	Actual	Actual	Actual	Budget	Projected	Budget
Civilian Employees	\$158,776	\$182,636	\$144,729	\$193,142	\$160,000	\$193,122
Civilian Employees Overtime	\$6,354	\$18,669	\$12,735	\$8,500	\$28,610	\$28,560
Commissioned Officers	\$435,871	\$330,778	\$373,471	\$483,760	\$390,000	\$489,959
Commissioned Officers Overtime	\$34,496	\$42,171	\$55,955	\$55,000	\$45,000	\$56,100
Part Time Employees	\$12,902	\$11,070	\$2,689	\$14,437	\$6,000	\$14,790
Professional Services	\$1,724	\$22,910	\$22,035	\$33,030	\$27,930	\$98,190
Printing & Promotions	\$605	\$262	\$581	\$1,625	\$1,375	\$1,905
Capital Expenditures	\$26,375	\$17,225	\$0	\$103,659	\$104,000	\$159,750
Equipment Expense	\$59,009	\$28,326	\$9,365	\$39,165	\$20,849	\$35,863
General Supplies	\$10,322	\$7,441	\$9,258	\$14,300	\$10,875	\$13,900
Office Supplies	\$213	\$817	\$0	\$500	\$350	\$500
Utilities	\$0	\$0	\$0	\$0	\$0	\$58,700
Uniforms	\$9,121	\$9,176	\$7,787	\$8,000	\$1,500	\$6,800
Professional Development	\$34,987	\$34,026	\$31,427	\$58,874	\$36,122	\$70,496
Employee Benefits	\$273,707	\$287,933	\$279,375	\$395,408	\$395,408	\$380,466
GAAP Adjustment		\$5,159	(\$5,065)			
<b>Total</b>	<b>\$1,064,462</b>	<b>\$998,598</b>	<b>\$944,339</b>	<b>\$1,409,400</b>	<b>\$1,228,019</b>	<b>\$1,609,100</b>

## Department/Division Personnel Summary

	2012-2013	2013-2014	2014-2015	2015-2016	2016-2017
Personnel	Actual	Budget	Budget	Budget	Budget
Full-time Civilian	5	5	5	5	5
Full-time Commissioned	10	10	10	10	10

## Department/Division Profile

The Public Safety Sales Tax funds one Communication Technician, three Detention Technicians, the Police Department Crime Analyst, three Traffic Officers, one Traffic Sergeant, four Patrol Officers, two officers within the Special Enforcement Unit, a part-time Coordinator for the Community Services Unit.

# Capital Improvement Sales Tax

Capital Improvement Summary

**FUND 205**

<b>Revenue</b>	<b>2012-2013 Actual</b>	<b>2013-2014 Actual</b>	<b>2014-2015 Actual</b>	<b>2015-2016 Budget</b>	<b>2015-2016 Estimate</b>	<b>2016-2017 Budget</b>
Cash Balance as of NOV 1	\$599,786	\$734,563	\$582,366	\$541,110	\$691,577	\$645,889
TIF - EATS	(\$215,628)	(\$224,151)	(\$229,184)	(\$225,000)	(\$225,000)	(\$225,000)
Capital Improvement Sales Tax	\$1,167,863	\$1,143,429	\$1,229,978	\$1,200,000	\$1,200,000	\$1,200,000
Investment Income	\$1,727	\$1,705	\$2,519	\$1,700	\$4,000	\$4,000
Gain on sale of Fixed Asset	\$0	\$92,897	\$27,701	\$10,000	\$14,750	\$15,000
Claims Reimbursements	\$0	\$0	\$0	\$0	\$0	\$0
Auction proceeds	\$8,000	\$34,750	\$0	\$0	\$0	\$0
GAAP Adjustment	(\$9,567)					
<b>Total Revenues</b>	<b>\$952,395</b>	<b>\$1,048,629</b>	<b>\$1,031,015</b>	<b>\$986,700</b>	<b>\$993,750</b>	<b>\$994,000</b>
Total Available Funds	\$1,560,181	\$1,783,192	\$1,613,381	\$1,527,810	\$1,685,327	\$1,639,889
Total Expenditures	\$825,618	\$1,200,826	\$921,804	\$1,305,340	\$1,039,438	\$1,214,958
Fund Balance Reserve (5% of Operating Revenues)				\$49,335		\$49,700
Incode project carry over				75000		
Vehicle Replacement Reserve						\$375,231
Unreserved Fund Balance	\$734,563	\$582,366	\$691,577	\$98,135	\$645,889	\$0

## Department/Division Profile

The Capital Sales Tax Fund was created via a special election by the Raytown Voters in November of 2006 with a 10 year sunset. The tax was extended in an April 2014 election for another 10 years to expire in 2027. The revenue generated by the special .375% sales tax is dedicated to capital expenditures for city departments. All expenditures from this fund are subject to review by the Sales Tax Oversight Committee.

# Capital Sales Tax

All Departments Expenses

FUND 205

## Department/Division Spending Summary

Expenditures	2012-2013 Actual	2013-2014 Actual	2014-2015 Actual	2015-2016 Budget	2015-2016 Estimate	2016-2017 Budget
Police	\$294,024	\$592,494	\$305,613	\$284,977	\$245,881	\$336,300
EMS	\$14,944	\$169,021	\$24,403	\$188,365	\$177,357	\$128,858
Public Works	\$142,850	\$363,937	\$546,762	\$760,998	\$556,000	\$604,500
Finance	\$216,268	\$3,138	\$87	\$3,200	\$3,200	\$5,300
Development & Public Affairs	\$0	\$23,835	\$0	\$16,800	\$6,000	\$105,000
Admin	\$0	\$6,300	\$3,098	\$51,000	\$51,000	\$35,000
Court	\$0	\$0	\$0	\$0	\$0	\$0
GAAP Adjustment	\$157,532	\$42,100	\$41,841			
<b>Total</b>	<b>\$825,618</b>	<b>\$1,200,826</b>	<b>\$921,804</b>	<b>\$1,305,340</b>	<b>\$1,039,438</b>	<b>\$1,214,958</b>

## Department/Division Profile



# Transportation Sales Tax

Transportation Sales Tax Summary

FUND 204

Revenue	2012-2013 Actual	2013-2014 Actual	2014-2015 Actual	2015-2016 Budget	2015-2016 Estimated	2016-2017 Budget
Cash Balance as of NOV 1	\$25,338	\$208,488	\$152,144	\$1,284,619	\$794,453	\$483,753
TIF - EATS	(\$287,504)	(\$350,479)	(\$305,578)	(\$351,000)	(\$308,000)	(\$310,000)
Transportation Sales Tax	\$1,423,341	\$1,427,815	\$1,498,949	\$1,450,000	\$1,500,000	\$1,500,000
Investment Income	\$1,170	\$1,161	\$1,454	\$1,100	\$2,700	\$1,500
Grant Income Street Scope					\$483,750	
GAAP Adjustment	(\$2,088)	\$2,089	\$1			
<b>Total Revenues</b>	<b>\$1,134,919</b>	<b>\$1,080,586</b>	<b>\$1,194,825</b>	<b>\$1,100,100</b>	<b>\$1,678,450</b>	<b>\$1,191,500</b>
Total Available Funds	\$1,160,257	\$1,289,075	\$1,346,969	\$2,384,719	\$2,472,903	\$1,675,253
Total Expenditures	\$951,768	\$1,136,931	\$552,516	\$645,250	\$1,989,150	\$645,250
Fund Balance Reserve (12.5% of Operating Revenues)				\$137,513		\$148,938
Reserve for Capital Projects				\$880,000		\$880,000
Unreserved Fund Balance	\$208,488	\$152,144	\$794,453	\$721,956	\$483,753	\$1,066

## Department/Division Profile

The Transportation Sales Tax Fund was implemented via a special election in 2006 with a 10 year sunset. The tax was extended in an April 2014 election for another 10 years and the tax will sunset in 2027 unless it is extended again. The revenue generated by this .500% special sales tax is designated specifically for street maintenance and improvements. All expenditures from this fund are subject to review by the Sales Tax Oversight Committee.

# Transportation Sales Tax Fund

FUND 204

## Department/Division Spending Summary

Expenditures	2012-2013 Actual	2013-2014 Actual	2014-2015 Actual	2015-2016 Budget	2015-2016 Estimated	2016-2017 Budget
<b>Capital Expenditures - 53250</b>	\$817,504	\$512,782	\$373,630	\$450,000	\$1,813,900	\$450,000
<b>General Supplies - 53750</b>	\$110,606	\$185,827	\$130,561	\$125,000	\$120,000	\$135,000
<b>Professional Services - 52250</b>	\$4,349	\$55,861	\$56,840	\$70,000	\$55,000	\$60,000
<b>Administration - 56750</b>	\$0	\$0	\$109	\$250	\$250	\$250
<b>Transfer</b>		\$150,000				
<b>GAAP Adjustment</b>	\$19,309	\$232,461	-\$8,625			
<b>Total</b>	\$951,768	\$1,136,931	\$552,516	\$645,250	\$1,989,150	\$645,250

# Sewer Fund

Summary  
501

## Summary

Revenue	2012-2013 Actual	2013-2014 Actual	2014-2015 Actual	2015-2016 Budget	2015-2016 Estimate	2016-2017 Budget
<b>Cash Balance as of NOV 1</b>	\$7,444,732	\$8,234,524	\$5,725,127	\$5,419,448	\$5,675,455	\$4,699,924
<b>Revenues</b>						
SRF Interest Subsidy	\$191,517	\$181,798	\$171,833	\$180,000	\$175,000	\$175,000
State SRF 2007 Proceeds	\$314,514	-\$4,000	\$0	\$0	\$0	\$0
SRF Interest Subsidy	\$55,282	\$61,987	\$131,432	\$62,000	\$125,000	\$125,000
Credit Card Processing Fee	\$0	\$0	\$1,665	\$0	\$4,000	\$4,000
Bond Premium Revenue	\$0	\$0	\$0	\$0	\$0	\$0
Miscellaneous Revenue	\$0	\$7	\$372	\$0	\$0	\$0
Administration charges	\$43,008	\$27,483	\$26,532	\$35,000	\$25,000	\$30,000
Sewer Use Charge	\$5,252,345	\$5,312,282	\$5,311,599	\$5,650,000	\$5,650,000	\$6,520,000
Sewer Late Pay Penalties	\$143,011	\$153,107	\$153,605	\$153,000	\$156,000	\$165,000
Circuit Breaker	(\$7,135)	(\$10,702)	(\$9,422)	(\$11,000)	(\$9,000)	(\$12,000)
Interest Earnings	\$14,215	\$13,791	\$18,877	\$14,000	\$14,000	\$15,000
Returned Items	\$3,859	\$6,781	\$6,556	\$5,000	\$5,500	\$5,500
Depreciation offset				\$425,000		\$425,000
GAAP Adjustments	\$24,643		(\$946)			
<b>Total Revenues</b>	<b>\$6,035,259</b>	<b>\$5,742,533</b>	<b>\$5,812,103</b>	<b>\$6,513,000</b>	<b>\$6,145,500</b>	<b>\$7,452,500</b>
<b>Total Available Funds</b>	<b>\$13,479,991</b>	<b>\$13,977,057</b>	<b>\$11,537,231</b>	<b>\$11,932,448</b>	<b>\$11,820,955</b>	<b>\$12,152,424</b>
<b>Total Expenditures</b>	<b>\$5,245,467</b>	<b>\$8,251,930</b>	<b>\$5,861,776</b>	<b>\$6,767,879</b>	<b>\$7,121,031</b>	<b>\$7,452,099</b>
Fund Balance Reserve (17% of Operating Expenses)				\$1,150,539		\$1,266,857
Rebate Funds (Restricted)				\$168,890		\$168,890
Debt Service Funds (Restricted)				\$1,260,000		\$1,260,000
<b>Unreserved Fund Balance</b>	<b>\$8,234,524</b>	<b>\$5,725,127</b>	<b>\$5,675,455</b>	<b>\$2,585,140</b>	<b>\$4,699,924</b>	<b>\$2,004,578</b>

## Department/Division Personnel Summary

Personnel	2012-2013 Actual	2013-2014 Actual	2014-2015 Actual	2015-2016 Budget	2016-2017 Budget
Full-time Positions	12	2	2	2	2

## Department/Division Profile

The Sewer Fund is an enterprise fund. It is funded solely through user fees.

Beginning with the 2013 budget the sewer fund transferred funding to the General Fund to cover expenses for administration and for public works employees previously split between the two funds. The two employees remaining in this fund are dedicated sewer fund employees in the sewer billing department.

The current budget reflects a balanced budget. Staff has reduced expenditures through numerous cost savings techniques and continues to investigate further areas of savings, however with increasing treatment costs rates must continue to go up to cover expenses. This budget reflects a 15% across the board rate increase to account for the drastic increase in Little Blue Valley Sewer District billing. Stipulations in the City's sewer revenue bonds require that outside of special capital projects the budget must reflect sufficient revenues to cover expenditures plus provide a reserve. The rate will be evaluated annually to ensure budget sustainability.

There are three outstanding debt issuances that will retire in 2026, 2027 and 2028. Two of those issuances are part of the State Revolving Loan fund which receives some assistance from the state with interest payments because of that they are not good candidates for refinancing. The 2005B issuance was refinanced in 2013 so will not be eligible for any additional refinancing.

# Sewer Fund

Combined Expenses All Departments

FUND 501

## Department/Division Spending Summary

Expenditures	2012-2013 Actual	2013-2014 Actual	2014-2015 Actual	2015-2016 Budget	2015-2016 Estimate	2016-2017 Budget
Civilian Employees	\$60,520	\$72,547	\$65,727	\$73,306	\$73,306	\$77,190
Civilian Employees Overtime	\$6,112	\$6,500	\$5,222	\$5,200	\$5,200	\$5,200
Part Time Employees	\$0	\$0	\$0	\$0	\$0	\$0
Professional Services	\$195,388	\$178,697	\$196,416	\$203,700	\$257,754	\$331,700
Capital Expenditures	\$275,123	\$3,116,205	\$21,255	\$185,000	\$165,000	\$165,000
Printing & Promotions	\$8,477	\$598	\$279	\$8,500	\$8,500	\$8,500
Debt Service	\$557,526	\$556,162	\$540,775	\$1,247,548	\$1,247,548	\$1,242,850
Equipment Expense	\$46,624	\$42,893	\$20,389	\$38,000	\$38,000	\$48,000
General Supplies	\$4,003	\$886	\$7,800	\$4,000	\$6,000	\$16,000
Office Supplies	\$69,071	\$59,594	\$76,058	\$70,300	\$70,300	\$70,300
Transfer Out			\$1,132,560	\$1,177,862	\$1,177,862	\$1,186,107
Business Activities	\$4,110,617	\$4,137,979	\$3,120,556	\$3,204,000	\$3,521,098	\$3,741,000
Utilities	\$11,902	\$12,632	\$13,013	\$14,315	\$14,315	\$15,300
Vehicle Expense	\$53,110	\$29,015	\$35,163	\$67,750	\$67,750	\$70,950
Uniforms	\$6,399	\$3,994	\$3,900	\$4,400	\$4,400	\$4,500
Professional Development	\$5,040	\$925	\$3,176	\$9,325	\$9,325	\$9,325
Employee Benefits	\$36,470	\$1,970	\$25,631	\$29,673	\$29,673	\$35,177
Depreciation			\$559,967	\$425,000	\$425,000	\$425,000
Cash Long/Short			\$10			
GAPP Adjustment	(\$200,915)	\$31,333	33878			
<b>Total</b>	<b>\$5,245,467</b>	<b>\$8,251,930</b>	<b>\$5,861,776</b>	<b>\$6,767,879</b>	<b>\$7,121,031</b>	<b>\$7,452,099</b>

# TIF Fund

## Tax Increment Financing FUND 210

Revenue	2012-2013 Actual	2013-2014 Actual	2014-2015 Actual	2015-2016 Budget	2015-2016 Projected	2016-2017 Budget
<b>Cash Balance as of NOV 1</b>	<b>\$6,917,144</b>	<b>\$6,989,445</b>	<b>\$6,911,155</b>	<b>\$6,711,315</b>	<b>\$7,078,791</b>	<b>\$7,139,202</b>
<b>Revenues</b>						
CID Revenue (350)	\$508,625	\$438,584	\$535,489	\$440,000	\$530,000	\$530,000
TDD Revenue (350)	\$99,848	\$74,409	\$77,211	\$75,000	\$78,000	\$78,000
350 Highway Raytown Fire EAT's	\$88,889	\$68,905	\$76,025	\$69,000	\$70,000	\$70,000
350 Highway Jackson County EAT's	\$216,372	\$166,502	\$282,941	\$208,000	\$280,000	\$280,000
350 Highway Zoo EAT's	\$27,163	\$36,895	\$38,012	\$28,000	\$38,000	\$38,000
350 Highway TIF EAT's	\$698,728	\$747,171	\$763,945	\$710,000	\$750,000	\$750,000
350 Highway TIF City Pledge	\$749,805	\$747,171	\$763,945	\$710,000	\$750,000	\$750,000
350 Highway TIF Pilot	\$373,423	\$374,629	\$374,376	\$410,000	\$380,000	\$380,000
Project Tax PILOTS (350)	\$20	\$0		\$0	\$0	\$0
Pilot / EATS payment (USA 800)	\$51,704	\$51,762	\$51,732	\$52,000	\$52,000	\$52,000
Interest Earnings	\$168,820	\$178,905	\$214,030	\$210,000	\$210,000	\$210,000
<b>GAAP Adjustment</b>	<b>\$20,801</b>	<b>(\$39)</b>	<b>\$1</b>			
<b>Total Revenues</b>	<b>\$3,004,198</b>	<b>\$2,884,892</b>	<b>\$3,177,708</b>	<b>\$2,912,000</b>	<b>\$3,138,000</b>	<b>\$3,138,000</b>
<b>Total Available Funds</b>	<b>\$9,921,342</b>	<b>\$9,874,337</b>	<b>\$10,088,862</b>	<b>\$9,623,315</b>	<b>\$10,216,791</b>	<b>\$10,277,202</b>
<b>Total Expenditures</b>	<b>\$2,931,897</b>	<b>\$2,963,182</b>	<b>\$3,010,071</b>	<b>\$3,172,589</b>	<b>\$3,077,589</b>	<b>\$3,130,950</b>
Raytown Live Debt Reserve (Restricted)				\$3,900,000		\$3,900,000
Raytown Live Capital Project Reserve				\$697,909		\$697,909
IDA Reserve				\$1,126		\$1,126
Unreserved Fund Balance	\$6,989,445	\$6,911,155	\$7,078,791	\$1,851,691	\$7,139,202	\$2,547,216

### Department/Division Profile

The TIF fund was created to consolidate all activity related to economic incentive programs. Currently the 350 Highway project (Raytown Live), the USA 800 incentive program, the Schnucks 353 program, Raytown Crossing and the Ditzler CID are the only active tax incentive programs. All of the programs are currently self sufficient.

The 350 Highway project includes two phases of improvements including Wal-Mart and I Hop. It is a multi faceted incentive district including a Community Improvement District, a Transportation Development District, Tax Increment Financing and Economic Activity Taxes all being contributed towards retiring debt. The second phase of this project, which currently includes only I Hop, is reimbursement to the developer for allowable expenses.

The USA 800 program is the refunding of property tax to the developer to pay off improvements made as part of the project.

The Schnucks 353 program includes the area currently encompassed in the Hy-Vee development. This project originally included PILOT's that have since expired. Currently the developer is being reimbursed for improvements funded by them via property tax abatements and a one cent sales tax. The City receives no direct revenue or has any direct expenses as part of this project.

The Raytown Crossing district involves a one cent sales tax on sales made within the district. Revenue generated from this sales tax is utilized to reimburse the developer for self funded improvements. The City does not directly receive any revenue or pay any expenses for this district.

The Ditzler CID was a loan made by the City of \$850,000 to reimburse the developer after eligible improvements were made in the district. The city is being paid back via a one cent sales tax in the district. Revenues received from the Ditzler CID are being deposited in the Capital Improvement Project Fund.

**TIF Fund****Consolidated Expenditures Summary**

FUND 210

**Department/Division Spending Summary**

<b>Expenditures</b>	<b>2012-2013 Actual</b>	<b>2013-2014 Actual</b>	<b>2014-2015 Actual</b>	<b>2015-2016 Budget</b>	<b>2015-2016 Estimate</b>	<b>2016-2017 Budget</b>
<b>Administrative Expenses</b>	\$250	\$0	\$17,117	\$10,000	\$10,000	\$10,000
<b>Professional Services</b>	\$15,045	\$18,619	\$29,323	\$15,939	\$30,939	\$31,800
<b>Debt Service</b>	\$2,817,900	\$2,867,275	\$2,911,900	\$3,066,650	\$2,956,650	\$3,006,150
<b>Development Costs</b>	\$0		\$0	\$0	\$0	\$0
<b>Incentive Programs</b>	\$51,704	\$77,289	\$51,732	\$80,000	\$80,000	\$83,000
<b>Transfer Out</b>	\$0	\$0	\$0	\$0	\$0	\$0
<b>GAAP Adjustment</b>	\$47,248					
<b>Total</b>	\$2,931,897	\$2,963,182	\$3,010,071	\$3,172,589	\$3,077,589	\$3,130,950

# Risk Management Fund Summary

**FUND 209**

<b>Revenue</b>	<b>2012-2013 Actual</b>	<b>2013-2014 Actual</b>	<b>2014-2015 Actual</b>	<b>2015-2016 Budget</b>	<b>2015-2016 Projected</b>	<b>2016-2017 Budget</b>
<b>Cash Balance as of NOV 1</b>	<b>\$384,249</b>	<b>\$338,914</b>	<b>\$294,980</b>	<b>\$347,230</b>	<b>\$297,476</b>	<b>\$285,476</b>
<b>Revenues</b>						
Investment Income	\$276	\$271	\$0	\$250	\$0	\$0
Claims Reimbursements	\$11,966	\$137	\$28,361	\$10,000	\$10,000	\$10,000
Insurance Reimbursements	\$3,452	\$10,486	\$54,988	\$2,000	\$55,500	\$90,000
Loss Control Compliance	\$60,831	\$25,959	\$22,876	\$40,000	\$22,000	\$15,000
Transfers In from Sewer						
<b>GAAP Adjustment</b>	<b>(\$1)</b>					
<b>Total Revenues</b>	<b>\$76,524</b>	<b>\$36,853</b>	<b>\$106,226</b>	<b>\$52,250</b>	<b>\$87,500</b>	<b>\$115,000</b>
<b>Total Available Funds</b>	<b>\$460,773</b>	<b>\$375,767</b>	<b>\$401,206</b>	<b>\$399,480</b>	<b>\$384,976</b>	<b>\$400,476</b>
<b>Total Expenditures</b>	<b>\$121,859</b>	<b>\$80,787</b>	<b>\$103,730</b>	<b>\$60,000</b>	<b>\$99,500</b>	<b>\$220,000</b>
<b>Unreserved Fund Balance</b>	<b>\$338,914</b>	<b>\$294,980</b>	<b>\$297,476</b>	<b>\$339,480</b>	<b>\$285,476</b>	<b>\$180,476</b>

## Department/Division Profile

The Risk Management Fund is a city wide service fund that is utilized to pay small claims against the city, cover insurance deductibles and provide programs aimed at reducing the City's liability and loss exposure. Revenue for this fund is generated through insurance claim reimbursements, reimbursements from the City's insurance provider for loss control programs and premium reimbursement for improved experience modifications.

# Risk Management Fund

Consolidated Expenditures

FUND 209

<b>Department/Division Spending Summary</b>						
<b>Expenditures</b>	<b>2012-2013</b>	<b>2013-14</b>	<b>2014-2015</b>	<b>2015-2016</b>	<b>2015-2016</b>	<b>2016-2017</b>
	<b>Actual</b>	<b>Actual</b>	<b>Actual</b>	<b>Budget</b>	<b>Estimate</b>	<b>Budget</b>
<b>Administrative Expenses</b>	\$0	\$150	\$0	\$0	\$0	\$0
<b>Professional Services</b>	\$89,387	\$76,617	\$103,516	\$45,000	\$98,000	\$205,000
<b>Capital Expenditures</b>	\$25,555	\$0	\$0	\$0	\$0	\$0
<b>Professional Development</b>	\$6,916	\$4,234	\$1,103	\$15,000	\$1,500	\$15,000
<b>Equipment Expense</b>	\$0	\$0	\$0	\$0	\$0	\$0
<b>Transfer Out</b>						
<b>GAAP Adjustment</b>	\$1	(\$214)	(\$889)			
<b>Total</b>	\$121,859	\$80,787	\$103,730	\$60,000	\$99,500	\$220,000



# Park Fund

## Parks Summary

### FUND 201

Revenue	2012-2013 Actual	2013-2014 Actual	2014-2015 Actual	2015-2016 Budget	2015-2016 Projected	2016-2017 Budget
Cash Balance as of NOV 1	\$1,007,901	\$765,490	\$654,919	\$447,097	\$664,230	\$661,566
Property Tax	\$585,925	\$583,165	\$575,332	\$605,500	\$605,000	\$605,500
Sales Tax	\$317,421	\$306,649	\$333,622	\$285,000	\$333,000	\$249,750
Fees for Services	\$72,993	\$101,648	\$96,880	\$106,300	\$86,200	\$112,400
Miscellaneous Revenue	\$70,853	\$73,318	\$93,584	\$7,800	\$7,250	\$7,800
Pool	\$186,237	\$234,513	\$277,333	\$220,000	\$259,700	\$0
GAAP Adjustment	-\$600					
<b>Total Revenues</b>	<b>\$1,232,829</b>	<b>\$1,299,293</b>	<b>\$1,376,751</b>	<b>\$1,224,600</b>	<b>\$1,291,150</b>	<b>\$975,450</b>
Total Available Funds	\$2,240,730	\$2,064,783	\$2,031,670	\$1,671,697	\$1,955,380	\$1,637,016
Total Expenditures	\$1,475,240	\$1,409,864	\$1,367,440	\$1,514,968	\$1,293,814	\$1,108,181
Fund Balance Reserve (12.5% of Operating Revenue)				\$153,075		\$121,931
Equipment and Vehicle Replacement Account						
Unreserved Fund Balance	\$765,490	\$654,919	\$664,230	\$3,655	\$661,566	\$406,904

### Department/Division Personnel Summary

Personnel	2012-2013 Actual	2013-2014 Actual	2014-2015 Actual	2015-2016 Budget	2016-2017 Budget
Full-time Positions	10	9	8	9	9
Part-time Positions	2	2			

### Department/Division Profile

The Raytown Parks and Recreation Department is responsible for five divisions-Parks, Aquatics, Programs, Administration and BMX. Under general direction from the Raytown Park Board, the Raytown Parks and Recreation Department is primarily responsible to plan, direct, manage, and oversee the operations of the department. Core competencies include park master planning and development, facility maintenance and safety, fiscal management, recreation programs and special events including the Raytown Arts & Music Festival. The department also develops cooperative partnerships with community organizations that improve quality of life in Raytown for the benefit of residents.

Parks and Recreation community benefits include strengthening community image, supporting economic development, promoting health and wellness of citizens, increasing cultural unity, protecting environmental resources, providing recreational experiences and facilitating community problem solving.

The department is responsible for the administration and implementation of the Park Master Plan, capital improvement project planning and meeting citizen needs while providing taxpayer accountability. As demand for park services increase each year, staff are keenly aware of and motivated to keep expenses down while providing quality parks services.

The Parks and Recreation Department is responsible for year-round maintenance for 6 public parks totaling approximately 110 acres, 2 special use areas, and a property listed on the National Register of Historic Places property. The department is staffed with 8 FTE's within five divisions-Administration, Program, Parks Operations, Aquatics and BMX. The Raytown Parks and Recreation Department provides comprehensive

Operations, Aquatics and BMX. The Raytown Parks and Recreation Department provides comprehensive programs, facilities and special events designed to promote healthy lifestyles, attract new residents and improve quality of life. Recreation facilities and amenities are maintained to high quality standards to ensure public safety and provide aesthetically pleasing and attractive public parks.

The Department reports to a nine member Park Board responsible for guiding the direction, operations and growth of the Department. The Park Board acts in an advisory capacity to departmental staff and the Raytown Board of Alderman and members are appointed by the Mayor with the approval of the Board of Alderman on the first day of June each year to serve three-year staggered terms.

# Park Fund

Parks Revenue Historical

**FUND 201**

## Department/Division Revenue

		2012-2013 Actual	2013-2014 Actual	2014-2015 Actual	2015-2016 Budget	2015-2016 Projected	2016-2017 Budget
<b>Property Tax</b>		<b>\$585,925</b>	<b>\$583,165</b>	<b>\$575,332</b>	<b>\$605,500</b>	<b>\$605,000</b>	<b>\$605,500</b>
	Real Estate Tax	\$417,298	\$413,879	\$410,275	\$430,000	\$425,000	\$430,000
	Personal Property Tax	\$96,549	\$96,228	\$93,014	\$108,000	\$110,000	\$108,000
	Delinquent Real Estate Taxes	\$16,859	\$14,153	\$13,955	\$12,000	\$12,000	\$12,000
	Penalties	\$11,165	\$10,355	\$9,906	\$8,000	\$8,500	\$8,000
	Delinquent Tax Revenue	\$9,309	\$10,048	\$9,146	\$8,000	\$7,500	\$8,000
	Railroad & Utilities Tax	\$15,745	\$18,611	\$19,976	\$20,000	\$22,000	\$20,000
	Replacement Tax	\$21,145	\$23,089	\$21,703	\$22,500	\$23,000	\$22,500
	Circuit Breaker Refund	(\$2,145)	(\$3,196)	(\$2,643)	(\$3,000)	(\$3,000)	(\$3,000)
<b>Sales Tax</b>		<b>\$317,421</b>	<b>\$306,649</b>	<b>\$333,622</b>	<b>\$285,000</b>	<b>\$333,000</b>	<b>\$249,750</b>
	TIF - EATS	(\$71,876)	(\$74,717)	(\$76,395)	(\$75,000)	(\$77,000)	(\$57,750)
	Parks Capital Sales Tax	\$389,297	\$381,366	\$410,017	\$360,000	\$410,000	\$307,500
<b>Fees for Services</b>		<b>\$72,993</b>	<b>\$101,648</b>	<b>\$96,880</b>	<b>\$106,300</b>	<b>\$86,200</b>	<b>\$112,400</b>
	Vending Machine-Kenagy	\$750	\$1,311	\$1,085	\$0	\$0	\$900
	Venue Ticket Sales	(\$367)	\$266	\$957	\$0	\$0	\$0
	Venue Ticket Sales				\$750	\$0	\$0
	Ballfield Lights Fees	\$2,980	\$5,444	\$7,585	\$3,000	\$3,200	\$5,000
	Shelter House Rental Fees	\$13,750	\$13,940	\$14,610	\$13,000	\$17,500	\$15,500
	Sports Field Rental Fees	\$902	\$888		\$2,000	\$1,500	\$1,500
	Concession Permit				\$0	\$0	\$0
	Vending Machine-Kenagy				\$750	\$0	\$750
	Team Sports League	\$33,469	\$57,898	\$54,625	\$68,000	\$48,000	\$56,000
	Instruction Classes				\$0	\$0	\$0
	Participant Fees	\$12,431	\$14,589	\$10,037	\$12,000	\$12,000	\$24,000
	Concession Sales	\$4,835	\$3,633	\$4,609	\$3,800	\$1,500	\$5,250
	ABA Memberships	\$4,243	\$3,680	\$3,372	\$3,000	\$2,500	\$3,500
<b>Miscellaneous Revenue</b>		<b>\$70,853</b>	<b>\$73,318</b>	<b>\$93,584</b>	<b>\$7,800</b>	<b>\$7,250</b>	<b>\$7,800</b>
	LWCF Grant for Coleman	\$52,151	\$52,350		\$0		
	USTA Grant-Colman				\$0		
	Donations	\$10,240	\$270	\$13,249	\$500	\$0	\$500
	Investment Income	\$1,892	\$489	\$201	\$0	\$0	\$0
	Miscellaneous Revenue		\$22	(\$22)	\$0	\$0	\$0
	Auction proceeds				\$0	\$0	\$0
	Operating Transfer IN				\$0	\$0	\$0
	Reserved Tree Board Funds				\$0	\$0	\$0
	Sale of Used Equipment				\$0	\$0	\$0
	General Donations		\$9,270		\$0	\$0	\$0
	Rice Tremonti	\$6,373	\$7,532	\$6,952	\$6,900	\$6,900	\$6,900
	Trees for Raytown	\$197	\$723	\$489	\$200	\$0	\$200
	Other Income		\$2,661	\$8,074	\$200	\$350	\$200
	TIF Application Fees						
	Intangible Tax(FIT)						
	Interest Earnings						
	Transfer from General Fund			\$64,641			
<b>Pool</b>		<b>\$186,237</b>	<b>\$234,513</b>	<b>\$277,333</b>	<b>\$220,000</b>	<b>\$259,700</b>	<b>\$0</b>
	Season Passes	\$28,220	\$25,642	\$20,679	\$20,000	\$22,000	\$0
	Daily Admissions	\$131,220	\$134,224	\$178,747	\$130,000	\$157,000	\$0
	Concession Sales	\$0	\$43,621	\$52,050	\$45,000	\$50,000	\$0
	Birthday Parties	\$11,857	\$12,680	\$10,433	\$10,000	\$12,700	\$0
	Commodity Sales	\$4,156	\$5,598	\$4,693	\$4,000	\$4,500	\$0
	Swim Lessons	\$10,784	\$12,748	\$10,731	\$11,000	\$13,500	\$0

# Park Fund

## Parks Expense Summary

FUND 201.90-99

### Department/Division Spending Summary

Expenditures	2012-2013 Actual	2013-2014 Actual	2014-2015 Actual	2015-2016 Budget	2015-2016 Projected	2016-2017 Budget
Civilian Employees	\$404,029	\$409,273	\$386,321	\$415,449	\$407,000	\$426,475
Civilian Employees Overtime	\$935	\$5,879	\$5,335	\$1,500	(\$1,500)	\$1,500
Commissioned Officers	\$0	\$2,253	\$2,625	\$4,000	\$0	\$0
County Collection Expenses	\$9,536	\$11,263	\$11,397		\$0	\$0
Part Time Employees	\$396	\$214,040	\$207,948	\$204,291	\$194,000	\$15,300
Professional Services	\$333,114	\$79,182	\$61,788	\$155,900	\$170,400	\$116,974
Printing & Promotions	\$4,545	\$5,790	\$7,132	\$6,825	\$3,700	\$7,425
Building Maintenance	\$32,174	\$34,411	\$43,065	\$50,775	\$34,850	\$55,500
Capital Expenditures	\$403,363	\$195,759	\$209,540	\$151,000	\$64,000	\$91,000
Equipment Expense	\$14,928	\$10,149	\$15,860	\$28,750	\$15,500	\$30,400
General Supplies	\$11,826	\$57,218	\$61,220	\$61,025	\$50,550	\$9,975
Office Supplies	\$1,739	\$2,212	\$1,804	\$2,200	\$190	\$1,450
Recreation Programs	\$19,468	\$23,691	\$40,769	\$78,850	\$50,000	\$52,450
Utilities	\$89,143	\$90,129	\$84,333	\$111,480	\$87,200	\$83,980
Vehicle Expense	\$14,711	\$18,529	\$20,821	\$22,320	\$11,300	\$20,500
Uniforms	\$452	\$6,135	\$6,270	\$7,600	\$5,700	\$2,900
Professional Development	\$3,311	\$8,497	\$7,173	\$9,525	\$3,900	\$7,520
Employee Benefits	\$156,710	\$191,938	\$216,747	\$203,478	\$197,024	\$184,832
Cash Long Short			(\$7)			
GAAP Adjustment	(\$6,068)	\$43,516	(\$22,701)			
<b>Total</b>	<b>\$1,475,240</b>	<b>\$1,409,864</b>	<b>\$1,367,440</b>	<b>\$1,514,968</b>	<b>\$1,293,814</b>	<b>\$1,108,181</b>